



HILL COUNTY, TEXAS

PROPOSED B U D G E T

08.14.2026

This budget contains unfunded mandates from the State of Texas

FISCAL YEAR

October 1, 2026 - September 30, 2027

**Shane Brassell
COUNTY JUDGE**

**Amy Peavy
AUDITOR**

**Rachel Parker
TREASURER**

COMMISSIONERS:

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

HILL COUNTY, TEXAS
BUDGET RECAPITULATION OF PROPOSED BUDGET
FOR FISCAL YEAR OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027

	BEGINNING BALANCE	REVENUES	TOTAL RESOURCES	EXPENDITURES	ENDING BALANCE
GENERAL	\$ 9,248,835	\$ 25,596,270	\$ 34,845,105	\$ 25,596,270	\$ 9,248,835
GENERAL R & B	\$ 33,678	\$ 285,042	\$ 318,720	\$ 277,896	\$ 40,824
R&B #1	\$ 94,891	\$ 1,284,066	\$ 1,378,957	\$ 1,343,957	\$ 35,000
R&B #2	\$ 62,361	\$ 1,279,757	\$ 1,342,118	\$ 1,307,118	\$ 35,000
R&B #3	\$ 430,371	\$ 1,442,182	\$ 1,872,553	\$ 1,449,060	\$ 423,493
R&B #4	\$ 16,270	\$ 1,236,402	\$ 1,252,672	\$ 1,217,317	\$ 35,355
F/M Lat. -#1	\$ 68,674	\$ 1,150,809	\$ 1,219,483	\$ 1,209,483	\$ 10,000
F/M Lat. -#2	\$ 37,251	\$ 1,143,749	\$ 1,181,000	\$ 1,171,000	\$ 10,000
F/M Lat. -#3	\$ 196,719	\$ 1,306,133	\$ 1,502,852	\$ 1,240,293	\$ 262,559
F/M Lat. -#4	\$ 188,696	\$ 1,106,095	\$ 1,294,791	\$ 1,154,915	\$ 139,876
Indigent Health	\$ 284,114	\$ 2,267,900	\$ 2,552,014	\$ 2,352,244	\$ 199,770
Law Library	\$ 69,193	\$ 28,700	\$ 97,893	\$ 24,580	\$ 73,313
Jury	\$ 32,176	\$ 670,250	\$ 702,426	\$ 666,550	\$ 35,876
Interest & Sinking	\$ 100,976	\$ 573,381	\$ 674,357	\$ 622,611	\$ 51,746
Rounding	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 10,864,205	\$ 39,370,736	\$ 50,234,941	\$ 39,633,295	\$ 10,601,646

BUDGET CERTIFICATE

THE STATE OF TEXAS

COUNTY OF HILL

FISCAL YEAR OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027

We, Shane Brassell, County Judge, and Amy Peavy, 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



Amy Peavy, County Auditor

Subscribed and sworn to before me, the undersigned authority, this the 31st day
of July, 2026.



Nicole Janner
County Clerk
Hill County, Texas

STATISTICAL DATA FY 2027
Proposed Budget

	M & O	I & S	Total Gen	Proposed F/M
Tax Rate per \$100	0.387735	0.010834	0.398569	0.069314
Estimated Freeze Adjusted Taxable Valuations	5,301,853,857	5,301,853,857	5,301,853,857	6,092,993,184
TAX CALCULATION:				
Estimated Tax on Freeze Adjusted Taxable	\$20,557,143	\$574,414	\$21,131,557	\$4,223,297
Estimated Tax on Ceiling Frozen Taxable	\$2,467,533		\$2,467,533	\$421,366
Estimated Total Tax Levy	<u>\$23,024,676</u>	<u>\$574,414</u>	<u>\$23,599,090</u>	<u>\$4,644,663</u>
Estimatee Collection Rate 96.5%	\$22,218,812	\$554,309	22,773,122	\$4,482,100
Anticipated Delinquent Collection	\$805,864	\$20,104	\$825,968	\$162,563
<u>Estimated Taxes Budgeted at Collection Rate</u>	<u>\$23,024,676</u>	<u>\$574,414</u>	<u>\$23,599,090</u>	<u>\$4,644,663</u>

INTEREST AND SINKING FUND GENERAL DEBT OBLIGATIONS		Limited Tax Refunding Series 2020	Tax Notes Series 2022	Total Obligations
Beginning Balance on October 1, 2026		\$0	\$1,780,000	\$1,780,000
Payments during this budget year				
Principal		0	575,000	575,000
Interest		0	47,611	47,611
Service Fee		0	0	0
Total Payments		<u>0</u>	<u>622,611</u>	<u>622,611</u>
Total Debt Outstanding September 30, 2027		\$0	\$1,205,000	\$1,205,000
Total Debt Requirements Above				\$622,611
Less Available Cash on Deposit				<u>(50,000)</u>
Amount Needed from I & S Taxes				\$572,611

REVENUE PROJECTIONS BY FUND



	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
100- General Fund					
Taxes					
310-115 AD VALOREM TAX	12,286,539	12,943,859	15,369,958	14,694,763	17,385,632
310-116 AD VALOREM TAX (Delinquent)	388,511	422,984	538,650	385,695	609,290
310-117 AD VALOREM TAX (Penalty & Interest)	278,115	285,198	323,190	208,348	365,574
310-200 IN LIEU OF TAX	112,880	116,589	120,414	-	120,414
318-130 CO. SALES TAX	3,925,811	3,825,424	3,480,000	2,413,341	3,750,680
320-100 MIXED DRINK TAX	57,983	48,495	47,450	24,334	50,700
TOTAL TAXES	17,049,839	17,642,549	19,879,661	17,726,481	22,282,290
Fees					
340-100 CO. JUDGE FEES	1,186	1,452	1,000	736	1,200
340-102 RADIO FEES	58,925	69,020	70,000	96,750	100,000
340-200 SHERIFF FEES	42,954	60,601	58,000	75,331	105,000
340-202 CONTRACT INMATES	-	50	-	180	-
340-300 CO. ATTORNEY FEES	4,201	3,214	3,950	2,086	3,950
340-301 CO. ATTY - COMMISS ON BOND FORT.	2,246	3,575	3,200	475	3,400
340-400 CO. CLERK FEES	292,340	299,897	300,000	196,281	300,000
340-401 PLAT FEES	6,963	6,995	10,000	3,805	10,500
340-403 VITAL STATISTICS FEE	2,138	2,152	2,200	1,131	3,000
340-600 DISTRICT ATTORNEY FEES	-	-	-	-	-
340-700 DISTRICT CLERK FEES	198,158	166,877	165,150	89,829	158,500
340-701 COURT REPORTER SERVICE FUND	20,390	20,677	19,270	12,807	27,900
340-702 CO CHILD ABUSE PREVENTION FUND	391	445	280	346	600
340-704 DC E-FILEING COST RECOVERY	-	-	-	-	-
340-801 JUSTICE OF THE PEACE Hillsboro-FEES	19,871	21,631	22,450	15,658	25,850
340-802 JUSTICE OF THE PEACE Itasca FEES	13,043	15,000	14,550	12,660	17,720
340-803 JUSTICE OF THE PEACE Hubbard FEES	13,126	17,330	16,200	10,691	14,964
340-804 JUSTICE OF THE PEACE Whitney FEES	14,700	11,639	12,000	8,909	12,469
340-805 JUDICIAL EFFICIENCY JP Hillsboro	941	979	1,000	988	1,589
340-806 JUDICIAL EFFICIENCY JP Itasca	36	18	25	8	11
340-807 JUDICIAL EFFICIENCY JP Hubbard	73	202	185	104	146
340-808 JUDICIAL EFFICIENCY JP Whitney	165	170	185	77	108
340-810 JUDICIAL EFFICIENCY -DC	3,616	3,218	3,450	1,924	3,183
340-901 CONSTABLE #Hillsboro FEES	16,556	13,146	13,870	8,000	13,270
340-902 CONSTABLE #Itasca FEES	15,479	16,291	15,610	13,295	19,480
340-903 CONSTABLE #Hubbard FEES	16,674	18,408	19,080	9,994	15,850
340-904 CONSTABLE #Whitney FEES	17,846	20,654	19,650	14,819	22,800
340-911 911 SIGNS/FLOOD PLAIN PERMITS	-	-	57,200	30,400	51,200
342-401 J.P. #Hillsboro STATE ARREST FEES (80%)	2,291	2,610	2,500	1,649	2,475
342-402 J.P. #Itasca STATE ARREST FEES (80%)	1,033	1,554	1,450	1,061	1,420
342-403 J.P. #Hubbard STATE ARREST FEES (80%)	996	1,243	1,195	679	910
342-404 J.P. #Whitney STATE ARREST FEES (80%)	1,015	985	1,015	618	825
342-405 DIST. CLERK STATE ARREST FEES (80%)	24,466	20,819	22,000	11,153	17,700
344-100 OSSF FEES	125,150	127,875	128,200	82,425	130,000
344-200 GAME ROOM PERMITS	-	-	-	-	-
348-104 ELECTION REVENUES	-	-	-	-	-
TOTAL FEES	916,969	928,728	984,865	704,869	1,066,020

REVENUE PROJECTIONS BY FUND



	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
Fines					
350-101 JUSTICE OF THE PEACE #Hillsboro FINES	35,940	40,118	39,425	21,979	34,445
350-102 JUSTICE OF THE PEACE #Itasca FINES	13,516	21,144	21,325	12,873	17,500
350-103 JUSTICE OF THE PEACE #Hubbard FINES	13,687	17,692	18,750	7,860	10,687
350-104 JUSTICE OF THE PEACE #Whitney FINES	14,296	14,284	14,800	14,339	19,500
TOTAL FINES	77,439	93,238	94,300	57,051	82,132
Misc. & Other					
360-300 911 HOTCOG REIMBURSEMENT	-	-	36,500	36,500	43,000
360-301 SCAAP/SWBPI PROGRAM	16,213	-	16,500	-	16,500
360-303 GRANT REIMB. REVENUE	94,805	61,843	18,000	7,081	6,650
360-400 SB22 GRANT REVENUE	350,000	350,000	-	-	-
362-500 TAX OFFICE COMMISSIONS	851,486	917,710	915,000	636,401	920,000
362-501 TAX OFFICE BPP PENALTY	-	-	-	-	-
364-000 WASTE MANAGEMENT FEE	72,719	80,095	76,680	51,777	76,680
364-301 CORPS OF ENGINEERS LAKE PATROL	29,958	42,214	48,000	-	50,107
365-000 FISCAL SERVICE ADULT PROBATION	4,531	4,282	5,295	-	5,295
365-200 SCHOOL RESOUCOE OFFICER REIMBURSEMENT	78,000	71,500	-	-	-
366-101 CO. JUDGE STATE SAL. SUPPLEMENT	25,200	25,200	31,500	24,875	31,500
366-102 CO. ATTORNEY SAL. SUPPLEMENT	-	84,000	105,000	105,000	105,000
366-104 CO. COURT-AT-LAW SUPPLEMENT	84,000	84,000	105,000	78,750	105,000
366-106 DA-ASST ATTY SUPPLEMENT	10,576	8,200	10,980	7,980	10,992
368-102 COMMISSION FROM STATE	23,240	22,839	24,000	11,308	24,000
368-103 FUEL REIMBURSEMENTS	6,998	7,961	3,794	2,672	3,794
368-104 ELECTION REVENUES	-	-	-	-	-
368-200 TOBACCO SETTLEMENT	22,643	25,287	25,300	26,301	26,301
370-020 CONTRIBUTIONS	500	7,350	-	1,495	-
370-030 JURY DONATIONS-VETERANS	1,920	2,200	2,520	1,820	2,520
370-100 RENTAL INCOME - BLDGS/TOWERS	7,300	5,444	4,800	3,611	4,800
370-101 COMMISSON FROM VENDORS	2,120	15,956	20,000	22,940	22,940
370-200 UNCLAIMED REVENUES	-	-	-	-	-
370-300 INSURANCE PROCEEDS	12,935	489,580	-	34,274	-
370-500 MISCELLANEOUS	76,225	104,281	9,600	77,570	-
375-100 INTEREST	571,145	522,878	393,300	245,729	465,000
379-100 SALE OF FIXED ASSETS	110,138	22,250	-	32,700	-
TOTAL MISC. & OTHER	2,452,652	2,955,071	1,851,769	1,408,784	1,920,078
Proceeds from Financings					
380-200 PROCEEDS FROM CAPITAL LEASE	118,535	-	-	-	-
TOTAL PROCEEDS FROM FINANCING	118,535	-	-	-	-
Transfers					
390-000 TRANSFERS IN	-	-	-	-	-
390-094 TRANSFERS FROM VICTIM OF CRIME	-	-	-	-	-
390-102 TRANSFER FROM EMPLOYEE HOSP.	-	-	-	-	-
390-202 TRANSFER FROM ROAD & BRIDGE	-	65,750	65,750	65,750	65,750
390-225 TRANSFER FROM IND. HEALTH CARE	-	75,000	-	-	100,000
390-239 COUNTY CLERK PROBATE RECORDS MGMT	-	-	-	-	-
390-246 TRANSFER FROM TECHNOLOGY FUND	10,000	15,000	40,000	20,000	25,000

REVENUE PROJECTIONS BY FUND



	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
390-250 TRANSFERS FROM CRIMINAL JUSTICE	-	-	-	-	-
390-252 TRANSFERS FROM HOT CHECK	-	-	-	-	-
390-255 TRANSFER FROM Ct. HOUSE SECURITY	15,000	80,000	30,000	15,000	30,000
390-300 TRANSFERS FROM CT. FACILITY FEE	-	35,000	25,000	15,000	25,000
TOTAL TRANSFERS	25,000	270,750	160,750	115,750	245,750
TOTAL GENERAL FUND	20,640,434	21,890,336	22,971,345	20,012,935	25,596,270

REVENUE PROJECTIONS BY FUND



	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
200- General Road & Bridge					
Fees					
340-801 JP # Hillsboro DSC Fee	1,020	868	770	600	1,000
340-802 JP # Itasca DSC Fee	610	670	625	580	1,000
340-803 JP # Malone DSC Fee	470	480	440	310	440
340-804 JP # Whitney DSC Fee	1,603	474	420	300	420
340-911 911 SIGN & FLOOD PERMITS	57,295	56,900	-	-	-
TOTAL FEES	60,998	59,392	2,255	1,790	2,860
Fines					
350-101 JUSTICE OF THE PEACE #Hillsboro FINES	35,940	40,118	39,425	21,979	34,445
350-102 JUSTICE OF THE PEACE #Itasca FINES	13,516	21,144	21,325	12,873	17,500
350-103 JUSTICE OF THE PEACE #Hubbard FINES	13,686	17,692	18,750	7,860	10,687
350-104 JUSTICE OF THE PEACE #Whitney FINES	15,587	14,284	14,800	14,339	19,500
TOTAL FINES	78,729	93,238	94,300	57,051	82,132
Misc. & Other					
360-300 911 HOTCOG REIMBURSEMENT	34,500	36,500	-	-	-
360-303 FEMA/ GRANT REVENUE	-	17,561	-	-	-
370-500 MISCELLANEOUS	1,084	-	-	-	-
375-100 INTEREST	-39	142	11	29	50
TOTAL MISC. & OTHER	35,545	54,204	11	29	50
Transfers					
390-100 TRANSFER FROM GENERAL	25,000	25,000	-	-	-
390-225 TRANSFER FROM INDIGENT HEALTH	150,000	180,000	100,000	50,000	200,000
390-245 TRANSFER FROM JP COURT COSTS	-	-	-	-	-
TOTAL TRANSFERS	175,000	205,000	100,000	50,000	200,000
TOTAL GENERAL ROAD & BRIDGE	350,272	411,833	196,566	108,870	285,042

REVENUE PROJECTIONS BY FUND



	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
201- Road & Bridge #1					
Taxes					
Ad Valorem Taxes					
310-115 AD VALOREM TAX	305,785	322,163	564,846	538,930	638,922
310-116 AD VALOREM TAX (Delinquent)	9,511	10,529	19,860	14,145	22,464
310-117 AD VALOREM TAX (Penalty & Interest)	6,922	7,098	11,916	7,641	13,478
310-200 IN LIEU OF TAX	5,254	5,427	5,608	-	5,608
TOTAL AD VALOREM TAXES	327,472	345,217	602,230	560,716	680,473
Other Taxes					
318-130 CO. SALES TAX	97,713	95,214	127,629	80,629	137,556
TOTAL OTHER TAXES	97,713	95,214	127,629	80,629	137,556
TOTAL TAXES	425,185	440,431	729,859	641,345	818,029
Misc. & Other					
360-303 FEMA/ GRANT REVENUE	-	-	-	-	-
360-400 LATERAL ROAD REFUND	10,588	10,568	17,099	10,558	10,558
360-450 GROSS & AXLE WEIGHT FEES	39,394	38,593	39,000	38,825	39,200
360-700 FLOOD CONTROL	1,257	3,011	1,257	-	1,257
369-502 AUTO REGISTRATION	88,020	88,027	88,045	88,020	88,020
369-503 AUTO REGISTRATION \$10.00 FEES	101,773	112,002	112,715	54,528	112,002
370-020 CONTRIBUTIONS	-	10,950	-	-	-
370-500 MISCELLANEOUS	1,804	565	-	1,731	-
375-100 INTEREST	28,768	25,528	21,777	7,252	15,000
379-100 SALE OF FIXED ASSETS	-	1,651	-	-	-
380-100 ISSUANCE OF TIME WARRANT	-	-	-	-	-
380-200 PROCEEDS FROM CAPITAL LEASE	-	346,121	-	419,643	-
TOTAL MISC. & OTHER	271,604	637,016	279,892	620,557	266,037
Transfers					
390-000 TRANSFER FROM INDIGENT HEALTH	100,000	95,000	100,000	100,000	200,000
390-450 TRANSFER FROM J.P. COURT COST	-	-	-	-	-
TOTAL TRANSFERS	100,000	95,000	100,000	100,000	200,000
TOTAL ROAD & BRIDGE # 1	796,789	1,172,447	1,109,751	1,361,902	1,284,066

REVENUE PROJECTIONS BY FUND



	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
202- Road & Bridge #2					
Taxes					
Ad Valorem Taxes					
310-115 AD VALOREM TAX	303,909	320,186	561,380	535,624	635,002
310-116 AD VALOREM TAX (Delinquent)	9,453	10,463	19,737	14,059	22,326
310-117 AD VALOREM TAX (Penalty & Interest)	6,880	7,055	11,843	7,594	13,396
310-200 IN LIEU OF TAX	5,227	5,399	5,576	-	5,576
TOTAL AD VALOREM TAXES	325,469	343,103	598,537	557,277	676,301
Other Taxes					
318-130 CO. SALES TAX	97,111	94,628	126,846	80,252	136,712
TOTAL OTHER TAXES	97,111	94,628	126,846	80,252	136,712
TOTAL TAXES	422,580	437,731	725,383	637,529	813,013
Misc. & Other					
360-303 FEMA/ GRANT REVENUE	-	-	-	-	-
360-400 LATERAL ROAD REFUND	10,523	10,503	12,500	10,493	12,500
360-450 GROSS & AXLE WEIGHT FEES	39,394	38,593	39,000	38,721	39,200
360-700 FLOOD CONTROL	1,249	2,993	1,249	-	1,249
369-502 AUTO REGISTRATION	87,480	87,487	87,505	87,480	87,480
369-503 AUTO REGISTRATION \$10.00 FEES	101,149	111,315	112,023	54,193	111,315
370-020 CONTRIBUTIONS/DONATIONS	-	50,700	-	-	-
370-300 INSURANCE PROCEEDS	-	461	-	-	-
370-500 MISCELLANEOUS	4,138	-	-	1,754	-
375-100 INTEREST	18,250	10,343	8,525	5,371	15,000
379-100 SALE OF FIXED ASSETS	-	89,695	-	-	-
380-100 ISSUANCE OF TIME WARRANT	-	-	-	-	-
380-200 PROCEEDS FROM CAPITAL LEASE	-	-	-	539,949	-
TOTAL MISC. & OTHER	262,183	402,089	260,802	737,961	266,744
Transfers					
390-000 TRANSFER FROM INDIGENT HEALTH	100,000	95,000	100,000	100,000	200,000
390-100 TRANSFER FROM GENERAL	-	-	-	-	-
390-450 TRANSFER FROM J.P. COURT COST	-	-	-	-	-
390-883 TRANSFERS FROM OAK SPRINGS ACCT.	-	-	-	-	-
TOTAL TRANSFERS	100,000	95,000	100,000	100,000	200,000
TOTAL ROAD & BRIDGE # 2	784,763	934,819	1,086,184	1,475,490	1,279,757

REVENUE PROJECTIONS BY FUND



	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
203- Road & Bridge #3					
Taxes					
Ad Valorem Taxes					
310-115 AD VALOREM TAX	347,057	365,645	641,083	611,670	725,157
310-116 AD VALOREM TAX (Delinquent)	10,794	11,949	22,540	16,055	25,496
310-117 AD VALOREM TAX (Penalty & Interest)	7,856	8,056	13,524	8,673	15,298
310-200 IN LIEU OF TAX	5,966	6,163	6,365	-	6,365
TOTAL AD VALOREM TAXES	371,673	391,812	683,512	636,398	772,315
Other Taxes					
318-130 CO. SALES TAX	110,901	108,065	144,855	91,605	156,122
TOTAL OTHER TAXES	110,901	108,065	144,855	91,605	156,122
TOTAL TAXES	482,574	499,877	828,367	728,003	928,437
Misc. & Other					
360-303 FEMA/ GRANT REVENUE	-	-	-	-	-
360-400 LATERAL ROAD REFUND	12,017	11,994	14,100	11,983	14,100
360-450 GROSS & AXLE WEIGHT FEES	39,394	38,593	39,000	41,116	39,200
360-700 FLOOD CONTROL	1,427	3,418	1,426	-	1,426
369-502 AUTO REGISTRATION	99,900	99,907	99,928	99,900	99,900
369-503 AUTO REGISTRATION \$10.00 FEES	115,510	127,119	127,928	61,887	127,119
370-020 CONTRIBUTIONS/DONATIONS	-	-	-	-	-
370-500 MISCELLANEOUS	1,668	12,799	-	3,244	-
375-100 INTEREST	27,882	27,888	22,227	17,410	32,000
379-100 SALE OF FIXED ASSETS	-	27,000	-	-	-
TOTAL MISC. & OTHER	297,798	348,717	304,609	235,540	313,745
Transfers					
390-000 TRANSFER FROM INDIGENT HEALTH	100,000	95,000	100,000	100,000	200,000
390-450 TRANSFER FROM J.P. COURT COST	-	-	-	-	-
390-600 TRANSFER FROM ROAD DIST. ACCTS.	-	-	-	-	-
TOTAL TRANSFERS	100,000	95,000	100,000	100,000	200,000
TOTAL ROAD & BRIDGE # 3	880,372	943,594	1,232,976	1,063,543	1,442,182

REVENUE PROJECTIONS BY FUND



	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
204- Road & Bridge #4					
Taxes					
Ad Valorem Taxes					
310-115 AD VALOREM TAX	293,904	309,645	542,899	517,990	614,096
310-116 AD VALOREM TAX (Delinquent)	9,143	10,119	19,087	13,596	21,591
310-117 AD VALOREM TAX (Penalty & Interest)	6,653	6,823	11,453	7,344	12,955
310-200 IN LIEU OF TAX	5,053	5,219	5,390	-	5,390
TOTAL AD VALOREM TAXES	314,753	331,805	578,829	538,930	654,033
Other Taxes					
318-130 CO. SALES TAX	93,914	91,513	122,670	77,587	132,211
TOTAL OTHER TAXES	93,914	91,513	122,670	77,587	132,211
TOTAL TAXES	408,667	423,317	701,499	616,517	786,244
Misc. & Other					
360-303 FEMA/ GRANT REVENUE	-	-	-	-	-
360-400 LATERAL ROAD REFUND	10,176	10,157	11,500	10,147	11,500
360-450 GROSS & AXLE WEIGHT FEES	39,394	38,593	39,000	38,165	39,200
360-700 FLOOD CONTROL	1,208	2,894	1,208	-	1,208
369-502 AUTO REGISTRATION	84,600	84,606	84,624	84,600	84,600
369-503 AUTO REGISTRATION \$10.00 FEES	97,819	107,650	108,335	52,409	107,650
370-020 CONTRIBUTIONS	-	14,000	-	-	-
370-500 MISCELLANEOUS / Contributions	1,022	789	-	1,269	-
375-100 INTEREST	4,427	6,822	5,586	3,207	6,000
379-100 SALE OF FIXED ASSETS	122,711	210	-	11,500	-
TOTAL MISC. & OTHER	361,357	265,722	250,253	201,297	250,158
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	95,000	100,000	100,000	200,000
390-450 TRANSFER FROM J.P. COURT COST	-	-	-	-	-
TOTAL TRANSFERS	100,000	95,000	100,000	100,000	200,000
TOTAL ROAD & BRIDGE # 4	1,015,022	784,040	1,051,751	917,814	1,236,402
TOTAL ROAD & BRIDGE	3,827,218	4,246,733	4,677,228	4,927,619	5,527,449

REVENUE PROJECTIONS BY FUND



	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
<u>F/M Lateral</u>					
<u>211 - F/M Lateral #1</u>					
Taxes					
310-115 F/M LATERAL ROAD TAX	711,751	744,178	863,096	829,052	1,090,394
310-116 F/M LATERAL ROAD TAX-Delinquent	20,844	22,500	29,888	21,053	37,759
310-117 F/M LATERAL ROAD TAX-(Pen & Int)	15,651	15,112	17,933	11,309	22,656
370-020 CONTRIBUTIONS	46,500	-	-	-	-
379-100 SALE OF FIXED ASSETS	-	40,000	-	-	-
TOTAL TAXES	794,746	821,790	910,917	861,414	1,150,809
TOTAL F/M LATERAL #1	794,746	821,790	910,917	861,414	1,150,809
<u>212 - F/M Lateral #2</u>					
Taxes					
310-115 F/M LATERAL ROAD TAX	707,385	739,613	857,801	823,966	1,083,705
310-116 F/M LATERAL ROAD TAX-Delinquent	20,716	22,362	29,705	20,924	37,528
310-117 F/M LATERAL ROAD TAX-(Pen & Int)	15,555	15,019	17,823	11,240	22,517
310-200 IN LIEU OF TAX	0	-	-	-	-
379-100 SALE OF FIXED ASSETS	91,950	-	-	-	-
TOTAL TAXES	835,606	776,993	905,328	856,130	1,143,749
TOTAL F/M LATERAL #2	835,606	776,993	905,328	856,130	1,143,749
<u>213 - F/M Lateral #3</u>					
Taxes					
310-115 F/M LATERAL ROAD TAX	807,816	844,619	979,587	940,949	1,237,564
310-116 F/M LATERAL ROAD TAX-Delinquent	23,657	25,537	33,922	23,894	42,856
310-117 F/M LATERAL ROAD TAX-(Pen & Int.)	17,763	17,151	20,353	12,836	25,713
TOTAL TAXES	849,236	887,307	1,033,863	977,679	1,306,133
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	-	-	-	-	-
TOTAL PROCEEDS FROM FINANCING	-	-	-	-	-
TOTAL F/M LATERAL #3	941,737	927,202	1,033,863	977,679	1,306,133
<u>214 - F/M Lateral #4</u>					
Taxes					
310-115 F/M LATERAL ROAD TAX	684,096	715,263	829,560	796,840	1,048,027
310-116 F/M LATERAL ROAD TAX-Delinquent	20,033	21,627	28,727	20,235	36,292
310-117 F/M LATERAL ROAD TAX (Pen & Int)	15,043	14,524	17,236	10,870	21,775
TOTAL TAXES	719,172	751,414	875,523	827,945	1,106,095
Misc. & Other					
370-020 CONTRIBUTIONS	34,500	-	-	-	-
379-100 SALE OF FIXED ASSETS	35,800	-	-	-	-
370-500 MISCELLANEOUS INCOME	-	-	-	-	-
TOTAL FROM MISC. & OTHER	70,300	-	-	-	-
TOTAL F/M LATERAL #4	789,472	751,414	875,523	827,945	1,106,095

REVENUE PROJECTIONS BY FUND



	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
TOTAL F/M LATERAL	3,361,561	3,277,399	3,725,631	3,523,168	4,706,785

REVENUE PROJECTIONS BY FUND



	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
225- Indigent Health Care					
Taxes					
310-115 AD VALOREM TAX	1,177,147	1,240,130	1,571,570	1,469,476	1,777,672
310-116 AD VALOREM TAX (Delinquent)	37,167	40,525	57,000	38,570	64,475
310-117 AD VALOREM TAX (Penalty & Interest)	26,646	27,324	34,200	20,835	38,685
318-130 CO. SALES TAX	376,126	366,508	348,000	238,558	375,068
TOTAL TAXES	1,617,086	1,674,488	2,010,770	1,767,439	2,255,900
Misc. & Other					
370-300 INMATE MEDICAL REIMB.	27,105	19,615	12,000	-	12,000
370-310 INDIGENT MEDICAL REIMB	-	-	-	-	-
370-450 SSI REIMB.	-	-	-	-	-
370-500 MISCELLANEOUS	576	-	-	-	-
375-100 INTEREST	-	-	-	-	-
TOTAL MISC. & OTHER	27,681	19,615	12,000	-	12,000
TOTAL INDIGENT HEALTH CARE	1,644,767	1,694,103	2,022,770	1,767,439	2,267,900

REVENUE PROJECTIONS BY FUND



227- Law Library

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
Fees					
340-400 CO. CLERK FEES	4,900	6,020	6,500	2,730	4,000
340-700 DIST. CLERK FEES	22,950	22,299	19,800	14,762	23,400
370-500 MISCELLANEOUS	-	-	-	-	-
TOTAL FEES	27,850	28,319	26,300	17,492	27,400
Misc. & Other					
375-100 INTEREST	1,742	1,862	1,292	863	1,300
390-000 TRANSFERS IN	-	-	-	-	-
TOTAL MISC. & OTHER	1,742	1,862	1,292	863	1,300
TOTAL LAW LIBRARY	29,592	30,181	27,592	18,355	28,700

REVENUE PROJECTIONS BY FUND



	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
229- Jury Fund					
Reimbursements					
333-300 INDIGENT DEFENSE GRANT	31,759	32,789	35,200	-	34,000
TOTAL REIMBURSEMENTS	31,759	32,789	35,200	-	34,000
Fees					
333-309 INDIGENT DEFENSE COORD. GRANT	-	-	-	-	-
340-400 CO. CLERK FEES - HB 1295	3,060	3,340	4,200	1,880	2,600
340-401 PA-COURT INITIATED GUARDIANSHIP	1,530	1,870	2,300	940	2,300
340-404 CO CLRK COUNTY JURY FUND	1,400	1,720	2,250	840	2,600
340-420 CO. CLERK FEES - JURY	-	-	-	-	-
340-600 JUV. SUMMONS FEES	1,702	1,000	1,770	-	-
340-700 DIST. CLERK FEES	252,754	271,676	271,000	198,809	265,000
340-701 COURT REPORTER SERVICE FUND	-	-	-	-	-
340-702 REIMB FOR CT APPT ATTORNEY FEE	4,175	3,532	5,000	127	200
340-705 CC-PROBATE/GUARDIAN ATTY FEES	9,400	13,200	6,000	8,100	8,100
340-800 JP-JURY FUND LGC 134.103A	137	171	125	110	150
TOTAL FEES	274,158	296,509	292,645	210,806	280,950
Misc. & Other					
368-201 STATE JUROR REIMB.	28,326	28,732	30,000	14,700	30,000
370-020 CONTRIBUTIONS	-	-	-	-	-
370-500 MISCELLANEOUS	35,054	19,882	25,000	21,566	25,000
375-100 INTEREST	289	536	373	247	300
TOTAL MISC. & OTHER	63,669	49,150	55,373	36,513	55,300
Transfers					
390-000 TRANSFERS IN	-	-	-	-	-
390-100 TRANSFER FROM GENERAL	340,005	340,005	300,000	200,000	300,000
390-392 TRANSFER FROM COURT REPORTER FD.	-	-	-	-	-
TOTAL TRANSFERS	340,005	340,005	300,000	200,000	300,000
TOTAL JURY FUND	709,591	718,453	683,218	447,319	670,250

REVENUE PROJECTIONS BY FUND



	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
400- Interest & Sinking Fund					
Taxes					
Ad Valorem Taxes					
310-115 AD VALOREM TAX	619,579	585,745	473,450	511,769	541,518
310-116 AD VALOREM TAX (Delinquent)	22,506	23,163	16,646	20,545	19,039
310-117 AD VALOREM TAX (Penalty & Interest)	15,973	15,130	9,988	10,750	11,424
TOTAL TAXES	658,058	624,038	500,083	543,064	571,981
Misc. & Other					
375-100 INTEREST	14,221	5,817	4,051	1,193	1,400
TOTAL MISC. & OTHER	14,221	5,817	4,051	1,193	1,400
Proceeds from Financing					
380-100 EXCESS COST OF ISSUANCE	-	-	-	-	-
TOTAL FROM PROCEEDS FROM FINANCING	-	-	-	-	-
TOTAL INTEREST & SINKING FUND	672,279	629,856	504,135	544,257	573,381
Rounding					
TOTAL REVENUES	30,885,442	32,487,061	34,611,919	31,241,092	39,370,736



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - COUNTY JUDGE					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1101-1101 SALARY	105,415	107,894	112,174	72,529	116,101
100-5-1101-1102 STATE SALARY SUPPLEMENT	25,200	24,993	31,500	20,367	31,500
100-5-1101-1103 JUVENILE BOARD SUPPLEMENT	6,050	6,001	2,400	1,552	2,400
100-5-1101-1107 COURT COORDINATOR	50,905	52,329	54,110	34,821	58,803
100-5-1101-1108 COURT REPORTER	9,362	9,900	10,197	6,562	10,554
100-5-1101-1122 COUNTY LONGEVITY	4,500	4,625	3,800	3,800	4,200
100-5-1101-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	201,432	205,741	214,182	139,631	223,557
Benefits					
100-5-1101-1201 SOCIAL SECURITY & MEDICARE	14,730	15,245	16,385	10,322	17,102
100-5-1101-1202 UNEMPLOYMENT TAX	41	146	136	54	191
100-5-1101-1203 RETIREMENT	20,282	20,853	21,675	14,131	22,624
100-5-1101-1204 RETIREMENT LIFE INSURANCE	683	609	578	382	626
100-5-1101-1205 WORKERS COMP	327	379	643	170	671
100-5-1101-1209 HEALTH INSURANCE	31,565	28,692	30,258	21,008	38,451
TOTAL BENEFITS	67,628	65,924	69,675	46,067	79,665
TOTAL SALARIES & BENEFITS	269,061	271,665	283,857	185,698	303,222
Operating Expenses					
100-5-1101-2301 DUES & MEMBERSHIPS	642	907	1,040	632	1,040
100-5-1101-2302 TRAINING & MILEAGE REIMB	-	1,641	2,500	4,127	3,500
100-5-1101-2303 BONDS & INSURANCE	350	587	1,250	2,080	2,500
100-5-1101-2305 CONTRACT SERVICES	-	-	100	-	100
TOTAL OPERATING EXPENSES	992	3,135	4,890	6,839	7,140
Supplies					
100-5-1101-3101 SUPPLIES	458	596	2,000	589	2,000
100-5-1101-3102 POSTAGE	360	(126)	850	524	850
100-5-1101-3103 MACHINE & EQUIP RENTAL	1,744	2,031	3,100	1,135	3,100
100-5-1101-3104 TELEPHONE	1,536	1,103	1,360	514	1,360
100-5-1101-3110 MISCELLANEOUS	-	-	250	-	250
TOTAL SUPPLIES	4,098	3,604	7,560	2,762	7,560
TOTAL COUNTY JUDGE	274,150	278,404	296,307	195,299	317,922



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	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	-	-	-	-	-
100-5-1103-1205 WORKERS COMP	-	-	-	39	-
100-5-1103-1209 TELEMEDICINE	22,220	24,873	-	-	71,656
TOTAL BENEFITS	22,220	24,873	-	39	71,656
TOTAL SALARIES & BENEFITS	22,220	24,873	-	39	71,656
Operating Expenses					
100-5-1103-2101 PURCHASED PROFESSIONAL SERVICE	65,399	113,873	100,000	112,901	115,000
100-5-1103-2102 STATEMENT OF FACTS	34,980	15,702	20,000	15,533	20,000
100-5-1103-2103 LEGISLATIVE & ADMINISTRATIVE ACTIVITIES	-	-	-	-	-
100-5-1103-2104 GRANT EXPENDITURES	85,115	21,576	18,000	4,422	6,650
100-5-1103-2301 DUES & MEMBERSHIPS	5,290	8,133	7,631	7,611	7,631
100-5-1103-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
100-5-1103-2303 BONDS & INSURANCE	39,275	45,779	36,000	10,570	36,000
100-5-1103-2307 LEGAL NOTICES	4,940	3,401	4,500	1,308	4,500
100-5-1103-2315 BANK SERVICE CHARGES	900	899	2,000	1,050	2,000
TOTAL OPERATING EXPENSES	235,899	209,363	188,131	153,395	191,781
Supplies					
100-5-1103-3101 SUPPLIES	1,183	1,300	1,100	-	1,100
100-5-1103-3103 MACHINE & EQUIPMENT RENTAL	8,503	7,826	6,600	2,603	6,600
100-5-1103-3110 MISCELLANEOUS	129,607	23,178	20,000	32,191	34,500
100-5-1103-3201 UTILITIES	-	-	-	-	-
100-5-1103-3202 FUEL	-	-	-	-	-
100-5-1103-3701 OTHER SUPPLIES - INSURANCE	-	-	-	26,323	344,857
TOTAL SUPPLIES	139,293	32,305	27,700	61,117	387,057
Capital Outlay					
100-5-1103-4101 CAPITAL OUTLAY	1,346,874	516,933	250,000	32,500	250,000
100-5-1103-4102 JP TECH EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	1,346,874	516,933	250,000	32,500	250,000
Other Costs					
100-5-1103-7102 JPO INS & UTILITIES	7,966	11,065	10,120	3,894	10,120
100-5-1103-7103 ADULT PROBATION	5,394	5,386	5,500	3,097	5,500
100-5-1103-7200 ASST. CA LONGEVITY	525,864	-	-	-	-
100-5-1103-7210 APPRAISALS	3,890	562,660	581,890	338,200	676,400
100-5-1103-7211 COURT OF APPEALS JUDGES	-	1,831	2,700	2,606	2,700
100-5-1103-7601 ANNUAL LEAVE CONTINGENCY	44,119	-	-	-	-
100-5-1103-7602 CONTINGENCIES	-	-	250,000	-	545,476
TOTAL OTHER COSTS	587,234	580,942	850,210	347,797	1,240,196
Other Financing (Uses)					
100-5-1103-9180 TRANSFER TO OPIOID	-	85,782	-	-	-
100-5-1103-9200 TRANSFER TO GEN ROAD AND BRIDGE	25,000	25,000	-	-	-
100-5-1103-9201 TRANSFER TO ROAD & BRIDGE #1	-	-	-	-	-
100-5-1103-9202 TRANSFER TO ROAD & BRIDGE #2	-	-	-	-	-
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	340,005	340,005	300,000	200,000	300,000



	DEPARTMENTAL EXPENDITURES				
	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
100-5-1103-9248 TRANSFER TO CO CLERK ARCHIVES	-	-	-	-	-
100-5-1103-9254 TRANSFER TO TOURISM	-	-	-	-	27,790
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	238,500	192,500	275,000	200,000	275,000
100-5-1103-9300 TRANSFER TO COURTHOUSE PROJECT	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	603,505	643,287	575,000	400,000	602,790
TOTAL NON DEPT. ADMIN.	2,935,024	2,007,703	1,891,041	994,848	2,743,480



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - INFORMATION TECHNOLOGY					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1104-1104 DEPARTMENT HEAD SALARY	87,262	89,847	92,197	59,566	95,791
100-5-1104-1105 STAFF WAGES	177,336	183,024	188,499	121,323	195,096
100-5-1104-1106 PART TIME WAGES	-	-	-	-	-
100-5-1104-1111 TECH SUPPLEMENT	4,827	5,001	5,000	3,218	5,000
100-5-1104-1122 COUNTY LONGEVITY	1,475	1,725	5,200	5,200	6,000
100-5-1104-1155 OVERTIME	225	-	-	-	-
TOTAL SALARIES & WAGES	271,125	279,597	290,896	189,307	301,887
Benefits					
100-5-1104-1201 SOCIAL SECURITY & MEDICARE	20,376	20,961	22,254	14,233	23,094
100-5-1104-1202 UNEMPLOYMENT TAX	213	433	582	279	785
100-5-1104-1203 RETIREMENT	27,350	28,315	29,439	19,198	30,551
100-5-1104-1204 RETIREMENT LIFE INSURANCE	922	823	785	519	845
100-5-1104-1205 WORKERS COMP	459	484	882	253	915
100-5-1104-1206 TRAVEL	-	-	-	-	-
100-5-1104-1209 HEALTH INSURANCE	42,546	39,589	41,319	26,660	53,555
TOTAL BENEFITS	91,866	90,604	95,261	61,142	109,745
TOTAL SALARIES & BENEFITS	362,991	370,201	386,156	250,449	411,632
Operating Expenses					
100-5-1104-2301 DUES & MEMBERSHIPS	175	175	350	-	350
100-5-1104-2302 TRAINING & MILEAGE REIMB	11,122	6,383	15,000	2,197	15,000
100-5-1104-2303 BONDS & INSURANCE	410	482	600	-	600
100-5-1104-2305 CONTRACT SERVICES	42,911	40,339	76,000	47,291	67,000
TOTAL OPERATING EXPENSES	54,618	47,379	91,950	49,488	82,950
Supplies					
100-5-1104-3101 SUPPLIES	6,696	10,463	10,000	6,829	10,000
100-5-1104-3103 SOFTWARE & MAINTENANCE	436,135	466,290	520,000	173,675	606,000
100-5-1104-3104 TELEPHONE	66,731	53,804	67,000	40,395	67,000
100-5-1104-3107 REPAIRS	191	526	1,500	340	1,500
100-5-1104-3110 MISCELLANEOUS	50	-	100	-	100
100-5-1104-3202 FUEL	1,094	1,010	2,500	375	1,500
100-5-1104-3604 UNIFORMS	-	982	1,000	211	1,000
TOTAL SUPPLIES	510,898	533,075	602,100	221,825	687,100
Capital Outlay					
100-5-1104-4101 CAPITAL OUTLAY	76,991	132,694	268,124	64,502	100,000
100-5-1104-4102 CASE MANAGEMENT SYSTEM	-	-	-	-	-
TOTAL CAPITAL OUTLAY	76,991	132,694	268,124	64,502	100,000
Debt Service					
100-5-1104-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL INFORMATION TECHNOLOGY	1,005,498	1,083,349	1,348,330	586,264	1,281,682



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - COUNTY CLERK					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries and Wages					
100-5-1109-1101 SALARY	78,689	81,179	83,706	55,241	86,636
100-5-1109-1105 STAFF WAGES	203,602	222,648	233,374	148,180	247,139
100-5-1109-1106 PART TIME WAGES	-	-	-	-	-
100-5-1109-1122 COUNTY LONGEVITY	6,475	6,950	16,600	16,600	17,800
100-5-1109-1155 OVERTIME	19	2	-	19	-
TOTAL SALARIES & WAGES	288,785	310,780	333,680	220,040	351,575
Benefits					
100-5-1109-1201 SOCIAL SECURITY & MEDICARE	21,628	22,803	25,527	15,896	26,895
100-5-1109-1202 UNEMPLOYMENT TAX	162	350	650	233	689
100-5-1109-1203 RETIREMENT	29,113	31,758	33,768	22,397	35,579
100-5-1109-1204 RETIREMENT LIFE INSURANCE	982	924	934	606	984
100-5-1109-1205 WORKERS COMP	472	622	1,001	282	1,055
100-5-1109-1209 HEALTH INSURANCE	71,285	77,747	81,054	52,232	103,680
TOTAL BENEFITS	123,643	134,205	142,934	91,646	168,882
TOTAL SALARIES & BENEFITS	412,428	444,985	476,614	311,686	520,457
Operating Expenses					
100-5-1109-2301 DUES & MEMBERSHIPS	200	200	300	200	300
100-5-1109-2302 TRAINING & MILEAGE REIMB	1,498	3,020	5,500	1,696	5,500
100-5-1109-2303 BONDS & INSURANCE	3,103	4,371	4,023	210	4,100
TOTAL OPERATING EXPENSES	4,801	7,591	9,823	2,106	9,900
Supplies					
100-5-1109-3101 SUPPLIES	15,055	15,897	17,000	7,125	17,000
100-5-1109-3102 POSTAGE	2,051	980	2,500	1,467	2,500
100-5-1109-3103 MACHINE & EQUIP RENTAL	2,454	2,924	3,000	1,924	3,000
100-5-1109-3104 TELEPHONE	1,103	889	1,000	565	1,000
100-5-1109-3110 MISCELLANEOUS	-	-	-	-	-
100-5-1109-3111 MICROFILM & INDEXING	-	-	-	-	-
TOTAL SUPPLIES	20,663	20,691	23,500	11,081	23,500
Capital Outlay					
100-5-1109-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL COUNTY CLERK	437,892	473,267	509,937	324,873	553,857



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - COUNTY AUDITOR					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1201-1101 DEPARTMENT HEAD SALARY	92,049	135,996	140,080	90,572	144,982
100-5-1201-1105 STAFF WAGES	125,190	206,833	381,732	214,370	199,353
100-5-1201-1106 PART TIME WAGES	5,381	-	-	-	-
100-5-1201-1122 COUNTY LONGEVITY	-	-	-	-	-
100-5-1201-1155 OVERTIME	4,130	2,807	4,000	661	4,000
TOTAL SALARIES & WAGES	226,749	345,636	525,811	305,603	348,335
Benefits					
100-5-1201-1201 SOCIAL SECURITY & MEDICARE	17,144	25,791	40,225	22,801	26,648
100-5-1201-1202 UNEMPLOYMENT TAX	174	518	1,367	425	906
100-5-1201-1203 RETIREMENT	22,650	35,007	53,212	31,077	35,252
100-5-1201-1204 RETIREMENT LIFE INSURANCE	764	1,016	1,472	838	975
100-5-1201-1205 WORKERS COMP	444	615	1,577	305	1,045
100-5-1201-1209 HEALTH INSURANCE	39,671	58,066	76,184	45,694	86,873
TOTAL BENEFITS	80,848	121,012	174,037	101,140	151,699
TOTAL SALARIES & BENEFITS	307,597	466,648	699,848	406,743	500,034
Operating Expenses					
100-5-1201-2301 DUES & MEMBERSHIPS	780	823	1,115	668	1,000
100-5-1201-2302 TRAINING & MILEAGE REIMB	1,666	3,032	5,500	3,767	5,500
100-5-1201-2303 BONDS & INSURANCE	100	50	200	50	200
100-5-1201-2305 CONTRACT SERVICES	1,529	-	10,500	-	3,000
TOTAL OPERATING EXPENSES	4,075	3,905	17,315	4,485	9,700
Supplies					
100-5-1201-3101 SUPPLIES	2,168	1,615	2,500	1,316	2,500
100-5-1201-3102 POSTAGE	123	106	200	16	200
100-5-1201-3103 MACHINE & EQUIP RENTAL	3,911	3,562	3,600	1,879	3,600
100-5-1201-3104 TELEPHONE	209	60	600	240	1,100
100-5-1201-3110 MISCELLANEOUS	-	-	400	-	400
TOTAL SUPPLIES	6,411	5,343	7,300	3,451	7,800
Capital Outlay					
100-5-1201-4101 CAPITAL OUTLAY	-	-	-	-	70,000
TOTAL CAPITAL OUTLAY	-	-	-	-	70,000
TOTAL COUNTY AUDITOR	318,083	475,896	724,463	414,679	587,534



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - COUNTY TREASURER					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1202-1101 SALARY	78,662	81,179	83,706	54,122	86,636
100-5-1202-1105 STAFF WAGES	121,689	145,624	185,730	116,976	195,029
100-5-1202-1106 PART TIME WAGES	6,672	7,694	-	-	-
100-5-1202-1122 COUNTY LONGEVITY	450	975	3,200	3,200	4,400
100-5-1202-1155 OVERTIME	681	1,003	5,000	1,834	5,000
TOTAL SALARIES & WAGES	208,154	236,475	277,636	176,132	291,065
Benefits					
100-5-1202-1201 SOCIAL SECURITY & MEDICARE	15,483	17,620	21,239	13,173	22,266
100-5-1202-1202 UNEMPLOYMENT TAX	105	254	504	176	532
100-5-1202-1203 RETIREMENT	20,995	23,935	28,097	17,837	29,456
100-5-1202-1204 RETIREMENT LIFE INSURANCE	708	695	777	482	815
100-5-1202-1205 WORKERS COMP	464	617	833	216	873
100-5-1202-1209 HEALTH INSURANCE	49,396	43,249	49,598	32,862	64,143
TOTAL BENEFITS	87,152	86,370	101,048	64,746	118,085
TOTAL SALARIES & BENEFITS	295,306	322,845	378,684	240,878	409,149
Operating Expenses					
100-5-1202-2301 DUES & MEMBERSHIPS	195	315	700	415	700
100-5-1202-2302 TRAINING & MILEAGE REIMB	2,430	2,761	7,000	7,465	10,000
100-5-1202-2303 BONDS & INSURANCE	50	180	594	180	594
TOTAL OPERATING EXPENSES	2,675	3,256	8,294	8,060	11,294
Supplies					
100-5-1202-3101 SUPPLIES	5,481	5,827	6,000	1,667	6,000
100-5-1202-3102 POSTAGE	1,300	(381)	1,900	1,063	1,900
100-5-1202-3103 MACHINE & EQUIPMENT RENTAL	2,293	2,336	3,500	1,423	3,500
100-5-1202-3104 TELEPHONE	1,146	1,012	1,000	775	1,000
100-5-1202-3110 MISCELLANEOUS	390	-	700	-	700
TOTAL SUPPLIES	10,610	8,793	13,100	4,928	13,100
Capital Outlay					
100-5-1202-4101 CAPITAL OUTLAY	-	-	-	14,222	-
TOTAL CAPITAL OUTLAY	-	-	-	14,222	-
TOTAL COUNTY TREASURER	308,591	334,895	400,078	268,088	433,543



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - TAX ASSESSOR COLLECTOR					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1301-1101 SALARY	78,662	81,179	83,706	54,122	86,636
100-5-1301-1105 STAFF WAGES	278,776	298,777	345,099	221,099	370,521
100-5-1301-1106 PART TIME WAGES	22,155	19,561	-	-	-
100-5-1301-1122 COUNTY LONGEVITY	6,025	7,075	14,200	14,200	13,400
100-5-1301-1155 OVERTIME	1,906	1,796	2,000	1,942	2,000
TOTAL SALARIES & WAGES	387,523	408,388	445,005	291,363	472,557
Benefits					
100-5-1301-1201 SOCIAL SECURITY & MEDICARE	28,340	30,120	34,043	21,420	36,151
100-5-1301-1202 UNEMPLOYMENT TAX	241	497	939	353	1,003
100-5-1301-1203 RETIREMENT	39,022	41,335	45,034	29,499	47,823
100-5-1301-1204 RETIREMENT LIFE INSURANCE	1,316	1,203	1,246	798	1,323
100-5-1301-1205 WORKERS COMP	640	734	1,335	353	1,418
100-5-1301-1209 HEALTH INSURANCE	104,717	82,547	100,515	65,195	129,371
TOTAL BENEFITS	174,275	156,436	183,112	117,618	217,089
TOTAL SALARIES & BENEFITS	561,798	564,824	628,117	408,981	689,646
Operating Expenses					
100-5-1301-2301 DUES & MEMBERSHIPS	375	375	525	20	1,025
100-5-1301-2302 TRAINING & MILEAGE REIMB	3,187	8,664	6,000	2,713	6,000
100-5-1301-2303 BONDS & INSURANCE	1,363	1,396	1,396	1,495	1,495
100-5-1301-2305 CONTRACT SERVICES	359	359	718	359	1,763
TOTAL OPERATING EXPENSES	5,284	10,794	8,639	4,587	10,283
Supplies					
100-5-1301-3101 SUPPLIES	5,619	3,601	7,000	3,632	7,000
100-5-1301-3102 POSTAGE	20,403	30,387	25,010	13,755	32,500
100-5-1301-3103 SOFTWARE & MAINTENANCE	48,789	60,623	75,808	58,976	74,173
100-5-1301-3104 TELEPHONE	1,413	1,922	2,250	1,122	2,250
100-5-1301-3105 OFFICE RENT	-	-	-	-	-
100-5-1301-3110 MISCELLANEOUS	-	-	-	-	-
TOTAL SUPPLIES	76,224	96,533	110,068	77,485	115,923
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	643,306	672,150	746,824	491,053	815,852



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - DEVELOPMENT SERVICES DEPARTMENT					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1401-1101 SALARY		-	37,636	24,334	78,792
100-5-1401-1104 DEPARTMENT HEAD SALARY	53,453	55,165	76,127	50,744	78,792
100-5-1401-1105 STAFF WAGES	146,477	149,586	356,818	221,633	414,176
100-5-1401-1106 PART TIME WAGES	-	-	-	-	-
100-5-1401-1113 CELL PHONE SUPPLEMENT	-	-	840	160	-
100-5-1401-1116 FLOOD PLAIN SUPPLEMENT	-	-	7,500	4,810	7,500
100-5-1401-1122 COUNTY LONGEVITY	5,125	5,325	15,600	19,200	19,000
100-5-1401-1155 OVERTIME	343	33	5,000	-	5,000
TOTAL SALARIES & WAGES	205,398	210,109	499,522	320,881	603,260
Benefits					
100-5-1401-1201 SOCIAL SECURITY & MEDICARE	15,073	15,386	38,213	23,171	46,149
100-5-1401-1202 UNEMPLOYMENT TAX	160	3,966	1,201	429	1,364
100-5-1401-1203 RETIREMENT	20,712	21,278	50,552	32,335	61,050
100-5-1401-1204 RETIREMENT LIFE INSURANCE	699	619	1,399	875	1,689
100-5-1401-1205 WORKERS COMP	5,125	4,742	17,004	4,163	20,535
100-5-1401-1209 HEALTH INSURANCE	51,120	46,880	111,583	75,246	124,404
TOTAL BENEFITS	92,889	92,870	219,952	136,219	255,191
TOTAL SALARIES & BENEFITS	298,287	302,979	719,474	457,100	858,452
Operating Expenses					
100-5-1401-2301 DUES & MEMBERSHIPS		-	250	164	500
100-5-1401-2302 TRAINING & MILEAGE REIMB	1,388	1,403	4,500	2,753	10,000
100-5-1401-2303 BONDS & INSURANCE	86,598	74,274	81,700	121	85,000
100-5-1401-2305 CONTRACT SERVICES	-	15,000	-	-	-
TOTAL OPERATING EXPENSES	87,986	90,677	86,450	3,038	95,500
Supplies					
100-5-1401-3101 SUPPLIES	286	540	1,200	1,503	10,000
100-5-1401-3103 MACHINE & EQUIP RENTAL	-	-	1,440	802	-
100-5-1401-3104 TELEPHONE	894	646	720	1,157	2,220
100-5-1401-3105 OFFICE RENT	-	-	-	-	-
100-5-1401-3106 COURTHOUSE OTHER SUPPLIES	27,423	20,639	30,000	9,382	30,000
100-5-1401-3107 VEHICLE REPAIRS	31,289	40,041	1,500	3,909	10,000
100-5-1401-3109 MAINTENANCE CONTRACTS	13,086	12,961	13,960	9,506	25,960
100-5-1401-3110 MISCELLANEOUS	-	-	250	281	250
100-5-1401-3119 911 SIGN MAINT AND SUPPLIES	-	-	12,100	237	12,100
100-5-1401-3201 COURTHOUSE UTILITIES	69,890	70,322	65,000	47,225	72,000
100-5-1401-3202 FUEL	3,232	2,301	13,500	5,014	15,000
100-5-1401-3604 UNIFORMS	-	-	250	-	250
100-5-1401-3701 OTHER SUPPLIES	-	-	500	-	500
100-5-1401-3702 OSSF SUPPLIES	-	-	2,900	1,632	2,900
TOTAL SUPPLIES	146,099	147,451	143,320	80,648	181,180
Capital Outlay					
100-5-1401-4101 CAPITAL OUTLAY	-	17,650	20,000	52,005	10,000
TOTAL CAPITAL OUTLAY	-	17,650	20,000	52,005	10,000
Other Costs					
100-5-1401-7401 COURTHOUSE REPAIRS	-	-	32,000	21,225	50,000
100-5-1401-7406 CELL BLOCK MUSEUM REPAIRS	20,000	8,565	10,000	3,788	10,000
100-5-1401-7408 HILL CO FAIR GROUNDS REPAIRS	32,876	39,036	68,500	16,659	35,900
100-5-1401-7411 505 N WACO REPAIRS	4,171	8,403	7,200	3,630	4,400
100-5-1401-7413 AGRILIFE BUILDING REPAIRS	13,193	19,351	17,950	9,155	12,150
100-5-1401-7414 COVINGTON REPAIRS	39,245	84,162	68,000	43,214	41,000



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100-5-1401-7420 SUPPORT SERVICES BUILDING REPAIRS	21,079	26,271	25,000	10,871	10,000
100-5-1401-7430 HURON REPAIRS	19,035	27,754	24,000	15,846	75,000
100-5-1401-7435 HILL CO FAIR GROUND UTILITIES	-	-	-	-	62,600
100-5-1401-7436 505 N WACO UTILITIES	-	-	-	-	2,800
100-5-1401-7437 AGRILIFE BUILDING UTILITIES	-	-	-	-	5,800
100-5-1401-7438 COVINGTON UTILITIES	-	-	-	-	27,000
100-5-1401-7439 SUPPORT SERVICES BUILDING UTILITIES	-	-	-	-	16,600
100-5-1401-7440 HURON BUILDING UTILITIES	-	-	-	-	26,500
TOTAL OTHER COSTS	149,599	213,542	252,650	124,388	379,750
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	805,872	896,199	1,345,795	841,080	1,648,783



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - ELECTIONS ADMINISTRATION					
GENERAL GOVERNMENT					
Salaries & Benefits					
Salaries & Wages					
100-5-1501-1104 DEPARTMENT HEAD SALARY	71,681	73,915	76,127	33,006	78,792
100-5-1501-1105 STAFF WAGES	91,861	94,601	98,145	56,212	101,580
100-5-1501-1106 PART TIME WAGES	-	-	-	-	-
100-5-1501-1109 ELECTION WORKERS	33,194	43,057	45,000	78,434	45,000
100-5-1501-1122 COUNTY LONGEVITY	2,125	2,475	5,200	1,400	800
100-5-1501-1155 OVERTIME	4,488	5,261	5,000	7,400	5,000
TOTAL SALARIES & WAGES	203,350	219,309	229,472	176,452	231,172
Benefits					
100-5-1501-1201 SOCIAL SECURITY & MEDICARE	12,935	15,057	14,112	9,071	17,685
100-5-1501-1202 UNEMPLOYMENT TAX	131	267	480	136	484
100-5-1501-1203 RETIREMENT	17,153	17,839	18,669	9,966	18,841
100-5-1501-1204 RETIREMENT LIFE INSURANCE	578	521	517	269	521
100-5-1501-1205 WORKERS COMP	356	411	553	179	559
100-5-1501-1209 HEALTH INSURANCE	29,211	24,480	24,475	11,677	21,175
TOTAL BENEFITS	60,364	58,575	58,806	31,298	59,265
TOTAL SALARIES & BENEFITS	263,714	277,884	288,278	207,750	290,437
Operating Expenses					
100-5-1501-2301 DUES & MEMBERSHIPS	350	-	1,000	-	1,000
100-5-1501-2302 TRAINING & MILEAGE REIMB	4,869	2,414	6,000	2,630	6,000
100-5-1501-2303 BONDS & INSURANCE	50	120	220	280	220
100-5-1501-2305 CONTRACT SERVICES	38,994	40,417	40,000	38,734	51,000
100-5-1501-2307 LEGAL NOTICES	187	136	500	-	500
TOTAL OPERATING EXPENSES	44,450	43,087	47,720	41,644	58,720
Supplies					
100-5-1501-3101 SUPPLIES	16,402	12,951	20,000	15,553	23,000
100-5-1501-3102 POSTAGE	11,427	2,200	15,000	12,742	15,000
100-5-1501-3103 MACHINE & EQUIP RENTAL	1,714	5,782	2,500	1,824	3,000
100-5-1501-3104 TELEPHONE	1,650	1,430	2,000	1,072	2,000
100-5-1501-3105 OFFICE RENT	900	-	1,000	1,350	1,000
100-5-1501-3110 MISCELLANEOUS	215	-	250	252	250
TOTAL SUPPLIES	32,308	22,363	40,750	32,793	44,250
Capital Outlay					
100-5-1501-4101 CAPITAL OUTLAY	-	-	83,725	117,637	-
TOTAL CAPITAL OUTLAY	-	-	83,725	117,637	-
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	401,334	404,197	521,335	399,824	454,269



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - DISTRICT JUDGE					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2101-1103 JUVENILE BOARD SUPPLEMENT	6,050	4,795	2,400	1,506	2,400
100-5-2101-1105 STAFF WAGES	48,955	11,995	-	-	-
100-5-2101-1107 COURT COORDINATOR	50,787	78,440	108,013	69,646	117,606
100-5-2101-1108 COURT REPORTER	76,304	97,414	101,970	65,626	105,539
100-5-2101-1112 COUNTY SUPPLEMENT	11,950	8,984	22,600	14,613	22,600
100-5-2101-1122 COUNTY LONGEVITY	6,375	4,750	9,000	9,000	13,000
100-5-2101-1155 OVERTIME	-	542	-	-	-
TOTAL SALARIES & WAGES	200,421	206,922	243,983	160,391	261,145
Benefits					
100-5-2101-1201 SOCIAL SECURITY & MEDICARE	14,907	15,455	18,665	12,038	19,978
100-5-2101-1202 UNEMPLOYMENT TAX	143	295	569	215	614
100-5-2101-1203 RETIREMENT	20,086	20,942	24,691	16,281	26,428
100-5-2101-1204 RETIREMENT LIFE INSURANCE	678	611	683	441	731
100-5-2101-1205 WORKERS COMP	305	369	732	171	783
100-5-2101-1209 HEALTH INSURANCE	36,886	25,288	29,751	19,845	34,994
TOTAL BENEFITS	73,005	62,961	75,091	48,991	83,528
TOTAL SALARIES & BENEFITS	273,426	269,882	319,074	209,382	344,673
Operating Expenses					
100-5-2101-2301 DUES & MEMBERSHIPS	466	35	1,000	165	1,000
100-5-2101-2302 TRAINING & MILEAGE REIMB	2,282	5,759	5,000	3,006	5,000
100-5-2101-2303 BONDS & INSURANCE	1,471	1,532	2,690	-	2,690
100-5-2101-2305 CONTRACT SERVICES	4,304	-	100	-	100
TOTAL OPERATING EXPENSES	8,524	7,326	8,790	3,171	8,790
Supplies					
100-5-2101-3101 SUPPLIES	2,230	1,426	2,750	1,619	2,750
100-5-2101-3102 POSTAGE	462	100	1,000	-	1,000
100-5-2101-3103 MACHINE & EQUIP RENTAL	2,419	2,264	2,500	1,472	2,500
100-5-2101-3104 TELEPHONE	1,105	1,149	1,200	836	1,200
100-5-2101-3110 MISCELLANEOUS	2	471	500	-	500
TOTAL SUPPLIES	6,218	5,411	7,950	3,927	7,950
Capital Outlay					
100-5-2101-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL DISTRICT JUDGE	288,168	282,619	335,814	216,480	361,413



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - COURT AT LAW JUDGE					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2102-1101 SALARY	94,950	97,251	126,600	81,856	126,600
100-5-2102-1102 STATE SALARY SUPPLEMENT	84,000	85,726	105,000	67,891	105,000
100-5-2102-1103 JUVENILE BOARD SUPPLEMENT	6,050	6,050	2,400	1,552	2,400
100-5-2102-1107 COURT COORDINATOR	50,918	52,534	54,110	34,823	153,788
100-5-2102-1108 COURT REPORTER	81,428	89,100	91,773	59,063	94,985
100-5-2102-1122 COUNTY LONGEVITY	2,600	2,900	6,400	6,400	7,000
100-5-2102-1155 OVERTIME	605	-	-	-	-
TOTAL SALARIES & WAGES	320,551	333,562	386,283	251,585	489,772
Benefits					
100-5-2102-1201 SOCIAL SECURITY & MEDICARE	22,729	24,202	24,968	17,682	32,870
100-5-2102-1202 UNEMPLOYMENT TAX	113	237	396	155	665
100-5-2102-1203 RETIREMENT	32,350	33,834	39,092	25,502	49,565
100-5-2102-1204 RETIREMENT LIFE INSURANCE	1,091	980	1,082	693	1,371
100-5-2102-1205 WORKERS COMP	386	453	1,159	212	1,469
100-5-2102-1209 HEALTH INSURANCE	39,536	36,902	38,416	24,794	49,039
TOTAL BENEFITS	96,205	96,608	105,113	69,038	134,979
TOTAL SALARIES & BENEFITS	416,756	430,169	491,396	320,623	624,751
Operating Expenses					
100-5-2102-2301 DUES & MEMBERSHIPS	720	503	750	480	750
100-5-2102-2302 TRAINING & MILEAGE REIMB	858	2,373	2,800	560	2,800
100-5-2102-2303 BONDS & INSURANCE	317	350	2,200	2,214	3,500
TOTAL OPERATING EXPENSES	1,895	3,226	5,750	3,254	7,050
Supplies					
100-5-2102-3101 SUPPLIES	868	669	800	151	800
100-5-2102-3102 POSTAGE	709	919	830	624	900
100-5-2102-3103 MACHINE & EQUIP RENTAL	2,993	3,015	3,000	2,401	3,500
100-5-2102-3104 TELEPHONE	522	343	400	199	400
100-5-2102-3110 MISCELLANEOUS	148	75	200	-	200
TOTAL SUPPLIES	5,240	5,021	5,230	3,375	5,800
Capital Outlay					
100-5-2102-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL COURT AT LAW JUDGE	423,891	438,417	502,376	327,252	637,601



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - DISTRICT CLERK					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2105-1101 SALARY	78,662	81,179	83,706	54,122	86,636
100-5-2105-1105 STAFF WAGES	274,890	288,384	314,218	202,245	330,813
100-5-2105-1106 PART TIME WAGES	4,912	6,590	27,805	2,278	28,779
100-5-2105-1122 COUNTY LONGEVITY	7,350	4,800	9,200	9,200	10,600
100-5-2105-1155 OVERTIME	-	155	-	21	-
TOTAL SALARIES & WAGES	365,814	381,108	434,930	267,866	456,828
Benefits					
100-5-2105-1201 SOCIAL SECURITY & MEDICARE	27,444	28,701	33,272	20,199	34,947
100-5-2105-1202 UNEMPLOYMENT TAX	226	460	913	315	962
100-5-2105-1203 RETIREMENT	36,889	37,917	44,015	26,919	46,231
100-5-2105-1204 RETIREMENT LIFE INSURANCE	1,245	1,103	1,218	728	1,279
100-5-2105-1205 WORKERS COMP	629	755	1,305	339	1,370
100-5-2105-1209 HEALTH INSURANCE	75,440	58,327	74,865	41,625	96,374
TOTAL BENEFITS	141,873	127,263	155,588	90,125	181,163
TOTAL SALARIES & BENEFITS	507,687	508,371	590,518	357,991	637,991
Operating Expenses					
100-5-2105-2301 DUES & MEMBERSHIPS	250	200	500	250	500
100-5-2105-2302 TRAINING & MILEAGE REIMB	3,620	5,700	6,000	1,701	6,000
100-5-2105-2303 BONDS & INSURANCE	3,763	4,593	4,700	350	4,700
100-5-2105-2305 CONTRACT SERVICES	-	-	-	-	-
100-5-2105-2307 LEGAL NOTICES	3,699	2,313	2,000	227	2,000
TOTAL OPERATING EXPENSES	11,332	12,806	13,200	2,528	13,200
Supplies					
100-5-2105-3101 SUPPLIES	18,640	12,012	16,000	5,943	16,000
100-5-2105-3102 POSTAGE	6,094	6,035	9,000	3,532	9,000
100-5-2105-3103 MACHINE & EQUIP RENTAL	6,602	8,093	6,980	4,712	6,980
100-5-2105-3104 TELEPHONE	1,348	1,167	1,460	765	1,460
TOTAL SUPPLIES	32,684	27,307	33,440	14,952	33,440
Capital Outlay					
100-5-2105-4101 CAPITAL OUTLAY	-	4,072	-	-	-
TOTAL CAPITAL OUTLAY	-	4,072	-	-	-
TOTAL DISTRICT CLERK	551,703	552,556	637,158	375,471	684,631



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	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	8,778	10,065	8,620	5,586	8,632
100-5-2107-1104 STATE APPORTIONMENT FUNDS	-	-	-	-	-
100-5-2107-1105 STAFF WAGES	405,435	368,245	432,214	223,740	447,342
100-5-2107-1106 DA STATE SALARY SUPP	-	-	-	-	-
100-5-2107-1112 COUNTY SUPPLEMENT	18,000	18,576	25,000	16,164	25,000
100-5-2107-1116 GRANT SB 22 FUNDS	-	-	-	-	-
100-5-2107-1122 COUNTY LONGEVITY	5,925	6,650	15,400	15,400	14,800
100-5-2107-1155 OVERTIME	-	-	-	-	-
TOTAL SUPPLIES & WAGES	438,138	403,536	481,234	260,890	495,773
Benefits					
100-5-2107-1201 SOCIAL SECURITY & MEDICARE	33,328	30,381	36,814	19,799	37,927
100-5-2107-1202 UNEMPLOYMENT TAX	395	649	1,170	372	1,207
100-5-2107-1203 RETIREMENT	44,313	41,000	48,701	26,594	50,172
100-5-2107-1204 RETIREMENT LIFE INSURANCE	1,495	1,199	1,347	718	1,388
100-5-2107-1205 WORKERS COMP	297	344	1,667	181	1,718
100-5-2107-1209 HEALTH INSURANCE	53,587	49,792	70,828	28,425	88,549
TOTAL BENEFITS	133,415	123,364	160,527	76,089	180,961
TOTAL SALARIES & BENEFITS	571,553	526,899	641,761	336,979	676,735
Operating Expenses					
100-5-2107-2301 DUES & MEMBERSHIPS	1,195	341	2,500	1,231	2,500
100-5-2107-2302 TRAINING & MILEAGE REIMB	6,897	9,080	7,900	1,444	7,900
100-5-2107-2303 BONDS & INSURANCE	1,871	3,038	3,000	50	3,000
100-5-2107-2408 WITNESS & EVIDENCE	5,721	-	6,342	6,562	9,000
TOTAL OPERATING EXPENSES	15,684	12,459	19,742	9,287	22,400
Supplies					
100-5-2107-3101 SUPPLIES	14,870	6,781	14,500	5,431	14,500
100-5-2107-3102 POSTAGE	319	321	1,500	7	1,500
100-5-2107-3103 MACHINE & EQUIP RENTAL	3,729	227	2,953	1,878	2,953
100-5-2107-3104 TELEPHONE	1,171	1,158	1,212	763	1,212
100-5-2107-3107 REPAIRS	4,452	1,414	1,500	336	1,500
100-5-2107-3110 MISCELLANEOUS	-	-	250	-	250
100-5-2107-3202 FUEL	3,719	2,784	6,500	1,755	6,500
TOTAL SUPPLIES	28,260	12,685	28,415	10,170	28,415
Capital Outlay					
100-5-2107-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL DISTRICT ATTORNEY	615,497	552,043	689,918	356,436	727,550



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - COUNTY ATTORNEY					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2108-1101 SALARY	95,614	98,674	105,000	67,890	105,000
100-5-2108-1102 STATE SALARY SUPPLEMENT	78,386	75,326	105,000	67,890	105,000
100-5-2108-1103 ASST CA LONGEVITY	1,811	2,215	2,360	1,493	2,360
100-5-2108-1105 STAFF WAGES	186,241	194,731	200,351	128,920	207,153
100-5-2108-1106 PART TIME WAGES	-	-	-	-	-
100-5-2108-1113 CELL PHONE SUPPLEMENT	-	780	720	501	720
100-5-2108-1116 SB 22 FUNDS	90	-	-	-	-
100-5-2108-1122 COUNTY LONGEVITY	-	3,850	7,400	7,400	8,000
100-5-2108-1155 OVERTIME	3,175	-	-	-	-
TOTAL SALARIES & WAGES	365,317	375,576	420,831	274,094	428,233
Benefits					
100-5-2108-1201 SOCIAL SECURITY & MEDICARE	27,168	27,959	29,309	20,696	29,860
100-5-2108-1202 UNEMPLOYMENT TAX	161	342	548	220	567
100-5-2108-1203 RETIREMENT	36,938	38,049	42,588	27,834	43,337
100-5-2108-1204 RETIREMENT LIFE INSURANCE	1,246	1,106	1,178	752	1,199
100-5-2108-1205 WORKERS COMP	213	295	1,262	163	1,285
100-5-2108-1209 HEALTH INSURANCE	44,029	44,673	42,232	28,379	54,024
TOTAL BENEFITS	109,755	112,424	117,117	78,044	130,272
TOTAL SALARIES & BENEFITS	475,072	488,000	537,947	352,138	558,505
Operating Expenses					
100-5-2108-2301 DUES & MEMBERSHIPS	1,000	1,126	1,500	801	1,500
100-5-2108-2302 TRAINING & MILEAGE REIMB	2,759	6,714	6,000	1,792	6,000
100-5-2108-2303 BONDS & INSURANCE	83	83	300	83	300
TOTAL OPERATING EXPENSES	3,842	7,923	7,800	2,676	7,800
Supplies					
100-5-2108-3101 SUPPLIES	3,216	1,642	3,500	1,108	3,500
100-5-2108-3102 POSTAGE	151	164	400	39	400
100-5-2108-3103 MACHINE & EQUIP RENTAL	2,695	2,730	11,500	8,160	11,500
100-5-2108-3104 TELEPHONE	1,781	890	3,200	564	1,800
100-5-2108-3110 MISCELLANEOUS	8,500	-	-	-	-
100-5-2108-3117 CO ATTY EXCESS SALARY	-	-	-	-	-
TOTAL SUPPLIES	16,343	5,427	18,600	9,871	17,200
TOTAL COUNTY ATTORNEY	495,257	501,350	564,347	364,685	583,505



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - COUNTY ATTORNEY EXCESS SALARY					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2109-1105 STAFF WAGES	11,100	-	-	-	2,906
TOTAL SALARIES & WAGES	11,100	-	-	-	2,906
Benefits					
100-5-2109-1201 SOCIAL SECURITY & MEDICARE	845	-	-	-	222
100-5-2109-1202 UNEMPLOYMENT TAX	-	-	-	-	8
100-5-2109-1203 RETIREMENT	1,118	-	-	-	294
100-5-2109-1204 RETIREMENT LIFE INSURANCE	38	-	-	-	8
100-5-2109-1205 WORKERS COMP	4	-	-	-	10
100-5-2109-1209 HEALTH INSURANCE	1,343	-	-	-	-
TOTAL BENEFITS	3,348	-	-	-	542
TOTAL SALARIES & BENEFITS	14,448	-	-	-	3,448
Operating Expenses					
100-5-2109-2302 TRAINING & MILEAGE REIMB	-	1,167	-	-	-
100-5-2109-2305 CONTRACT SERVICES	-	-	-	-	-
TOTAL OPERATING EXPENSES	-	1,167	-	-	-
Supplies					
100-5-2109-3101 SUPPLIES	-	-	-	-	-
100-5-2109-3102 POSTAGE	-	-	-	-	-
100-5-2109-3110 MISCELLANEOUS	-	-	-	445	-
100-5-2109-3117 CO ATTY EXCESS SALARY	-	-	31,072	-	34,747
TOTAL SUPPLIES	-	-	31,072	445	34,747
TOTAL COUNTY ATTORNEY EXCESS	14,448	1,167	31,072	445	38,195



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - JP #1 WHITNEY - JETTON					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2114-1101 SALARY	64,715	66,786	68,865	44,526	76,352
100-5-2114-1105 STAFF WAGES	48,483	44,336	54,110	34,796	100,598
100-5-2114-1106 PART TIME WAGES	-	-	29,277	15,697	-
100-5-2114-1112 JAIL MAGISTRATE SUPPLEMENT	-	6,375	8,500	5,496	10,000
100-5-2114-1122 COUNTY LONGEVITY	225	300	1,000	1,000	1,800
100-5-2114-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	113,423	117,797	161,752	101,515	188,750
Benefits					
100-5-2114-1201 SOCIAL SECURITY & MEDICARE	8,555	8,803	12,374	7,602	14,439
100-5-2114-1202 UNEMPLOYMENT TAX	38	67	242	71	292
100-5-2114-1203 RETIREMENT	11,396	11,923	16,369	10,278	19,101
100-5-2114-1204 RETIREMENT LIFE INSURANCE	386	346	453	278	528
100-5-2114-1205 WORKERS COMP	185	226	485	126	566
100-5-2114-1209 HEALTH INSURANCE	23,575	24,011	25,002	16,670	32,380
TOTAL BENEFITS	44,135	45,376	54,925	35,025	67,306
TOTAL SALARIES & BENEFITS	157,558	163,174	216,677	136,540	256,055
Operating Expenses					
100-5-2114-2301 DUES & MEMBERSHIPS	115	115	245	115	130
100-5-2114-2302 TRAINING & MILEAGE REIMB	1,943	2,065	2,500	863	3,000
100-5-2114-2303 BONDS & INSURANCE	50	100	275	50	275
100-5-2114-2304 COURTROOM RENT	-	-	-	-	-
TOTAL OPERATING EXPENSES	2,108	2,280	3,020	1,028	3,405
Supplies					
100-5-2114-3101 SUPPLIES	1,498	1,698	2,000	800	2,500
100-5-2114-3102 POSTAGE	694	667	750	569	1,000
100-5-2114-3103 MACHINE & EQUIP RENTAL	1,490	1,529	2,000	1,046	2,000
100-5-2114-3104 TELEPHONE	1,784	919	2,000	-	2,000
100-5-2114-3105 OFFICE RENT	-	-	-	-	-
100-5-2114-3110 MISCELLANEOUS	197	447	500	-	500
TOTAL SUPPLIES	5,663	5,261	7,250	2,415	8,000
Capital Outlay					
100-5-2114-4101 CAPITAL OUTLAY	-	-	-	-	-
100-5-2114-4102 JP TECH EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL JP #1 WHITNEY-JETTON	165,329	170,715	226,947	139,983	267,460



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - JP #2 HILLSBORO - HAMMONDS					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2111-1101 SALARY	64,715	66,786	68,865	44,526	76,352
100-5-2111-1105 STAFF WAGES	99,413	97,848	105,646	67,993	112,143
100-5-2111-1106 PART TIME WAGES	-	-	-	-	-
100-5-2111-1112 JAIL MAGISTRATE SUPPLEMENT	8,500	2,142	-	-	-
100-5-2111-1122 COUNTY LONGEVITY	1,850	2,500	1,800	1,800	2,000
100-5-2111-1155 OVERTIME	18	18	-	-	-
TOTAL SALARIES & WAGES	174,496	169,295	176,312	114,319	190,494
Benefits					
100-5-2111-1201 SOCIAL SECURITY & MEDICARE	12,720	12,402	13,488	8,655	14,573
100-5-2111-1202 UNEMPLOYMENT TAX	78	146	279	103	297
100-5-2111-1203 RETIREMENT	17,594	17,142	17,843	11,578	19,278
100-5-2111-1204 RETIREMENT LIFE INSURANCE	593	500	494	313	533
100-5-2111-1205 WORKERS COMP	266	319	529	137	571
100-5-2111-1209 HEALTH INSURANCE	43,621	29,456	24,596	14,160	31,763
TOTAL BENEFITS	74,872	59,965	57,229	34,946	67,015
TOTAL SALARIES & BENEFITS	249,368	229,260	233,540	149,265	257,509
Operating Expenses					
100-5-2111-2301 DUES & MEMBERSHIPS	160	160	160	160	160
100-5-2111-2302 TRAINING & MILEAGE REIMB	2,161	3,031	4,000	1,535	4,000
100-5-2111-2303 BONDS & INSURANCE	150	150	278	100	150
100-5-2111-2305 CONTRACT SERVICES	0	-	-	-	-
TOTAL OPERATING EXPENSES	2,471	3,341	4,438	1,795	4,310
Supplies					
100-5-2111-3101 SUPPLIES	2,607	3,683	3,000	2,409	3,500
100-5-2111-3102 POSTAGE	1,198	1,350	1,300	1,060	1,550
100-5-2111-3103 MACHINE & EQUIP RENTAL	1,223	1,732	2,000	1,190	2,000
100-5-2111-3104 TELEPHONE	697	485	1,030	306	1,030
100-5-2111-3110 MISCELLANEOUS	265	-	250	-	250
TOTAL SUPPLIES	5,990	7,250	7,580	4,965	8,330
Capital Outlay					
100-5-2111-4101 CAPITAL OUTLAY	-	-	-	-	-
100-5-2111-4102 JP TECH EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL JP #2 HILLSBORO-HAMMONDS	257,829	239,851	245,558	156,025	270,149



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - JP #3 MALONE - SKILLING					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2113-1101 SALARY	64,715	66,786	68,865	44,526	76,352
100-5-2113-1105 STAFF WAGES	48,483	50,432	54,110	34,823	58,803
100-5-2113-1106 PART TIME WAGES	-	-	-	-	-
100-5-2113-1113 CELL PHONE SUPPLEMENT	-	-	-	-	-
100-5-2113-1122 COUNTY LONGEVITY	1,925	2,125	3,800	3,800	4,200
100-5-2113-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	115,123	119,343	126,775	83,149	139,355
Benefits					
100-5-2113-1201 SOCIAL SECURITY & MEDICARE	8,538	8,845	9,698	6,225	10,661
100-5-2113-1202 UNEMPLOYMENT TAX	38	78	151	53	164
100-5-2113-1203 RETIREMENT	11,609	12,080	12,830	8,421	14,103
100-5-2113-1204 RETIREMENT LIFE INSURANCE	392	351	355	228	390
100-5-2113-1205 WORKERS COMP	187	218	380	99	418
100-5-2113-1209 HEALTH INSURANCE	24,383	20,583	20,780	13,855	26,778
TOTAL BENEFITS	45,147	42,155	44,194	28,881	52,514
TOTAL SALARIES & BENEFITS	160,270	161,497	170,970	112,030	191,868
Operating Expenses					
100-5-2113-2301 DUES & MEMBERSHIPS	70	-	200	-	200
100-5-2113-2302 TRAINING & MILEAGE REIMB	2,295	3,245	4,000	900	4,000
100-5-2113-2303 BONDS & INSURANCE	-	100	100	50	100
TOTAL OPERATING EXPENSES	2,365	3,345	4,300	950	4,300
Supplies					
100-5-2113-3101 SUPPLIES	3,547	2,016	4,000	1,300	4,000
100-5-2113-3102 POSTAGE	114	290	500	-	500
100-5-2113-3104 TELEPHONE	443	540	1,620	520	1,620
100-5-2113-3105 OFFICE RENT	6,600	7,200	8,400	4,800	8,400
100-5-2113-3110 MISCELLANEOUS	240	350	500	150	500
100-5-2113-3201 UTILITIES	3,952	3,674	5,175	2,657	5,175
TOTAL SUPPLIES	14,896	14,070	20,195	9,427	20,195
Capital Outlay					
100-5-2113-4101 CAPITAL OUTLAY	-	-	-	-	-
100-5-2113-4102 JP TECH EQUIPMENT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL JP # 3 MALONE-SKILLING	177,531	178,912	195,465	122,407	216,363



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - JP #4 ITASCA - JONES					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2112-1101 SALARY	64,715	66,786	68,865	44,526	76,352
100-5-2112-1105 STAFF WAGES	48,483	50,028	51,536	33,170	53,340
100-5-2112-1106 PART TIME WAGES	-	-	-	-	-
100-5-2112-1122 COUNTY LONGEVITY	1,650	2,150	4,400	4,400	4,800
100-5-2112-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	114,848	118,964	124,801	82,096	134,491
Benefits					
100-5-2112-1201 SOCIAL SECURITY & MEDICARE	8,788	9,121	9,547	6,319	10,289
100-5-2112-1202 UNEMPLOYMENT TAX	38	78	145	51	151
100-5-2112-1203 RETIREMENT	11,593	12,080	12,630	8,369	13,611
100-5-2112-1204 RETIREMENT LIFE INSURANCE	391	352	349	226	377
100-5-2112-1205 WORKERS COMP	187	218	374	97	403
100-5-2112-1209 HEALTH INSURANCE	19,238	16,149	16,317	10,898	21,175
TOTAL BENEFITS	40,235	37,997	39,362	25,960	46,006
TOTAL SALARIES & BENEFITS	155,083	156,962	164,163	108,056	180,497
Operating Expenses					
100-5-2112-2301 DUES & MEMBERSHIPS	70	-	150	70	150
100-5-2112-2302 TRAINING & MILEAGE REIMB	2,154	2,112	2,250	876	2,250
100-5-2112-2303 BONDS & INSURANCE	293	100	100	50	100
100-5-2112-2304 COURTROOM RENT	-	-	-	-	-
TOTAL OPERATING EXPENSES	2,517	2,212	2,500	996	2,500
Supplies					
100-5-2112-3101 SUPPLIES	2,014	2,993	2,500	1,534	2,500
100-5-2112-3102 POSTAGE	424	58	450	-	450
100-5-2112-3104 TELEPHONE	1,735	1,669	2,520	1,168	2,520
100-5-2112-3105 OFFICE RENT	9,600	9,600	13,200	8,800	13,200
100-5-2112-3110 MISCELLANEOUS	65	-	250	-	250
100-5-2112-3201 UTILITIES	2,673	3,035	3,000	1,442	3,000
TOTAL SUPPLIES	16,511	17,355	21,920	12,944	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	174,111	176,528	188,583	121,996	204,917



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - CONSTABLE #1-WHITNEY-NEVIL					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2274-1101 SALARY	61,634	63,606	65,586	42,406	72,957
100-5-2274-1122 COUNTY LONGEVITY	375	450	-	-	-
TOTAL SALARIES & WAGES	62,009	64,056	65,586	42,406	72,957
Benefits					
100-5-2274-1201 SOCIAL SECURITY & MEDICARE	4,759	4,893	5,017	3,231	5,581
100-5-2274-1202 UNEMPLOYMENT TAX	-	-	-	-	-
100-5-2274-1203 RETIREMENT	6,271	6,513	6,637	4,303	7,383
100-5-2274-1204 RETIREMENT LIFE INSURANCE	212	189	184	116	204
100-5-2274-1205 WORKERS COMP	1,133	1,167	1,091	562	1,213
100-5-2274-1209 HEALTH INSURANCE	9,306	8,027	8,158	5,455	10,588
TOTAL BENEFITS	21,681	20,789	21,087	13,667	24,969
TOTAL SALARIES & BENEFITS	83,690	84,845	86,673	56,073	97,926
Operating Expenses					
100-5-2274-2301 DUES & MEMBERSHIP	70	70	120	70	120
100-5-2274-2302 TRAINING & MILEAGE REIMB	-	500	1,500	-	2,500
100-5-2274-2303 BONDS & INSURANCE	1,096	1,183	1,200	60	1,200
TOTAL OPERATING EXPENSES	1,166	1,753	2,820	130	3,820
Supplies					
100-5-2274-3101 SUPPLIES	54	193	1,750	28	1,750
100-5-2274-3102 POSTAGE	32	75	100	31	100
100-5-2274-3104 TELEPHONE	1,311	1,421	1,920	1,140	1,920
100-5-2274-3107 REPAIRS	1,306	2,720	5,000	1,985	5,000
100-5-2274-3110 MISCELLANEOUS	358	153	500	197	500
100-5-2274-3202 FUEL	4,986	3,663	7,000	2,271	7,000
100-5-2274-3602 RADIO	-	-	1,000	-	1,000
100-5-2274-3603 SECURITY EQUIPMENT	526	2,129	7,531	-	7,531
100-5-2274-3604 UNIFORMS	-	1,264	1,000	360	1,000
TOTAL SUPPLIES	8,573	11,618	25,801	6,012	25,801
Capital Outlay					
100-5-2274-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
Debt Service					
100-5-2274-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL CONSTABLE #1 WHITNEY-NEVIL	93,429	98,216	115,294	62,215	127,548



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - CONSTABLE #2-HILLSBORO-GIRSH					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2271-1101 SALARY	61,634	63,606	65,586	42,406	72,957
100-5-2271-1122 COUNTY LONGEVITY	525	800	1,800	1,800	2,000
TOTAL SALARIES & WAGES	62,159	64,406	67,386	44,206	74,957
Benefits					
100-5-2271-1201 SOCIAL SECURITY & MEDICARE	4,377	4,576	5,155	3,164	5,734
100-5-2271-1202 UNEMPLOYMENT TAX	-	-	-	-	-
100-5-2271-1203 RETIREMENT	6,268	6,519	6,819	4,477	7,586
100-5-2271-1204 RETIREMENT LIFE INSURANCE	211	190	189	121	210
100-5-2271-1205 WORKERS COMP	1,136	1,173	1,091	577	1,213
100-5-2271-1209 HEALTH INSURANCE	13,323	11,022	12,501	7,415	16,190
TOTAL BENEFITS	25,315	23,480	25,755	15,754	30,933
TOTAL SALARIES & BENEFITS	87,474	87,886	93,141	59,960	105,890
Operating Expenses					
100-5-2271-2301 DUES & MEMBERSHIPS	70	110	750	70	750
100-5-2271-2302 TRAINING & MILEAGE REIMB	901	487	2,000	488	2,500
100-5-2271-2303 BONDS & INSURANCE	1,224	1,642	1,700	-	1,700
TOTAL OPERATING EXPENSES	2,195	2,239	4,450	558	4,950
Supplies					
100-5-2271-3101 SUPPLIES	940	1,258	1,500	178	1,500
100-5-2271-3102 POSTAGE	27	74	100	64	100
100-5-2271-3104 TELEPHONE	1,676	1,291	1,800	829	1,800
100-5-2271-3107 REPAIRS	2,303	3,178	7,500	709	7,500
100-5-2271-3110 MISCELLANEOUS	721	658	1,000	457	1,000
100-5-2271-3202 FUEL	4,192	4,071	8,000	3,283	8,000
100-5-2271-3602 RADIO	-	-	1,000	-	500
100-5-2271-3603 SECURITY EQUIPMENT	1,548	2,499	2,500	1,143	2,500
100-5-2271-3604 UNIFORMS	51	565	1,000	-	1,000
TOTAL SUPPLIES	11,458	13,594	24,400	6,663	23,900
Capital Outlay					
100-5-2271-4101 CAPITAL OUTLAY	9,790	8,060	-	-	-
TOTAL CAPITAL OUTLAY	9,790	8,060	-	-	-
Debt Service					
100-5-2271-8103 CAPITAL LEASE	-	17,292	17,292	17,292	17,292
TOTAL DEBT SERVICE	-	17,292	17,292	17,292	17,292
TOTAL CONSTABLE #2 HILLSBORO-GIRSH	110,917	129,072	139,283	84,473	152,032



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - CONSTABLE #3-MALONE-ARMSTRONG					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2273-1101 SALARY	61,634	63,606	65,586	42,406	72,957
100-5-2273-1105 STAFF WAGES	94,321	97,113	104,177	67,052	107,824
100-5-2273-1106 PART TIME WAGES	-	-	-	-	-
100-5-2273-1116 MANAGEMENT SUPPLEMENT	2,510	2,500	2,500	1,616	2,500
100-5-2273-1122 COUNTY LONGEVITY	1,825	2,075	5,400	5,400	4,200
100-5-2273-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	160,290	165,294	177,663	116,474	187,481
Benefits					
100-5-2273-1201 SOCIAL SECURITY & MEDICARE	12,144	12,548	13,591	8,865	14,342
100-5-2273-1202 UNEMPLOYMENT TAX	75	152	291	105	298
100-5-2273-1203 RETIREMENT	16,178	16,769	17,980	11,849	18,973
100-5-2273-1204 RETIREMENT LIFE INSURANCE	546	488	497	321	525
100-5-2273-1205 WORKERS COMP	2,224	2,296	2,955	1,165	3,118
100-5-2273-1209 HEALTH INSURANCE	33,780	28,431	28,697	19,154	31,763
TOTAL BENEFITS	64,947	60,684	64,011	41,459	69,019
TOTAL SALARIES & BENEFITS	225,237	225,977	241,674	157,933	256,500
Operating Expenses					
100-5-2273-2301 DUES & MEMBERSHIPS	90	(2)	600	160	600
100-5-2273-2302 TRAINING & MILEAGE REIMB	810	99	2,000	-	2,000
100-5-2273-2303 BONDS & INSURANCE	2,584	2,618	2,814	50	2,600
TOTAL OPERATING EXPENSES	3,484	2,715	5,414	210	5,200
Supplies					
100-5-2273-3101 SUPPLIES	611	16	1,000	-	1,000
100-5-2273-3102 POSTAGE	36	185	200	20	200
100-5-2273-3104 TELEPHONE	2,930	2,910	2,500	2,101	3,100
100-5-2273-3107 REPAIRS	2,798	6,512	6,000	419	5,000
100-5-2273-3110 MISCELLANEOUS	566	1,212	500	717	1,500
100-5-2273-3202 FUEL	9,780	8,002	12,000	5,140	12,000
100-5-2273-3602 RADIO	37	-	1,500	-	3,000
100-5-2273-3603 SECURITY EQUIPMENT	1,147	148	1,500	10,340	18,560
100-5-2273-3604 UNIFORMS	583	1,018	1,500	750	1,500
TOTAL SUPPLIES	18,488	20,004	26,700	19,487	45,860
Capital Outlay					
100-5-2273-4101 CAPITAL OUTLAY	2,556	55,602	-	3,950	-
TOTAL CAPITAL OUTLAY	2,556	55,602	-	3,950	-
Debt Service					
100-5-2273-8103 CAPITAL LEASE	-	17,292	17,292	17,292	17,292
TOTAL DEBT SERVICE	-	17,292	17,292	17,292	17,292
TOTAL CONSTABLE #3 MALONE-ARMSTRONG	249,765	321,591	291,080	198,872	324,852



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - CONSTABLE #4-ITASCA-CORDELL					
JUSTICE SYSTEM					
Salaries & Benefits					
Salaries & Wages					
100-5-2272-1101 SALARY	61,634	63,606	65,586	42,406	72,957
100-5-2272-1122 COUNTY LONGEVITY	-	225	800	800	1,000
TOTAL SALARIES & WAGES	61,634	63,831	66,386	43,206	73,957
Benefits					
100-5-2272-1201 SOCIAL SECURITY & MEDICARE	4,218	4,476	5,079	3,096	5,658
100-5-2272-1202 UNEMPLOYMENT TAX	-	-	-	-	-
100-5-2272-1203 RETIREMENT	6,216	6,463	6,718	4,385	7,484
100-5-2272-1204 RETIREMENT LIFE INSURANCE	210	188	186	119	207
100-5-2272-1205 WORKERS COMP	1,126	1,163	1,104	568	1,230
100-5-2272-1209 HEALTH INSURANCE	20,847	17,288	13,314	8,877	13,819
TOTAL BENEFITS	32,617	29,577	26,401	17,045	28,398
TOTAL SALARIES & BENEFITS	94,251	93,408	92,787	60,251	102,355
Operating Expenses					
100-5-2272-2301 DUES & MEMBERSHIPS	70	40	250	174	250
100-5-2272-2302 TRAINING & MILEAGE REIMB	1,410	1,482	1,500	1,172	2,500
100-5-2272-2303 BONDS & INSURANCE	1,096	1,819	2,000	59	2,000
TOTAL OPERATING EXPENSES	2,576	3,341	3,750	1,405	4,750
Supplies					
100-5-2272-3101 SUPPLIES	927	621	1,000	1,980	1,000
100-5-2272-3102 POSTAGE	10	(12)	150	29	150
100-5-2272-3104 TELEPHONE	1,118	1,017	1,500	813	1,500
100-5-2272-3107 REPAIRS	5,311	2,378	4,500	431	4,500
100-5-2272-3110 MISCELLANEOUS	50	203	250	247	250
100-5-2272-3202 FUEL	4,449	3,212	6,500	2,593	6,500
100-5-2272-3602 RADIO	-	-	-	-	-
100-5-2272-3603 SECURITY EQUIPMENT	1,226	413	6,990	5,764	1,000
100-5-2272-3604 UNIFORMS	367	354	750	-	750
TOTAL SUPPLIES	13,458	8,187	21,640	11,857	15,650
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	110,285	104,936	118,177	73,513	122,755



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - COURTHOUSE SECURITY (BAILIFF)					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3101-1101 SALARY	-	-	-	-	-
100-5-3101-1105 STAFF WAGES	210,569	384,932	437,659	284,273	455,646
100-5-3101-1122 COUNTY LONGEVITY PAY	1,450	1,100	1,200	2,400	3,000
100-5-3101-1123 CERTIFICATION PAY	-	-	-	-	-
100-5-3101-1124 SPECIALIZED SKILLS PAY	-	-	-	-	-
100-5-3101-1155 OVERTIME	1,928	-	5,000	686	5,000
TOTAL SALARIES & WAGES	213,947	386,032	443,859	287,359	463,646
Benefits					
100-5-3101-1201 SOCIAL SECURITY & MEDICARE	16,282	29,417	33,955	21,444	35,469
100-5-3101-1202 UNEMPLOYMENT TAX	189	603	1,154	419	1,205
100-5-3101-1203 RETIREMENT	21,566	39,080	44,919	29,169	46,921
100-5-3101-1204 RETIREMENT LIFE INSURANCE	727	1,138	1,243	788	1,298
100-5-3101-1205 WORKERS COMP	5,881	8,192	7,382	3,782	7,711
100-5-3101-1209 HEALTH INSURANCE	34,901	43,774	48,950	40,800	63,526
TOTAL BENEFITS	79,546	122,204	137,603	96,402	156,130
TOTAL SALARIES & BENEFITS	293,493	508,237	581,462	383,761	619,776
Operating Expenses					
100-5-3101-2303 BONDS & INSURANCE	5,237	6,767	5,700	8	6,700
TOTAL OPERATING EXPENSES	5,237	6,767	5,700	8	6,700
Supplies					
100-5-3101-3104 TELEPHONE	2,995	2,943	3,250	2,061	3,250
100-5-3101-3107 REPAIRS	60	1,229	1,000	407	1,000
100-5-3101-3202 FUEL	5,812	4,967	4,500	2,795	5,500
100-5-3101-3603 SECURITY EQUIPMENT	86	8,902	5,000	206	10,000
100-5-3101-3604 UNIFORMS	5	4,282	3,000	178	3,000
TOTAL SUPPLIES	8,958	22,323	16,750	5,647	22,750
Capital Outlay					
100-5-3101-4101 CAPITAL OUTLAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL COURTHOUSE SECURITY (BAILIFF)	307,688	537,326	603,912	389,416	649,226



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - SHERIFF DEPT/LAW ENF.					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3102-1101 SALARY	91,061	93,975	109,541	70,826	112,596
100-5-3102-1105 STAFF WAGES	2,051,935	1,896,418	2,501,202	1,374,019	2,580,012
100-5-3102-1116 GRANT SUPPLEMENT	-	-	-	-	-
100-5-3102-1118 LAKE PATROL WAGES	20,117	27,652	32,380	5,526	32,380
100-5-3102-1122 COUNTY LONGEVITY PAY	4,350	4,775	12,000	10,800	12,600
100-5-3102-1123 CERTIFICATION PAY	-	-	-	-	-
100-5-3102-1124 SPECIALIZED SKILLS PAY	-	-	-	-	-
100-5-3102-1155 OVERTIME	80,798	13,998	20,000	746	20,000
TOTAL SALARIES & WAGES	2,248,261	2,036,818	2,675,123	1,461,917	2,757,588
Benefits					
100-5-3102-1201 SOCIAL SECURITY & MEDICARE	169,662	152,468	204,647	109,501	210,955
100-5-3102-1202 UNEMPLOYMENT TAX	1,663	2,988	6,671	1,933	6,877
100-5-3102-1203 RETIREMENT	227,739	206,231	270,722	148,095	279,068
100-5-3102-1204 RETIREMENT LIFE INSURANCE	7,684	5,968	7,490	4,002	7,721
100-5-3102-1205 WORKERS COMP	36,638	39,847	44,489	22,337	45,860
100-5-3102-1209 HEALTH INSURANCE	320,628	259,325	385,909	194,748	461,880
TOTAL BENEFITS	764,014	666,828	919,928	480,616	1,012,361
TOTAL SALARIES & BENEFITS	3,012,275	2,703,646	3,595,051	1,942,533	3,769,949
Operating Expenses					
100-5-3102-2301 DUES & MEMBERSHIPS	25	-	700	-	700
100-5-3102-2302 TRAINING & MILEAGE REIMB	7,138	10,760	30,000	19,376	30,000
100-5-3102-2303 BONDS & INSURANCE	39,630	39,867	44,670	1,146	51,000
100-5-3102-2305 CONTRACT SERVICES	6,167	16,738	15,000	5,548	40,000
100-5-3102-2408 EVIDENCE PROCESSING	13,936	5,677	10,000	1,863	10,000
TOTAL OPERATING EXPENSES	66,896	73,041	100,370	27,933	131,700
Supplies					
100-5-3102-3101 SUPPLIES	1,802	7,453	8,000	6,002	13,000
100-5-3102-3102 POSTAGE	1,069	1,365	2,000	1,054	2,000
100-5-3102-3103 SOFTWARE & MAINTENANCE	6,141	48,951	120,000	113,327	200,000
100-5-3102-3107 REPAIRS	104,792	133,423	110,000	40,160	110,000
100-5-3102-3119 CANINE SUPPLIES	3,525	5,646	5,000	4,900	5,000
100-5-3102-3202 FUEL	164,427	129,212	140,000	92,805	150,000
100-5-3102-3602 RADIO	4,975	3,359	10,000	-	10,000
100-5-3102-3603 SECURITY EQUIPMENT	29,604	115,356	30,000	17,955	30,000
100-5-3102-3604 UNIFORMS	20,683	10,470	20,200	4,780	20,000
100-5-3102-3701 OTHER SUPPLIES	26,566	14,013	25,000	2,749	15,000
TOTAL SUPPLIES	363,584	469,247	470,200	283,732	555,000
Capital Outlay					
100-5-3102-4101 CAPITAL OUTLAY	-	58,720	-	759,385	-
TOTAL CAPITAL OUTLAY	-	58,720	-	759,385	-
Debt Service					
100-5-3102-8103 CAPITAL LEASE	263,667	301,730	215,000	186,141	-
TOTAL DEBT SERVICE	263,667	301,730	215,000	186,141	-
TOTAL SHERIFF DEPT/LAW ENF.	3,706,422	3,606,384	4,380,621	3,199,724	4,456,649



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - HEALTH AND SAFETY					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3104-1105 STAFF WAGES	67,909	72,525	-	-	-
100-5-3104-1122 COUNTY LONGEVITY PAY	300	375	-	-	-
100-5-3104-1155 OVERTIME	530	-	-	-	-
TOTAL SALARIES & WAGES	144,445	72,900	-	-	-
Benefits					
100-5-3104-1201 SOCIAL SECURITY & MEDICARE	4,936	5,113	-	(4)	-
100-5-3104-1202 UNEMPLOYMENT TAX	54	113	-	-	-
100-5-3104-1203 RETIREMENT	6,932	7,388	-	-	-
100-5-3104-1204 RETIREMENT LIFE INSURANCE	234	215	-	-	-
100-5-3104-1205 WORKERS COMP	345	578	-	-	-
100-5-3104-1209 HEALTH INSURANCE	13,865	17,658	-	880	-
TOTAL BENEFITS	26,366	31,064	-	876	-
TOTAL SALARIES & BENEFITS	170,811	103,964	-	876	-
Operating Expenses					
100-5-3104-2301 DUES & MEMBERSHIPS	150	150	-	-	-
100-5-3104-2302 TRAINING & MILEAGE REIMB	569	1,137	-	-	-
100-5-3104-2303 BONDS & INSURANCE	631	927	-	-	-
100-5-3104-2305 CONTRACT SERVICES	-	-	-	-	-
TOTAL OPERATING EXPENSES	1,350	2,214	-	-	-
Supplies					
100-5-3104-3101 SUPPLIES	388	153	-	-	-
100-5-3104-3102 POSTAGE	-	-	-	-	-
100-5-3104-3103 MACHINE & EQUIPMENT RENTAL	-	-	-	-	-
100-5-3104-3104 TELEPHONE	-	-	-	-	-
100-5-3104-3107 REPAIRS	5,190	2,374	-	-	-
100-5-3104-3110 MISCELLANEOUS	-	-	-	-	-
100-5-3104-3202 FUEL	6,679	5,960	-	-	-
100-5-3104-3604 UNIFORMS	-	-	-	-	-
100-5-3104-3702 OSSF SUPPLIES	3,188	2,810	-	-	-
TOTAL SUPPLIES	15,445	11,297	-	-	-
Capital Outlay					
100-5-3104-4101 CAPITAL OUTLAY	49,790	-	-	-	-
TOTAL CAPITAL OUTLAY	49,790	-	-	-	-
Debt Service					
100-5-3104-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL CAPITAL LEASE	-	-	-	-	-
TOTAL HEALTH AND SAFETY	237,396	117,475	-	876	-



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - ANIMAL CONTROL/ESTRAY					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3106-1105 STAFF WAGES	47,366	47,781	49,072	31,543	50,790
100-5-3106-1115 RABIES OFFICER	2,519	2,519	2,510	1,519	2,510
100-5-3106-1122 COUNTY LONGEVITY PAY	900	1,000	2,200	2,200	2,400
100-5-3106-1123 CERTIFICATION PAY	-	-	-	-	-
100-5-3106-1124 SPECIALIZED SKILLS PAY	-	-	-	-	-
100-5-3106-1155 OVERTIME	920	-	-	-	-
TOTAL SALARIES & WAGES	51,705	51,301	53,782	35,262	55,700
Benefits					
100-5-3106-1201 SOCIAL SECURITY & MEDICARE	3,698	3,674	4,114	2,548	4,261
100-5-3106-1202 UNEMPLOYMENT TAX	40	79	140	53	145
100-5-3106-1203 RETIREMENT	5,211	5,192	5,443	3,579	5,637
100-5-3106-1204 RETIREMENT LIFE INSURANCE	176	151	151	97	156
100-5-3106-1205 WORKERS COMP	1,516	1,387	894	733	926
100-5-3106-1209 HEALTH INSURANCE	14,663	12,402	12,501	8,335	16,190
TOTAL BENEFITS	25,304	22,886	23,243	15,345	27,315
TOTAL SALARIES & BENEFITS	77,009	74,186	77,025	50,607	83,015
Operating Expenses					
100-5-3106-2301 DUES & MEMBERSHIPS	-	-	-	-	-
100-5-3106-2302 TRAINING & MILEAGE REIMB	1,386	1,398	1,500	-	1,500
100-5-3106-2303 BONDS & INSURANCE	622	1,245	850	-	900
100-5-3106-2305 CONTRACT SERVICES	5,134	5,307	7,000	3,305	7,000
TOTAL OPERATING EXPENSES	7,142	7,950	9,350	3,305	9,400
Supplies					
100-5-3106-3101 SUPPLIES	2,323	1,001	2,000	855	2,000
100-5-3106-3104 TELEPHONE	556	550	600	427	700
100-5-3106-3107 REPAIRS	1,296	6,281	4,000	240	4,000
100-5-3106-3202 FUEL	5,873	6,099	6,500	2,741	6,000
TOTAL SUPPLIES	10,048	13,932	13,100	4,263	12,700
Capital Outlay					
100-5-3106-4101 CAPITAL OUTLAY	53,955	-	-	-	-
TOTAL CAPITAL OUTLAY	53,955	-	-	-	-
Debt Service					
100-5-3106-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL ANIMAL CONTROL/ESTRAY	148,154	96,068	99,475	58,175	105,115



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - SCHOOL RESOURCE OFFICER					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3108-1105 STAFF WAGES	76,351	46,758	-	-	-
100-5-3108-1122 COUNTY LONGEVITY PAY	-	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	81,200	49,453	-	-	-
Benefits					
100-5-3108-1201 SOCIAL SECURITY & MEDICARE	5,995	3,781	-	-	-
100-5-3108-1202 UNEMPLOYMENT TAX	73	49	-	-	-
100-5-3108-1203 RETIREMENT	8,182	5,006	-	-	-
100-5-3108-1204 RETIREMENT LIFE INSURANCE	276	149	-	-	-
100-5-3108-1205 WORKERS COMP	539	-	-	-	-
100-5-3108-1209 HEALTH INSURANCE	12,320	5,741	-	-	-
TOTAL BENEFITS	27,385	14,726	-	-	-
TOTAL SALARIES & BENEFITS	108,585	64,179	-	-	-
Operating Expenses					
100-5-3108-2302 TRAINING & MILEAGE REIMB	4,137	-	-	-	-
100-5-3108-2303 BONDS & INSURANCE	755	1,324	-	-	-
TOTAL OPERATING EXPENSES	4,892	1,324	-	-	-
Supplies					
100-5-3108-3104 TELEPHONE	-	377	-	-	-
100-5-3108-3107 REPAIRS	190	6,146	-	-	-
100-5-3108-3202 FUEL	4,324	2,798	-	-	-
100-5-3108-3604 UNIFORMS	-	-	-	-	-
TOTAL SUPPLIES	4,514	9,321	-	-	-
TOTAL SCHOOL RESOURCE OFFICER	117,991	74,824	-	-	-



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - 911 DISPATCH					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3203-1101 SALARY	-	-	-	-	-
100-5-3203-1105 STAFF WAGES	494,535	463,437	556,646	316,699	635,135
100-5-3203-1106 PART TIME WAGES	8,106	5,864	10,263	4,283	10,618
100-5-3203-1122 COUNTY LONGEVITY PAY	1,000	675	3,600	2,800	5,100
100-5-3203-1123 CERTIFICATION PAY	-	-	-	-	-
100-5-3203-1124 SPECIALIZED SKILLS PAY	-	-	-	-	-
100-5-3203-1155 OVERTIME	100,303	81,415	80,000	30,751	80,000
TOTAL SALARIES & WAGES	603,944	551,391	650,509	354,533	730,853
Benefits					
100-5-3203-1201 SOCIAL SECURITY & MEDICARE	43,758	41,059	49,764	26,484	55,910
100-5-3203-1202 UNEMPLOYMENT TAX	419	1,580	1,691	529	1,900
100-5-3203-1203 RETIREMENT	60,877	55,815	65,831	35,905	73,962
100-5-3203-1204 RETIREMENT LIFE INSURANCE	2,055	1,627	1,821	970	2,046
100-5-3203-1205 WORKERS COMP	848	1,057	10,818	513	12,154
100-5-3203-1209 HEALTH INSURANCE	103,132	87,231	114,500	55,203	142,573
TOTAL BENEFITS	211,089	188,368	244,425	119,604	288,545
TOTAL SALARIES & BENEFITS	815,033	739,759	894,934	474,137	1,019,398
Operating Expenses					
100-5-3203-2101 TELETYPE/SUPPLIES	-	-	-	-	-
100-5-3203-2302 TRAINING & MILEAGE REIMB	827	493	4,000	180	4,000
100-5-3203-2303 BONDS & INSURANCE	1,221	1,423	1,700	-	1,900
100-5-3203-2305 CONTRACT SERVICES	1,474	687	1,700	60	1,700
TOTAL OPERATING EXPENSES	3,522	2,603	7,400	240	7,600
Supplies					
100-5-3203-3101 SUPPLIES	1,408	129	2,000	-	2,000
100-5-3203-3104 TELEPHONE	63,756	79,477	100,000	52,170	100,000
100-5-3203-3107 REPAIRS	-	-	5,000	574	5,000
100-5-3203-3110 MISCELLANEOUS	1,372	-	1,500	-	1,500
100-5-3203-3119 911 SIGN MAINTENANCE	-	-	-	-	-
100-5-3203-3202 FUEL	-	-	-	-	-
TOTAL SUPPLIES	66,536	79,606	108,500	52,744	108,500
Capital Outlay					
100-5-3203-4101 CAPITAL OUTLAY	-	-	-	29,710	-
TOTAL CAPITAL OUTLAY	-	-	-	29,710	-
TOTAL 911 DISPATCH	885,091	821,968	1,010,834	556,831	1,135,498



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - JAIL					
CORRECTIONS & REHABILITATION					
Salaries & Benefits					
Salaries & Wages					
100-5-4101-1105 STAFF WAGES	2,056,745	2,023,810	2,359,657	1,273,572	2,369,204
100-5-4101-1122 COUNTY LONGEVITY PAY	9,350	8,625	19,200	19,200	21,400
100-5-4101-1123 CERTIFICATION PAY	-	-	-	-	-
100-5-4101-1124 SPECIALIZED SKILLS PAY	-	-	-	-	-
100-5-4101-1155 OVERTIME	150,083	36,695	40,000	1,300	40,000
TOTAL SALARIES & WAGES	2,216,178	2,069,131	2,418,857	1,294,072	2,430,604
Benefits					
100-5-4101-1201 SOCIAL SECURITY & MEDICARE	167,531	155,071	185,043	97,017	185,941
100-5-4101-1202 UNEMPLOYMENT TAX	2,884	4,331	6,289	1,914	6,320
100-5-4101-1203 RETIREMENT	223,445	209,506	244,788	131,120	245,977
100-5-4101-1204 RETIREMENT LIFE INSURANCE	7,537	6,101	6,773	3,545	6,806
100-5-4101-1205 WORKERS COMP	35,254	41,864	40,227	20,453	40,422
100-5-4101-1209 HEALTH INSURANCE	330,465	316,189	455,882	212,272	512,525
TOTAL BENEFITS	767,116	733,061	939,002	466,321	997,991
TOTAL SALARIES & BENEFITS	2,983,294	2,802,192	3,357,859	1,760,393	3,428,595
Operating Expenses					
100-5-4101-2302 TRAINING & MILEAGE REIMB	11,863	17,352	18,000	7,903	18,000
100-5-4101-2303 BONDS & INSURANCE	59,350	62,982	55,000	30	61,000
100-5-4101-2305 CONTRACT SERVICES	33,300	29,783	78,000	53,513	80,000
100-5-4101-2414 MEDICAL EXPENSE	-	-	-	-	-
TOTAL OPERATING EXPENSES	104,513	110,118	151,000	61,446	159,000
Supplies					
100-5-4101-3101 SUPPLIES	819	5,053	4,000	1,637	4,000
100-5-4101-3103 MACHINE & EQUIP RENTAL	5,408	4,765	6,000	1,505	6,000
100-5-4101-3107 REPAIRS	81,300	82,418	85,000	50,322	85,000
100-5-4101-3110 MISCELLANEOUS	1,109	-	1,000	-	1,000
100-5-4101-3201 UTILITIES	144,350	167,342	158,000	84,858	165,000
100-5-4101-3202 FUEL	21,607	14,248	20,000	8,337	17,500
100-5-4101-3301 INMATE FOOD	282,860	292,836	300,000	139,005	300,000
100-5-4101-3401 INMATE LAW LIBRARY	-	-	-	-	-
100-5-4101-3604 UNIFORMS	5,997	2,411	10,000	2,762	10,000
100-5-4101-3701 OTHER SUPPLIES	13,691	43,506	30,000	28,268	45,000
TOTAL SUPPLIES	557,141	612,579	614,000	316,694	633,500
Capital Outlay					
100-5-4101-4101 CAPITAL OUTLAY	42,876	5,420	-	25,406	-
TOTAL CAPITAL OUTLAY	42,876	5,420	-	25,406	-
Debt Service					
100-5-4101-8103 CAPITAL LEASES	11,893	18,541	-	-	-
TOTAL DEBT SERVICE	11,893	18,541	-	-	-
TOTAL JAIL	3,699,717	3,548,849	4,122,859	2,163,939	4,221,095



	DEPARTMENTAL EXPENDITURES				
	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
100 - GENERAL - EMERGENCY MANAGEMENT/FLOOD PLAIN MANAGEMENT					
PUBLIC SAFETY					
Salaries & Benefits					
Salaries & Wages					
100-5-3301-1104 DEPARTMENT HEAD SALARY	71,618	87,542	92,408	59,543	95,610
100-5-3301-1105 STAFF WAGES	68,215	74,684	67,208	43,263	136,767
100-5-3301-1106 PART TIME WAGES	11,686	6,258	-	-	-
100-5-3301-1116 FLOOD PLAIN SUPPLEMENT	7,529	7,356	-	-	-
100-5-3301-1122 COUNTY LONGEVITY	2,075	2,275	1,600	1,600	-
100-5-3301-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	161,123	178,115	161,215	104,406	232,378
Benefits					
100-5-3301-1201 SOCIAL SECURITY & MEDICARE	11,708	13,290	12,333	7,782	17,777
100-5-3301-1202 UNEMPLOYMENT TAX	126	239	419	186	604
100-5-3301-1203 RETIREMENT	16,275	18,105	16,315	10,570	23,517
100-5-3301-1204 RETIREMENT LIFE INSURANCE	549	526	451	286	651
100-5-3301-1205 WORKERS COMP	391	878	2,681	785	3,865
100-5-3301-1209 HEALTH INSURANCE	21,262	17,661	25,915	16,420	21,175
TOTAL BENEFITS	50,311	50,699	58,114	36,029	67,589
TOTAL SALARIES & BENEFITS	211,434	228,814	219,329	140,435	299,967
Operating Expenses					
100-5-3301-2301 DUES & MEMBERSHIPS	100	100	500	-	300
100-5-3301-2302 TRAINING & MILEAGE REIMB	2,100	988	5,000	1,980	5,000
100-5-3301-2303 BONDS & INSURANCE	2,859	4,348	1,700	17	1,870
100-5-3301-2305 CONTRACT SERVICES	6,373	15,415	17,500	57,850	7,500
TOTAL OPERATING EXPENSES	11,432	20,851	24,700	59,847	14,670
Supplies					
100-5-3301-3101 SUPPLIES	3,983	6,905	7,500	3,125	7,500
100-5-3301-3104 TELEPHONE	5,175	5,566	5,500	2,064	5,500
100-5-3301-3107 VEHICLE-TRAILER- BOAT REPAIRS	23,696	23,089	25,500	5,399	25,500
100-5-3301-3201 UTILITIES - RADIO TOWERS	-	-	7,000	3,611	7,000
100-5-3301-3202 FUEL	9,871	7,727	12,000	5,696	12,000
100-5-3301-3602 RADIO MAINTENANCE	47,757	239,868	70,000	38,081	100,000
100-5-3301-3603 SECURITY EQUIPMENT	1,800	1,910	2,500	1,786	2,500
100-5-3301-3604 UNIFORM EXPENSE	2,315	1,363	2,500	730	2,500
100-5-3301-3701 DRONE REPAIRS & SUPPLIES	-	-	3,000	646	3,000
100-5-3301-3702 CERT VOLUNTEER SUPPLIES/EQUIP	-	-	1,500	-	1,500
TOTAL SUPPLIES	94,597	286,428	137,000	61,138	167,000
Capital Outlay					
100-5-3301-4101 CAPITAL OUTLAY	9,637	6,395	-	69,955	65,000
100-5-3301-4101 RADIO INFRASTRUCTURE/EQUIPMENT	-	-	150,000	125,617	135,000
TOTAL CAPITAL OUTLAY	9,637	6,395	150,000	195,572	200,000
Debt Service					
100-5-3301-8103 CAPITAL LEASE	15,865	15,865	15,865	-	15,865
TOTAL DEBT SERVICE	15,865	15,865	15,865	-	15,865
TOTAL EMERGENCY MANAGEMENT	342,965	558,353	546,894	456,992	697,502
TOTAL SHERIFF'S OPERATIONS	9,445,424	9,361,247	10,764,596	6,825,953	11,265,084



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	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	192,357	187,281	185,000	190,738	300,000
TOTAL OPERATING EXPENSES	192,357	187,281	185,000	190,738	300,000
Supplies					
100-5-5301-3101 SUPPLIES	-	-	-	-	-
100-5-5301-3104 TELEPHONE	-	-	-	-	-
TOTAL SUPPLIES	-	-	-	-	-
Other Costs					
100-5-5301-7202 CHILD WELFARE	20,000	20,000	30,000	15,000	30,000
100-5-5301-7203 MENTAL HEALTH & AGING	14,376	13,876	17,886	5,268	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	30,000	30,000	30,000	30,000
100-5-5301-7210 BLACKLAND SOIL & WATER CONSERVATION DISTRICT	-	-	-	-	15,000
100-5-5301-7215 HOTCOG-BLUE BUS PROGRAM	-	-	25,000	25,000	25,000
100-5-5301-7303 MENTAL ILLNESS	660	6,077	6,500	1,927	5,000
TOTAL PUBLIC ASSISTANCE	65,036	79,953	119,386	77,195	132,886
TOTAL PUBLIC ASSISTANCE	257,393	267,234	304,386	267,933	432,886



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL -VETERANS SERVICE OFFICER					
HEALTH & HUMAN SERVICES					
Salaries & Benefits					
Salaries & Wages					
100-5-5302-1104 DEPARTMENT HEAD SALARY	41,885	43,364	44,522	28,508	46,081
100-5-5302-1105 STAFF WAGES	-	-	-	-	-
100-5-5302-1122 COUNTY LONGEVITY	1,100	1,200	2,600	2,600	2,800
100-5-5302-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	42,985	44,564	47,122	31,108	48,881
Benefits					
100-5-5302-1201 SOCIAL SECURITY & MEDICARE	3,310	3,268	3,605	2,112	3,739
100-5-5302-1202 UNEMPLOYMENT TAX	34	69	123	47	127
100-5-5302-1203 RETIREMENT	4,333	4,510	4,769	3,153	4,947
100-5-5302-1204 RETIREMENT LIFE INSURANCE	146	131	132	85	137
100-5-5302-1205 WORKERS COMP	145	81	784	37	813
100-5-5302-1209 HEALTH INSURANCE	9,977	12,840	17,757	11,839	22,261
TOTAL BENEFITS	17,945	20,900	27,170	17,273	32,024
TOTAL SALARIES & BENEFITS	60,930	65,463	74,292	48,381	80,905
Operating Expenses					
100-5-5302-2302 TRAINING & MILEAGE REIMB	15	264	1,500	418	1,500
100-5-5302-2303 BONDS & INSURANCE	447	493	1,200	-	1,200
TOTAL OPERATING EXPENSES	462	757	2,700	418	2,700
Supplies					
100-5-5302-3101 SUPPLIES	463	815	1,000	685	1,000
100-5-5302-3102 POSTAGE	85	323	250	24	250
100-5-5302-3103 SOFTWARE & MAINTENANCE	-	495	750	520	750
100-5-5302-3104 TELEPHONE	665	728	970	437	970
100-5-5302-3107 REPAIRS	310	555	1,500	134	1,500
100-5-5302-3110 MISCELLANEOUS	129	18	-	-	-
100-5-5302-3202 FUEL	1,735	1,846	3,000	723	3,000
TOTAL SUPPLIES	3,387	4,781	7,470	2,523	7,470
Capital Outlay					
100-5-5302-4101 CAPITAL OUTLAY	36,967	-	-	-	-
TOTAL CAPITAL OUTLAY	36,967	-	-	-	-
TOTAL VETERANS SERVICE OFFICER	101,746	71,002	84,462	51,322	91,075



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - CRIME VICTIMS ASSISTANCE					
HEALTH & HUMAN SERVICES					
Salaries & Benefits					
Salaries & Wages					
100-5-5305-1104 DEPARTMENT HEAD SALARY	380	-	4,358	-	4,358
100-5-5305-1113 CELL PHONE SUPPLEMENT	-	-	-	-	-
100-5-5305-1122 COUNTY LONGEVITY	800	900	2,000	2,000	2,200
100-5-5305-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	1,180	900	6,358	2,000	6,558
Benefits					
100-5-5305-1201 SOCIAL SECURITY & MEDICARE	3,563	3,160	3,662	2,414	3,790
100-5-5305-1202 UNEMPLOYMENT TAX	45	97	124	65	129
100-5-5305-1203 RETIREMENT	4,766	4,381	4,845	3,344	5,014
100-5-5305-1204 RETIREMENT LIFE INSURANCE	161	126	134	90	139
100-5-5305-1205 WORKERS COMP	76	94	144	41	149
100-5-5305-1209 HEALTH INSURANCE	5,693	6,128	14,557	6,503	(3,200)
TOTAL BENEFITS	14,304	13,986	23,466	12,457	6,021
TOTAL SALARIES & BENEFITS	15,484	14,886	29,824	14,457	12,579
Operating Expenses					
100-5-5305-2302 TRAINING & MILEAGE REIMB	433	2,371	1,500	161	1,500
TOTAL OPERATING EXPENSES	433	2,371	1,500	161	1,500
Supplies					
100-5-5305-3101 SUPPLIES	546	(31)	450	210	450
100-5-5305-3102 POSTAGE	128	145	400	83	400
100-5-5305-3104 TELEPHONE	660	720	720	420	720
TOTAL SUPPLIES	1,334	835	1,570	713	1,570
TOTAL CRIME VICTIMS ASSISTANCE COORDINATOR	17,251	18,092	32,894	15,331	15,649



		DEPARTMENTAL EXPENDITURES				
		FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
		ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
100 - GENERAL - TAX INCREMENT FINANCING (TIF) COMMITMENTS						
COMMUNITY & ECONOMIC DEVELOPMENT						
Other Costs						
100-5-6202-7201 PAYMENTS TO AGENCIES		23,875	38,312	45,909	-	-
TOTAL OTHER COSTS		23,875	38,312	45,909	-	-
TOTAL TIF COMMITMENTS		23,875	38,312	45,909	-	-



DEPARTMENTAL EXPENDITURES					
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	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	43,973	45,372	46,742	30,079	48,378
100-5-6504-1122 COUNTY LONGEVITY	2,509	525	1,600	1,609	6,200
100-5-6504-1112 FERAL HOG ERADICATION SUPPLEMENT	65,358	2,500	2,500	57,617	2,500
100-5-6504-1114 AG EXTENSION WAGES	450	67,971	89,146	1,600	92,266
100-5-6504-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	112,290	116,368	139,988	90,905	149,344
Benefits					
100-5-6504-1201 SOCIAL SECURITY & MEDICARE	8,552	8,588	10,709	6,740	11,425
100-5-6504-1202 UNEMPLOYMENT TAX	87	180	132	133	148
100-5-6504-1203 RETIREMENT	4,502	4,691	3,007	3,142	3,112
100-5-6504-1204 RETIREMENT LIFE INSURANCE	152	136	83	85	86
100-5-6504-1205 WORKERS COMP	76	88	420	39	448
100-5-6504-1209 HEALTH INSURANCE	10,035	13,125	13,193	8,876	13,819
TOTAL BENEFITS	23,404	26,810	27,544	19,015	29,038
TOTAL SALARIES & BENEFITS	135,694	143,178	167,532	109,920	178,382
Operating Expenses					
100-5-6504-2301 DUES & MEMBERSHIPS	220	330	330	330	500
100-5-6504-2302 TRAINING & MILEAGE REIMB	12,590	13,496	20,000	10,761	20,000
100-5-6504-2307 NOTICES	-	-	500	-	500
TOTAL OPERATING EXPENSES	12,810	13,826	20,830	11,091	21,000
Supplies					
100-5-6504-3101 SUPPLIES	1,126	1,902	2,500	471	2,500
100-5-6504-3102 POSTAGE	152	154	250	162	250
100-5-6504-3103 MACHINE & EQUIP RENTAL	2,050	2,389	2,500	1,201	2,500
100-5-6504-3104 TELEPHONE	284	-	800	-	800
100-5-6504-3110 MISCELLANEOUS	-	-	250	-	250
100-5-6504-3130 CHDA SUPPLIES	60	293	1,000	209	1,000
100-5-6504-3131 4H SUPPLIES	4,285	3,531	6,000	4,140	6,000
TOTAL SUPPLIES	7,957	8,269	13,300	6,183	13,300
Capital Outlay					
100-5-6504-4101 CAPITAL OUTLAY	2,729	1,803	3,000	-	3,000
TOTAL CAPITAL OUTLAY	2,729	1,803	3,000	-	3,000
Other Costs					
100-5-6504-7201 FERAL HOG ERADICATION PROGRAM	10,000	10,000	20,000	10,000	20,000
TOTAL OTHER COSTS	10,000	10,000	20,000	10,000	20,000
TOTAL AG EXTENSION SERVICE	169,190	177,077	224,662	137,194	235,682

Summary Totals

General Government	7,129,752	6,626,060	7,784,110	4,516,008	8,836,922
Justice System	3,728,159	3,747,971	4,281,073	2,600,253	4,718,972
Public Safety	5,745,707	5,812,398	6,641,737	4,662,014	7,043,989
Corrections & Rehabilitation	3,699,717	3,548,849	4,122,859	2,163,939	4,221,095
Health & Human Services	376,390	356,327	421,742	334,586	539,610



	DEPARTMENTAL EXPENDITURES				
	FY 2024	FY 2025	FY 2026	5/31/2026	FY 2027
	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROPOSED
Communtiy & Economic Development	193,065	215,388	270,571	137,194	235,682
TOTAL GENERAL FUND 100	20,872,790	20,306,994	23,522,091	14,413,994	25,596,270



DEPARTMENTAL EXPENDITURES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
200 - GENERAL ROAD AND BRIDGE					
INFRASTRUCTURE & ENVIR SER					
Salaries & Benefits					
Salaries & Wages					
200-5-7100-1101 SALARY	-	-	-	-	50,790
200-5-7100-1105 STAFF WAGES	84,146	86,840	-	-	-
200-5-7100-1106 PART TIME WAGES	-	-	-	-	-
200-5-7100-1110 911/SIGN WAGES	46,221	47,888	-	-	-
200-5-7100-1113 CELL PHONE SUPPLEMENT	260	270	-	10	-
200-5-7100-1117 DPS SECRETARY	39,881	41,164	42,392	27,283	43,875
200-5-7100-1122 COUNTY LONGEVITY	2,125	2,775	800	800	2,600
200-5-7100-1155 OVERTIME	-	-	-	-	-
TOTAL SALARIES & WAGES	172,633	178,937	43,192	28,093	97,265
Benefits					
200-5-7100-1201 SOCIAL SECURITY & MEDICARE	12,739	12,973	3,304	2,140	7,441
200-5-7100-1202 UNEMPLOYMENT TAX	135	276	112	41	253
200-5-7100-1203 RETIREMENT	17,404	18,108	4,371	2,843	9,843
200-5-7100-1204 RETIREMENT LIFE INSURANCE	587	527	121	77	272
200-5-7100-1205 WORKERS COMP	280	325	130	34	292
200-5-7100-1209 HEALTH INSURANCE	45,032	42,477	8,158	7,471	21,175
TOTAL BENEFITS	76,177	74,686	16,196	12,606	39,276
TOTAL SALARIES & BENEFITS	248,810	253,623	59,388	40,699	136,541
Operating Expenses					
200-5-7100-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
200-5-7100-2303 BONDS & INSURANCE	298	457	-	-	-
200-5-7100-2305 CONTRACT SERVICES	-	-	-	-	-
TOTAL OPERATING EXPENSES	298	457	-	-	-
Supplies					
200-5-7100-3101 SUPPLIES 911	1,199	2,683	-	-	-
200-5-7100-3103 MACHINE & EQUIPMENT RENTAL	-	-	-	-	-
200-5-7100-3106 SHOP SUPPLIES	-	-	-	-	-
200-5-7100-3107 REPAIRS 911	4,693	577	-	-	-
200-5-7100-3109 MAINTENANCE	-	-	-	-	-
200-5-7100-3110 MISCELLANEOUS	128	360	-	-	-
200-5-7100-3115 CONSTRUCTION MATERIALS	-	-	-	-	-
200-5-7100-3119 911 SIGN MAINTENANCE	4,985	8,219	-	-	-
200-5-7100-3201 UTILITIES	295	1,322	1,500	1,024	1,500
200-5-7100-3202 FUEL	3,259	2,285	-	-	-
200-5-7100-3604 UNIFORM/911 ADDRESSING	250	75	-	-	-
200-5-7100-3701 OTHER SUPPLIES	47	-	-	-	-
200-5-7100-3702 OSSF SUPPLIES	-	-	-	-	-
TOTAL SUPPLIES	14,856	15,522	1,500	1,024	1,500
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	721	9,411	32,000	-	32,000
200-5-7100-7210 APPRAISALS	97,998	104,582	107,855	59,649	107,855
200-5-7100-7602 CONTINGENCIES	-	-	-	-	-
TOTAL OTHER COSTS	98,719	113,993	139,855	59,649	139,855



DEPARTMENTAL EXPENDITURES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
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	376,300	383,595	200,743	101,372	277,896



DEPARTMENTAL EXPENDITURES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
201 - ROAD AND BRIDGE #1					
INFRASTRUCTURE & ENVIR SER					
Salaries & Benefits					
Salaries & Wages					
201-5-7101-1101 SALARY	78,662	81,179	83,706	54,122	86,636
201-5-7101-1105 STAFF WAGES	325,361	328,359	361,064	230,719	379,727
201-5-7101-1106 PART TIME WAGES	23,819	12,697	72,040	9,519	74,561
201-5-7101-1113 CELL PHONE SUPPLEMENT	-	-	-	-	2,088
201-5-7101-1122 COUNTY LONGEVITY	1,950	1,050	4,000	3,200	6,300
201-5-7101-1155 OVERTIME	6,927	13,816	10,000	2,325	10,000
TOTAL SALARIES & WAGES	436,719	437,100	530,810	299,885	559,312
Benefits					
201-5-7101-1201 SOCIAL SECURITY & MEDICARE	33,675	32,711	40,607	22,521	42,787
201-5-7101-1202 UNEMPLOYMENT TAX	283	553	1,162	363	1,229
201-5-7101-1203 RETIREMENT	44,658	44,285	53,718	30,435	56,602
201-5-7101-1204 RETIREMENT LIFE INSURANCE	1,506	1,284	1,486	823	1,566
201-5-7101-1205 WORKERS COMP	7,461	8,535	18,069	4,357	19,039
201-5-7101-1207 VEHICLE USE	-	-	-	-	-
201-5-7101-1209 HEALTH INSURANCE	84,307	73,798	79,208	52,896	101,977
TOTAL BENEFITS	171,890	161,166	194,250	111,395	223,200
TOTAL SALARIES & BENEFITS	608,609	598,266	725,060	411,280	782,512
Operating Expenses					
201-5-7101-2302 TRAINING & MILEAGE REIMB	955	847	2,500	1,406	3,000
201-5-7101-2303 BONDS & INSURANCE	14,683	15,907	20,000	285	20,000
201-5-7101-2305 CONTRACT SERVICES	6,465	15,575	50,000	7,070	50,000
TOTAL OPERATING EXPENSES	22,103	32,328	72,500	8,761	73,000
Supplies					
201-5-7101-3103 MACHINE & EQUIPMENT RENTAL	-	-	40,000	-	40,000
201-5-7101-3106 SHOP SUPPLIES	13,723	10,292	10,000	2,152	10,000
201-5-7101-3107 REPAIRS	61,608	52,684	75,000	16,477	75,000
201-5-7101-3110 MISCELLANEOUS	1,391	921	1,500	856	3,500
201-5-7101-3115 CONSTRUCTION MATERIALS	82,573	218,166	270,000	189,967	204,945
201-5-7101-3119 911	9,036	-	-	-	-
201-5-7101-3201 UTILITIES	15,284	5,009	6,500	2,431	5,000
201-5-7101-3333 FEMA	-	5,094	-	-	-
TOTAL SUPPLIES	183,615	292,166	403,000	211,883	338,445
Capital Outlay					
201-5-7101-4101 CAPITAL OUTLAY	-	381,244	-	419,643	-
201-5-7101-4103 BRIDGE/INFRASTRUCTURE	-	-	-	-	-
201-5-7101-8102 TIME WARRANT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	381,244	-	419,643	-
Debt Service					
201-5-7101-8103 CAPITAL LEASE	-	-	-	100,000	150,000
TOTAL DEBT SERVICE	-	-	-	100,000	150,000
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	814,327	1,304,004	1,200,560	1,151,567	1,343,957



DEPARTMENTAL EXPENDITURES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
202 - ROAD AND BRIDGE #2					
INFRASTRUCTURE & ENVIR SER					
Salaries & Benefits					
Salaries & Wages					
202-5-7102-1101 SALARY	78,662	81,179	83,706	54,122	86,636
202-5-7102-1105 STAFF WAGES	255,201	266,896	313,255	183,066	328,965
202-5-7102-1106 PART TIME WAGES	11,545	-	36,467	7,974	37,744
202-5-7102-1113 CELL PHONE SUPPLEMENT	-	-	-	-	1,827
202-5-7102-1122 COUNTY LONGEVITY	5,150	3,150	6,400	6,400	7,000
202-5-7102-1155 OVERTIME	1,559	2723.67	10000	270	10,000
TOTAL SALARIES & WAGES	352,117	353,949	449,829	251,832	472,172
Benefits					
202-5-7102-1201 SOCIAL SECURITY & MEDICARE	26,482	26,358	34,412	18,847	36,121
202-5-7102-1202 UNEMPLOYMENT TAX	218	418	952	278	1,002
202-5-7102-1203 RETIREMENT	35,584	35,899	45,523	25,520	47,784
202-5-7102-1204 RETIREMENT LIFE INSURANCE	1,199	1,048	1,260	691	1,322
202-5-7102-1205 WORKERS COMP	6,153	7,048	15,312	3,605	16,073
202-5-7102-1207 VEHICLE	-	-	-	-	-
202-5-7102-1209 HEALTH INSURANCE	56,657	52,747	86,737	40,137	100,692
TOTAL BENEFITS	126,293	123,519	184,196	89,078	202,994
TOTAL SALARIES & BENEFITS	478,410	477,468	634,025	340,910	675,166
Operating Expenses					
202-5-7102-2302 TRAINING & MILEAGE REIMB	373	1,074	2,000	440	2,000
202-5-7102-2303 BONDS & INSURANCE	19,981	19,515	20,000	401	25,000
202-5-7102-2305 CONTRACT SERVICES	10,235	17,663	10,000	10,770	20,000
TOTAL OPERATING EXPENSES	30,589	38,252	32,000	11,611	47,000
Supplies					
202-5-7102-3103 MACHINE & EQUIPMENT RENTAL	-	-	20,000	-	35,000
202-5-7102-3107 REPAIRS	25,366	13,613	50,000	1,247	50,000
202-5-7102-3110 MISCELLANEOUS	1,585	1,475	3,000	1,052	5,000
202-5-7102-3115 CONSTRUCTION MATERIALS	40,226	150,807	115,000	-	160,193
202-5-7102-3119 911	-	-	-	-	-
202-5-7102-3201 UTILITIES	8,899	9,372	8,000	5,664	8,000
202-5-7102-3202 FUEL	14,126	16,158	50,000	-	50,000
TOTAL SUPPLIES	90,202	191,425	246,000	7,963	308,193
Capital Outlay					
202-5-7102-4101 CAPITAL OUTLAY	-	156,996	-	606,286	91,009
202-5-7102-4103 BRIDGE/INFRASTRUCTURE	150,000	-	100,000	35,000	-
202-5-7102-4104 RIGHT OF WAY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	150,000	156,996	100,000	641,286	91,009
Other Costs					
202-5-7102-7301 TIME WARRANT	-	-	-	-	-
TOTAL OTHER COSTS	-	-	-	-	-
Debt Service					
202-5-7102-8103 CAPITAL LEASE	-	-	-	119,929	120,000
TOTAL DEBT SERVICE	-	-	-	119,929	120,000
Other Financing (Uses)					
202-5-7102-9100 TRANSFER TO GENERAL	-	65,750	65,750	65,750	65,750
TOTAL OTHER FINANCING (USES)	-	65,750	65,750	65,750	65,750



DEPARTMENTAL EXPENDITURES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
TOTAL ROAD AND BRIDGE #2	749,201	929,891	1,077,775	1,187,449	1,307,118



DEPARTMENTAL EXPENDITURES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
203 - ROAD AND BRIDGE #3					
INFRASTRUCTURE & ENVIR SER					
Salaries & Benefits					
Salaries & Wages					
203-5-7103-1101 SALARY	78,662	81,179	83,706	54,122	86,636
203-5-7103-1105 STAFF WAGES	280,105	300,557	364,792	197,267	383,584
203-5-7103-1106 PART TIME WAGES	-	-	-	-	-
203-5-7103-1113 CELL PHONE SUPPLEMENT	1,550	1,540	1,827	1,070	1,305
203-5-7103-1122 COUNTY LONGEVITY	9,300	9,750	17,400	17,400	12,000
203-5-7103-1155 OVERTIME	3,135	3098.76	10000	135	10,000
TOTAL SALARIES & WAGES	372,752	396,125	477,726	269,994	493,525
Benefits					
203-5-7103-1201 SOCIAL SECURITY & MEDICARE	28,189	30,070	36,546	20,550	37,755
203-5-7103-1202 UNEMPLOYMENT TAX	226	480	1,024	315	1,058
203-5-7103-1203 RETIREMENT	37,579	40,107	48,346	27,369	49,945
203-5-7103-1204 RETIREMENT LIFE INSURANCE	1,268	1,169	1,338	741	1,382
203-5-7103-1205 WORKERS COMP	6,109	7,375	16,262	3,828	16,800
203-5-7103-1207 VEHICLE	-	-	-	-	-
203-5-7103-1209 HEALTH INSURANCE	77,190	66,656	83,671	44,003	95,905
TOTAL BENEFITS	150,561	145,855	187,187	96,806	202,845
TOTAL SALARIES & BENEFITS	523,313	541,980	664,913	366,800	696,370
Operating Expenses					
203-5-7103-2302 TRAINING & MILEAGE REIMB	907	803	500	857	500
203-5-7103-2303 BONDS & INSURANCE	21,141	20,635	14,234	1,261	21,000
203-5-7103-2305 CONTRACT SERVICES	13,806	29,562	15,000	19,346	15,000
TOTAL OPERATING EXPENSES	35,854	51,000	29,734	21,464	36,500
Supplies					
203-5-7103-3103 MACHINE & EQUIPMENT RENTAL	-	-	-	-	-
203-5-7103-3107 REPAIRS	39,335	28,127	30,000	14,603	30,000
203-5-7103-3110 MISCELLANEOUS	1,028	817	500	1,024	500
203-5-7103-3115 CONSTRUCTION MATERIAL	79,533	29,818	90,000	47,010	400,000
203-5-7103-3119 911	-	-	-	-	-
203-5-7103-3201 UTILITIES	7,469	7,331	5,690	9,296	5,690
203-5-7103-3202 FUEL	2,944	17,211	80,000	33,798	80,000
TOTAL SUPPLIES	130,309	83,303	206,190	105,731	516,190
Capital Outlay					
203-5-7103-4101 CAPITAL OUTLAY	120,000	-	100,000	-	100,000
203-5-7103-4103 BRIDGE/INFRASTRUCTURE	-	80,000	100,000	-	100,000
203-5-7103-7602 CONTINGENCY	-	-	-	-	-
TOTAL CAPITAL OUTLAY	120,000	80,000	200,000	-	200,000
Other Financing (Uses)					
203-5-7103-9100 TRANSFER TO GENERAL	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL ROAD AND BRIDGE #3	809,476	756,283	1,100,837	493,995	1,449,060



DEPARTMENTAL EXPENDITURES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
204 - ROAD AND BRIDGE #4					
INFRASTRUCTURE & ENVIR SER					
Salaries & Benefits					
Salaries & Wages					
204-5-7104-1101 SALARY	78,662	81,179	83,706	54,122	86,636
204-5-7104-1105 STAFF WAGES	272,581	255,715	366,033	196,400	384,870
204-5-7104-1106 PART TIME WAGES	-	-	-	-	-
204-5-7104-1113 CELL PHONE SUPPLEMENT	1,430	1,300	1,566	910	1,827
204-5-7104-1122 COUNTY LONGEVITY	4,000	4,450	10,200	10,200	11,200
204-5-7104-1155 OVERTIME	474	2,875	10,000	13,216	10,000
TOTAL SALARIES & WAGES	357,147	345,519	471,506	274,848	494,533
Benefits					
204-5-7104-1201 SOCIAL SECURITY & MEDICARE	26,884	25,977	36,070	20,604	37,832
204-5-7104-1202 UNEMPLOYMENT TAX	222	408	1,008	316	1,061
204-5-7104-1203 RETIREMENT	36,067	35,046	47,716	27,935	50,047
204-5-7104-1204 RETIREMENT LIFE INSURANCE	1,216	1,019	1,320	755	1,385
204-5-7104-1205 WORKERS COMP	7,019	7,406	16,050	3,789	16,834
204-5-7104-1207 VEHICLE	-	-	-	-	-
204-5-7104-1209 HEALTH INSURANCE	61,813	48,798	93,962	39,524	105,208
TOTAL BENEFITS	133,221	118,654	196,126	92,923	212,367
TOTAL SALARIES & BENEFITS	490,368	464,173	667,631	367,771	706,900
Operating Expenses					
204-5-7104-2302 TRAINING & MILEAGE REIMB	1,462	1,527	2,500	1,475	2,500
204-5-7104-2303 BONDS & INSURANCE	20,822	19,791	19,000	418	21,000
204-5-7104-2305 CONTRACT SERVICES	12,599	54,924	50,000	50,369	75,000
TOTAL OPERATING EXPENSES	34,883	76,243	71,500	52,262	98,500
Supplies					
204-5-7104-3103 MACHINE & EQUIPMENT RENTAL	-	2,800	3,000	-	3,000
204-5-7104-3106 SHOP SUPPLIES	6,318	4,161	2,700	2,890	3,917
204-5-7104-3107 REPAIRS	42,364	79,883	50,000	52,036	70,000
204-5-7104-3109 MAINTENANCE	7,809	28,051	25,000	25,712	30,000
204-5-7104-3110 MISCELLANEOUS	852	1,621	2,500	458	2,000
204-5-7104-3115 CONSTRUCTION MATERIALS	104,628	25,306	55,000	80,261	131,000
204-5-7104-3119 911	-	-	-	-	-
204-5-7104-3201 UTILITIES	10,566	10,316	12,000	5,035	12,000
204-5-7104-3202 FUEL	33,387	48,217	25,000	24,798	25,000
TOTAL SUPPLIES	205,924	200,354	175,200	191,190	276,917
Capital Outlay					
204-5-7104-4101 CAPITAL OUTLAY	252,357	27,182	95,000	124,640	95,000
204-5-7104-4103 BRIDGE/INFRASTRUCTURE	-	-	40,000	-	40,000
204-5-7104-7602 CONTINGENCY	-	-	-	-	-
204-5-7104-8102 TIME WARRANT	-	-	-	-	-
TOTAL CAPITAL OUTLAY	252,357	27,182	135,000	124,640	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	983,532	767,952	1,049,331	735,863	1,217,317



DEPARTMENTAL EXPENDITURES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
TOTAL ROAD AND BRIDGE EXPENDITURES	3,732,836	4,141,725	4,629,246	3,670,246	5,595,349



DEPARTMENTAL EXPENDITURES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
211 - FM LATERAL # 1					
INFRASTRUCTURE & ENVIR SER					
Operating Expenses					
211-5-7101-2305 CONTRACT SERVICES	14,264	45,747	50,000	4,263	50,000
TOTAL OPERATING EXPENSES	14,264	45,747	50,000	4,263	50,000
Supplies					
211-5-7101-3107 REPAIRS	23,542	22,862	85,000	52,028	85,000
211-5-7101-3115 CONSTRUCTION MATERIAL	308,137	448,369	180,000	122,813	299,483
211-5-7101-3202 FUEL	82,437	77,289	80,000	58,560	90,000
TOTAL SUPPLIES	414,116	548,520	345,000	233,401	474,483
Capital Outlay					
211-5-7101-4101 CAPITAL OUTLAY	96,325	89,865	100,000	141,120	275,000
211-5-7101-4103 BRIDGE/INFRASTRUCTURE	-	-	100,000	42,500	100,000
TOTAL CAPITAL OUTLAY	96,325	89,865	200,000	183,620	375,000
Debt Service					
211-5-7101-8103 CAPITAL LEASE	124,299	181,375	310,000	129,051	310,000
TOTAL DEBT SERVICE	124,299	181,375	310,000	129,051	310,000
Other Financing (Uses)					
211-5-7101-9216 TRANSFER TO CERTZ FUND	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL FM LATERAL # 1	649,004	865,507	905,000	550,335	1,209,483



DEPARTMENTAL EXPENDITURES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
212 - FM LATERAL # 2					
INFRASTRUCTURE & ENVIR SER					
Operating Expenses					
212-5-7102-2305 CONTRACT SERVICES	23,640	13,755	30,000	32,035	50,000
TOTAL OPERATING EXPENSES	23,640	13,755	30,000	32,035	50,000
Supplies					
212-5-7102-3107 REPAIRS	92,350	97,173	125,000	61,800	150,000
212-5-7102-3115 CONSTRUCTION MATERIAL	368,703	457,676	350,000	291,985	591,000
212-5-7102-3202 FUEL	87,703	50,040	80,000	64,865	80,000
TOTAL SUPPLIES	548,755	604,889	555,000	418,650	821,000
Capital Outlay					
212-5-7102-4101 CAPITAL OUTLAY	175,825	287,704	150,000	68,333	150,000
212-5-7102-4103 BRIDGE/INFRASTRUCTURE	-	10,000	150,000	-	150,000
TOTAL CAPITAL OUTLAY	175,825	297,704	300,000	68,333	300,000
Debt Service					
212-5-7102-8103 CAPITAL LEASE	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL FM LATERAL # 2	748,220	916,349	885,000	519,018	1,171,000



DEPARTMENTAL EXPENDITURES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
213 - FM LATERAL # 3					
INFRASTRUCTURE & ENVIR SER					
Operating Expenses					
213-5-7103-2305 CONTRACT SERVICES	88,132	106,083	100,000	107,606	100,000
TOTAL OPERATING EXPENSES	88,132	106,083	100,000	107,606	100,000
Supplies					
213-5-7103-3107 REPAIRS	52,237	89,164	120,000	38,917	120,000
213-5-7103-3115 CONSTRUCTION MATERIAL	269,674	314,482	300,000	207,988	450,000
213-5-7103-3202 FUEL	84,134	63,916	80,000	27,326	80,000
TOTAL SUPPLIES	406,045	467,562	500,000	274,231	650,000
Capital Outlay					
213-5-7103-4101 CAPITAL OUTLAY	148,349	300,333	150,000	31,648	300,000
213-5-7103-4103 BRIDGE/INFRASTRUCTURE	-	80,000	170,000	185,000	170,000
TOTAL CAPITAL OUTLAY	148,349	380,333	320,000	216,648	470,000
Debt Service					
213-5-7103-8103 CAPITAL LEASE	123,932	123,932	123,932	20,293	20,293
TOTAL DEBT SERVICE	123,932	123,932	123,932	20,293	20,293
TOTAL FM LATERAL # 3	766,458	1,077,910	1,043,932	618,778	1,240,293



DEPARTMENTAL EXPENDITURES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
214 - FM LATERAL # 4					
INFRASTRUCTURE & ENVIR SER					
Operating Expenses					
214-5-7104-2305 CONTRACT SERVICES	49,681	98,188	100,000	109,758	150,000
TOTAL OPERATING EXPENSES	49,681	98,188	100,000	109,758	150,000
Supplies					
214-5-7104-3106 SHOP SUPPLIES	836	2,850	1,000	1,201	1,000
214-5-7104-3107 REPAIRS	71,882	34,643	50,000	30,534	45,000
214-5-7104-3109 MAINTENANCE	18,652	37,295	40,000	18,562	40,000
214-5-7104-3115 CONSTRUCTION MATERIAL	159,093	179,246	125,000	156,624	450,000
214-5-7104-3202 FUEL	67,031	18,002	95,000	42,544	75,000
TOTAL SUPPLIES	317,494	272,036	311,000	249,465	611,000
Capital Outlay					
214-5-7104-4101 CAPITAL OUTLAY	9,906	146,581	30,000	25,956	75,000
214-5-7104-4103 BRIDGE/INFRASTRUCTURE	1,775	-	65,000	-	75,000
TOTAL CAPITAL OUTLAY	11,681	146,581	95,000	25,956	150,000
Debt Service					
214-5-7104-8103 CAPITAL LEASE	261,849	273,580	256,510	237,841	243,915
TOTAL DEBT SERVICE	261,849	273,580	256,510	237,841	243,915
TOTAL FM LATERAL # 4	640,705	790,385	762,510	623,020	1,154,915
TOTAL FM LATERAL EXPENDITURES	2,804,387	3,650,151	3,596,442	2,311,151	4,775,691
TOTAL INFRASTRUCTURE EXPENDITURES	6,537,223	7,791,876	8,225,688	5,981,397	10,371,040



DEPARTMENTAL EXPENDITURES

225 - INDIGENT HEALTH CARE**INFRASTRUCTURE & ENVIR SER****Salaries & Benefits****Salaries & Wages**

225-5-5101-1104 DEPARTMENT HEAD SALARY	50,824	51,625	53,903	34,112	58,803
225-5-5101-1105 STAFF WAGES	-	-	-	-	-
225-5-1501-1113 CELL PHONE SUPPLEMENT	-	-	600	346	600
225-5-5101-1122 COUNTY LONGEVITY	900	1,000	2,200	2,200	2,400
225-5-5101-1155 OVERTIME	-	-	-	-	-

TOTAL SALARIES & WAGES	51,724	52,625	56,703	36,658	61,803
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Benefits

225-5-5101-1201 SOCIAL SECURITY & MEDICARE	3,629	3,722	4,338	2,459	4,728
225-5-5101-1202 UNEMPLOYMENT TAX	41	82	147	54	161
225-5-5101-1203 RETIREMENT	5,213	5,326	5,738	3,712	6,254
225-5-5101-1204 RETIREMENT LIFE INSURANCE	176	155	159	100	173
225-5-5101-1205 WORKERS COMP	83	98	170	44	185
225-5-5101-1209 HEALTH INSURANCE	13,237	10,789	12,501	11,839	16,190

TOTAL BENEFITS	22,379	20,173	23,053	18,208	27,691
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TOTAL SALARIES & BENEFITS	74,103	72,798	79,756	54,866	89,494
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Operating Expenses

225-5-5101-2301 DUES & MEMBERSHIPS	250	200	400	200	400
225-5-5101-2302 TRAINING & MILEAGE REIMB	2,220	4,261	4,800	1,885	4,800
225-5-5101-2303 BONDS & INSURANCE	-	-	-	-	-
225-5-5101-2305 CONTRACT SERVICES	19,544	24,380	27,000	16,450	27,000
225-5-5101-2414 INDIGENT INMATE MEDICAL	785,574	781,080	850,000	515,435	850,000
225-5-5101-2415 INDIGENT MEDICAL	108,766	171,102	275,000	139,727	275,000

TOTAL OPERATING EXPENSES	916,354	981,024	1,157,200	673,697	1,157,200
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Supplies

225-5-5101-3101 SUPPLIES	1,230	449	2,500	1,118	2,500
225-5-5101-3102 POSTAGE	445	935	1,500	982	1,700
225-5-5101-3103 MACHINE & EQUIP RENTAL	919	996	1,000	348	1,000
225-5-5101-3104 TELEPHONE	289	310	350	190	350
225-5-5101-3110 MISCELLANEOUS	-	-	100	-	-

TOTAL SUPPLIES	2,883	2,689	5,450	2,638	5,550
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Capital Outlay

225-5-5101-4101 CAPITAL OUTLAY	-	3,290	-	-	-
TOTAL CAPITAL OUTLAY	-	3,290	-	-	-

Other Financing (Uses)

225-5-5101-9200 TRANSFERS TO GEN ROAD & BRIDGE	150,000	180,000	100,000	50,000	200,000
225-5-5101-9901 TRANSFERS OUT	400,000	75,000	100,000	-	100,000
225-5-5101-9201 TRANSFER TO R&B #1	-	95,000	100,000	100,000	200,000
225-5-5101-9202 TRANSFER TO R&B #2	-	95,000	100,000	100,000	200,000
225-5-5101-9203 TRANSFER TO R&B #3	-	95,000	100,000	100,000	200,000
225-5-5101-9204 TRANSFER TO R&B #4	-	95,000	100,000	100,000	200,000

TOTAL OTHER FINANCING (USES)	550,000	635,000	600,000	450,000	1,100,000
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TOTAL INDIGENT HEALTH CARE	1,543,340	1,694,801	1,842,406	1,181,201	2,352,244
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DEPARTMENTAL EXPENDITURES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
<u>227 - LAW LIBRARY</u>					
JUSTICE SYSTEM					
Operating Expenses					
227-5-2104-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
TOTAL OPERATING EXPENSES	-	-	-	-	-
Supplies					
227-5-2104-3103 SOFTWARE & MAINTENANCE	22,905	24,148	22,000	15,554	23,330
227-5-2104-3401 INMATE LAW LIBRARY	-	-	-	-	-
227-5-2104-3411 BOOKS & PERIODICALS	1,671	555	2,000	678	1,250
TOTAL SUPPLIES	24,576	24,703	24,000	16,232	24,580
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	24,576	24,703	24,000	16,232	24,580



DEPARTMENTAL EXPENDITURES

229 - JURY FUND**JUSTICE SYSTEM****Salaries & Benefits****Salaries & Wages**

229-5-2104-1104 DEPARTMENT HEAD SALARY	-	-	-	-	-
229-5-2104-1105 STAFF WAGES	1,463	-	2,000	-	2,000
229-5-2104-1107 COURT COORDINATOR	-	-	-	-	-
229-5-2104-1108 COURT REPORTER	-	-	-	-	-
TOTAL SALARIES & WAGES	1,463	-	2,000	-	2,000

Benefits

229-5-2104-1201 SOCIAL SECURITY & MEDICARE	423	28	-	121	-
229-5-2104-1202 UNEMPLOYMENT TAX	-	-	-	-	-
229-5-2104-1203 RETIREMENT	-	-	-	-	-
229-5-2104-1204 RETIREMENT LIFE INSURANCE	-	-	-	-	-
229-5-2104-1205 WORKERS COMP	65	76	-	38	-
229-5-2104-1209 HEALTH INSURANCE	-	-	-	-	-
TOTAL BENEFITS	488	104	-	159	-

TOTAL SALARIES & BENEFITS	1,951	104	2,000	159	2,000
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Operating Expenses

229-5-2104-2302 TRAINING & MILEAGE REIMB	-	3,651	-	-	-
229-5-2104-2305 CONTRACT SERVICES	20,139	8,798	10,000	4,468	10,000
229-5-2104-2307 LEGAL NOTICES	-	-	-	-	-
229-5-2104-2310 JURY COMMISSION	-	-	-	-	-
229-5-2104-2311 GRAND JURY	11,240	11,600	11,000	9,240	14,200
229-5-2104-2312 PETIT JURY	23,640	24,620	30,000	21,480	30,000
229-5-2104-2313 COUNTY JURORS	-	-	-	-	-
229-5-2104-2315 BANK SERVICE CHARGES	-	-	-	-	-
229-5-2104-2320 APPOINTED ATTORNEY - FELONY	250,057	257,541	250,000	91,221	250,000
229-5-2104-2321 APPOINTED ATTORNEY - JUVENILE	16,955	12,100	15,000	6,305	15,000
229-5-2104-2322 APPOINTED ATTORNEY - CIVIL	211,460	186,208	150,000	87,628	150,000
229-5-2104-2323 APPOINTED ATTORNEY - MISD	121,020	117,540	110,000	54,655	110,000
229-5-2104-2324 APPOINTED ATTORNEY GUARDIANSHIP	8,490	7,560	8,000	3,400	8,000
229-5-2104-2325 CAPITAL MURDER TRIAL EXPENSE	12,395	12,395	20,000	12,395	20,000
229-5-2401-2327 CC APPT ATTY PROBATE/GUARDIAN	7,600	8,200	8,000	8,400	12,500
229-5-2104-2403 PSYCHOLOGICAL EXAM	15,514	15,270	15,000	5,294	15,000
229-5-2104-2407 INVESTIGATIONS	9,394	18,848	15,000	6,022	15,000
229-5-2104-2408 WITNESSES & EVIDENCE	1,494	16	2,000	-	2,000
229-5-2104-2409 OTHER LITIGATION EXPENSE	10,942	810	5,000	208	5,000
TOTAL OPERATING EXPENSES	720,340	685,157	649,000	310,716	656,700

Supplies

229-5-2104-3101 SUPPLIES	92	-	150	96	150
229-5-2104-3102 POSTAGE	5,739	2,462	6,000	2,000	6,000
229-5-2104-3103 MACHINE & EQUIP RENTAL	-	-	-	-	-
229-5-2104-3104 TELEPHONE	567	670	700	364	700
229-5-2104-3109 MAINTENANCE CONTRACTS	-	-	-	-	-
229-5-2104-3110 MISCELLANEOUS	317	184	1,000	72	1,000
TOTAL SUPPLIES	6,715	3,316	7,850	2,532	7,850

Other Financing (Uses)

229-5-2104-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-

TOTAL JURY FUND	729,006	688,577	658,850	313,407	666,550
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DEPARTMENTAL EXPENDITURES

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 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	595,000	540,000	555,000	555,000	575,000
400-5-1206-8201 INTEREST	89,871	81,220	65,634	37,243	47,611
400-5-1206-8301 FISCAL AGENT'S FEE	180	180	-	-	-
400-5-1206-8302 COUPONS	-	-	-	-	-
TOTAL DEBT SERVICE	685,051	621,400	620,634	592,243	622,611
Other Financing (Uses)					
400-5-1206-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL OTHER FINANCING (USES)	-	-	-	-	-
TOTAL INTEREST & SINKING FUND	685,051	621,400	620,634	592,243	622,611
Grand Total Expenditures	30,391,986	31,128,351	34,893,669	38,070,393	39,633,295



DEPARTMENTAL EXPENDITURES

172- DA SB 22 STATE GRANT FUND

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
172-360-303 DA SB22 State Grant	75,575	175,000	175,000	175,000	175,000
172-375-100 INTEREST	402	3,502	2,500	2,628	3,600
TOTAL REVENUES	75,977	178,502	177,500	177,628	178,600
EXPENDITURES					
172-5-2107-1105 STAFF WAGES	45,903	118,097	121,640	78,301	125,898
172-5-2107-1116 SB22 SALARY SUPPLEMENT	14,891	26,788	24,719	12,428	25,585
172-5-2107-1201 SOCIAL SECURITY & MEDICARI	4,562	10,941	11,197	6,979	11,588
172-5-2107-1202 UNEMPLOYMENT TAX	-	195	381	115	394
172-5-2107-1203 RETIREMENT	6,152	14,692	14,812	9,232	15,330
172-5-2107-1204 RETIREMENT LIFE INSURANCE	207	427	410	249	424
172-5-2107-1205 WORKERS COMP	-	103	439	55	454
172-5-2107-1209 HEALTH INSURANCE	4,262	6,912	8,158	5,478	10,588
TOTAL EXPENDITURES	75,977	178,157	181,757	112,837	190,260
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	-	345	(4,257)	64,791	(11,660)



DEPARTMENTAL EXPENDITURES

173 - DA SALARY DISBURSEMENT

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
173-362-600 DA STATE ALLOCATION	27,500	27,500	27,500	27,500	27,500
173-375-100 INTEREST	37	39	20	24	40
TOTAL REVENUES	27,537	27,539	27,520	27,524	27,540
EXPENDITURES					
173-5-2107-1111 DA DISBURSEMENT SUPPLEMENT	22,081	19,552	24,754	12,872	19,133
173-5-2107-1201 SOCIAL SECURITY & MEDICARI	1,656	1,474	1,894	970	1,464
173-5-2107-1202 UNEMPLOYMENT TAX	-	-	-	-	-
173-5-2107-1203 RETIREMENT	2,235	1,987	2,505	1,312	1,936
173-5-2107-1204 RETIREMENT LIFE INSURANCE	75	58	69	36	54
173-5-2107-1205 WORKERS COMP	-	15	74	4	57
173-5-2107-1209 HEALTH INSURANCE	-	-	-	-	-
173-5-2107-2301 DUES & MEMBERSHIPS	-	723	-	-	-
173-5-2107-3101 SUPPLIES	-	1,392	-	-	5,662
173-5-2107-3103 MACHINE & EQUIP RENTAL	-	2,486	-	-	-
TOTAL EXPENDITURES	26,047	27,687	29,296	15,194	28,306
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	1,490	(149)	(1,775)	12,330	(766)



DEPARTMENTAL EXPENDITURES

175 - SHERIFF SB 22 STATE GRANT FUNDS

(Carried in Gen Fund FY24 and FY25)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
175-360-303 SO SB22 State Grant	-	-	350,000	350,000	350,000
175-375-100 INTEREST	-	-	4,650	-	1,780
TOTAL REVENUES	-	-	354,650	350,000	351,780
EXPENDITURES					
175-5-3102-1105 STAFF WAGES	-	-	255,321	29,254	98,646
175-5-3102-1116 SB22 SALARY SUPPLEMENT	-	-	-	-	-
175-5-3102-1201 SOCIAL SECURITY & MEDICARI	-	-	23,286	2,151	11,742
175-5-3102-1202 UNEMPLOYMENT TAX	-	-	791	44	399
175-5-3102-1203 RETIREMENT	-	-	30,805	2,961	15,534
175-5-3102-1204 RETIREMENT LIFE INSURANCE	-	-	852	79	430
175-5-3102-1205 WORKERS COMP	-	-	913	47	460
175-5-3102-1209 HEALTH INSURANCE	-	-	53,270	3,243	22,261
175-5-3102-4101 CAPITAL OUTLAY	-	-	8,000	-	202,308
TOTAL EXPENDITURES	-	-	373,238	37,779	351,780
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	-	-	(18,588)	312,221	0



DEPARTMENTAL EXPENDITURES

178 - CA SB 22 STATE GRANT FUNDS

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
178-360-303 CA SB22 State Grant	25,120	175,000	175,000	175,000	175,000
178-375-100 INTEREST	464	6,088	3,573	5,105	6,500
TOTAL REVENUES	25,584	181,088	178,573	180,105	181,500
EXPENDITURES					
178-5-2108-1105 STAFF WAGES	7,496	46,718	49,072	30,237	54,848
178-5-2108-1116 SB22 SALARY SUPPLEMENT	13,602	37,768	38,902	26,353	38,902
178-5-2108-1201 SOCIAL SECURITY & MEDICARI	1,596	6,350	6,730	4,242	7,172
178-5-2108-1202 UNEMPLOYMENT TAX	5	72	229	45	244
178-5-2108-1203 RETIREMENT	2,135	8,551	8,903	5,730	9,488
178-5-2108-1204 RETIREMENT LIFE INSURANCE	72	248	246	155	263
178-5-2108-1205 WORKERS COMP	-	67	264	56	281
178-5-2108-1209 HEALTH INSURANCE	677	8,180	17,757	5,520	22,261
TOTAL EXPENDITURES	25,583	107,955	122,103	72,338	133,459
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	1	73,133	56,470	107,767	48,041



DEPARTMENTAL EXPENDITURES

180 - OPIOID STATE SETTLEMENT

(Carried in Gen Fund FY23, FY24 and FY25)

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
180-360-303 GRANT REVENUE	-	-	-	9,847	-
180-375-100 INTEREST	-	50	-	102	200
180-390-000 TRANSFERS IN	-	-	-	-	-
180-390-100 TRANSFER FROM GENERAL	-	85,782	-	-	-
TOTAL REVENUES	-	85,832	-	9,949	200
EXPENDITURES					
180-5-5304-2302 TRAINING & MILEAGE REIMB	-	-	5,000	-	5,000
180-5-5304-2305 CONTRACT SERVICES	-	-	5,000	-	5,000
180-5-5304-2418 MEDICAL OUTREACH	-	-	5,000	-	5,000
180-5-5304-3110 MISCELLANEOUS	-	-	5,000	-	5,000
TOTAL EXPENDITURES	-	-	20,000	-	20,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	85,832	(20,000)	9,949	(19,800)
Projected Beginning Cash Balance on October 1, 2026					\$85,824



DEPARTMENTAL EXPENDITURES

226 -LANGUAGE ACCESS FUND

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
226-340-400 CO CLK FEES	420	516	560	234	400
226-340-700 DISTRICT CLERK FEES	1,940	1,908	1,690	1,265	2,020
226-340-801 JP#2 FEES	783	969	975	525	864
226-340-802 JP#4 FEES	567	669	650	633	1,050
226-340-803 JP#3 FEES	186	327	290	444	795
226-340-804 JP#1 FEES	669	693	650	513	890
226-375-100 INTEREST	89	59	33	21	40
226-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	4,654	5,141	4,848	3,635	6,059
EXPENDITURES					
226-5-2104-2305 CONTRACT SERVICES	-	364	500	809	1,000
TOTAL EXPENDITURES	-	364	500	809	1,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,654	4,777	4,348	2,826	5,059
Projected Beginning Cash Balance on October 1, 2026					\$ 21,560

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



DEPARTMENTAL EXPENDITURES

228 - COUNTY DISPUTE RESOLUTION FUND

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
228-340-400 CO CLK DISPUTE RESOLUTION	2,100	2,580	2,800	1,170	1,750
228-340-700 DISTRICT CLERK REVENUES	9,701	9,542	8,465	6,327	10,060
228-340-801 JP#2 FEES	1,030	1,200	1,240	875	1,440
228-340-802 JP#4 FEES	945	1,030	965	1,055	1,760
228-340-803 JP#3 FEES	705	960	870	740	1,325
228-340-804 JP#1 FEES	1,005	1,155	1,090	855	1,480
228-375-100 INTEREST	300	1,045	577	962	1,600
TOTAL REVENUES	15,786	17,512	16,007	11,984	19,415
EXPENDITURES					
228-5-2104-2305 CONTRACT SERVICES	-	-	5,000	-	16,000
TOTAL EXPENDITURES	-	-	5,000	-	16,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,786	17,512	11,007	11,984	3,415
Projected Beginning Cash Balance on October 1, 2026					\$ 72,624

Effective Jan 2022, Per SB 41 New Local Civil Consolidated Fee - County Dispute Resolution Fund



DEPARTMENTAL EXPENDITURES

230 - COUNTY CLERK RECORDS

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
230-340-400 RECORDING FEES	90,267	92,649	92,250	57,359	90,000
230-375-100 INTEREST	37,727	38,992	30,570	23,105	39,780
230-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	127,994	131,641	122,820	80,464	129,780
EXPENDITURES					
230-5-1109-1105 STAFF WAGES	-	-	-	-	-
230-5-1109-1106 PART TIME WAGES	6,515	9,121	27,805	16,850	28,779
230-5-1109-1201 SOCIAL SECURITY & MEDICARI	-	-	1,269	1,230	1,269
230-5-1109-1202 UNEMPLOYMENT TAX	6	14	15	25	15
230-5-1109-1203 RETIREMENT	-	-	1,679	1,627	1,679
230-5-1109-1204 RETIREMENT LIFE INSURANCE	-	-	58	44	58
230-5-1109-1205 WORKERS COMP	-	-	-	-	-
230-5-1109-2305 CONTRACT SERVICES	-	3,972	90,000	8,000	90,000
230-5-1109-3101 SUPPLIES	7,125	1,283	10,000	2,033	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	13,646	14,390	130,826	29,809	131,800
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	114,348	117,251	(8,007)	50,655	(2,020)
Projected Beginning Cash Balance on October 1, 2026					\$1,001,855

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

231 - RECORDS MANAGEMENT AND PRESERVATION

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
231-340-700 DISTRICT CLERK FEES	35,180	33,247	31,470	19,644	30,880
231-370-020 CONTRIBUTIONS	-	-	-	-	-
231-375-100 INTEREST	2,895	2,645	19,916	1,407	2,420
231-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	38,075	35,892	51,386	21,051	33,300
EXPENDITURES					
231-5-2105-1105 STAFF WAGES	-	-	-	-	-
231-5-2105-1106 PART TIME WAGES	9,256	15,486	27,805	9,761	28,779
231-5-2105-1201 SOCIAL SECURITY & MEDICARI	708	1,185	1,301	747	1,301
231-5-2105-1202 UNEMPLOYMENT TAX	8	24	15	15	15
231-5-2105-1203 RETIREMENT	129	1,543	1,721	988	1,721
231-5-2105-1204 RETIREMENT LIFE INSURANCE	4	45	60	27	60
231-5-2105-1205 WORKERS COMP	43	49	-	22	-
231-5-2105-1209 HEALTH INSURANCE	-	-	-	-	-
231-5-2105-2305 CONTRACT SERVICES	13,335	6,963	25,000	7,458	35,000
231-5-2105-3101 SUPPLIES	-	5,669	2,000	7,466	2,000
231-5-2105-3103 MACHINE & EQUIP RENTAL	-	-	-	-	-
231-5-2105-4101 CAPITAL OUTLAY	5,589	1,335	5,000	-	5,000
231-5-2105-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES	29,072	32,299	62,902	26,484	73,876
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,003	3,593	(11,516)	(5,433)	(40,576)
Projected Beginning Cash Balance on October 1, 2026					\$91,450



DEPARTMENTAL EXPENDITURES

235 - SHERIFF - STATE INVESTIGATIVE FUND

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
235-352-201 FORFEITURES	19,860	26,657	-	58,502	-
235-370-500 MISCELLANEOUS INCOME	-	-	-	-	-
235-375-100 INTEREST	299	227	127	87	190
235-379-100 SALE OF FIXED ASSETS	-	-	-	-	-
TOTAL REVENUES	20,159	26,885	127	58,589	190
EXPENDITURES					
235-5-3102-2305 CONTRACT SERVICES	7,350	-	-	-	-
235-5-3102-3103 SOFTWARE & MAINTENANCE	4,574	-	-	-	-
235-5-3102-3110 MISCELLANEOUS EXPENSE	290	240	5,000	148	5,000
235-5-3102-3603 UNIFORMS/SECURITY EQUIP	-	-	5,000	-	5,000
235-5-3102-4101 CAPITAL OUTLAY	6,035	-	31,000	6,771	95,000
235-5-3102-7207 LAW ENFORCEMENT AGENCIE	-	-	-	-	-
235-5-3102-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES	18,249	240	41,000	6,919	105,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,910	26,645	(40,873)	51,670	(104,810)
Projected Beginning Cash Balance on October 1, 2026					\$110,000
Funds Governed by Chapter 59 of Code of Criminal Procedures					



DEPARTMENTAL EXPENDITURES

236 - DA FORFEITED PROPERTY ACCOUNT

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
236-352-201 FORFEITURES	134,675	123,720	-	298,671	-
236-370-500 MISCELLANEOUS	32	-	-	-	-
236-375-100 INTEREST	6,921	6,907	4,698	5,125	9,000
236-379-100 SALE OF FIXED ASSETS	-	-	-	-	-
236-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	141,628	130,627	4,698	303,796	9,000
EXPENDITURES					
236-5-2210-1105 STAFF WAGES	-	-	-	-	-
236-5-2210-1201 SOCIAL SECURITY & MEDICARI	-	-	-	-	-
236-5-2210-1202 UNEMPLOYMENT TAX	-	-	-	-	-
236-5-2210-1203 RETIREMENT	-	-	-	-	-
236-5-2210-1204 RETIREMENT LIFE INSURANCE	-	-	-	-	-
236-5-2210-1205 WORKERS COMP	-	-	-	-	-
236-5-2210-1209 HEALTH INSURANCE	-	-	-	-	-
236-5-2210-2305 CONTRACT SERVICES	3,475	1,525	10,000	6,175	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	-	-	1,000	-	1,000
236-5-2210-7207 LAW ENFORCEMENT AGENCIE	98,987	63,387	2,000	146,254	2,000
236-5-2210-7209 AGREED / DEFAULT JUDGEMEI	1,702	28,372	-	58,502	-
236-5-2210-7301 REFUNDS	-	-	-	-	-
236-5-2210-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES	104,164	93,284	33,000	210,931	33,000
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	37,464	37,343	(28,302)	92,865	(24,000)
Projected Beginning Cash Balance on October 1, 2026					\$277,980

Funds Governed by Chapter 59 of Code of Criminal Procedures



DEPARTMENTAL EXPENDITURES

238 - PROBATE EDUCATION

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
238-340-400 CO CLERK FEES	700	860	950	390	600
238-375-100 INTEREST	52	22	13	7	12
238-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	752	882	963	397	612
EXPENDITURES					
238-5-2204-2302 TRAINING & MILEAGE REIMB	847	238	2,500	2,500	2,500
238-5-2204-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES	847	238	2,500	2,500	2,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(95)	644	(1,537)	(2,103)	(1,888)
Projected Beginning Cash Balance on October 1, 2026					\$3,680

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

239 - PROBATE RECORDS MANAGEMENT

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
239-340-400 CO CLERK FEES	2,165	2,655	2,900	1,215	1,900
239-375-100 INTEREST	60	43	26	18	32
239-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	2,225	2,698	2,926	1,233	1,932
EXPENDITURES					
239-5-2204-2302 TRAINING & MILEAGE REIMB	-	-	-	-	-
239-5-2204-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	2,225	2,698	2,926	1,233	1,932
Projected Beginning Cash Balance on October 1, 2026					\$11,790

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

246 - TECHNOLOGY FUND - JP, COUNTY & DISTRICT

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
246-340-700 DISTRICT CLERK FEES	2,531	2,315	2,360	1,426	2,095
246-340-801 JP # 1 FEES	2,526	2,889	2,790	1,784	2,965
246-340-802 JP # 2 FEES	1,253	1,806	1,730	1,175	2,005
246-340-803 JP # 3 FEES	1,203	1,489	1,440	795	1,380
246-340-804 JP # 4 FEES	1,177	1,249	1,300	977	1,660
246-375-100 INTEREST	1,046	1,474	1,165	803	1,310
246-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	9,736	11,222	10,785	6,960	11,415
EXPENDITURES					
246-5-2203-9901 TRANSFERS TO GEN FUND	10,000	15,000	40,000	20,000	25,000
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	15,000	40,000	20,000	25,000
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	(264)	(3,778)	(29,215)	(13,040)	(13,585)
Projected Beginning Cash Balance on October 1, 2026					\$15,755



DEPARTMENTAL EXPENDITURES

248 - COUNTY CLERK ARCHIVE

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
248-340-400 CO CLERK FEES	90,035	92,336	93,000	57,171	90,000
248-375-100 INTEREST	32,502	30,276	23,714	17,551	30,480
248-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	122,537	122,612	116,714	74,722	120,480
EXPENDITURES					
248-5-1109-2305 CONTRACT SERVICES	32,007	33,897	50,000	35,592	50,000
248-5-1109-3110 MISCELLANEOUS	-	-	-	-	-
TOTAL EXPENDITURES	32,007	33,897	50,000	35,592	50,000
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	90,530	88,714	66,714	39,130	70,480
Projected Beginning Cash Balance on October 1, 2026					\$883,680

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

249 - DISTRICT CLERK ARCHIVE

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
249-340-700 DISTRICT CLERK FEES	263	289	325	115	150
249-375-100 INTEREST	173	71	43	20	38
249-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	436	360	368	135	188
EXPENDITURES					
249-5-2105-2305 CONTRACT SERVICES	250	882	17,000	-	17,000
249-5-2105-3110 MISCELLANEOUS	-	-	-	-	-
TOTAL EXPENDITURES	250	882	17,000	-	17,000
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	186	(522)	(16,632)	135	(16,812)
Projected Beginning Cash Balance on October 1, 2026					\$17,130



DEPARTMENTAL EXPENDITURES

251 - ECONOMIC DEVELOPMENT FUND

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
251-360-520 HILLSBORO CHAMBER	-	-	-	-	-
251-360-600 CAPITAL CREDITS	28,647	7,950	28,650	-	-
251-375-100 INTEREST	21,876	22,777	18,245	12,782	21,870
251-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	50,523	30,727	46,895	12,782	21,870
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 & MEDICARI	-	-	3,825	-	3,825
251-5-6201-1202 UNEMPLOYMENT TAX	-	-	130	-	130
251-5-6201-1203 RETIREMENT	-	-	5,060	-	5,060
251-5-6201-1204 RETIREMENT LIFE INSURANCE	-	-	140	-	140
251-5-6201-1205 WORKERS COMP	81	-	150	-	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	6,900	8,500	150,000	9,750	15,000
251-5-6201-3101 OFFICE SUPPLIES	-	-	-	-	-
251-5-6201-3110 MISCELLANEOUS	-	-	-	-	-
251-5-6201-4101 CAPITAL OUTLAY	-	-	150,000	-	-
251-5-6201-7201 PAYMENTS TO AGENCIES	-	-	-	-	-
TOTAL EXPENDITURES	6,981	8,500	359,305	9,750	74,305
Excess (Deficiency) of Revenues Over (Under) Expenditures	43,542	22,227	(312,410)	3,032	(52,435)
Projected Beginning Cash Balance on October 1, 2026					\$510,000



DEPARTMENTAL EXPENDITURES

254 - HILL COUNTY TOURISM

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
254-319-100 HOTEL/MOTEL TAX	56,539	56,039	-	-	-
254-375-100 INTEREST	5,937	5,122	4,000	2,837	4,960
254-390-000 TRANSFERS IN	-	-	-	-	27,790
TOTAL REVENUES	62,476	61,161	4,000	2,837	32,750
EXPENDITURES					
254-5-5303-2301 DUES & MEMBERSHIPS	4,725	4,725	-	-	-
254-5-5303-2305 CONTRACT SERVICES	42,670	19,123	100,000	-	-
254-5-5303-3110 MISCELLANEOUS	14	-	10,000	-	50,000
254-5-5303-7201 PAYMENTS TO AGENCIES	-	-	-	-	-
TOTAL EXPENDITURES	47,409	23,848	110,000	-	50,000
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	15,067	37,314	(106,000)	2,837	(17,250)
Projected Beginning Cash Balance on October 1, 2026					\$190,795

Included in Gen Fund prior to 2013



DEPARTMENTAL EXPENDITURES

255 - COURTHOUSE SECURITY FUND

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
255-340-400 CO CLERK FEES	5,172	3,440	3,500	1,560	2,500
255-340-700 DISTRICT CLERK FEES	17,417	16,739	15,400	10,877	15,400
255-340-800 JP FEES	5,568	6,719	6,550	4,283	6,550
255-340-901 JP # 2 SPECIFIC	764	878	845	542	845
255-340-902 JP # 4 SPECIFIC	378	548	525	356	525
255-340-903 JP # 3 SPECIFIC	362	447	435	241	435
255-340-904 JP # 1 SPECIFIC	354	374	588	291	588
255-375-100 INTEREST	3,710	2,826	2,736	915	1,500
255-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	33,725	31,972	30,579	19,065	28,343
EXPENDITURES					
255-5-2101-9901 TRANSFERS TO GENERAL	15,000	80,000	30,000	15,000	30,000
TOTAL EXPENDITURES	15,000	80,000	30,000	15,000	30,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	18,725	(48,028)	579	4,065	(1,657)
Projected Beginning Cash Balance on October 1, 2026					\$56,930



DEPARTMENTAL EXPENDITURES

257-CRIME VICTIMS ASSISTANCE

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
257-333-200 GRANT	49,299	49,845	49,500	23,477	49,500
257-375-100 INTEREST	-	-	-	-	-
TOTAL REVENUES	<u>49,299</u>	<u>49,845</u>	<u>49,500</u>	<u>23,477</u>	<u>49,500</u>
EXPENDITURES					
257-5-5301-1104 DEPARTMENT HEAD SALARY	46,099	46,478	46,300	31,021	46,300
257-5-5301-1201 SOCIAL SECURITY & MEDICARI	-	296	-	-	-
257-5-5301-1202 UNEMPLOYMENT TAX	-	-	-	-	-
257-5-5301-1203 RETIREMENT	-	415	-	-	-
257-5-5301-1204 RETIREMENT LIFE INSURANCE	-	14	-	-	-
257-5-5301-1205 WORKERS COMP	-	-	-	-	-
257-5-5301-1209 HEALTH INSURANCE	2,850	2,126	3,200	667	3,200
257-5-5301-2302 TRAINING & MILEAGE REIMB	350	517	-	-	-
TOTAL EXPENDITURES	<u>49,299</u>	<u>49,845</u>	<u>49,500</u>	<u>31,688</u>	<u>49,500</u>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	-	-	-	(8,211)	-



DEPARTMENTAL EXPENDITURES

265 - ELECTION - MACHINE LEASE FUND

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
265-370-100 ELECTION - MACHINE RENTALS	16,700	1,600	-	-	-
265-375-100 INTEREST	369	240	171	101	288
265-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	17,069	1,840	171	101	288
EXPENDITURES					
265-5-1501-2303 BONDS & INSURANCE	-	-	-	-	-
265-5-1501-3101 OFFICE SUPPLIES	-	-	-	-	-
265-5-1501-3103 MACHINE & EQUIP MAINTENAN	-	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	17,069	(8,160)	(9,829)	101	(9,712)
Projected Beginning Cash Balance on October 1, 2026					\$52,000



DEPARTMENTAL EXPENDITURES

268 - CO CLERK PROBATE COURT PRESERVATION

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
268-340-400 CO CLERK FEES	-	-	-	-	-
268-375-100 INTEREST	59	25	15	7	10
268-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	<u>59</u>	<u>25</u>	<u>15</u>	<u>7</u>	<u>10</u>
EXPENDITURES					
268-5-1109-2305 CONTRACT SERVICES	-	-	1,500	-	1,500
268-5-1109-3101 SUPPLIES	-	-	-	-	-
268-5-1109-3110 MISCELLANEOUS	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	59	25	(1,485)	7	(1,490)
Projected Beginning Cash Balance on October 1, 2026					\$6,018

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

270 - SPECIALTY COURT

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
270-340-700 DC - SPECIALTY COURT FEES	8,052	7,156	7,415	3,764	5,860
270-375-100 INTEREST	423	211	126	64	120
270-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	8,475	7,367	7,541	3,828	5,980
EXPENDITURES					
270-5-2304-1190 STAFF WAGES	-	-	-	-	19,339
270-5-2304-1290 ALLOCATED FRINGE BENEFITS	-	-	-	-	5,064
270-5-2304-2302 TRAINING & MILEAGE REIMB	-	2,964	4,566	-	-
270-5-2304-2305 CONTRACT SERVICES	-	-	-	-	-
270-5-2304-2401 DETENTION	-	-	4,000	-	-
270-5-2304-2404 RESIDENTIAL SERVICES	-	-	-	-	-
270-5-2304-3101 SUPPLIES	-	-	1,400	-	-
270-5-2304-9275 TRANSFERS TO JUV PROB	-	-	-	-	-
TOTAL EXPENDITURES	-	2,964	9,966	-	24,403
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	8,475	4,402	(2,425)	3,828	(18,423)
Projected Beginning Cash Balance on October 1, 2026					\$50,690



DEPARTMENTAL EXPENDITURES

300 - COURT FACILITY FEE FUND

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
300-340-400 CO CLK COURT FACILITY FEE	2,800	3,440	3,500	1,680	2,500
300-340-700 DC COURT FACILITY FEE	12,934	12,722	11,290	10,065	13,400
300-375-100 INTEREST	315	133	103	30	52
300-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	16,049	16,295	14,893	11,775	15,952
EXPENDITURES					
300-5-1401-9901 TRANSFERS OUT	-	35,000	25,000	15,000	25,000
TOTAL EXPENDITURES	-	35,000	25,000	15,000	25,000
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	16,049	(18,705)	(10,107)	(3,225)	(9,048)
Projected Beginning Cash Balance on October 1, 2026					\$14,630



DEPARTMENTAL EXPENDITURES

314 - SERIES 2022 TAX NOTE CONSTRUCTION

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
314-375-100 INTEREST	-	-	-	-	-
314-380-400 PROCEEDS FROM TAX NOTES	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
314-5-1414-2305 CONTRACT SERVICES	-	-	-	-	-
314-5-1414-4114 CONSTRUCTION COVINGTON	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Projected Beginning Cash Balance on October 1, 2026			\$0	\$0	\$0
Proceeds of 2022 Tax Notes to be used for Construction Costs attributable to the Covington Annex Remodel/Improvements					



DEPARTMENTAL EXPENDITURES

121 - ARP GRANT FUNDS

	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 ADOPTED	5/31/2026 ACTUAL	FY 2027 PROPOSED
REVENUES					
121-360-303 GRANT REVENUE	128,337	-	-	-	-
121-375-100 INTEREST	256	-	-	-	-
121-390-000 TRANSFERS IN	-	-	-	-	-
TOTAL REVENUES	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	-	-	-	-	-
121-5-1404-4111 505 N WACO	-	-	-	-	-
121-5-1404-4112 RADIO TOWER	245,800	-	-	-	-
121-5-1404-4113 AGRILIFE BUILDING	-	-	-	-	-
121-5-1404-4114 COVINGTON BLDG	-	-	-	-	-
121-5-1401-9901 TRANSFERS OUT	-	-	-	-	-
TOTAL EXPENDITURES	245,800	-	-	-	-
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	(117,207)	-	-	-	-
Projected Beginning Cash Balance on October 1, 2026			\$0	\$0	\$0

Initial Funds received 07/01/2021

HILL COUNTY - TAX RATE 2025-2026				Adjusted Ad		Proposed		@ Date		NNR	
DIVISION OF TAXES				Valorem Taxes		Sales Tax		Total			
Current				Delinq							
General				17,776,720	644,751	80.00%	18,421,471	3,750,680	80.00%	22,172,151	
R & B				2,666,508	96,713	12.00%	2,763,221	562,602	12.00%	3,325,823	
Ind Health -				1,777,672	64,475	8.00%	1,842,147	375,068	8.00%	2,217,215	
Int & Sinking - Allowed for:				\$ 50,000	572,611		572,611	4,688,350	100.00%	27,715,189	
RATES				@ 100.00%		Values/100					
Total General Tax				0.398576	21,131,917		21,131,917	53,018,538.57	Includes New Construction		
				2,467,533	23,599,450		2,467,533	<<(Per TAC)	FreezeValues*05Rate		
F/M Lateral				0.069314	4,223,297		4,223,297	60,929,931.84	Includes New Construction		TAC M&O 0.387742
				421,366	4,644,663		421,366	<<(Per TAC)	FreezeValues*05Rate		TAC I & S 0.010834
TOTAL REVENUES				0.467890	\$28,244,113		\$28,244,113		Freeze at 100%		0.398576
									Rounded		79436
No Adj for Collections due to Prior Year Collections											
NET EXPECTED TAX REVENUE				\$28,244,113			\$28,244,113				
				R & B		R & B		F/M		0.9650 0.0350	
Division				Current	Delinq	Ad Valorem		Sales Tax		Current	Delinq
Road & Bridge				Percentage	0.9650	\$2,763,221		\$562,602	\$4,644,663	\$4,482,100	\$162,563
Pct # 1				24.45%	\$651,961	23.646	675,607	137,556	1,135,620	\$1,095,873	\$39,747
Pct # 2				24.30%	\$647,961	23.501	671,463	136,712	1,128,653	\$1,089,150	\$39,503
Pct # 3				27.75%	\$739,956	26.838	766,794	156,122	1,288,894	\$1,243,783	\$45,111
Pct # 4				23.50%	\$626,629	22.727	649,357	132,211	1,091,496	\$1,053,293	\$38,202
				100.00%	\$2,666,508	\$96,713	\$2,763,221	\$562,602	\$4,644,663	\$4,482,100	\$162,563
(1) & (2) represent certified values adding rolling stock & properties under protest -											

HILL COUNTY - TAX RATE 2025-2026									
DIVISION OF TAXES									
	Ad Valorem Tax if 100% Collected	Adjusted Ad Valorem Taxes	Sales Tax				Total		
			xxx-360-700 Flood Control	xxx-310-200 In Lieu of Tax	Auto Regis \$10 Fee	Auto Regis Remains Constant	503	502	Proposed @ Date NNR
			\$5,140	\$143,350	\$458,086	\$360,000			
	Road & Bridge & Gen Fund Only								
	84.00%			120,414	-	-			
General Fund									
General Road & Bridge									
Pct # 1	3.91%	24.45%	1,257	5,608	112,002	88,020			
Pct # 2	3.89%	24.30%	1,249	5,576	111,315	87,480			
Pct # 3	4.44%	27.75%	1,426	6,365	127,119	99,900			
Pct # 4	3.76%	23.50%	1,208	5,390	107,650	84,600			
	16.00%	100.00%	5,140	143,353	458,086	360,000			
Sec of Interior									
LB Foster				114,000.00					
Hubbard				-					
				114,000.00					

HILL COUNTY - TAX RATE 2025-2026				Ad Valorem Tax if 100% Collected		Adjusted Ad Valorem Taxes		Proposed		@ Date		NNR													
DIVISION OF TAXES												Total													
Sales Tax												Total													
Recap to Budget												0.05		0.05											
Current												Delinquent		TAC Comm		P & I		TAC Comm							
General												17,776,720		(355,534)		644,751		(32,238)		386,851		(19,343)			
Indigent Health												1,777,672		(35,553)		64,475		(3,224)		38,685		(1,934)			
R & Bridge												2,666,508		(53,330)		96,713		(4,836)		58,028		(2,901)			
												22,220,899		(444,418)		805,939		(40,297)		483,564		(24,178)			
												% of TAC Comm				% of TAC Comm				% of TAC Comm					
Gen - Net of Comm												17,385,632				no com out here/taken out gen		609,290				365,574			
Indigent Health - No Comm												1,777,672						64,475				38,685			
RB # 1 - Comm- JE												(13,039)		638,922		(1,182)		22,464		(709)		13,478			
RB # 2 - Comm - JE												(12,959)		635,002		(1,175)		22,326		(705)		13,396			
RB # 3 - Comm - JE												(14,799)		725,157		(1,342)		25,496		(805)		15,298			
RB # 4 - Comm - JE												(12,533)		614,096		(1,136)		21,591		(682)		12,955			
Total M & O												(53,330)		21,776,482		(4,835)		765,643		(2,901)		459,386			
												Current		Net Curr		Delinquent									
I & S												552,570		(11,051)		541,518		(1,002)		12,025		(601)			
												Current													
Lateral Road												Current		0.005		Delinquent		0.05		P & I		Net P & I			
P1												1,095,873		(5,479)		1,090,394		(1,987)		23,848		(1,192)		22,656	
P2												1,089,150		(5,446)		1,083,705		(1,975)		23,702		(1,185)		22,517	
P3												1,243,783		(6,219)		1,237,564		(2,256)		27,067		(1,353)		25,713	
P4												1,053,293		(5,266)		1,048,027		(1,910)		22,921		(1,146)		21,775	
Total												4,482,100		(22,410)				(8,128)		97,538		(4,877)		92,661	
Total TAC Commission																								(556,963)	