

2025 Annual Budget



Wharton County Courthouse
1889 ~ 2007

Wharton County, Texas

Phillip S. Spenrath
County Judge
Budget Officer

Barbara A. Starling
County Auditor
Assistant Budget Officer

WHARTON COUNTY, TEXAS ANNUAL BUDGET

**JANUARY 1, 2025 – DECEMBER 31, 2025
ADOPTED SEPTEMBER 9, 2024**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,783,266, which is a 14.54 percent increase from last year's budget. The property tax revenue to be raised from new property added to tax roll this year is \$2,842,343.

The members of the governing body voted on the budget as follows:

FOR: Richard Zahn, Commissioner Pct. 1
Bud Graves, Commissioner Pct. 2
Steven M. Goetsch, Commissioner Pct. 3
Doug Mathews, Commissioner Pct. 4
Phillip S. Spenrath, County Judge

AGAINST: None

Property Tax Rate Comparison

| | <u>2025</u> | <u>2024</u> |
|------------------------------|---------------|---------------|
| Property Tax Rate: | \$0.35239/100 | \$0.36418/100 |
| No New Revenue Tax Rate: | \$0.35239/100 | \$0.36418/100 |
| No New Revenue M/O Tax Rate: | \$0.35376/100 | \$0.36667/100 |
| Voter-Approval Tax Rate: | \$0.43644/100 | \$0.45694/100 |
| Debt Rate: | \$0.00000/100 | \$0.00000/100 |

Total debt obligation for Wharton County Government secured by property taxes: \$0

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WHARTON COUNTY, TEXAS
2025 BUDGET
TABLE OF CONTENTS

| | <u>Page</u> |
|--|-------------|
| Introduction Letter | vii |
| Budget Policy | xi |
| BUDGET AUTHORIZATION | |
| Budget Certificate | 3 |
| Budget Adoption | 4 |
| Tax Levy | 5 |
| Tax Rate | 7 |
| Certification of 2024 Appraisal Roll for the County of Wharton | 8 |
| 2024 Certified Value Appraisal Roll Grand Totals for Wharton County | 9 |
| Certification of 2024 Appraisal Roll for the County of Wharton FM & LR | 10 |
| 2024 Certified Value Appraisal Roll Grand Totals for Wharton County FM & LR | 11 |
| Taxable Valuation, Tax Rate, Percent Collection, and Current Tax Revenue-2 Year Comparison | 12 |
| BUDGET INFORMATION | |
| Budget Revenues and Appropriations Chart | 15 |
| Budget Summary | 16 |
| Budget Appropriations by Fund and Type | 19 |
| <u>MAJOR GOVERNMENTAL FUNDS:</u> | |
| General Fund | |
| Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances | 25 |
| Revenues | 26 |
| Appropriations | 29 |
| Special Revenue Funds: | |
| Special Road and Road and Bridge Fund | |
| Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances | 62 |
| Revenues | 63 |
| Appropriations, All Precincts | 65 |
| Appropriations, Individual Precincts | 67 |
| Appropriations by Precinct and Type | 73 |
| Farm-to-Market and Lateral Road Fund | |
| Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances | 74 |
| Revenues and Appropriations | 75 |

WHARTON COUNTY, TEXAS
2025 BUDGET
TABLE OF CONTENTS

| | <u>Page</u> |
|---|-------------|
| <u>NON-MAJOR GOVERNMENTAL FUNDS:</u> | |
| Special Revenue Funds: | |
| Child Abuse Prevention Fund | |
| Summary of Revenues, Appropriations and Fund Balances | 80 |
| Revenues and Appropriations | 81 |
| County and District Court Technology Fund | |
| Summary of Revenues, Appropriations and Fund Balances | 82 |
| Revenues and Appropriations | 83 |
| State Lateral Road Fund | |
| Summary of Revenues, Appropriations and Fund Balances | 84 |
| Revenues and Appropriations, All Precincts | 85 |
| Records Management & Preservation-District Clerk Fund | |
| Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances | 86 |
| Revenues and Appropriations | 87 |
| Family Protection Fund | |
| Summary of Revenues, Appropriations and Fund Balances | 88 |
| Revenues and Appropriations | 89 |
| Guardianship Fund | |
| Summary of Revenues, Appropriations and Fund Balances | 90 |
| Revenues and Appropriations | 91 |
| Juvenile Case Manager Fund | |
| Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances | 92 |
| Revenues and Appropriations | 93 |
| Election Services Fund | |
| Summary of Revenues, Appropriations and Fund Balances | 94 |
| Revenues and Appropriations | 95 |
| Constable Forfeiture Fund | |
| Summary of Revenue, Appropriations and Fund Balances | 96 |
| Revenues and Appropriations | 97 |
| Sheriff Forfeiture Fund | |
| Summary of Revenues, Appropriations and Fund Balances | 98 |
| Revenues and Appropriations | 99 |
| District Attorney Forfeiture Fund | |
| Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances | 100 |
| Revenues and Appropriations | 101 |
| Justice Court Security Fund | |
| Summary of Revenues, Appropriations and Fund Balances | 104 |
| Revenues and Appropriations | 105 |
| Courthouse Security Fund | |
| Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances | 106 |
| Revenues and Appropriations | 107 |

WHARTON COUNTY, TEXAS
2025 BUDGET
TABLE OF CONTENTS

| | <u>Page</u> |
|---|-------------|
| <u>NON-MAJOR GOVERNMENTAL FUNDS (Con't):</u> | |
| Special Revenue Funds (Con't): | |
| Records Management & Preservation-County Clerk Fund | |
| Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances | 108 |
| Revenues and Appropriations | 109 |
| Justice Court Technology Fund | |
| Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances | 112 |
| Revenues and Appropriations | 113 |
| Law Library Fund | |
| Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances | 116 |
| Revenues and Appropriations | 117 |
| Juvenile Probation Grants Fund | |
| Summary of Revenues, Appropriations and Fund Balances | 118 |
| Revenues and Appropriations | 119 |
| District Attorney Pretrial Intervention | |
| Summary of Revenues, Appropriations and Fund Balances | 122 |
| Revenues and Appropriations | 123 |
| Capital Replacement Fund | |
| Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances | 124 |
| Revenues and Appropriations | 125 |
| OTHER BUDGET INFORMATION | |
| Adopted Budget by Type - Two Year Comparison | 133 |
| Adopted Revenue Budget by Fund and Type-Two Year Comparison | 134 |
| Adopted Appropriation Budget by Fund and Department - Two Year Comparison | 137 |
| Property Taxes Levied and Collected-Ten Year History | 140 |
| Hourly Budget Pay Schedule | 141 |
| Five Year Pay Scale History | 142 |
| Elected Official's Salaries, Allowances, Supplements, and Reimbursements | 143 |
| Explanation of Benefits | 144 |
| Approved Budgeted Positions by Department | 145 |

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PHILLIP S. SPENRATH

Wharton County Judge
100 S. Fulton Street, Suite 100
Wharton, Texas 77488
Office: (979)532-4612 Fax: (979)532-1970

Joyce Ferrell
Administrative Assistant

Rosemary Rodriguez
Court Coordinator

September 9, 2024

To the Citizens of Wharton County, Texas;

On September 9th, your Wharton County Commissioners Court approved our upcoming 2025 Annual Operating Budget with a lowered tax levy of \$0.35239 per \$100 of taxable value.

| | | |
|-----------------------------|------------|------------------|
| Current 2023 Tax Rate | - | \$.36418 |
| 2024 No New Tax Rate | - | \$.35239 |
| <i>Decrease in Tax Rate</i> | <i>(-)</i> | <i>\$.01179</i> |

In preparing the 2025 budget, your Commissioners Court remained cautious yet optimistic, anticipating improvements in the national economy despite current challenges like inflation, high interest rates, and supply chain issues. The Central Appraisal District certified Wharton County's 2024 Net Taxable Value at \$6,229,279,706, which is \$1,018,992,249 higher than last year's value of \$5,210,287,457. This near-record increase in New Value can be directly attributed to recent construction of 5-6 large solar farms across our county.

| | |
|-------------------------------|------------------------|
| 2024 Certified Appraisals | \$6,229,279,706 |
| 2023 Certified Appraisals | <u>\$5,210,287,457</u> |
| <i>Increase in Appraisals</i> | <i>\$1,018,992,249</i> |

In theory, *as property valuations increase...tax rates should decrease*. If a governmental entity does not reduce its tax levy to the recommended No New Revenue Tax Rate, or stays at its current rate, then that entity is effectively raising your taxes. The average taxable value of a homestead in Wharton County has increased nearly 6% to \$213,573 (up from \$201,013 in 2023). Our County's new 2024 No New Revenue Tax Levy of \$0.35239 reduces the tax bill on that average home by \$25.18.

Our County's three major governmental funds (General, Road & Bridge, and FM&LR) have projected 2025 revenues of \$33,779,982 and standard operating expenditures totaling \$33,244,764. Below is a 14-year comparison of county spending:

| | <u>Expenditures</u> | <u>Tax Rate</u> | <u>Owed Debt</u> |
|-------|---------------------|-----------------|------------------|
| 2012 | \$20,092,730 | \$.53022 | \$2,915,000 |
| 2013 | \$19,599,649 | \$.50215 | \$ 745,000 |
| 2014 | \$20,144,918 | \$.48806 | \$ 0 |
| 2015 | \$20,690,729 | \$.45999 | \$ 0 |
| 2016 | \$21,734,692 | \$.49000 | \$ 0 |
| 2017 | \$22,052,841 | \$.49000 | \$ 0 |
| 2018 | \$24,721,360 | \$.47500 | \$ 0 |
| 2019 | \$24,778,224 | \$.47396 | \$ 0 |
| 2020 | \$25,781,846 | \$.46240 | \$ 0 |
| 2021 | \$25,547,407 | \$.45869 | \$ 0 |
| 2022 | \$26,140,534 | \$.42479 | \$ 0 |
| 2023 | \$28,081,620 | \$.39056 | \$ 0 |
| 2024 | \$30,162,673 | \$.36418 | \$ 0 |
| *2025 | \$33,779,982 | \$.35239 | \$ 0 |

As a major regional employer, Wharton County remains committed to paying our hardworking employees fair and competitive salaries. Thanks to revenue generated from new solar farms, your County leaders approved a \$5 per month increase in longevity pay and a 6% raise for all employees. Additionally, our sheriff deputies, correctional officers, and dispatchers will receive an extra 3% base salary increase, totaling 9%. To be clear...all 2025 employee salary and benefit increases are being funded without raising taxes on existing property.

Wharton County continues to experience significant economic growth in the form of new jobs and investments. Several local businesses are expanding, and new projects, including pipelines, a wind farm, and multiple solar developments, are bringing over \$1 billion in new investment to our county, with no tax abatements provided.

In accordance with Section 111.004 of the Texas Local Government Code, the tax rates for the 2024 budget are:

- The **Tax Rates** required to fund the 2024 Approved Budget are as follows:

| | |
|---------------|-------------------|
| General | \$ 0.23497 |
| Special R&B | \$ 0.03930 |
| Road & Bridge | \$ 0.04152 |
| FM&LR | \$ 0.03660 |
| Debt Service | <u>\$ 0.00000</u> |
| Total | \$ 0.35239 |

- Wharton County has **NO Outstanding Debt Obligations.**
- A summary of the **Estimated Fund Balance** for each major fund as of September 9, 2024 is reflected below. Details can be found on page 16.

| | |
|---------------|-------------|
| General | \$6,162,351 |
| Road & Bridge | \$1,788,066 |
| FM&LR | \$ 686,176 |
| Debt Service | \$ 0 |

- Funds received from all sources for the general fund during the preceding year is detailed on the revenue schedules on pages 26 - 28 and the special revenue fund schedules beginning on page 63.
- Funds available from all sources during the ensuing year are reflected on the above referenced pages.
- Estimated Revenues available for the Approved Budget are likewise detailed on the same page references.
- Appropriations for our 2025 general fund are detailed on pages 29 - 60 and appropriations for the special revenue funds begin on page 65.

This Budget includes a reduction to the County's three major fund balances of \$3.1 million through **Capital** and **One-Time Expenditures** detailed as follows:

- **General Fund:** \$150,000 for a local match for the Louise WWTP FEMA Grant, \$100,000 for weigh station improvements, \$100,000 for murder trials, \$100,000 for internet upgrades, \$65,000 for Hurricane Beryl debris removal, \$50,000 for pre-engineering a new jail, HVAC units, law enforcement equipment, office computers, and a \$330,000 contingency for unexpected costs.
- **Road and Bridge Fund:** \$1.2 million for additional road materials, \$350,000 contingency for unforeseen bridge repairs, and \$150,000 contingency for diesel and petroleum products.
- **FM&LR Fund:** \$300,000 for a drainage bulldozer.

Providing the best in community services, taking care of our hardworking employees, and keeping your taxes low and manageable remain top priorities at the County. Despite most local governments increasing taxes, your Commissioners Court has voted to lower our property tax levy for the seventeenth consecutive year and maintain our debt-free status for the twelfth year.

Our County Auditor and County Judge's offices are very thankful and proud of the contributions made by the commissioners court, elected and appointed officials, each department head, and all of our hardworking county employees. Responsible fiscal management necessitates open discussions, freedom to express ideas, and a shared commitment to work together for the good of all taxpayers. It is imperative that we all continue to ask questions and share information about how and why local tax dollars are being spent. People and government working together is the best plan for effective and efficient County operations and lasting countywide prosperity.

The remaining pages provide a more detailed look into our overall budget development and the strategies we utilized. The following format remains consistent from year to year to assist the average reader. We hope that you find this information useful and that it will help to better illustrate the functions of Wharton County government.

Sincerely,



Phillip S. Spenrath
Wharton County Judge

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BUDGET POLICY

Recognizing that the Wharton County Budget appropriates the funds for the operations of each department in the County according to the financial policy of the Commissioners Court and that the budget must be prepared and administered according to the laws of the State of Texas, and that defining and announcing that policy will inevitably lead to better, more realistic, budget requests; the Commissioners Court of Wharton County adopts this official budget policy in preparation of the 2025 Budget.

BUDGETED FUNDS

Wharton County adopts an annual operating budget of all fund types classified as governmental funds, excluding Capital Projects Fund and Theft by Check Fund. The budget for capital projects is established when funding is available and is on project length basis.

FUND BALANCE AND BUDGET RESERVE

Commissioners Court established *fund balance reserves* of \$5.9 million for General Fund and \$1,785,000 for Road and Bridge Fund, \$620,000 for Farm to Market Lateral Road Funds set separately. These amounts are representative of the cost of operations for a period of ninety days and epitomize sound financial policy.

Included in the general fund budget under Commissioners Court optional services is a contingency of \$330,000 reserved specifically for *unforeseen non-emergency expenditures*. A portion is reserved for potential retirees not known during the budgeting process to pay a set amount of their health insurance premium until they are eligible for Medicare and an additional \$100,000 has been set aside for potential capital murder trials. Also included in the road and bridge budget under Precincts, Road Paving optional services is a contingency of \$500,000 of which \$150,000 is reserved for diesel and petroleum products and \$350,000 for bridge construction projects. A request from a department, detailing the need for contingency, must be presented to the County Judge who is the Budget Officer and then approved by Commissioners Court.

REVENUES

Property tax levels fluctuate from year to year. The Commissioners Court is committed to operate within the parameters of funds available with established reserves intact. Revenue from grants will be used in accordance with specific grant guidelines. The termination of grant revenue may terminate the program. The County Auditor may certify revenue received during the budget year and Commissioners Court shall make a special budget for the limited purpose of spending the revenue for any of its intended purposes.

APPROPRIATIONS

Control of the budget is set by the appropriations approved by the adoption of the budget. Unexpended budget balances become part of fund balance at year end. Levels of control are established at function (Public Safety), fund (General), department (Sheriff), classification

(Supplies) and object (Food) code. The official/department head assigned with a particular budget is responsible for budget accountability and is personally liable for the overspending of his/her appropriated budget.

Department heads are restricted to appropriations approved for the department(s) with which they are charged. Salaries and benefits are calculated by number of positions and pay grades. Appropriations for temporary employees are budgeted at a lump sum dollar amount. Wage rates are to follow the personnel policy matching qualifications of the individual with requirements of the position. **All appropriations budgeted for training and travel shall be limited to expenditures for county employees and in state travel unless otherwise approved by the Commissioners Court.**

BUDGETING PROCESS

It is the duty and responsibility of each elected official and department head to operate their department efficiently and frugally. With the economic hardships currently prevailing in the state and nation, it is especially important to eliminate all unnecessary expenditures. Each department should make every effort to reduce expenditures or hold the line on expenditures by increasing efficiency without reducing the required level of services. All programs should be examined annually to ensure they are still viable and provide the best method of serving the identified duties of the department.

The budget process begins with a meeting, called by the County Judge, who is the Budget Officer, where Commissioners Court and all department heads prioritize objectives. General expectations, new procedures, and a budget schedule are presented. By mid-June the Budget Officer, assisted by the County Auditor, distributes the budget request forms which contain the actual expenditures for the previous year, the adopted budget for the current year and a place for requests for the proposed year. Salaries and benefits are compiled by the County Auditor. Request forms are returned to the Budget Officer by the scheduled date to be compiled. Officials and Department heads are given the opportunity to meet with County Judge and County Auditor to discuss their proposed budgets.

BUDGET AMENDMENTS

Amendments to the budget (increases in the total amount of the budget) will only occur in case of a *bona fide emergency*. An emergency is defined as a circumstance that will adversely impact the health or safety of citizens of the County, or severely impair the operation of the County, and that could not reasonably have been foreseen during the preparation of the budget.

Amendments may also be made under the provisions of Local Government Code §111.0106 when the County receives a public or private grant that will create revenue available during the budget year, and that was not known during the budget process if the County Auditor certifies the availability of the funds for disbursement. Upon certification, the Commissioners Court shall make a special budget for the expenditure of the funds for the purposes of the grant.

Amendments may also be made under the provisions of Local Government Code §111.0107 when the County enters into an intergovernmental contract that will create revenue available during the budget year, and that was not known during the budget process if the County Auditor

certifies the availability of the funds for disbursement. Upon certification, the Commissioners Court shall make a special budget for the expenditure of the funds for the purposes of the contract.

Amendments may also be made under the provisions of Local Government Code §111.0108 when the County receives revenue from a new source not anticipated before the adoption of the budget and not included in the budget, if the County Auditor certifies the availability of the funds for disbursement. Upon certification, the Commissioners Court may adopt a special budget for the limited purpose of spending the revenue for general purposes or for any of its intended purposes.

Budget amendments require Commissioners Court approval. All requests shall be delivered to the County Auditor's Office to be placed on the Court's agenda.

In the event that revenues fall considerably below expectations, the Commissioners Court has the authority to reduce a portion of a department's appropriations accordingly.

BUDGET ADJUSTMENTS

Budget adjustments are the reclassification of funds between accounts. There are six different classifications used in the budget: salaries, benefits, supplies, services and charges, capital outlay and debt.

Upon an employee leaving the county, both pay grade and pay step value are to be preserved in that department's budget. The department head has the authority to use pay grades and pay steps value at their discretion. Salaries and benefit funds cannot be transferred to other budgeted line items. Outstanding comp or vacation pay owed to any exiting employee must be funded from the applicable department's current year budget.

Insurance for buildings that house several departments are budgeted in the Courthouse and Associated Buildings department and charges for insurance are allocated to each department at year end with budget transfers made accordingly.

Capital outlay is to only be used for items specified during the budget process, unless special circumstances necessitate the purchase of a different item. Changes in capital must have approval of Commissioners Court prior to the purchase being made.

Budget adjustments may be requested by notifying the County Auditor's office and are to be made before accounts are deficit. All budget adjustments must be approved by Commissioners Court.

TRANSFER OF FUNDS

All inter-fund transfers shall be approved by Commissioners Court.

CAPITALIZATION POLICY

Purchases of equipment over \$2,000 are capitalized and are required to have a purchase order issued. The purchase order must be signed by the department head, the County Judge and the County Auditor **prior** to the item being ordered.

CAPITAL REPLACEMENT FUND

This fund is used to account for major capital needs of the County that are not funded with long-term debt. The use of these funds includes the acquisition and construction of major capital expenditures over \$2,000 and includes road and bridge and drainage improvement projects, facility repairs and upgrades, new or replacement facilities, major equipment purchase and technological projects. Excess (unspent) funds in capital outlay accounts in each department, will be transferred to this fund at year end. The primary goal is to continue to increase this fund on an annual basis to allow for major projects and purchases to be absorbed within the budget process in lieu of financing with long term debt. Sales at auction or surplus sales will be coded back to the individual department's capital outlay account and unspent funds in excess of \$500 will be transferred to the capital replacement fund at year end.

BUDGET AUTHORIZATION

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BUDGET CERTIFICATE

Budget Year: January 1, 2025 to December 31, 2025

THE STATE OF TEXAS § Wharton, Texas

COUNTY OF WHARTON § September 9, 2024

We, Phillip S. Spenrath, County Judge; Barbara Svatek, County Clerk; and Barbara A. Starling, County Auditor; Wharton County, Texas, do hereby certify the attached budget is a true and correct copy of the budget of Wharton County, Texas, as passed and approved by the Commissioners Court of said County on the 9th day of September, 2024, as the same appears on file in the office of the County Clerk of said County

Phillip S. Spenrath
Phillip S. Spenrath, County Judge

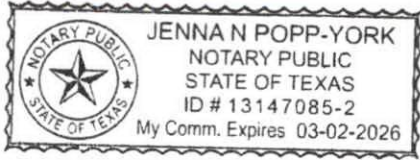
Barbara Svatek
Barbara Svatek, County Clerk

Barbara A. Starling
Barbara A. Starling, County Auditor



SUBSCRIBED AND SWORN TO before me, the undersigned authority on this 9th day of September, 2024.

Jenna Popp-York
Jenna Popp-York, Notary Public
State of Texas



COUNTY OF WHARTON §

The Commissioners Court of Wharton County, Texas met this 9th day of September, 2024 in regular session, at its customary meeting place in the Wharton County Courthouse Annex Building, City of Wharton, Wharton County, Texas at which time all members thereof were present.

There came for final consideration the budget for Wharton County for the year 2025 as proposed by the County Judge, assisted by the County Auditor, and filed with the County Clerk. It appears to the Court due legal notice of a public meeting on said Budget has been given as required by law.

Whereupon, it appearing to the Court the approval of the budget being considered before the levy of taxes, it was moved by Commissioner Zahn and seconded by Commissioner Graves that said proposed 2025 budget be approved, adopted and filed with County Clerk, and the question of said motion be called for and with the following votes being recorded either “Aye” or “Nay”: Judge Phillip S. Spenrath, Aye; Commissioner Richard Zahn, Aye; Bud Graves, Aye; Steven M. Goetsch, Absent; and Doug Mathews, Aye. The 2025 budget was duly adopted on this, the 9th day of September, 2024.


Phillip S. Spenrath, County Judge

Attested:


Barbara Svatek, County Clerk



THE STATE OF TEXAS §

TAX LEVY - 2024

COUNTY OF WHARTON §

The Commissioners Court of Wharton County, Texas met this 9th day of September, 2024 in Regular Session of said Court, at its customary meeting place in the Courthouse Annex, City of Wharton, Wharton County, Texas. Members present were Phillip S. Spenrath, County Judge, Richard Zahn Commissioner Pct. 1, Bud Graves, Commissioner Pct. 2, Steven M. Goetsch Commissioner Pct. 3, Doug Mathews, Commissioner Pct. 4 and Barbara Svatek, County Clerk. There came to be considered the question of levying county taxes for the year 2024 and the following order passed.

WHARTON COUNTY ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE DECREASED BY (3.23) PERCENT AND WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY (\$11.79).

BE IT RESOLVED by the Commissioners Court of Wharton County, Texas on this day, the 9th day of September, 2024, that there is hereby levied for the year 2024 on all property situated and all property owned within the limits of the County of Wharton, State of Texas, on the 1st day of January, 2024, except so much thereof as may be exempt by the constitution and laws of this State, or of the United States, the following taxes per \$100.00 valuation, for the following purposes:

| | <u>Maintenance & Operation</u> | <u>Debt</u> | <u>Total Tax Rate</u> |
|--|--|-------------------|---------------------------|
| General Fund | \$ 0.23497 | \$ 0.00000 | \$ 0.23497 |
| Special Road and Bridge Fund (\$.15 maximum levy) | 0.03930 | 0.00000 | 0.03930 |
| Road and Bridge Fund | 0.04152 | 0.00000 | 0.04152 |
| Farm-to-Market & Lateral Road Fund (\$.30 maximum levy) | 0.03660 | 0.00000 | 0.03660 |
| Debt Service Fund | <u>0.00000</u> | <u>0.00000</u> | <u>0.00000</u> |
| Total Tax Rate per \$100 of Assessed Valuation | \$ <u>0.35239</u> | \$ <u>0.00000</u> | \$ <u>0.35239</u> |

THE STATE OF TEXAS

§

TAX LEVY - 2024

COUNTY OF WHARTON

§

The Farm-to-Market and Lateral Road Fund tax is levied on all taxable property, both real, personal, and mixed, situated within the County of Wharton, and against the owners thereof, on the 1st day of January, 2024, in addition to all other ad valorem taxes authorized by the Constitution of the State of Texas. As provided by Article VIII, Sec. 1-a of the Texas Constitution to taxable property used for Farm-to-Market and State Lateral Road purposes.

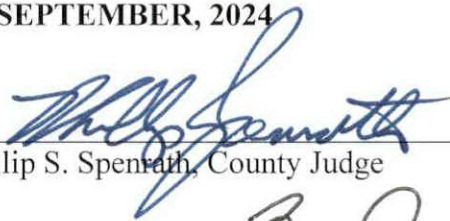
There is exempted from all other ad valorem taxes levied and assessed by Wharton County, one percent (1%) (\$5,000) minimum of the market value of a residential homestead of a married or unmarried adult, including one living alone; in addition, there is exempted from all ad valorem taxes levied and assessed by Wharton County an additional \$10,000 of the market value of residential homesteads of married or unmarried persons 65 years of age or over, including one living alone.

It is further ordered that all other taxes be, and the same is hereby levied, on all occupations taxable under the laws of the State of Texas; said County tax shall be as prescribed or fixed by law.

The tax rate for each fund is herein fully determined and fixed after the adoption of the budget.

The above Order, having been duly read and considered, is moved by County Judge Spenrath, and seconded by Commissioner Mathews that same be adopted whereupon vote being taken with the following votes being either "Aye" or "Nay": Judge Phillip S. Spenrath, Aye; Commissioners Richard Zahn, Aye; Bud Graves, Aye; Steven M. Goetsch, Aye; Doug Mathews Aye; said order was duly adopted.

ENTERED THIS 9th DAY OF SEPTEMBER, 2024


Phillip S. Spenrath, County Judge


Richard Zahn, Commissioner Pct. 1


Bud Graves, Commissioner Pct. 2


Steven M. Goetsch, Commissioner Pct. 3


Doug Mathews, Commissioner Pct. 4

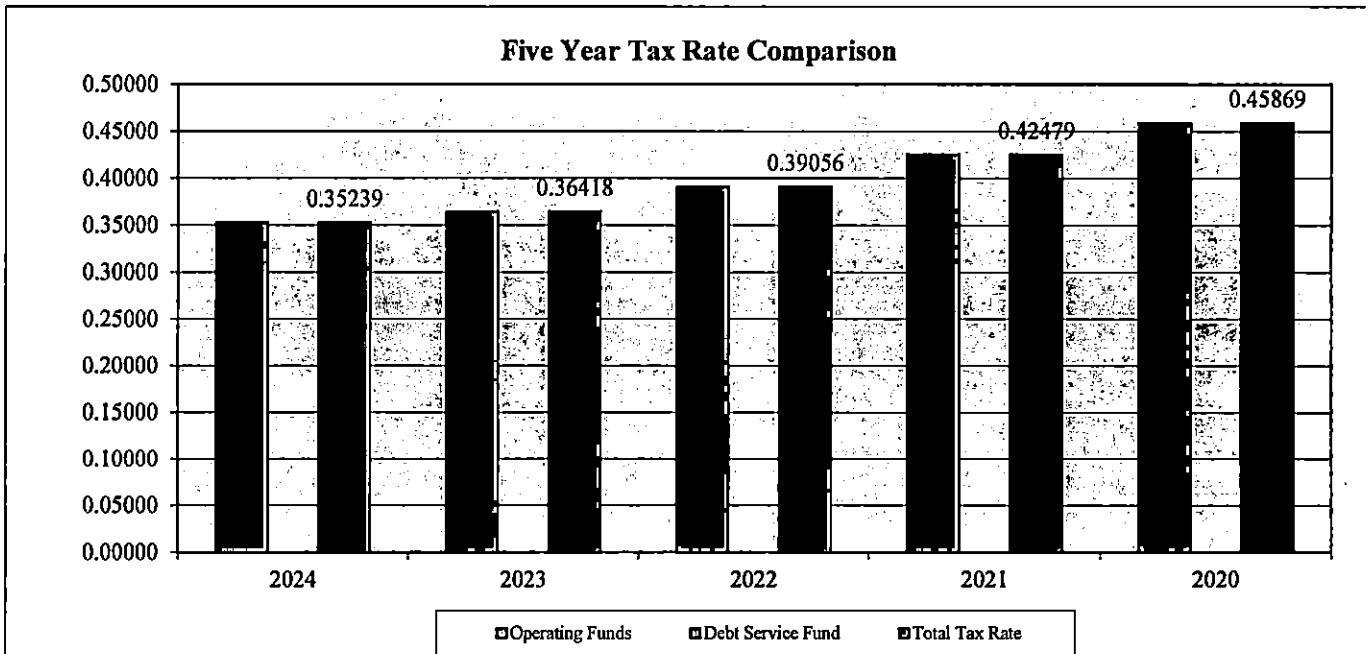
ATTEST:


Barbara Svatek, County Clerk



Tax Rate
Per One Hundred (\$100) Dollars of Assessed Valuation
Five Year Comparison

| | 2024 Tax Rate 2025 Budget | 2023 Tax Rate 2024 Budget | 2022 Tax Rate 2023 Budget | 2021 Tax Rate 2022 Budget | 2020 Tax Rate 2021 Budget |
|---|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| General Fund | \$ 0.23497 | \$ 0.23955 | \$ 0.25803 | \$ 0.27890 | \$ 0.30415 |
| Special Road and Bridge Fund (\$.15 maximum levy) | 0.03930 | 0.04029 | 0.04235 | 0.04579 | 0.04954 |
| Road and Bridge Fund | 0.04152 | 0.04652 | 0.04972 | 0.05612 | 0.05757 |
| Farm-to-Market & Lateral Road Fund (\$.30 maximum levy) | <u>0.03660</u> | <u>0.03782</u> | <u>0.04046</u> | <u>0.04398</u> | <u>0.04743</u> |
| Total Operating Funds | 0.35239 | 0.36418 | 0.39056 | 0.42479 | 0.45869 |
| Debt Service Fund | <u>0.00000</u> | <u>0.00000</u> | <u>0.00000</u> | <u>0.00000</u> | <u>0.00000</u> |
| Total Tax Rate per \$100 of Assessed Valuation | <u>\$ 0.35239</u> | <u>\$ 0.36418</u> | <u>\$ 0.39056</u> | <u>\$ 0.42479</u> | <u>\$ 0.45869</u> |



CENTRAL APPRAISAL DISTRICT
308 East Milam, Wharton, Texas 77488
979/532-8931 Fax: 979/532-5691

**CERTIFICATION OF 2024 APPRAISAL ROLL
FOR THE
WHARTON COUNTY**

"I, Irene Klein, Chief Appraiser for the Wharton Central Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Wharton Central Appraisal District which list property taxable by WHARTON COUNTY and constitutes the appraisal roll for WHARTON COUNTY."

**NET TAXABLE VALUE
\$6,229,279,706**

**NET TAXABLE VALUE
(After projected loss from under review accounts)
\$6,220,291,178**

**Frozen Levy
\$0**

Irene Klein

August 15, 2024

Irene Klein, Chief Appraiser

Date

| | NOT UNDER REVIEW | UNDER REVIEW | TOTAL |
|--------------------------------------|------------------------|---------------------|------------------------|
| REAL PROPERTY & MFT HOMES | (Count) (32,643) | (Count) (171) | (Count) (32,814) |
| Land HS Value | 399,790,235 | 2,227,971 | 402,018,206 |
| Land NHS Value | 552,862,254 | 7,662,076 | 560,524,330 |
| Land Ag Market Value | 3,270,061,922 | 12,970,451 | 3,283,032,373 |
| Land Timber Market Value | 0 | 0 | 0 |
| Total Land Value | 4,222,714,411 | 22,860,498 | 4,245,574,909 |
| Improvement HS Value | 2,041,940,197 | 9,192,873 | 2,051,133,070 |
| Improvement NHS Value | 2,843,740,908 | 49,995,832 | 2,893,736,740 |
| Total Improvement | 4,885,681,105 | 59,188,705 | 4,944,869,810 |
| Market Value | 9,108,395,516 | 82,049,203 | 9,190,444,719 |
| BUSINESS PERSONAL PROPERTY | (3,508) | (105) | (3,613) |
| Market Value | 1,078,345,667 | 110,001,810 | 1,188,347,477 |
| OIL & GAS / MINERALS | (11,923) | (247) | (12,170) |
| Market Value | 110,914,177 | 1,524,260 | 112,438,437 |
| OTHER (Intangibles) | (0) | (0) | (0) |
| Market Value | 0 | 0 | 0 |
| | (Total Count) (48,074) | (Total Count) (523) | (Total Count) (48,597) |
| TOTAL MARKET | 10,297,655,360 | 193,575,273 | 10,491,230,633 |
| Ag Productivity | 191,356,659 | 1,115,231 | 192,471,890 |
| Ag Loss (-) | 3,078,705,263 | 11,855,220 | 3,090,560,483 |
| Timber Productivity | 0 | 0 | 0 |
| Timber Loss (-) | 0 | 0 | 0 |
| APPRAISED VALUE | 7,218,950,097 | 181,720,053 | 7,400,670,150 |
| | 97.5% | 2.5% | 100.0% |
| HS CAP Limitation Value (-) | 96,033,058 | 350,412 | 96,383,470 |
| CB CAP Limitation Value (-) | 35,909,907 | 663,494 | 36,573,401 |
| NET APPRAISED VALUE | 7,087,007,132 | 180,706,147 | 7,267,713,279 |
| Total Exemption Amount | 1,037,497,983 | 935,590 | 1,038,433,573 |
| NET TAXABLE | 6,049,509,149 | 179,770,557 | 6,229,279,706 |
| TAX LIMIT/FREEZE ADJUSTMENT | 0 | 0 | 0 |
| LIMIT ADJ TAXABLE (I&S) | 6,049,509,149 | 179,770,557 | 6,229,279,706 |
| CHAPTER 312 ADJUSTMENT | 0 | 0 | 0 |
| CHAPTER 313 ADJUSTMENT | 0 | 0 | 0 |
| LIMIT ADJ TAXABLE (M&O) | 6,049,509,149 | 179,770,557 | 6,229,279,706 |

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

\$20,329,877.25 = 6,229,279,706 * (0.326360 / 100)

CENTRAL APPRAISAL DISTRICT
308 East Milam, Wharton, Texas 77488
979/532-8931 Fax: 979/532-5691

CERTIFICATION OF 2024 APPRAISAL ROLL

FOR THE

FM & LR

"I, Irene Klein, Chief Appraiser for the Wharton Central Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Wharton Central Appraisal District which list property taxable by FM & LR and constitutes the appraisal roll for FM & LR."

NET TAXABLE VALUE

\$6,216,865,606

NET TAXABLE VALUE

(After projected loss from under review accounts)

\$6,207,879,628

Frozen Levy

\$0

Irene Klein

August 15, 2024

Irene Klein, Chief Appraiser

Date

| | NOT UNDER REVIEW | UNDER REVIEW | TOTAL |
|--------------------------------------|------------------------|---------------------|------------------------|
| REAL PROPERTY & MFT HOMES | (Count) (32,643) | (Count) (171) | (Count) (32,814) |
| Land HS Value | 399,790,235 | 2,227,971 | 402,018,206 |
| Land NHS Value | 552,862,254 | 7,662,076 | 560,524,330 |
| Land Ag Market Value | 3,270,061,922 | 12,970,451 | 3,283,032,373 |
| Land Timber Market Value | 0 | 0 | 0 |
| Total Land Value | 4,222,714,411 | 22,860,498 | 4,245,574,909 |
| Improvement HS Value | 2,041,940,197 | 9,192,873 | 2,051,133,070 |
| Improvement NHS Value | 2,843,740,908 | 49,995,832 | 2,893,736,740 |
| Total Improvement | 4,885,681,105 | 59,188,705 | 4,944,869,810 |
| Market Value | 9,108,395,516 | 82,049,203 | 9,190,444,719 |
| BUSINESS PERSONAL PROPERTY | (3,507) | (105) | (3,612) |
| Market Value | 1,078,345,667 | 110,001,810 | 1,188,347,477 |
| OIL & GAS / MINERALS | (11,923) | (247) | (12,170) |
| Market Value | 110,914,177 | 1,524,260 | 112,438,437 |
| OTHER (Intangibles) | (0) | (0) | (0) |
| Market Value | 0 | 0 | 0 |
| | (Total Count) (48,073) | (Total Count) (523) | (Total Count) (48,596) |
| TOTAL MARKET | 10,297,655,360 | 193,575,273 | 10,491,230,633 |
| Ag Productivity | 191,356,659 | 1,115,231 | 192,471,890 |
| Ag Loss (-) | 3,078,705,263 | 11,855,220 | 3,090,560,483 |
| Timber Productivity | 0 | 0 | 0 |
| Timber Loss (-) | 0 | 0 | 0 |
| APPRAISED VALUE | 7,218,950,097 | 181,720,053 | 7,400,670,150 |
| | 97.5% | 2.5% | 100.0% |
| HS CAP Limitation Value (-) | 96,033,058 | 350,412 | 96,383,470 |
| CB CAP Limitation Value (-) | 35,909,907 | 663,494 | 36,573,401 |
| NET APPRAISED VALUE | 7,087,007,132 | 180,706,147 | 7,267,713,279 |
| Total Exemption Amount | 1,049,861,083 | 986,590 | 1,050,847,673 |
| NET TAXABLE | 6,037,146,049 | 179,719,557 | 6,216,865,606 |
| TAX LIMIT/FREEZE ADJUSTMENT | 0 | 0 | 0 |
| LIMIT ADJ TAXABLE (I&S) | 6,037,146,049 | 179,719,557 | 6,216,865,606 |
| CHAPTER 312 ADJUSTMENT | 0 | 0 | 0 |
| CHAPTER 313 ADJUSTMENT | 0 | 0 | 0 |
| LIMIT ADJ TAXABLE (M&O) | 6,037,146,049 | 179,719,557 | 6,216,865,606 |

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 \$2,351,218.57 = 6,216,865,606 * (0.037820 / 100)

**Taxable Valuation, Tax Rate, Percent Collection, and Current Property Tax Revenue
Two Year Comparison**

| | 2025 | | | 2024 | | |
|-----------------|----------------------|-------------------|------------------------------------|----------------------|-------------------|------------------------------------|
| | Budget | 98% Collection | Current Property Tax Revenue | Budget | 98% Collection | Current Property Tax Revenue |
| | Taxable Valuation | Tax Rate | | Taxable Valuation | Tax Rate | |
| General | \$ 6,225,779,640 | \$ 0.23497 | \$ 14,336,140 | \$ 5,220,709,250 | \$ 0.23955 | \$ 12,256,085 |
| Special R & B | 6,214,899,061 (a) | 0.03930 | 2,393,606 | 5,210,287,457 (a) | 0.04029 | 2,057,240 |
| Road and Bridge | 6,225,779,640 | 0.04152 | 2,533,245 | 5,220,709,250 | 0.04652 | 2,380,100 |
| FM & LR | 6,202,488,041 | 0.03660 | 2,224,708 | 5,174,207,795 | 0.03782 | 1,917,748 |
| Totals | | \$ <u>0.35239</u> | \$ <u>21,487,699</u> | | \$ <u>0.36418</u> | \$ <u>18,611,173</u> |

\$0.01 Tax Rate = \$ 609,770

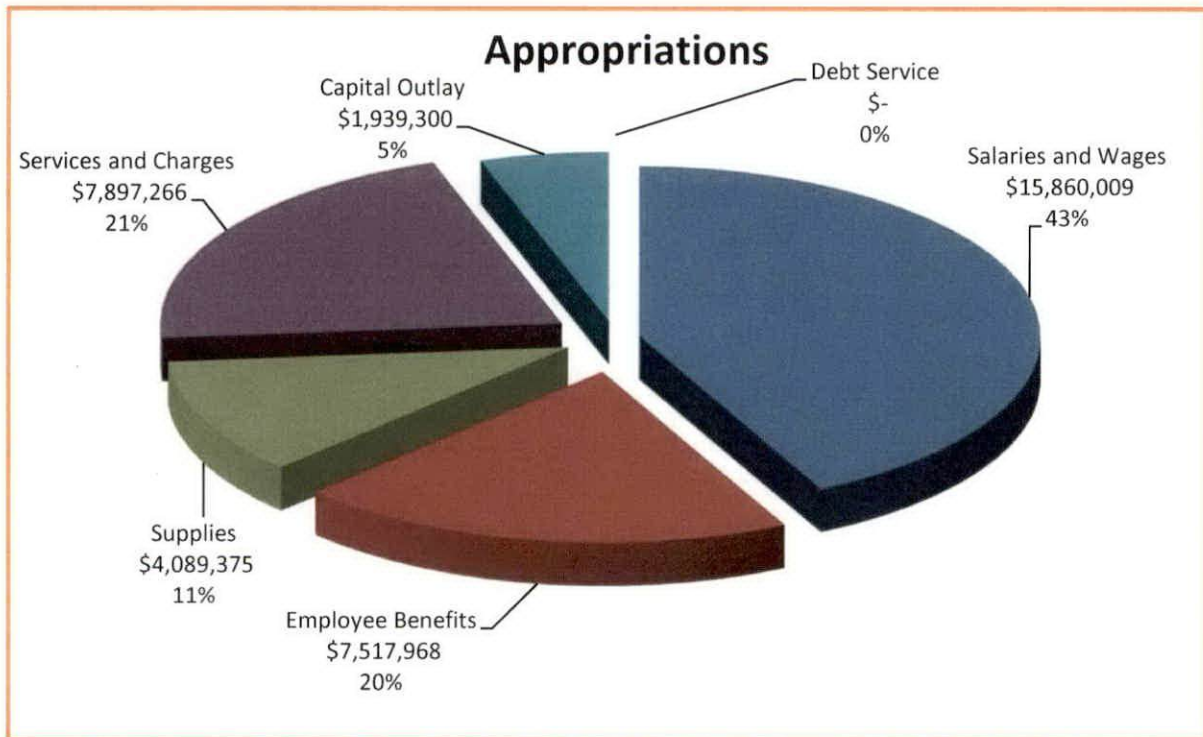
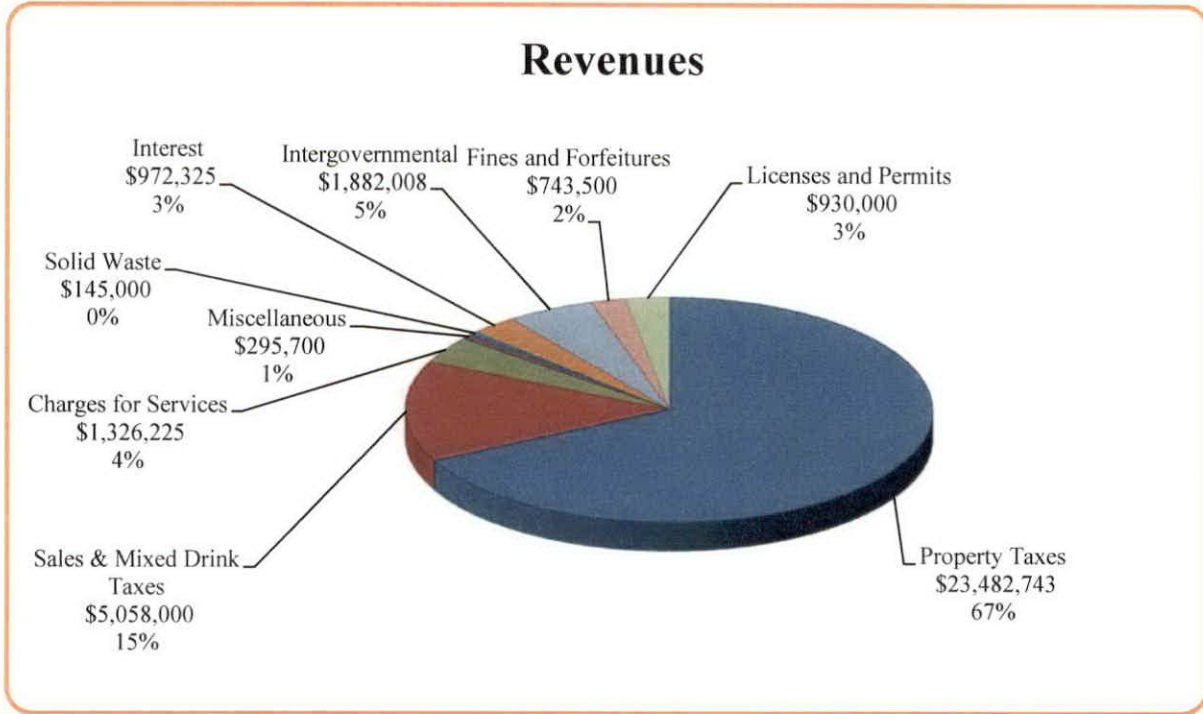
\$0.01 Tax Rate = \$ 511,043

(a) Does not include railroad rolling stock.

BUDGET INFORMATION

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Revenues and Appropriations Chart 2025 Budget



BUDGET SUMMARY
January 1, 2025 - December 31, 2025

| | MAJOR GOVERNMENTAL FUNDS | | | | | |
|--|----------------------------|---|--|------------------------|----------------------------------|---|
| | GENERAL | SPECIAL REVENUE | | DEBT | | |
| Taxable Valuation -WH CO. \$6,225,779,640 ^{a)} | | | | | | |
| Taxable Valuation -WH CO. SRB \$6,214,899,061 | 010 General | 020 Special Road and Road & Bridge | 030 Farm-to-Market and Lateral Road | 063 Debt Service | 033 Child Abuse Prevention | 034 County and District Court Technology |
| Taxable Valuation - WH CO. FM&LR \$6,202,488,041 ^{b)} | | | | | | |
| Collection Rate: 98% | | | | | | |
| Tax Rates: | Total | SRB | RB | | | |
| | \$0.35239 | \$ 0.23497 | \$ 0.04152 | \$ 0.03660 | \$ - | |
| | | \$ 0.08082 | | | | |
| ESTIMATED FUND BALANCES, Jan. 1 | \$ 8,143,395 | \$ 1,759,110 | \$ 978,270 | \$ 0 | \$ 1,937 | \$ 12,178 |
| REVENUES: | | | | | | |
| Current Property Taxes | 14,336,140 | 4,926,851 | 2,224,708 | 0 | 0 | 0 |
| Delinquent Property Taxes | 286,723 | 98,537 | 44,494 | 0 | 0 | 0 |
| PILOT Tax | 800,149 | 275,218 | 124,633 | 0 | 0 | 0 |
| County Sales Taxes | 5,000,000 | 0 | 0 | 0 | 0 | 0 |
| Mixed Drink Taxes | 58,000 | 0 | 0 | 0 | 0 | 0 |
| Penalty/Interest on Prop. Taxes | 243,715 | 83,756 | 37,820 | 0 | 0 | 0 |
| Licenses and Permits | 125,000 | 805,000 | 0 | 0 | 0 | 0 |
| Intergovernmental | 1,132,964 | 0 | 0 | 0 | 0 | 0 |
| Charges for Services | 907,075 | 130,000 | 0 | 0 | 0 | 1,050 |
| Fines and Forfeitures | 583,500 | 160,000 | 0 | 0 | 0 | 0 |
| Interest | 700,000 | 200,000 | 55,000 | 0 | 15 | 150 |
| Solid Waste | 0 | 145,000 | 0 | 0 | 0 | 0 |
| Miscellaneous | 201,500 | 94,200 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | 24,374,765 | 6,918,562 | 2,486,655 | 0 | 15 | 1,200 |
| APPROPRIATIONS: | | | | | | |
| Salaries and Wages | 11,912,109 | 2,598,307 | 930,724 | 0 | 0 | 0 |
| Employee Benefits | 5,615,308 | 1,287,570 | 457,578 | 0 | 0 | 0 |
| Supplies | 1,106,232 | 2,455,950 | 425,193 | 0 | 0 | 2,700 |
| Services and Charges | 5,495,260 | 1,299,779 | 665,254 | 0 | 0 | 0 |
| Capital Outlay | 384,900 | 1,200,000 | 300,000 | 0 | 0 | 0 |
| TOTAL APPROPRIATIONS | 24,513,809 | 8,841,606 | 2,778,749 | 0 | 0 | 2,700 |
| Excess (deficiency) of Revenues over (under) Appropriations | (139,044) | (1,923,044) | (292,094) | 0 | 15 | (1,500) |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Transfers in | 0 | 1,952,000 ^(c) | 0 ^(c) | 0 | 0 | 0 |
| Transfers out | (1,952,000) ^(c) | | 0 | 0 | 0 | 0 |
| Sale of Capital Assets ^(d) | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES (USES) | (1,952,000) | 1,952,000 | 0 | 0 | 0 | 0 |
| Net change in fund balances | (2,091,044) | 28,956 | (292,094) | 0 | 15 | (1,500) |
| ESTIMATED FUND BALANCES, Dec. 31 | \$ 6,052,351 | \$ 1,788,066 | \$ 686,176 | \$ 0 | \$ 1,952 | \$ 10,678 |

^(a) CAD net taxable value of \$6,214,898,061 for Wharton County plus railroad rolling stock valuation of \$10,881,579

^(b) CAD net taxable value of \$6,202,488,401 for FM&LR.

^(c) Transfer from fund balance of General Fund in the amount of \$1,952,000 to Road & Bridge Fund for equipment and equipment maintenance.

^(d) Projected sales of vehicles and heavy equipment.

**NON-MAJOR GOVERNMENTAL FUNDS
SPECIAL REVENUE**

| 035 State Lateral Road | 036 Records Management Preservation District Clerk | 037 Family Protection | 038 Guardianship | 039 Juvenile Case Manager | 040 Election Services | 041 Constables Forfeiture | 042 Sheriff Forfeiture | 043 Dist. Attorney Forfeiture | 045 Justice Court Security |
|---------------------------------|--|-----------------------------|---------------------|------------------------------------|-----------------------------|---------------------------------|------------------------------|-------------------------------------|-------------------------------------|
| \$ 39,444 | \$ 205,025 | \$ 0 | \$ 44,148 | \$ 93,519 | \$ 106,427 | \$ 20,974 | \$ 9,910 | \$ 392,153 | \$ 6,490 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 24,100 | 0 | 0 | 14,500 | 9,000 | 0 | 0 | 0 | 500 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 1,500 | 0 | 400 | 800 | 500 | 100 | 100 | 2,000 | 50 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36,000 | 25,600 | 0 | 400 | 15,300 | 9,500 | 100 | 100 | 2,000 | 550 |
| 0 | 6,000 | 0 | 0 | 0 | 0 | 0 | 0 | 39,361 | 0 |
| 0 | 1,384 | 0 | 0 | 0 | 0 | 0 | 0 | 9,089 | 0 |
| 36,000 | 2,000 | 0 | 0 | 0 | 0 | 5,000 | 0 | 10,400 | 0 |
| 0 | 17,544 | 0 | 5,000 | 2,567 | 10,000 | 0 | 6,680 | 42,104 | 1,829 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 | 5,000 | 0 |
| 36,000 | 26,928 | 0 | 5,000 | 2,567 | 10,000 | 5,000 | 8,680 | 105,954 | 1,829 |
| 0 | (1,328) | 0 | (4,600) | 12,733 | (500) | (4,900) | (8,580) | (103,954) | (1,279) |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | (1,328) | 0 | (4,600) | 12,733 | (500) | (4,900) | (8,580) | (103,954) | (1,279) |
| \$ 39,444 | \$ 203,697 | \$ 0 | \$ 39,548 | \$ 106,252 | \$ 105,927 | \$ 16,074 | \$ 1,330 | \$ 288,199 | \$ 5,211 |

BUDGET SUMMARY
January 1, 2025 - December 31, 2025

| NON-MAJOR GOVERNMENTAL FUNDS | | | | | | | |
|---|-------------------------------|--|---------------------------------------|-----------------------|--|--|----------------------|
| SPECIAL REVENUE | | | | | | | |
| | 046 Courthouse Security | 048 Records Management Preservation County Clerk | 049 Justice Court Technology | 050 Law Library | 051 Juvenile Probation Grants | 060 District Atty Pretrial Intervention | TOTAL |
| ESTIMATED FUND BALANCES, Jan. 1 | \$ 165,345 | \$ 1,210,855 | \$ 20,372 | \$ 82,995 | \$ 0 | \$ 2,429 | \$ 13,294,976 |
| REVENUES: | | | | | | | |
| Current Property Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 21,487,699 |
| Delinquent Property Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 429,754 |
| PILOT Tax | 0 | 0 | 0 | 0 | 0 | 0 | 1,200,000 |
| County Sales Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 5,000,000 |
| Mixed Drink Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 58,000 |
| Penalty/Interest on Prop. Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 365,291 |
| Licenses and Permits | 0 | 0 | 0 | 0 | 0 | 0 | 930,000 |
| Intergovernmental | 0 | 0 | 0 | 0 | 713,044 | 0 | 1,882,008 |
| Charges for Services | 36,000 | 165,000 | 12,000 | 27,000 | 0 | 0 | 1,326,225 |
| Fines and Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 743,500 |
| Interest | 1,000 | 10,000 | 200 | 500 | 0 | 10 | 972,325 |
| Solid Waste | 0 | 0 | 0 | 0 | 0 | 0 | 145,000 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 295,700 |
| TOTAL REVENUES | 37,000 | 175,000 | 12,200 | 27,500 | 713,044 | 10 | 34,835,501 |
| APPROPRIATIONS: | | | | | | | |
| Salaries and Wages | 24,036 | 26,150 | 0 | 0 | 323,322 | 0 | 15,860,009 |
| Employee Benefits | 5,996 | 5,249 | 0 | 0 | 135,794 | 0 | 7,517,968 |
| Supplies | 0 | 27,000 | 6,000 | 9,500 | 3,400 | 0 | 4,089,375 |
| Services and Charges | 11,612 | 63,144 | 12,865 | 13,100 | 250,528 | 0 | 7,897,266 |
| Capital Outlay | 45,000 | 0 | 2,400 | 0 | 0 | 0 | 1,939,300 |
| TOTAL APPROPRIATIONS | 86,644 | 121,543 | 21,265 | 22,600 | 713,044 | 0 | 37,303,918 |
| Excess (deficiency) of Revenues | | | | | | | |
| over (under) Appropriations | (49,644) | 53,457 | (9,065) | 4,900 | 0 | 10 | (2,468,417) |
| OTHER FINANCING SOURCES (USES): | | | | | | | |
| Transfers in | 0 | 0 | 0 | 0 | 0 | 0 | 1,952,000 |
| Transfers out | 0 | 0 | 0 | 0 | 0 | 0 | (1,952,000) |
| Sale of Capital Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES (USES) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net change in fund balances | (49,644) | 53,457 | (9,065) | 4,900 | 0 | 10 | (2,468,417) |
| ESTIMATED FUND BALANCES, Dec. 31 | \$ 115,701 | \$ 1,264,312 | \$ 11,307 | \$ 87,895 | \$ 0 | \$ 2,439 | \$ 10,826,559 |

**Budget Appropriations
by Fund and Type**

| | 100 | 200 | 300 | 400 | 500 | Total |
|--|-------------------|------------------|------------------|------------------|----------------|-------------------|
| | Salaries | Benefits | Supplies | Services | Capital | |
| MAJOR GOVERNMENTAL FUNDS: | | | | | | |
| 010 - General Fund | | | | | | |
| 401 - Commissioners Court | \$ 397,365 | \$ 152,474 | \$ 17,700 | \$ 924,813 | \$ 45,000 | \$ 1,537,352 |
| 403 - County Clerk | 375,689 | 194,700 | 19,500 | 24,303 | 0 | 614,192 |
| 405 - Veterans Service Officer | 73,138 | 31,134 | 2,775 | 3,218 | 0 | 110,265 |
| 406 - Emergency Management Agency | 101,572 | 39,228 | 2,988 | 16,168 | 0 | 159,956 |
| 407 - Inspections and Permits | 78,868 | 30,353 | 1,169 | 75,411 | 0 | 185,801 |
| 426 - County Court | 254,789 | 104,730 | 4,344 | 132,071 | 0 | 495,934 |
| 427 - Bail Bond Board | 1,800 | 417 | 300 | 0 | 0 | 2,517 |
| 434 - 23rd District Court | 104,520 | 31,714 | 7,825 | 63,935 | 5,900 | 213,894 |
| 435 - District Courts | 172,691 | 68,579 | 4,892 | 568,536 | 0 | 814,698 |
| 437 - Capital Murder Trials | 0 | 0 | 0 | 140,337 | 0 | 140,337 |
| 440 - District Attorney | 529,538 | 251,380 | 17,212 | 46,357 | 0 | 844,487 |
| 450 - District Clerk | 358,499 | 202,496 | 14,928 | 23,626 | 0 | 599,549 |
| 455 - Justice of Peace Court, Pct. 1 | 134,698 | 59,841 | 2,850 | 24,745 | 0 | 222,134 |
| 456 - Justice of Peace Court, Pct. 2 | 167,465 | 87,519 | 3,900 | 25,668 | 0 | 284,552 |
| 457 - Justice of Peace Court, Pct. 3 | 121,030 | 54,779 | 3,750 | 22,020 | 0 | 201,579 |
| 458 - Justice of Peace Court, Pct. 4 | 123,110 | 61,097 | 2,849 | 22,469 | 0 | 209,525 |
| 460 - Court of Appeals | 0 | 0 | 0 | 5,700 | 0 | 5,700 |
| 465 - Judicial, Other | 0 | 0 | 0 | 131,000 | 0 | 131,000 |
| 474 - County Attorney, Supplement | 84,000 | 0 | 500 | 1,000 | 0 | 85,500 |
| 475 - County Attorney | 153,054 | 85,669 | 5,107 | 22,185 | 0 | 266,015 |
| 490 - Elections/Voter Registration | 122,790 | 37,474 | 16,161 | 65,124 | 0 | 241,549 |
| 495 - County Auditor | 431,125 | 201,006 | 8,425 | 33,189 | 0 | 673,745 |
| 496 - Human Resources | 108,780 | 53,312 | 2,850 | 17,500 | 0 | 182,442 |
| 497 - County Treasurer | 190,386 | 90,582 | 7,200 | 34,450 | 0 | 322,618 |
| 498 - Central Appraisal Board | 0 | 0 | 0 | 410,731 | 0 | 410,731 |
| 499 - Tax Assessor/Collector | 543,775 | 288,469 | 18,024 | 90,150 | 0 | 940,418 |
| 501 - Outside Audits/Accounting | 0 | 0 | 0 | 64,210 | 0 | 64,210 |
| 503 - Data Processing | 140,007 | 60,522 | 11,900 | 189,419 | 135,000 | 536,848 |
| 510 - Courthouse & Assoc. Bldgs. | 121,286 | 63,640 | 30,926 | 555,764 | 60,000 | 831,616 |
| 512 - Jail and Detention Facility | 2,027,454 | 1,032,809 | 387,881 | 658,898 | 33,500 | 4,140,542 |
| 550 - Constable, Precinct 1 | 80,408 | 38,247 | 2,492 | 4,616 | 0 | 125,763 |
| 551 - Constable, Precinct 2 | 238,929 | 100,860 | 11,677 | 14,271 | 0 | 365,737 |
| 552 - Constable, Precinct 3 | 80,248 | 32,366 | 3,552 | 5,906 | 0 | 122,072 |
| 553 - Constable, Precinct 4 | 80,458 | 32,622 | 3,852 | 7,444 | 0 | 124,376 |
| 560 - Sheriff | 3,123,332 | 1,486,902 | 276,897 | 282,692 | 0 | 5,169,823 |
| 561 - School Resource Officer-Boling IS] | 199,712 | 100,035 | 0 | 0 | 0 | 299,747 |
| 562 - Environmental Control | 86,398 | 37,873 | 6,342 | 10,600 | 5,500 | 146,713 |
| 563 - School Resource Officer-Louise IS] | 69,487 | 33,583 | 0 | 0 | 0 | 103,070 |
| 570 - Adult Probation | 0 | 0 | 1,442 | 17,391 | 0 | 18,833 |
| 571 - Juvenile Probation | 152,307 | 49,329 | 6,277 | 83,292 | 0 | 291,205 |
| 580 - Public Safety, Other | 0 | 0 | 4,175 | 7,475 | 100,000 | 111,650 |
| 637 - Indigent Health Care, Admin. | 0 | 0 | 600 | 30,700 | 0 | 31,300 |
| 638 - IHC, Eligible Expenses (Sep-Dec) | 0 | 0 | 40,000 | 78,189 | 0 | 118,189 |
| 639 - IHC, Eligible Expenses (Jan-Aug) | 0 | 0 | 50,000 | 147,888 | 0 | 197,888 |
| 640 - Aid to Indigent | 0 | 0 | 0 | 189,019 | 0 | 189,019 |
| 650 - Libraries | 696,004 | 383,833 | 92,170 | 148,080 | 0 | 1,320,087 |
| 652 - Historical Commission | 0 | 0 | 1,550 | 950 | 0 | 2,500 |
| 653 - Historical Museum | 0 | 0 | 0 | 45,000 | 0 | 45,000 |
| 665 - Extension Service | 187,397 | 35,734 | 9,250 | 28,750 | 0 | 261,131 |
| Total General Fund | 11,912,109 | 5,615,308 | 1,106,232 | 5,495,260 | 384,900 | 24,513,809 |

**Budget Appropriations
by Fund and Type (Cont'd)**

| | 100 Salaries | 200 Benefits | 300 Supplies | 400 Services | 500 Capital | Total |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| MAJOR GOVERNMENTAL FUNDS (Con't): | | | | | | |
| 020 - Road & Bridge Fund | | | | | | |
| 612 - Precinct 1 | \$ 575,781 | \$ 293,250 | \$ 554,682 | \$ 142,827 | \$ 300,000 | \$ 1,866,540 |
| 613 - Precinct 2 | 644,606 | 299,127 | 627,388 | 168,680 | 300,000 | 2,039,801 |
| 614 - Precinct 3 | 648,503 | 328,627 | 659,852 | 161,113 | 300,000 | 2,098,095 |
| 615 - Precinct 4 | 654,203 | 334,330 | 582,588 | 158,024 | 300,000 | 2,029,145 |
| 616 - Road Paving | 0 | 0 | 7,500 | 551,426 | 0 | 558,926 |
| 617 - Solid Waste Station | 75,214 | 32,236 | 23,940 | 117,709 | 0 | 249,099 |
| Total Road & Bridge Fund | 2,598,307 | 1,287,570 | 2,455,950 | 1,299,779 | 1,200,000 | 8,841,606 |
| 030 - Farm-to-Market & Lateral Road Fund | | | | | | |
| 632 - Drainage | 930,724 | 457,578 | 425,193 | 665,254 | 300,000 | 2,778,749 |
| NON-MAJOR GOVERNMENTAL FUNDS: | | | | | | |
| 034 - Co. & Dst. Court Technology Fund | | | | | | |
| 426 - County Court | 0 | 0 | 2,500 | 0 | 0 | 2,500 |
| 435 - District Court | 0 | 0 | 200 | 0 | 0 | 200 |
| Total Co. & Dst. Court Technology | 0 | 0 | 2,700 | 0 | 0 | 2,700 |
| 035 - State Lateral Road Fund | | | | | | |
| 621 - Precinct 1 | 0 | 0 | 9,000 | 0 | 0 | 9,000 |
| 622 - Precinct 2 | 0 | 0 | 9,000 | 0 | 0 | 9,000 |
| 623 - Precinct 3 | 0 | 0 | 9,000 | 0 | 0 | 9,000 |
| 624 - Precinct 4 | 0 | 0 | 9,000 | 0 | 0 | 9,000 |
| Total State Lateral Fund | 0 | 0 | 36,000 | 0 | 0 | 36,000 |
| 036- Records Mngmnt & Prsrvtn-District Clerk | | | | | | |
| 404 - District Clerk | 6,000 | 1,384 | 2,000 | 17,544 | 0 | 26,928 |
| 038- Guardianship Fund | | | | | | |
| 453- Guardianship | 0 | 0 | 0 | 5,000 | 0 | 5,000 |
| 039- Juvenile Case Manager Fund | | | | | | |
| 454 - Justice Courts | 0 | 0 | 0 | 2,567 | 0 | 2,567 |
| 040- Election Services Fund | | | | | | |
| 491 - Election Services | 0 | 0 | 0 | 10,000 | 0 | 10,000 |
| 041- Constable Forfeiture Fund | | | | | | |
| 551 - Constable Forfeiture 2 Local | 0 | 0 | 5,000 | 0 | 0 | 5,000 |
| 042- Sheriff Forfeiture Fund | | | | | | |
| 675 - Sheriff Forfeiture (Local) | 0 | 0 | 6,500 | 2,000 | 0 | 8,500 |
| 685 - Sheriff Forfeiture (Fed. Treasury) | 0 | 0 | 180 | 0 | 0 | 180 |
| Total Sheriff Forfeiture Fund | 0 | 0 | 6,680 | 2,000 | 0 | 8,680 |
| 043 - District Attorney Forfeiture Fund | | | | | | |
| 674 - Dist. Atty. Forfeiture (Local) | 39,361 | 9,089 | 7,400 | 39,054 | 0 | 94,904 |
| 676 - Dist. Atty. Forfeiture (Fed. Treas.) | 0 | 0 | 0 | 2,500 | 5,000 | 7,500 |
| 678 - Dist. Atty. Forfeiture (Fed. Just.) | 0 | 0 | 3,000 | 550 | 0 | 3,550 |
| Total District Atty. Forfeiture Fund | 39,361 | 9,089 | 10,400 | 42,104 | 5,000 | 105,954 |
| 045- Justice Court Security Fund | | | | | | |
| 455 - Justice Court Security, JP 1 | 0 | 0 | 0 | 680 | 0 | 680 |
| 456 - Justice Court Security, JP 2 | 0 | 0 | 0 | 500 | 0 | 500 |
| 457 - Justice Court Security, JP 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 458 - Justice Court Security, JP 4 | 0 | 0 | 0 | 649 | 0 | 649 |
| Total Justice Court Security | 0 | 0 | 0 | 1,829 | 0 | 1,829 |
| 046- Courthouse Security Fund | | | | | | |
| 506 - Courthouse Security | 24,036 | 5,996 | 0 | 11,612 | 45,000 | 86,644 |
| 048 - Records Mngmnt & Prsrvtn Co. Clerk Fund | | | | | | |
| 403 - Records Archive | 5,150 | 407 | 12,000 | 15,000 | 0 | 32,557 |
| 404 - Records Preservation | 21,000 | 4,842 | 15,000 | 48,144 | 0 | 88,986 |
| Total Records Preservation | 26,150 | 5,249 | 27,000 | 63,144 | 0 | 121,543 |

**Budget Appropriations
by Fund and Type (Cont'd)**

| | <u>100</u> Salaries | <u>200</u> Benefits | <u>300</u> Supplies | <u>400</u> Services | <u>500</u> Capital | <u>Total</u> |
|--|------------------------|------------------------|------------------------|------------------------|-----------------------|----------------------|
| NON-MAJOR GOVERNMENTAL FUNDS (Con't): | | | | | | |
| <u>049 - Justice Court Technology Fund</u> | | | | | | |
| 455 - Justice Court Technology, JP 1 | \$ 0 | \$ 0 | \$ 1,000 | \$ 1,544 | \$ 2,400 | \$ 4,944 |
| 456 - Justice Court Technology, JP 2 | 0 | 0 | 0 | 1,792 | 0 | 1,792 |
| 457 - Justice Court Technology, JP 3 | 0 | 0 | 0 | 4,685 | 0 | 4,685 |
| 458 - Justice Court Technology, JP 4 | 0 | 0 | 5,000 | 4,844 | 0 | 9,844 |
| Total Justice Court Technology | <u>0</u> | <u>0</u> | <u>6,000</u> | <u>12,865</u> | <u>2,400</u> | <u>21,265</u> |
| <u>050 - Law Library Fund</u> | | | | | | |
| 476 - Law Library | 0 | 0 | 9,500 | 13,100 | 0 | 22,600 |
| <u>051 - Juvenile Probation Grants Fund</u> | | | | | | |
| 755 - State Aid | 282,783 | 126,333 | 3,400 | 82,311 | 0 | 494,827 |
| 756 - Pre-Post Adjudication | 0 | 0 | 0 | 0 | 0 | 0 |
| 759 - Community Programs | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 - Commitment Reduction Program | 0 | 0 | 0 | 0 | 0 | 0 |
| 761 - Prevention and Intervention | 0 | 0 | 0 | 168,217 | 0 | 168,217 |
| 764 - W Grant JJAEP | 40,539 | 9,461 | 0 | 0 | 0 | 50,000 |
| Total Juvenile Probation Grants | <u>323,322</u> | <u>135,794</u> | <u>3,400</u> | <u>250,528</u> | <u>0</u> | <u>713,044</u> |
| Total Appropriations | <u>\$ 15,860,009</u> | <u>\$ 7,517,968</u> | <u>\$ 4,096,055</u> | <u>\$ 7,892,586</u> | <u>\$ 1,937,300</u> | <u>\$ 37,303,918</u> |

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MAJOR GOVERNMENTAL FUNDS

General accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Special Revenue Funds:

- **Road and Bridge** accounts for costs associated with the construction and maintenance of roads and bridges. The principal source of revenue is ad valorem taxes.
- **Farm-to-Market and Lateral Road** accounts for funds levied and collected for the purpose of constructing and maintaining farm-to-market roads and assisting in flood control. This fund was established to comply with civil statutes authorizing counties to levy and collect ad valorem taxes for this purpose.

Debt Service accounts for the accumulation of resources and payment of general obligation bond principal and certificates of obligation and interest from government resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for payments.

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24

General Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------------|----------------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1* | \$ 12,240,947 | \$ 11,131,637 | \$ 8,651,851 | \$ 11,071,992 | \$ 8,143,395 |
| REVENUES | | | | | |
| Taxes: | | | | | |
| Current Property | 11,155,036 | 11,947,118 | 12,256,085 | 12,256,085 | 14,336,140 |
| Delinquent Property | 282,354 | 169,276 | 446,932 | 446,932 | 286,723 |
| PILOT Tax | 787,872 | 792,800 | 789,335 | 789,335 | 800,149 |
| County Sales | 4,166,552 | 5,391,898 | 4,560,000 | 4,560,000 | 5,000,000 |
| Mixed Drink | 60,912 | 54,569 | 58,000 | 58,000 | 58,000 |
| Penalty and Interest on Property Taxes | 196,606 | 178,919 | 208,354 | 208,354 | 243,715 |
| Total Taxes | <u>16,649,332</u> | <u>18,534,580</u> | <u>18,318,706</u> | <u>18,318,706</u> | <u>20,724,726</u> |
| Licenses and Permits | 93,215 | 107,545 | 160,090 | 160,090 | 125,000 |
| Intergovernmental | 1,854,787 | 3,081,173 | 1,082,816 | 1,389,386 | 1,132,964 |
| Charges for Services | 846,780 | 797,029 | 863,010 | 878,990 | 907,075 |
| Fines and Forfeitures | 375,885 | 410,062 | 493,000 | 493,000 | 583,500 |
| Interest | 306,452 | 824,639 | 500,000 | 500,000 | 700,000 |
| Miscellaneous | 337,026 | 468,129 | 190,960 | 197,405 | 201,500 |
| Total Revenues | <u>20,463,477</u> | <u>24,223,157</u> | <u>21,608,582</u> | <u>21,937,581</u> | <u>24,374,765</u> |
| APPROPRIATIONS | | | | | |
| Salaries and Wages | 8,737,527 | 9,877,584 | 10,959,989 | 10,984,841 | 11,912,109 |
| Employee Benefits | 4,454,296 | 4,743,685 | 5,283,097 | 5,291,144 | 5,615,308 |
| Supplies | 902,339 | 959,330 | 979,877 | 1,001,765 | 1,106,232 |
| Services and Charges | 4,351,511 | 4,061,362 | 4,929,474 | 4,906,042 | 5,495,260 |
| Capital Outlay | 1,409,634 | 2,458,458 | 985,300 | 1,113,386 | 384,900 |
| Total Appropriations | <u>19,855,307</u> | <u>22,100,419</u> | <u>23,137,737</u> | <u>23,297,178</u> | <u>24,513,809</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>608,170</u> | <u>2,122,738</u> | <u>(1,529,155)</u> | <u>(1,359,597)</u> | <u>(139,044)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In: | | | | | |
| Electuin Services | 4,136 | 0 | 0 | 0 | 0 |
| Road and Bridge | 0 | 252,652 | 0 | 0 | 0 |
| Total Transfers In | <u>4,136</u> | <u>252,652</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Transfers Out: | | | | | |
| Road and Bridge | (1,421,461) | (1,654,964) | (1,200,000) | (1,244,000) | (1,952,000) |
| Farm-to-Market and Lateral Road | (147,997) | (195,000) | (325,000) | (325,000) | 0 |
| Capital Replacement | (190,148) | (614,643) | 0 | 0 | 0 |
| Total Transfers Out | <u>(1,759,606)</u> | <u>(2,464,607)</u> | <u>(1,525,000)</u> | <u>(1,569,000)</u> | <u>(1,952,000)</u> |
| Sale of Capital Assets | 37,990 | 29,572 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>(1,717,480)</u> | <u>(2,182,383)</u> | <u>(1,525,000)</u> | <u>(1,569,000)</u> | <u>(1,952,000)</u> |
| Net change in fund balances | <u>(1,109,310)</u> | <u>(59,645)</u> | <u>(3,054,155)</u> | <u>(2,928,597)</u> | <u>(2,091,044)</u> |
| FUND BALANCES, DECEMBER 31* | <u>\$ 11,131,637</u> | <u>\$ 11,071,992</u> | <u>\$ 5,597,696</u> | <u>\$ 8,143,395</u> | <u>\$ 6,052,351</u> |

*Due to GASB54, Child Abuse Prevention Fund included with General Fund in Comprehensive Annual Financial Report, but is separate fund for budget purposes.

General Fund
Revenues
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|-------------------|-------------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| TAXES | | | | | |
| 010.310.101 Current Property Taxes | \$ 11,155,036 | \$ 11,947,118 | \$ 14,336,140 | \$ 12,256,085 | \$ 14,336,140 |
| 010.312.102 Delinquent Property Taxes | 282,354 | 169,276 | 286,723 | 446,932 | 286,723 |
| 010.314.107 PILOT Tax | 787,872 | 792,800 | 789,335 | 789,335 | 800,149 |
| 010.315.104 County Sales Taxes | 4,166,552 | 5,391,898 | 4,560,000 | 4,560,000 | 5,000,000 |
| 010.318.105 Mixed Drink Taxes | 60,912 | 54,569 | 58,000 | 58,000 | 58,000 |
| 010.319.103 Penalty and Interest, Property Tax | 196,606 | 178,919 | 243,715 | 208,354 | 243,715 |
| Total Taxes | <u>16,649,332</u> | <u>18,534,580</u> | <u>20,273,913</u> | <u>18,318,706</u> | <u>20,724,726</u> |
| LICENSES AND PERMITS | | | | | |
| 010.320.201 Alcoholic Beverage Licenses | 10,910 | 10,460 | 11,000 | 11,000 | 15,000 |
| 010.320.202 Sewer and Building Permits | 82,305 | 97,085 | 149,090 | 149,090 | 110,000 |
| Total Licenses and Permits | <u>93,215</u> | <u>107,545</u> | <u>160,090</u> | <u>160,090</u> | <u>125,000</u> |
| INTERGOVERNMENTAL | | | | | |
| Federal Grants | | | | | |
| 010.331.341 Crime Victims Grant | 0 | 15,823 | 0 | 28,146 | 0 |
| 010.331.367 Homeland Security | 29,936 | 57,192 | 0 | 0 | 0 |
| 010.331.372 Amerian Rescue Plan | 273,078 | 1,499,039 | 0 | 231,236 | 0 |
| 010.331.392 Step Grant | 60,610 | 52,784 | 0 | 0 | 0 |
| Total Federal Grants | <u>363,624</u> | <u>1,624,838</u> | <u>0</u> | <u>259,382</u> | <u>0</u> |
| Federal Reimbursements | | | | | |
| 010.332.322 FEMA-Disasters | 0 | (1,741) | 0 | 0 | 0 |
| 010.332.332 Prisoner Care | 400 | 400 | 0 | 0 | 0 |
| 010.332.353 Foster Care-Title IV-E, CPS | 1,932 | 703 | 0 | 0 | 0 |
| 010.332.354 Bulletproof Vest Partners | 0 | 7,344 | 0 | 0 | 0 |
| Total Federal Reimbursements | <u>2,332</u> | <u>6,706</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| State Grants | | | | | |
| 010.333.338 TWDB Tri-County Study | 56,407 | 0 | 0 | 0 | 0 |
| 010.333.339 Feral Hog Abatement Program | 0 | 19,283 | 0 | 0 | 0 |
| 010.333.352 Indigent Defense Services | 35,721 | 43,512 | 38,000 | 38,000 | 39,000 |
| 010.333.353 Satterfield Capital Murder | 186,417 | 22,032 | 0 | 0 | 0 |
| 010.333.357 Texas Vine | 18,592 | 17,505 | 0 | 4,508 | 0 |
| 010.333.388 Indigent Defense Extraordinary CC | 17,972 | 18,665 | 0 | 0 | 0 |
| 010.333.393 Operatin Lonestar Grant | 331,799 | 258,949 | 0 | 25,239 | 0 |
| 010.333.394 Public Safety OFC-CJD | 0 | 10,458 | 0 | 0 | 0 |
| 010.333.396 TSL-Interlibrary Loan | 999 | 1,529 | 0 | 0 | 0 |
| Total State Grants | <u>647,907</u> | <u>391,933</u> | <u>38,000</u> | <u>67,747</u> | <u>39,000</u> |
| State Shared Revenue | | | | | |
| 010.334.326 LEOSE, State Officer Education | 6,665 | 6,846 | 0 | 17,441 | 0 |
| State Reimbursements | | | | | |
| 010.335.320 Supplements, Judicial | 110,080 | 110,380 | 104,200 | 104,200 | 104,200 |
| 010.335.321 TERP Commission | 394,395 | 436,245 | 425,000 | 425,000 | 440,000 |
| 010.335.322 Opioid Abatement | 0 | 22,881 | 0 | 0 | 0 |
| 010.335.323 Inmate Transportation | 4,941 | 4,343 | 4,000 | 4,000 | 4,080 |
| 010.335.340 Regionalization R241 | 40,542 | 57,125 | 0 | 0 | 0 |
| 010.335.368 Jury Duty | 19,924 | 31,322 | 30,000 | 30,000 | 50,000 |
| 010.335.383 Chapter 19 | 4,779 | 6,519 | 0 | 0 | 0 |
| 010.335.385 Judicial Reimbursements | 14,040 | 0 | 0 | 0 | 0 |
| Total State Reimbursements | <u>588,701</u> | <u>668,815</u> | <u>563,200</u> | <u>563,200</u> | <u>598,280</u> |
| Local Reimbursements | | | | | |
| 010.336.325 School Resource Officer | 61,047 | 228,887 | 295,246 | 295,246 | 303,800 |
| 010.336.332 Prisoner Care | 3,827 | 2,581 | 3,500 | 3,500 | 3,000 |
| 010.336.364 City of East Bernard Patrol | 159,184 | 47,520 | 182,870 | 182,870 | 188,884 |
| Total Local Reimbursements | <u>224,058</u> | <u>278,988</u> | <u>481,616</u> | <u>481,616</u> | <u>495,684</u> |

General Fund
Revenues
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|-------------------------------------|------------------|------------------|---------------------------|---------------------------|---------------------------|
| Other Grants | | | | | |
| 010.337.328 Walmart Foundation | \$ 3,500 | \$ 3,500 | \$ 0 | \$ 0 | \$ 0 |
| 010.337.377 Trull Foundation | 0 | 15,000 | 0 | 0 | 0 |
| 010.337.384 Johnson Foundation | 18,000 | 0 | 0 | 0 | 0 |
| 010.337.391 Tocker Foundation Grant | 0 | 84,547 | 0 | 0 | 0 |
| Total Other Grants | 21,500 | 103,047 | 0 | 0 | 0 |
| Total Intergovernmental | 1,854,787 | 3,081,173 | 1,082,816 | 1,389,386 | 1,132,964 |

CHARGES FOR SERVICES

Fees of Office

| | | | | | |
|---|---------|---------|---------|---------|---------|
| 010.340.401 County Judge | 915 | 922 | 2,000 | 2,000 | 2,000 |
| 010.340.402 Sheriff | 58,860 | 52,416 | 60,000 | 60,000 | 65,000 |
| 010.340.403 County Attorney | 3,108 | 3,527 | 4,000 | 4,000 | 4,000 |
| 010.340.404 County Clerk | 277,547 | 242,446 | 270,000 | 270,000 | 270,000 |
| 010.340.405 Tax A/C Tax Certificates | 14,300 | 10,890 | 16,000 | 16,000 | 11,000 |
| 010.340.406 Tax A/C Property Tax Commissior | 275 | 110 | 500 | 500 | 500 |
| 010.340.407 Tax A/C Auto Commissions | 187,104 | 178,804 | 190,000 | 190,000 | 195,000 |
| 010.340.408 District Clerk | 60,595 | 66,861 | 65,000 | 65,000 | 80,000 |
| 010.340.409 Justice of Peace, Pct. 1 | 4,670 | 5,298 | 6,500 | 6,500 | 6,500 |
| 010.340.410 Justice of Peace, Pct. 2 | 5,101 | 4,931 | 6,000 | 6,000 | 6,500 |
| 010.340.411 Justice of Peace, Pct. 3 | 4,333 | 4,437 | 4,500 | 4,500 | 4,500 |
| 010.340.412 Justice of Peace, Pct. 4 | 7,429 | 9,010 | 7,000 | 7,000 | 10,000 |
| 010.340.413 Constables | 31,966 | 32,866 | 32,000 | 32,000 | 32,000 |
| 010.340.414 Juvenile Probation, Special | 2,500 | 1,934 | 2,700 | 2,700 | 2,500 |
| 010.340.415 Other, Juvernile Probation | 0 | 0 | 0 | 15,980 | 8,500 |
| Total Fees of Office | 658,703 | 614,452 | 666,200 | 682,180 | 698,000 |

010-342 Other Fees

| | | | | | |
|---|--------|--------|--------|--------|--------|
| 010.342.415 District Court Jury | 5,607 | 7,019 | 6,000 | 6,000 | 8,000 |
| 010.342.416 Fees, Language Access Fund | 4,247 | 4,965 | 5,000 | 5,000 | 5,500 |
| 010.342.417 Library Processing | 112 | 152 | 150 | 150 | 150 |
| 010.342.419 Court Reporter Services | 12,662 | 15,859 | 12,000 | 12,000 | 16,000 |
| 010.342.423 Officer Service | 13,677 | 13,888 | 17,000 | 17,000 | 17,000 |
| 010.342.424 Juvenile Probation Diversion | 5 | 1 | 50 | 50 | 5 |
| 010.342.430 Time Payments, Partial | 6,466 | 7,243 | 7,500 | 7,500 | 8,000 |
| 010.342.431 Indigent Civil Legal | 262 | 264 | 500 | 500 | 400 |
| 010.342.433 Child Support | 1,519 | 1,992 | 2,200 | 2,200 | 2,000 |
| 010.342.441 Combined Court Costs | 46,543 | 41,172 | 47,000 | 47,000 | 54,000 |
| 010.342.443 13th Judicial Appellate | (128) | (78) | 3,000 | 3,000 | 0 |
| 010.342.444 Child Restraint | 784 | 1,469 | 2,000 | 2,000 | 1,500 |
| 010.342.445 Correctional Management | 860 | 800 | 0 | 0 | 800 |
| 010.342.446 Alcohol Related | 854 | 1,046 | 1,100 | 1,100 | 1,100 |
| 010.342.447 Accounting and Administration | 12,865 | 2,351 | 4,000 | 4,000 | 2,500 |
| 010.342.449 Bail Bond | 2,432 | 2,394 | 2,000 | 2,000 | 2,000 |
| 010.342.450 State Traffic | 2,395 | 2,391 | 2,500 | 2,500 | 3,000 |
| 010.342.451 Bail Bond Application | 1,000 | 2,500 | 1,500 | 1,500 | 2,000 |
| 010.342.452 EMS Trauma | 608 | 715 | 700 | 700 | 900 |
| 010.342.453 Offense Court Costs | 18,400 | 18,730 | 19,000 | 19,000 | 20,000 |
| 010.342.454 Failure to Appear-OMNI | 3,421 | 3,100 | 7,000 | 7,000 | 3,500 |
| 010.342.455 Pipeline Crossing | 8,400 | 6,000 | 8,000 | 8,000 | 8,000 |
| 010.342.457 Jury Service | 189 | 173 | 400 | 400 | 400 |
| 010.342.458 Judicial Support | 276 | 244 | 800 | 800 | 300 |
| 010.342.459 Truancy Prevention | 292 | 254 | 600 | 600 | 400 |
| 010.342.460 Expungement | 60 | 0 | 0 | 0 | 0 |
| 010.342.462 OSSF Renewal | 42,660 | 46,560 | 45,000 | 45,000 | 50,000 |

General Fund
Revenues
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------------|----------------------|---------------------------|---------------------------|---------------------------|
| 010-342 Other Fees (Con't) | | | | | |
| 010.342.463 Child Safety | \$ 801 | \$ 569 | \$ 800 | \$ 800 | \$ 800 |
| 010.342.465 Civil Jury Request | 22 | 0 | 0 | 0 | 0 |
| 010.342.468 Drug Court Cost | 404 | 412 | 450 | 450 | 400 |
| 010.342.469 DNA Testing | 13 | 4 | 50 | 50 | 10 |
| 010.342.473 Moving Violation | 2 | 1 | 10 | 10 | 10 |
| 010.342.478 DA Bond Commissions | 0 | 0 | 200 | 200 | 0 |
| 010.342.479 County Jury Fund | 367 | 387 | 300 | 300 | 400 |
| Total Other Fees | <u>188,077</u> | <u>182,577</u> | <u>196,810</u> | <u>196,810</u> | <u>209,075</u> |
| Total Charges for Services | <u>846,780</u> | <u>797,029</u> | <u>863,010</u> | <u>878,990</u> | <u>907,075</u> |
| FINES AND FORFEITURES | | | | | |
| 010.350.501 Justice of Peace, Pct. 1 | 128,330 | 132,397 | 160,000 | 160,000 | 210,000 |
| 010.350.502 Justice of Peace, Pct. 2 | 122,315 | 147,447 | 165,000 | 165,000 | 210,000 |
| 010.350.503 Justice of Peace, Pct. 3 | 27,996 | 37,413 | 44,500 | 44,500 | 55,000 |
| 010.350.504 Justice of Peace, Pct. 4 | 88,088 | 83,880 | 115,000 | 115,000 | 100,000 |
| 010.350.505 Library | 9,156 | 8,925 | 8,500 | 8,500 | 8,500 |
| Total Fines and Forfeitures | <u>375,885</u> | <u>410,062</u> | <u>493,000</u> | <u>493,000</u> | <u>583,500</u> |
| INTEREST | | | | | |
| 010.360.603 Checking Account | <u>306,452</u> | <u>824,639</u> | <u>500,000</u> | <u>500,000</u> | <u>700,000</u> |
| MISCELLANEOUS | | | | | |
| Miscellaneous | | | | | |
| 010.370.702 Sale of Salvage/Surplus Supplies | 4,120 | 0 | 0 | 0 | 0 |
| 010.370.705 Donations, Health and Welfare | 350 | 0 | 0 | 0 | 0 |
| 010.370.706 Donations, Cultural/Recreation | 40,371 | 31,327 | 15,000 | 20,000 | 15,000 |
| 010.370.707 Donations, Public Safety | 0 | 5,291 | 0 | 0 | 0 |
| 010.370.709 Donations, Environmental Services | 180 | 570 | 500 | 500 | 300 |
| 010.370.710 Donations, Veterans Memorials | 657 | 0 | 0 | 0 | 0 |
| 010.370.711 Sales/Reimbs., Cultural/Recreation | 12,372 | 11,824 | 11,000 | 11,000 | 11,000 |
| 010.370.712 Sales/Reimbs., Corrections | 0 | 4,141 | 0 | 0 | 0 |
| 010.370.717 Capital Credits-Unclaimed Propert | 3,535 | 2,276 | 0 | 0 | 0 |
| 010.370.719 Rent, Courthouse Properties | 2,000 | 0 | 0 | 0 | 0 |
| 010.370.722 Rent, Library Rooms | 40 | 20 | 0 | 0 | 0 |
| 010.370.723 Copy/Fax Sales, Co./Dist. Clerks | 56,701 | 54,880 | 54,000 | 54,000 | 54,000 |
| 010.370.727 Hot Check Charges Recovery | 1,296 | 1,163 | 1,300 | 1,300 | 1,500 |
| 010.370.728 Tobacco Settlement | 14,608 | 12,520 | 13,000 | 13,000 | 11,000 |
| 010.370.729 Commissions | 45,639 | 49,777 | 40,000 | 40,000 | 50,000 |
| 010.370.730 Miscellaneous | 15,824 | 200,383 | 20,000 | 20,000 | 20,000 |
| 010.370.731 Sales/Reimbs., General Governmer | 3,023 | 980 | 2,500 | 2,500 | 2,500 |
| 010.370.732 Sales/Reimbs., Public Safety | 97,973 | 69,087 | 18,160 | 18,160 | 19,000 |
| 010.370.740 Insurance Renewal Credit/Surplus | 23,147 | 2,605 | 0 | 0 | 0 |
| 010.370.745 TAC Health Rewards | 270 | 90 | 0 | 0 | 0 |
| 010.370.748 Copy Sales | 3,754 | 3,847 | 3,500 | 4,945 | 4,000 |
| 010.370.750 Cell Tower | 11,166 | 17,344 | 12,000 | 12,000 | 13,200 |
| Total Miscellaneous | <u>337,026</u> | <u>468,125</u> | <u>190,960</u> | <u>197,405</u> | <u>201,500</u> |
| Total Revenues | <u>\$ 20,463,477</u> | <u>\$ 24,223,153</u> | <u>\$ 23,563,789</u> | <u>\$ 21,937,577</u> | <u>\$ 24,374,765</u> |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|-----------------------|-----------------------|---------------------------|---------------------------|---------------------------|
| APPROPRIATIONS | | | | | |
| <u>Commissioners Court</u> | | | | | |
| 010.401.101 Salary, Elected Officials (4) | \$ 302,711 | \$ 346,892 | \$ 367,763 | \$ 367,763 | \$ 392,565 |
| 010.401.122 Salary, Dec Supplement | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 |
| Total Salaries and Wages | <u>307,511</u> | <u>351,692</u> | <u>372,563</u> | <u>372,563</u> | <u>397,365</u> |
| 010.401.201 Social Security Taxes | 23,525 | 26,904 | 28,502 | 28,502 | 30,399 |
| 010.401.202 Group Medical Insurance | 50,472 | 50,233 | 55,085 | 55,085 | 56,367 |
| 010.401.203 Retirement | 46,650 | 53,352 | 56,518 | 56,518 | 60,281 |
| 010.401.204 Workers Compensation Insurance | 182 | 710 | 785 | 785 | 827 |
| 010.401.208 Employee Assistance Program | 4,262 | 4,332 | 4,600 | 4,600 | 4,600 |
| Total Employee Benefits | <u>125,091</u> | <u>135,531</u> | <u>145,490</u> | <u>145,490</u> | <u>152,474</u> |
| 010.401.301 Office Supplies | 493 | 397 | 675 | 659 | 475 |
| 010.401.302 Food | 707 | 809 | 1,400 | 1,400 | 1,400 |
| 010.401.305 Publications/Audio Visual | 584 | 655 | 400 | 400 | 600 |
| 010.401.321 Furnishings/Small Equipment | 218 | 0 | 100 | 116 | 15,100 |
| 010.401.323 Computer Equip/Access/Software | 42 | 44 | 125 | 125 | 125 |
| Total Supplies | <u>2,044</u> | <u>1,905</u> | <u>2,700</u> | <u>2,700</u> | <u>17,700</u> |
| 010.401.410 Legal/Professional Services | 38,757 | 21,753 | 55,000 | 53,000 | 55,000 |
| 010.401.414 Data Processing Services | 1,700 | 1,565 | 1,550 | 1,550 | 1,550 |
| 010.401.416 Property/Liability Insurance | 1,062 | 992 | 0 | 974 | 0 |
| 010.401.419 Contract Services | 1,655 | 1,896 | 64,000 | 20,000 | 305,000 |
| 010.401.420 Telephone | 1,091 | 1,618 | 0 | 0 | 100,000 |
| 010.401.422 Postage and Freight | 108 | 62 | 300 | 300 | 300 |
| 010.401.427 Advertising | 8,091 | 3,729 | 6,500 | 6,500 | 6,500 |
| 010.401.439 Rentals, Equipment and Buildings | 0 | 2,931 | 0 | 0 | 0 |
| 010.401.440 Rentals, Office Equipment | 2,671 | 2,401 | 2,800 | 2,800 | 2,800 |
| 010.401.445 Veterans Memorials | 555 | 0 | 1,000 | 1,000 | 1,000 |
| 010.401.446 Economic Development | 0 | 0 | 5,000 | 5,000 | 5,000 |
| 010.401.450 Dues/Training/Travel | 16,176 | 14,966 | 17,663 | 17,663 | 17,663 |
| 010.401.464 Services-Grant | 0 | 50,000 | 0 | 0 | 0 |
| 010.401.466 Optional Services (Contingency) | 888 | 0 | 420,000 | 358,856 | 430,000 |
| 010.401.482 Legislative/Administrative Activities | 0 | 0 | 1,000 | 1,000 | 0 |
| Total Services and Charges | <u>72,754</u> | <u>101,913</u> | <u>574,813</u> | <u>468,643</u> | <u>924,813</u> |
| 010.401.502 Buildings | 0 | 4,800 | 100,000 | 0 | 45,000 |
| 010.401.509 Administrative Costs | 142,269 | 96,864 | 0 | 0 | 0 |
| Total Capital Outlay | <u>142,269</u> | <u>101,664</u> | <u>100,000</u> | <u>0</u> | <u>45,000</u> |
| Total Commissioners Court | <u><u>649,669</u></u> | <u><u>692,705</u></u> | <u><u>1,195,566</u></u> | <u><u>989,396</u></u> | <u><u>1,537,352</u></u> |
| <u>County Clerk</u> | | | | | |
| 010.403.101 Salary, Elected Official | 75,915 | 81,975 | 86,833 | 86,833 | 94,181 |
| 010.403.104 Salary, Deputies (6) | 206,769 | 234,150 | 254,540 | 254,540 | 271,423 |
| 010.403.114 Salary, Travel Allowance | 1,404 | 1,685 | 1,685 | 1,685 | 1,685 |
| 010.403.122 Salary, Dec Supplement | 7,200 | 8,400 | 8,400 | 8,400 | 8,400 |
| Total Salaries and Wages | <u>291,288</u> | <u>326,210</u> | <u>351,458</u> | <u>351,458</u> | <u>375,689</u> |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|----------------|----------------|---------------------------|---------------------------|---------------------------|
| County Clerk (Con't) | | | | | |
| 010.403.201 Social Security Taxes | \$ 20,722 | \$ 23,318 | \$ 25,809 | \$ 25,809 | \$ 27,637 |
| 010.403.202 Group Medical Insurance | 100,938 | 99,986 | 106,853 | 106,853 | 109,348 |
| 010.403.203 Retirement | 43,975 | 49,230 | 53,061 | 53,061 | 56,737 |
| 010.403.204 Workers Compensation Insurance | 637 | 582 | 657 | 657 | 694 |
| 010.403.206 Unemployment Insurance | 106 | 145 | 158 | 158 | 140 |
| 010.403.207 Employee Disability Insurance | 138 | 144 | 144 | 144 | 144 |
| Total Employee Benefits | <u>166,516</u> | <u>173,405</u> | <u>186,682</u> | <u>186,682</u> | <u>194,700</u> |
| 010.403.301 Office Supplies | 11,067 | 12,045 | 17,700 | 17,700 | 17,700 |
| 010.403.305 Publications/Audio Visual | 2,093 | 408 | 700 | 700 | 300 |
| 010.403.321 Furnishings/Small Equipment | 0 | 0 | 300 | 300 | 0 |
| 010.403.323 Computer Equip/Access/Software | 2,363 | 1,310 | 1,252 | 1,252 | 1,500 |
| Total Supplies | <u>15,523</u> | <u>13,763</u> | <u>19,952</u> | <u>19,952</u> | <u>19,500</u> |
| 010.403.413 Bond Premiums | 318 | 1,995 | 2,100 | 2,100 | 2,100 |
| 010.403.414 Data Processing Services | 12,474 | 12,460 | 12,496 | 12,496 | 2,828 |
| 010.403.416 Property/Liability Insurance | 4,926 | 6,368 | 0 | 4,122 | 0 |
| 010.403.420 Telephone | 2,120 | 2,662 | 1,825 | 1,825 | 1,825 |
| 010.403.422 Postage and Freight | 3,802 | 4,003 | 4,200 | 4,200 | 4,200 |
| 010.403.427 Advertising | 145 | 0 | 50 | 50 | 50 |
| 010.403.428 Records Preservation/Microfilming | 4,922 | 0 | 4,000 | 4,000 | 4,000 |
| 010.403.440 Rentals, Office Equipment | 4,589 | 4,500 | 5,300 | 5,300 | 5,300 |
| 010.403.450 Dues/Training/Travel | 2,279 | 2,357 | 4,000 | 4,000 | 4,000 |
| Total Services and Charges | <u>35,575</u> | <u>34,345</u> | <u>33,971</u> | <u>38,093</u> | <u>24,303</u> |
| 010.403.511 Office Equipment | 0 | 10,073 | 0 | 0 | 0 |
| Total Capital Outlay | <u>0</u> | <u>10,073</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total County Clerk | <u>508,902</u> | <u>557,796</u> | <u>592,063</u> | <u>596,185</u> | <u>614,192</u> |
| Veterans Service Officer | | | | | |
| 010.405.102 Salary, Appointed Department Head | 43,118 | 49,118 | 52,467 | 52,467 | 56,002 |
| 010.405.108 Salary, Part-time (1) | 0 | 10,802 | 13,956 | 13,956 | 14,736 |
| 010.405.122 Salary, Dec Supplement | 1,200 | 2,400 | 2,400 | 2,400 | 2,400 |
| Total Salaries and Wages | <u>44,318</u> | <u>62,320</u> | <u>68,823</u> | <u>68,823</u> | <u>73,138</u> |
| 010.405.201 Social Security Taxes | 3,374 | 4,751 | 5,265 | 5,265 | 5,596 |
| 010.405.202 Group Medical Insurance | 12,781 | 12,709 | 13,921 | 13,921 | 14,247 |
| 010.405.203 Retirement | 6,723 | 9,454 | 10,441 | 10,441 | 11,095 |
| 010.405.204 Workers Compensation Insurance | 97 | 111 | 129 | 129 | 135 |
| 010.405.206 Unemployment Insurance | 22 | 37 | 42 | 42 | 37 |
| 010.403.207 Employee Disability Insurance | 24 | 24 | 24 | 24 | 24 |
| Total Employee Benefits | <u>23,021</u> | <u>27,086</u> | <u>29,822</u> | <u>29,822</u> | <u>31,134</u> |
| 010.405.301 Office Supplies | 517 | 538 | 2,275 | 2,055 | 2,275 |
| 010.405.321 Furnishings/Small Equipment | 171 | 896 | 0 | 220 | 0 |
| 010.405.323 Computer Equip/Access/Software | 84 | 88 | 500 | 500 | 500 |
| Total Supplies | <u>772</u> | <u>1,522</u> | <u>2,775</u> | <u>2,775</u> | <u>2,775</u> |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| <u>Veterans Service Officer (Con't)</u> | | | | | |
| 010.405.414 Data Processing Services | \$ 58 | \$ 102 | \$ 122 | \$ 122 | \$ 122 |
| 010.405.416 Property/Liability Insurance | 404 | 407 | 0 | 310 | 0 |
| 010.405.420 Telephone | 1,463 | 2,008 | 600 | 600 | 600 |
| 010.405.422 Postage and Freight | 0 | 0 | 100 | 100 | 100 |
| 010.405.440 Rentals, Office Equipment | 738 | 754 | 896 | 896 | 896 |
| 010.405.450 Dues/Training/Travel | 834 | 825 | 1,500 | 1,500 | 1,500 |
| Total Services and Charges | <u>3,497</u> | <u>4,096</u> | <u>3,218</u> | <u>3,528</u> | <u>3,218</u> |
| 010.405.511 Office Equipment | 0 | 0 | 1,500 | 1,500 | 0 |
| Total Capital Outlay | <u>0</u> | <u>0</u> | <u>1,500</u> | <u>1,500</u> | <u>0</u> |
| Total Veterans' Service Officer | <u>71,608</u> | <u>95,024</u> | <u>106,138</u> | <u>106,448</u> | <u>110,265</u> |
| <u>Emergency Management Agency</u> | | | | | |
| 010.406.102 Salary, Appointed Department Head | 70,567 | 77,220 | 84,247 | 82,447 | 88,572 |
| 010.406.104 Salary, Deputy | 397 | 0 | 0 | 0 | 0 |
| 010.406.107 Salary, Temporary | 0 | 319 | 10,000 | 10,000 | 10,000 |
| 010.406.108 Salary, Part-time (1) | 1,761 | 0 | 0 | 0 | 0 |
| 010.406.113 Salary, Overtime/Holiday | 297 | 0 | 0 | 0 | 0 |
| 010.406.119 Salary, Meal Allowance | 40 | 0 | 0 | 0 | 0 |
| 010.406.121 Salary, Certification Pay | 1,517 | 1,800 | 0 | 1,800 | 1,800 |
| 010.406.122 Salary, Dec Supplement | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| Total Salaries and Wages | <u>75,779</u> | <u>80,539</u> | <u>95,447</u> | <u>95,447</u> | <u>101,572</u> |
| 010.406.201 Social Security Taxes | 5,798 | 6,151 | 7,302 | 7,302 | 7,771 |
| 010.406.202 Group Medical Insurance | 12,655 | 12,559 | 13,772 | 13,772 | 14,092 |
| 010.406.203 Retirement | 11,489 | 12,169 | 14,480 | 14,480 | 15,409 |
| 010.406.204 Workers Compensation Insurance | 2,448 | 1,859 | 2,354 | 2,354 | 1,881 |
| 010.406.205 Uniforms | 0 | 148 | 0 | 0 | 0 |
| 010.406.206 Unemployment Insurance | 38 | 48 | 58 | 58 | 51 |
| 010.406.207 Employment Disability Insurance | 24 | 24 | 24 | 24 | 24 |
| Total Employee Benefits | <u>32,452</u> | <u>32,958</u> | <u>37,990</u> | <u>37,990</u> | <u>39,228</u> |
| 010.406.301 Office Supplies | 228 | 131 | 550 | 516 | 550 |
| 010.406.303 Law Enforcement Supplies | 0 | 0 | 250 | 95 | 250 |
| 010.406.312 Petroleum Products | 1,353 | 1,358 | 1,500 | 1,500 | 1,500 |
| 010.406.315 Vehicle and Equipment Supplies | 66 | 0 | 50 | 50 | 50 |
| 010.406.321 Furnishings/Small Equipment | 1,691 | 260 | 0 | 189 | 0 |
| 010.406.323 Computer Equip/Access/Software | 351 | 423 | 638 | 638 | 638 |
| Total Supplies | <u>3,689</u> | <u>2,172</u> | <u>2,988</u> | <u>2,988</u> | <u>2,988</u> |
| 010.406.414 Data Processing Services | 2,571 | 167 | 1,443 | 1,443 | 1,443 |
| 010.406.416 Property/Liability Insurance | 446 | 693 | 0 | 301 | 0 |
| 010.406.420 Telephone | 1,596 | 697 | 1,000 | 1,000 | 2,000 |
| 010.406.422 Postage and Freight | 0 | 0 | 25 | 25 | 25 |
| 010.406.429 Utilities | 574 | 726 | 0 | 698 | 0 |
| 010.406.431 Equipment, Maintenance | 770 | 58 | 10,700 | 10,700 | 10,700 |
| 010.406.450 Dues/Training/Travel | 325 | 70 | 2,000 | 2,000 | 2,000 |
| Total Services and Charges | <u>6,282</u> | <u>2,411</u> | <u>15,168</u> | <u>16,167</u> | <u>16,168</u> |
| Total Emergency Management Agency | <u>118,202</u> | <u>118,080</u> | <u>151,593</u> | <u>152,592</u> | <u>159,956</u> |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| <u>Inspections and Permits</u> | | | | | |
| 010.407.102 Salary, Appointed Department Head \$ | 49,477 | \$ 55,538 | \$ 59,228 | \$ 59,228 | \$ 64,871 |
| 010.407.114 Salary, Travel Allowance | 10,464 | 12,557 | 12,557 | 12,557 | 12,557 |
| 010.407.117 Salary, Phone Allowance | 240 | 240 | 240 | 240 | 240 |
| 010.407.122 Salary, Dec Supplement | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| Total Salaries and Wages | 61,381 | 69,535 | 73,225 | 73,225 | 78,868 |
| 010.407.201 Social Security Taxes | 4,679 | 5,302 | 5,602 | 5,602 | 6,034 |
| 010.407.202 Group Medical Insurance | 12,618 | 12,559 | 13,772 | 13,772 | 14,092 |
| 010.407.203 Retirement | 7,688 | 8,607 | 9,167 | 9,167 | 10,023 |
| 010.407.204 Workers Compensation Insurance | 134 | 124 | 137 | 137 | 146 |
| 010.407.206 Unemployment Insurance | 30 | 42 | 37 | 37 | 34 |
| 010.407.207 Employee Disability Insurance | 24 | 24 | 24 | 24 | 24 |
| Total Employee Benefits | 25,173 | 26,658 | 28,739 | 28,739 | 30,353 |
| 010.407.301 Office Supplies | 1,325 | 1,016 | 800 | 800 | 1,000 |
| 010.407.316 Small Tools/Repair Supplies | 0 | 0 | 100 | 100 | 0 |
| 010.407.319 Sign Materials | 0 | 0 | 200 | 200 | 0 |
| 010.407.323 Computer Equip/Access/Software | 133 | 66 | 169 | 169 | 169 |
| Total Supplies | 1,458 | 1,082 | 1,269 | 1,269 | 1,169 |
| 010.407.412 Environmental Fees | 2,160 | 1,660 | 2,600 | 2,600 | 2,600 |
| 010.407.414 Data Processing Services | 1,415 | 2,070 | 2,011 | 2,011 | 2,411 |
| 010.407.416 Property/Liability Insurance | 323 | 386 | 0 | 286 | 0 |
| 010.407.419 Contract Services | 29,000 | 29,000 | 65,000 | 65,000 | 65,000 |
| 010.407.420 Telephone | 2,176 | 2,720 | 1,300 | 1,300 | 1,300 |
| 010.407.422 Postage and Freight | 708 | 660 | 800 | 800 | 800 |
| 010.407.431 Equipment, Maintenance | 0 | 0 | 300 | 300 | 300 |
| 010.407.440 Rentals, Office Equipment | 0 | 0 | 500 | 500 | 500 |
| 010.407.450 Dues/Training/Travel | 1,086 | 1,432 | 2,600 | 2,600 | 2,500 |
| Total Services and Charges | 36,868 | 37,928 | 75,111 | 75,397 | 75,411 |
| 010.407.511 Office Equipment | 0 | 2,086 | 0 | 0 | 0 |
| Total Capital Outlay | 0 | 2,086 | 0 | 0 | 0 |
| Total Inspections and Permits | 124,880 | 137,289 | 178,344 | 178,630 | 185,801 |
| <u>County Court</u> | | | | | |
| 010.426.101 Salary, Elected Official | 75,873 | 86,933 | 92,166 | 92,166 | 98,621 |
| 010.426.103 Salary, Assistants (1) | 35,730 | 39,451 | 42,178 | 42,178 | 45,017 |
| 010.426.105 Salary, Secretaries (1) | 43,412 | 46,957 | 50,249 | 50,249 | 59,432 |
| 010.426.107 Salary, Temporary or Extra | 1,200 | 1,800 | 9,172 | 9,172 | 9,722 |
| 010.426.112 Salary, Supplements | 31,649 | 30,189 | 30,200 | 30,200 | 25,200 |
| 010.426.114 Salary, Travel Allowance | 7,668 | 12,557 | 12,557 | 12,557 | 12,557 |
| 010.426.117 Salary, Phone Allowance | 540 | 540 | 540 | 540 | 540 |
| 010.426.119 Salary, Meal Allowance | 0 | 0 | 100 | 100 | 100 |
| 010.426.122 Salary, Dec Supplement | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 |
| Total Salaries and Wages | 199,672 | 222,027 | 240,762 | 240,762 | 254,789 |
| 010.426.201 Social Security Taxes | 14,548 | 16,186 | 17,609 | 17,609 | 18,663 |
| 010.426.202 Group Medical Insurance | 45,085 | 44,856 | 49,166 | 49,166 | 50,297 |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|-----------------------|-----------------------|---------------------------|---------------------------|---------------------------|
| <u>County Court (Cont)</u> | | | | | |
| 010.426.203 Retirement | \$ 28,863 | \$ 31,421 | \$ 33,130 | \$ 33,130 | \$ 35,175 |
| 010.426.204 Workers Compensation Insurance | 453 | 410 | 472 | 472 | 488 |
| 010.426.206 Unemployment Insurance | 44 | 56 | 67 | 67 | 59 |
| 010.426.207 Employee Disability Insurance | 48 | 48 | 48 | 48 | 48 |
| Total Employees Benefits | <u>89,041</u> | <u>92,977</u> | <u>100,492</u> | <u>100,492</u> | <u>104,730</u> |
| 010.426.301 Office Supplies | 3,600 | 2,891 | 2,550 | 2,550 | 2,550 |
| 010.426.302 Food | 469 | 386 | 800 | 800 | 800 |
| 010.426.305 Publications/Audio Visual | 218 | 130 | 250 | 250 | 250 |
| 010.426.309 Laundry and Kitchen Supplies | 0 | 0 | 150 | 150 | 150 |
| 010.426.321 Furnishings/Small Equipment | 0 | 0 | 200 | 200 | 200 |
| 010.426.323 Computer Equip/Access/Software | 184 | 322 | 394 | 394 | 394 |
| Total Supplies | <u>4,471</u> | <u>3,729</u> | <u>4,344</u> | <u>4,344</u> | <u>4,344</u> |
| 010.426.410 Legal/Professional Services | 15,569 | 7,585 | 16,200 | 16,200 | 16,200 |
| 010.426.413 Bond Premiums | 0 | 1,243 | 1,300 | 1,300 | 1,300 |
| 010.426.414 Data Processing Services | 3,414 | 1,982 | 3,396 | 3,836 | 3,671 |
| 010.426.416 Property/Liability Insurance | 4,663 | 6,932 | 0 | 4,616 | 0 |
| 010.426.419 Contract Services | 45,557 | 50,294 | 90,000 | 90,000 | 90,000 |
| 010.426.420 Telephone | 2,143 | 2,685 | 2,500 | 2,500 | 2,500 |
| 010.426.421 Jury | 6,780 | 7,140 | 9,300 | 9,300 | 9,300 |
| 010.426.422 Postage and Freight | 191 | 92 | 500 | 500 | 500 |
| 010.426.431 Equipment, Maintenance | 0 | 0 | 100 | 100 | 100 |
| 010.426.440 Rentals, Office Equipment | 1,146 | 1,191 | 1,300 | 1,300 | 1,300 |
| 010.426.450 Dues/Training/Travel | 8,982 | 11,417 | 7,200 | 7,200 | 7,200 |
| Total Services and Charges | <u>88,445</u> | <u>90,561</u> | <u>131,796</u> | <u>136,852</u> | <u>132,071</u> |
| Total County Court | <u>381,629</u> | <u>409,294</u> | <u>477,394</u> | <u>482,450</u> | <u>495,934</u> |
| <u>Bail Bond Board</u> | | | | | |
| 010.427.112 Salary, Supplements | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| Total Salaries and Wages | <u>1,800</u> | <u>1,800</u> | <u>1,800</u> | <u>1,800</u> | <u>1,800</u> |
| 010.427.201 Social Security Taxes | 122 | 121 | 138 | 138 | 138 |
| 010.427.203 Retirement | 273 | 273 | 274 | 274 | 274 |
| 010.427.204 Workers Compensation Insurance | 4 | 3 | 5 | 5 | 4 |
| 010.427.206 Unemployment Insurance | 0 | 1 | 1 | 1 | 1 |
| Total Employees Benefits | <u>399</u> | <u>398</u> | <u>418</u> | <u>418</u> | <u>417</u> |
| 010.427.301 Office Supplies | 289 | 280 | 300 | 300 | 300 |
| Total Supplies | <u>289</u> | <u>280</u> | <u>300</u> | <u>300</u> | <u>300</u> |
| Total Bail Bond Board | <u>2,488</u> | <u>2,478</u> | <u>2,518</u> | <u>2,518</u> | <u>2,517</u> |
| <u>23rd District Court</u> | | | | | |
| 010.434.103 Salary, Assistants (2) | 79,068 | 89,970 | 96,203 | 96,203 | 102,120 |
| 010.434.122 Salary, Dec Supplement | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| Total Salaries and Wages | <u>81,468</u> | <u>92,370</u> | <u>98,603</u> | <u>98,603</u> | <u>104,520</u> |
| 010.434.201 Social Security Taxes | 6,232 | 7,066 | 7,544 | 7,544 | 7,996 |
| 010.434.202 Group Medical Insurance | 5,183 | 5,177 | 5,179 | 5,179 | 7,515 |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|-----------------------|-----------------------|---------------------------|---------------------------|---------------------------|
| <u>23rd District Court (Cont)</u> | | | | | |
| 010.434.203 Retirement | \$ 12,359 | \$ 14,013 | \$ 14,958 | \$ 14,958 | \$ 15,856 |
| 010.434.204 Workers Compensation Insurance | 211 | 201 | 240 | 240 | 246 |
| 010.434.206 Unemployment Insurance | 41 | 55 | 60 | 60 | 53 |
| 010.434.207 Employee Disability Insurance | 42 | 24 | 48 | 48 | 48 |
| Total Employee Benefits | <u>24,068</u> | <u>26,536</u> | <u>28,029</u> | <u>28,029</u> | <u>31,714</u> |
| 010.434.301 Office Supplies | 182 | 0 | 2,000 | 1,000 | 2,000 |
| 010.434.305 Publications | 0 | 0 | 100 | 100 | 100 |
| 010.434.308 Janitorial Supplies | 0 | 0 | 25 | 25 | 25 |
| 010.434.321 Furnishing/Small Equipment | 0 | 569 | 600 | 600 | 4,500 |
| 010.434.323 Computer Equip/Access/Software | 83 | 1,067 | 1,200 | 802 | 1,200 |
| Total Supplies | <u>265</u> | <u>1,636</u> | <u>3,925</u> | <u>2,527</u> | <u>7,825</u> |
| 010.434.410 Legal Professional | 55,081 | 42,874 | 4,000 | 16,980 | 4,000 |
| 010.434.414 Data Processing Services | 443 | 441 | 673 | 673 | 673 |
| 010.434.416 Property/Liability Insurance | 2,286 | 2,314 | 0 | 1,262 | 0 |
| 010.434.419 Contract Services | 134,840 | 172,053 | 47,712 | 59,456 | 47,712 |
| 010.434.420 Telephone | 1,091 | 1,618 | 0 | 0 | 0 |
| 011.434.421 Jury | 16,805 | 20,710 | 4,000 | 13,882 | 4,000 |
| 010.434.440 Rentals, Office Equipment | 0 | 0 | 0 | 0 | 2,400 |
| 010.434.448 Court Reporter Services | 0 | 0 | 2,650 | 1,650 | 2,650 |
| 010.434.450 Dues/Training/Travel | 62 | 75 | 1,000 | 500 | 2,500 |
| Total Services and Charges | <u>210,608</u> | <u>240,085</u> | <u>60,035</u> | <u>94,403</u> | <u>63,935</u> |
| 010.435.511 Office Equipment | 0 | 0 | 0 | 0 | 5,900 |
| Total Capital Outlay | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>5,900</u> |
| Total 23rd District Court | <u><u>316,409</u></u> | <u><u>360,627</u></u> | <u><u>190,592</u></u> | <u><u>223,562</u></u> | <u><u>213,894</u></u> |
| <u>329th District Court</u> | | | | | |
| 010.435.103 Salary, Assistants (2) | 137,204 | 146,764 | 157,039 | 157,039 | 167,291 |
| 010.435.112 Salary, Supplements | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 010.435.122 Salary, Dec Supplement | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| Total Salaries and Wages | <u>142,604</u> | <u>152,164</u> | <u>162,439</u> | <u>162,439</u> | <u>172,691</u> |
| 010.435.201 Social Security Taxes | 10,718 | 11,620 | 12,409 | 12,409 | 13,192 |
| 010.435.202 Group Medical Insurance | 27,058 | 25,298 | 27,723 | 27,723 | 28,670 |
| 010.435.203 Retirement | 21,633 | 23,083 | 24,642 | 24,642 | 26,198 |
| 010.435.204 Workers Compensation Insurance | 375 | 313 | 384 | 384 | 384 |
| 010.435.206 Unemployment Insurance | 71 | 91 | 98 | 98 | 87 |
| 010.435.207 Employee Disability Insurance | 48 | 48 | 48 | 48 | 48 |
| Total Employee Benefits | <u>59,903</u> | <u>60,453</u> | <u>65,304</u> | <u>65,304</u> | <u>68,579</u> |
| 010.435.301 Office Supplies | 2,494 | 2,911 | 2,000 | 2,000 | 2,000 |
| 010.435.302 Food | 0 | 0 | 25 | 25 | 25 |
| 010.435.305 Publications/Audio Visual | 200 | 215 | 50 | 50 | 50 |
| 010.435.308 Janitorial Supplies | 0 | 0 | 100 | 100 | 100 |
| 010.435.321 Furnishings/Small Equipment | 220 | 766 | 100 | 100 | 100 |
| 010.435.323 Computer Equip/Access/Software | 309 | 503 | 717 | 717 | 2,617 |
| Total Supplies | <u>3,223</u> | <u>4,395</u> | <u>2,992</u> | <u>2,992</u> | <u>4,892</u> |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|----------------|----------------|---------------------------|---------------------------|---------------------------|
| <u>329th District Court (Con't)</u> | | | | | |
| 010.435.410 Legal/Professional Services | \$ 19,677 | \$ 25,532 | \$ 8,500 | \$ 12,566 | \$ 8,500 |
| 010.435.413 Bond Premiums | 71 | 0 | 0 | 0 | 0 |
| 010.435.414 Data Processing Services | 5,815 | 2,917 | 6,226 | 6,666 | 6,776 |
| 010.435.416 Property/Liability Insurance | 16,396 | 24,659 | 0 | 16,781 | 0 |
| 010.435.419 Contract Services | 180,680 | 273,779 | 500,000 | 474,554 | 500,000 |
| 010.435.420 Telephone | 2,655 | 3,157 | 1,400 | 1,400 | 1,400 |
| 010.435.421 Jury | 24,530 | 23,510 | 35,000 | 31,350 | 35,000 |
| 010.435.422 Postage and Freight | 197 | 324 | 300 | 300 | 300 |
| 010.435.431 Equipment, Maintenance | 0 | 0 | 560 | 144 | 560 |
| 010.435.440 Rentals, Office Equipment | 2,631 | 2,636 | 2,500 | 2,500 | 2,500 |
| 010.435.443 District Administration Assessments | 0 | 0 | 2,000 | 2,000 | 2,000 |
| 010.435.448 Court Reporter Services | 3,187 | 526 | 6,500 | 6,500 | 6,500 |
| 010.435.450 Dues/Training/Travel | 1,523 | 1,993 | 5,000 | 5,000 | 5,000 |
| Total Services and Charges | <u>257,362</u> | <u>359,033</u> | <u>567,986</u> | <u>559,761</u> | <u>568,536</u> |
| Total 329th District Court | <u>463,092</u> | <u>576,045</u> | <u>798,721</u> | <u>790,496</u> | <u>814,698</u> |
| Total District Courts | <u>779,501</u> | <u>936,672</u> | <u>989,313</u> | <u>1,014,058</u> | <u>1,028,592</u> |
| <u>Capital Murder Trials</u> | | | | | |
| 010.437.302 Food | 0 | 219 | 0 | 0 | 0 |
| Total Supplies | <u>0</u> | <u>219</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 010.437.419 Contract Services | 542,006 | 142,607 | 140,337 | 132,575 | 140,337 |
| 010.437.448 Court Reporter Services | 10,556 | 1,386 | 0 | 0 | 0 |
| Total Services and Charges | <u>552,562</u> | <u>143,993</u> | <u>140,337</u> | <u>132,575</u> | <u>140,337</u> |
| Total Capital Murder Trials | <u>552,562</u> | <u>144,212</u> | <u>140,337</u> | <u>132,575</u> | <u>140,337</u> |
| <u>Satterfield Grant</u> | | | | | |
| 010.438.113 Salary, Overtime/Holiday | 1,007 | 290 | 0 | 0 | 0 |
| Total Salaries and Wages | <u>1,007</u> | <u>290</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 010.438.201 Social Security Taxes | 76 | 22 | 0 | 0 | 0 |
| 010.438.203 Retirement | 153 | 44 | 0 | 0 | 0 |
| 010.438.204 Workers Compensation Insurance | 2 | 0 | 0 | 0 | 0 |
| 010.438.206 Unemployment Insurance | 1 | 0 | 0 | 0 | 0 |
| Total Employee Benefits | <u>232</u> | <u>66</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 010.438.301 Office Supplies | 3,366 | 0 | 0 | 0 | 0 |
| Total Supplies | <u>3,366</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 010.438.410 Legal/Professional Services | 81,687 | 12,434 | 0 | 0 | 0 |
| 010.438.419 Contract Services | 87,640 | 9,242 | 0 | 0 | 0 |
| 010.438.421 Jury | 6,240 | 0 | 0 | 0 | 0 |
| 010.438.422 Postage and Freight | 1,911 | 0 | 0 | 0 | 0 |
| 010.438.450 Dues/Training/Travel | 984 | 0 | 0 | 0 | 0 |
| Total Services and Charges | <u>178,462</u> | <u>21,676</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Satterfield Grant | <u>183,067</u> | <u>22,032</u> | <u>0</u> | <u>0</u> | <u>0</u> |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|-----------------|----------------------|---------------------------|---------------------------|---------------------------|
| <u>Victims of Crime Grant</u> | | | | | |
| 010.439.105 Salary, Secretaries | \$ 0 | \$ 9,622 | \$ 0 | \$ 16,475 | \$ 0 |
| 010.439.112 Salary, Supplements | 0 | 289 | 0 | 687 | 0 |
| Total Salaries and Wages | <u>0</u> | <u>9,911</u> | <u>0</u> | <u>17,162</u> | <u>0</u> |
| 010.439.201 Social Security Taxes | 0 | 762 | 0 | 1,312 | 0 |
| 010.439.202 Group Medical Insurance | 0 | 3,359 | 0 | 6,718 | 0 |
| 010.439.203 Retirement | 0 | 1,503 | 0 | 2,604 | 0 |
| 010.439.204 Workers Compensation Insurance | 0 | 19 | 0 | 31 | 0 |
| 010.439.206 Unemployment Insurance | 0 | 6 | 0 | 10 | 0 |
| 010.439.207 Employee Disability Insurance | 0 | 5 | 0 | 11 | 0 |
| Total Employee Benefits | <u>0</u> | <u>5,654</u> | <u>0</u> | <u>10,686</u> | <u>0</u> |
| 010.439.422 Postage and Freight | 0 | 226 | 0 | 266 | 0 |
| 010.439.440 Rentals, Office Equipment | 0 | 32 | 0 | 32 | 0 |
| Total Services and Charges | <u>0</u> | <u>258</u> | <u>0</u> | <u>298</u> | <u>0</u> |
| Total Victims of Crime Grant | <u><u>0</u></u> | <u><u>15,823</u></u> | <u><u>0</u></u> | <u><u>28,146</u></u> | <u><u>0</u></u> |
| <u>District Attorney</u> | | | | | |
| 010.440.103 Salary, Assistants (3) | 231,659 | 231,433 | 258,077 | 258,077 | 273,123 |
| 010.440.104 Salary, Deputies (1) | 63,527 | 67,087 | 71,589 | 71,589 | 73,509 |
| 010.440.105 Salary, Secretaries (4) | 127,788 | 143,296 | 159,503 | 159,503 | 171,506 |
| 010.440.121 Salary, Certification Pay | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| 010.440.122 Salary, Dec Supplement | 9,600 | 9,600 | 9,600 | 9,600 | 9,600 |
| Total Salaries and Wages | <u>434,374</u> | <u>453,216</u> | <u>500,569</u> | <u>500,569</u> | <u>529,538</u> |
| 010.440.201 Social Security Taxes | 31,540 | 33,459 | 37,238 | 37,238 | 39,459 |
| 010.440.202 Group Medical Insurance | 116,425 | 108,159 | 120,414 | 120,414 | 129,074 |
| 010.440.203 Retirement | 65,895 | 68,753 | 75,937 | 75,937 | 80,331 |
| 010.440.204 Workers Compensation Insurance | 1,633 | 1,816 | 2,014 | 2,014 | 2,059 |
| 010.440.205 Uniforms | 0 | 459 | 0 | 0 | 0 |
| 010.440.206 Unemployment Insurance | 217 | 271 | 301 | 301 | 265 |
| 010.440.207 Employee Disability Insurance | 117 | 120 | 192 | 192 | 192 |
| Total Employee Benefits | <u>215,827</u> | <u>213,037</u> | <u>236,096</u> | <u>236,096</u> | <u>251,380</u> |
| 010.440.301 Office Supplies | 15,467 | 16,928 | 15,000 | 12,814 | 15,134 |
| 010.440.303 Law Enforcement Supplies | 327 | 0 | 428 | 428 | 428 |
| 010.440.305 Publications/Audio Visual | 278 | 1,058 | 1,000 | 1,000 | 500 |
| 010.440.312 Petroleum Products | 0 | 86 | 0 | 100 | 0 |
| 010.440.315 Vehicle and Equipment Supplies | 61 | 521 | 150 | 150 | 150 |
| 010.440.321 Furnishings/Small Equipment | 0 | 214 | 0 | 0 | 0 |
| 010.440.323 Computer Equip/Access/Software | 1,704 | 2,220 | 634 | 639 | 1,000 |
| Total Supplies | <u>17,837</u> | <u>21,027</u> | <u>17,212</u> | <u>15,131</u> | <u>17,212</u> |
| 010.440.410 Legal/Professional Services | 1,653 | 1,015 | 500 | 2,581 | 2,900 |
| 010.440.413 Bond Premiums | 71 | 0 | 180 | 180 | 180 |
| 010.440.414 Data Processing Services | 19,151 | 19,126 | 21,013 | 20,133 | 24,827 |
| 010.440.416 Property/Liability Insurance | 4,604 | 5,640 | 0 | 4,188 | 0 |
| 010.440.419 Contract Services | 0 | 0 | 500 | 500 | 100 |
| 010.440.420 Telephone | 5,992 | 3,283 | 3,000 | 3,000 | 1,000 |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| <u>District Attorney (Con't)</u> | | | | | |
| 010.440.422 Postage and Freight | \$ 100 | \$ 229 | \$ 100 | \$ 100 | \$ 100 |
| 010.440.431 Equipment, Maintenance | 8 | 26 | 100 | 100 | 100 |
| 010.440.440 Rentals, Office Equipment | 3,253 | 3,142 | 2,000 | 2,000 | 3,000 |
| 010.440.447 Research/Investigation/Online | 8,104 | 6,896 | 8,000 | 8,000 | 7,000 |
| 010.440.448 Court Reporter Services | 0 | 0 | 1,200 | 1,200 | 1,200 |
| 010.440.449 LEOSE, State Officer Education | 581 | 384 | 0 | 1,968 | 0 |
| 010.440.450 Dues/Training/Travel | 3,323 | 7,149 | 5,950 | 5,950 | 5,950 |
| Total Services and Charges | <u>46,840</u> | <u>46,890</u> | <u>42,543</u> | <u>49,900</u> | <u>46,357</u> |
| 010.440.511 Office Equipment | 0 | 0 | 0 | 8,927 | 0 |
| Total Capital Outlay | <u>0</u> | <u>0</u> | <u>0</u> | <u>8,927</u> | <u>0</u> |
| Total District Attorney | <u>714,878</u> | <u>734,170</u> | <u>796,420</u> | <u>810,623</u> | <u>844,487</u> |
| <u>District Clerk</u> | | | | | |
| 010.450.101 Salary, Elected Official | 74,385 | 80,445 | 85,303 | 85,303 | 91,121 |
| 010.450.104 Salary, Deputies (6) | 166,791 | 189,746 | 240,770 | 240,770 | 257,293 |
| 010.450.114 Salary, Travel Allowance | 1,404 | 1,685 | 1,685 | 1,685 | 1,685 |
| 010.450.122 Salary, Dec Supplement | 7,200 | 7,200 | 8,400 | 8,400 | 8,400 |
| Total Salaries and Wages | <u>249,780</u> | <u>279,076</u> | <u>336,158</u> | <u>336,158</u> | <u>358,499</u> |
| 010.450.201 Social Security Taxes | 17,647 | 19,607 | 24,072 | 24,072 | 25,214 |
| 010.450.202 Group Medical Insurance | 93,375 | 96,370 | 117,454 | 117,454 | 122,214 |
| 010.450.203 Retirement | 37,679 | 42,080 | 50,740 | 50,740 | 54,129 |
| 010.450.204 Workers Compensation Insurance | 547 | 498 | 629 | 629 | 662 |
| 010.450.206 Unemployment Insurance | 87 | 118 | 150 | 150 | 133 |
| 010.450.207 Employee Disability Insurance | 114 | 120 | 144 | 144 | 144 |
| Total Employee Benefits | <u>149,449</u> | <u>158,793</u> | <u>193,189</u> | <u>193,189</u> | <u>202,496</u> |
| 010.450.301 Office Supplies | 10,718 | 10,800 | 9,000 | 8,945 | 9,000 |
| 010.450.305 Publications/Audio Visual | 48 | 98 | 0 | 55 | 0 |
| 010.450.321 Furnishings/Small Equipment | 0 | 0 | 1,000 | 1,000 | 1,000 |
| 010.450.323 Computer Equip/Access/Software | 2,546 | 3,011 | 4,928 | 4,928 | 4,928 |
| Total Supplies | <u>13,312</u> | <u>13,909</u> | <u>14,928</u> | <u>14,928</u> | <u>14,928</u> |
| 010.450.413 Bond Premiums | 253 | 1,495 | 260 | 260 | 260 |
| 010.450.414 Data Processing Services | 14,965 | 14,955 | 17,636 | 18,636 | 3,016 |
| 010.450.416 Property/Liability Insurance | 2,409 | 2,417 | 0 | 1,505 | 0 |
| 010.450.420 Telephone | 2,469 | 3,012 | 2,500 | 2,500 | 2,500 |
| 010.450.422 Postage and Freight | 3,149 | 5,512 | 8,000 | 8,000 | 8,000 |
| 010.450.427 Advertising | 96 | 139 | 0 | 0 | 0 |
| 010.450.431 Equipment, Maintenance | 0 | 0 | 300 | 300 | 300 |
| 010.450.440 Rentals, Office Equipment | 4,936 | 5,021 | 5,350 | 5,350 | 5,350 |
| 010.450.450 Dues/Training/Travel | 645 | 2,598 | 4,200 | 4,200 | 4,200 |
| 010.450.462 Fees | 0 | 207 | 0 | 0 | 0 |
| Total Services and Charges | <u>28,922</u> | <u>35,356</u> | <u>38,246</u> | <u>40,751</u> | <u>23,626</u> |
| 010.450.511 Office Equipment | 0 | 5,756 | 0 | 0 | 0 |
| Total Capital Outlay | <u>0</u> | <u>5,756</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total District Clerk | <u>441,463</u> | <u>492,890</u> | <u>582,521</u> | <u>585,026</u> | <u>599,549</u> |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| Justice of Peace Court, Precinct 1 | | | | | |
| 010.455.101 Salary, Elected Official | \$ 50,690 | \$ 56,690 | \$ 60,391 | \$ 60,391 | \$ 64,488 |
| 010.455.105 Salary, Secretaries (1) | 32,656 | 38,278 | 41,187 | 41,187 | 43,895 |
| 010.455.108 Salary, Part-Time | 2,042 | 1,420 | 13,360 | 13,360 | 14,108 |
| 010.455.114 Salary, Travel Allowance | 6,972 | 8,367 | 8,367 | 8,367 | 8,367 |
| 010.455.117 Salary, Phone Allowance | 240 | 18 | 240 | 240 | 240 |
| 010.455.122 Salary, Dec Supplement | 2,400 | 2,400 | 3,600 | 3,600 | 3,600 |
| Total Salaries and Wages | <u>95,000</u> | <u>107,173</u> | <u>127,145</u> | <u>127,145</u> | <u>134,698</u> |
| 010.455.201 Social Security Taxes | 7,079 | 7,989 | 9,513 | 9,513 | 10,085 |
| 010.455.202 Group Medical Insurance | 27,158 | 27,023 | 29,624 | 29,624 | 30,315 |
| 010.455.203 Retirement | 13,318 | 14,986 | 17,983 | 17,983 | 19,128 |
| 010.455.204 Workers Compensation Insurance | 209 | 192 | 240 | 240 | 258 |
| 010.455.206 Unemployment Insurance | 18 | 24 | 35 | 35 | 31 |
| 010.455.207 Employee Disability Insurance | 24 | 24 | 24 | 24 | 24 |
| Total Employee Benefits | <u>47,806</u> | <u>50,238</u> | <u>57,419</u> | <u>57,419</u> | <u>59,841</u> |
| 010.455.301 Office Supplies | 2,510 | 1,468 | 2,300 | 2,300 | 2,300 |
| 010.455.305 Publications/Audio Visual | 0 | 0 | 100 | 100 | 100 |
| 010.455.323 Computer Equip/Access/Software | 125 | 444 | 450 | 450 | 450 |
| Total Supplies | <u>2,635</u> | <u>1,912</u> | <u>2,850</u> | <u>2,850</u> | <u>2,850</u> |
| 010.455.410 Legal /Professional Services | 0 | 75 | 125 | 125 | 125 |
| 010.455.413 Bond Premiums | 0 | 319 | 200 | 200 | 200 |
| 010.455.414 Data Processing Services | 7,868 | 8,501 | 9,757 | 9,757 | 10,170 |
| 010.455.416 Property/Liability Insurance | 1,502 | 1,505 | 0 | 917 | 0 |
| 010.455.420 Telephone | 684 | 687 | 900 | 900 | 4,700 |
| 010.455.421 Jury | 360 | 474 | 1,000 | 2,200 | 5,000 |
| 010.455.422 Postage and Freight | 1,244 | 726 | 850 | 850 | 950 |
| 010.455.427 Advertising | 0 | 153 | 0 | 0 | 0 |
| 010.455.440 Rentals, Office Equipment | 812 | 815 | 1,100 | 1,100 | 1,100 |
| 010.455.450 Dues/Training/Travel | 1,279 | 1,818 | 2,500 | 2,500 | 2,500 |
| Total Services and Charges | <u>13,749</u> | <u>15,073</u> | <u>16,432</u> | <u>18,549</u> | <u>24,745</u> |
| 010.455.511 Office Equipment | 1,461 | 0 | 0 | 0 | 0 |
| Total Justice of Peace Court, Pct. | <u>160,651</u> | <u>174,396</u> | <u>203,846</u> | <u>205,963</u> | <u>222,134</u> |
| Justice of Peace Court, Precinct 2 | | | | | |
| 010.456.101 Salary, Elected Official | 50,690 | 56,690 | 60,391 | 60,391 | 64,488 |
| 010.456.105 Salary, Secretaries (1½) | 66,336 | 78,870 | 84,262 | 84,262 | 90,770 |
| 010.456.114 Salary, Travel Allowance | 6,972 | 8,367 | 8,367 | 8,367 | 8,367 |
| 010.456.117 Salary, Phone Allowance | 240 | 240 | 240 | 240 | 240 |
| 010.456.122 Salary, Dec Supplement | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 |
| Total Salaries and Wages | <u>127,838</u> | <u>147,767</u> | <u>156,860</u> | <u>156,860</u> | <u>167,465</u> |
| 010.456.201 Social Security Taxes | 8,764 | 10,524 | 11,326 | 11,326 | 11,902 |
| 010.456.202 Group Medical Insurance | 45,816 | 44,165 | 47,857 | 47,857 | 51,103 |
| 010.456.203 Retirement | 18,299 | 21,111 | 22,490 | 22,490 | 24,099 |
| 010.456.204 Workers Compensation Insurance | 280 | 265 | 296 | 296 | 319 |
| 010.456.206 Unemployment Insurance | 35 | 49 | 53 | 53 | 48 |
| 010.456.207 Employee Disability Insurance | 44 | 48 | 48 | 48 | 48 |
| Total Employee Benefits | <u>73,238</u> | <u>76,162</u> | <u>82,070</u> | <u>82,070</u> | <u>87,519</u> |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|----------------|----------------|---------------------------|---------------------------|---------------------------|
| Justice of Peace Court, Precinct 2 (Con't) | | | | | |
| 010.456.301 Office Supplies | \$ 1,846 | \$ 2,464 | \$ 2,600 | \$ 2,600 | \$ 2,600 |
| 010.456.305 Publications/Audio Visual | 0 | 0 | 200 | 200 | 200 |
| 010.456.308 Janitorial Supplies | 50 | 113 | 300 | 300 | 300 |
| 010.456.316 Small Tools/Repair Supplies | 0 | 0 | 100 | 100 | 100 |
| 010.456.321 Furnishings/Small Equipment | 0 | 200 | 100 | 100 | 100 |
| 010.456.323 Computer Equip/Access/Software | 955 | 712 | 600 | 600 | 600 |
| Total Supplies | <u>2,851</u> | <u>3,489</u> | <u>3,900</u> | <u>3,900</u> | <u>3,900</u> |
| 010.456.413 Bond Premiums | 0 | 333 | 200 | 200 | 200 |
| 010.456.414 Data Processing Services | 7,926 | 8,511 | 9,943 | 9,943 | 10,356 |
| 010.456.416 Property/Liability Insurance | 1,742 | 1,861 | 0 | 1,116 | 0 |
| 010.456.420 Telephone | 3,249 | 3,719 | 4,000 | 4,000 | 4,000 |
| 010.456.421 Jury | 180 | 882 | 1,000 | 2,540 | 5,000 |
| 010.456.422 Postage and Freight | 1,500 | 1,320 | 1,800 | 1,800 | 1,800 |
| 010.456.427 Advertising | 101 | 0 | 0 | 0 | 0 |
| 010.456.440 Rentals, Office Equipment | 1,763 | 1,763 | 1,812 | 1,812 | 1,812 |
| 010.456.450 Dues/Training/Travel | 1,826 | 1,545 | 2,500 | 2,160 | 2,500 |
| Total Services and Charges | <u>18,287</u> | <u>19,934</u> | <u>21,255</u> | <u>23,571</u> | <u>25,668</u> |
| Total Justice of Peace Court, Pct. : | <u>222,214</u> | <u>247,352</u> | <u>264,085</u> | <u>266,401</u> | <u>284,552</u> |
| Justice of Peace Court, Precinct 3 | | | | | |
| 010.457.101 Salary, Elected Official | 51,364 | 57,424 | 60,886 | 60,886 | 65,478 |
| 010.457.105 Salary, Secretaries (1) | 33,161 | 38,843 | 41,512 | 41,512 | 44,545 |
| 010.457.114 Salary, Travel Allowance | 6,972 | 8,367 | 8,367 | 8,367 | 8,367 |
| 010.457.117 Salary, Phone Allowance | 240 | 240 | 240 | 240 | 240 |
| 010.457.122 Salary, Dec Supplement | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| Total Salaries and Wages | <u>94,137</u> | <u>107,274</u> | <u>113,405</u> | <u>113,405</u> | <u>121,030</u> |
| 010.457.201 Social Security Taxes | 7,109 | 8,113 | 8,676 | 8,676 | 9,259 |
| 010.457.202 Group Medical Insurance | 25,236 | 25,117 | 27,543 | 27,543 | 28,184 |
| 010.457.203 Retirement | 13,187 | 14,968 | 15,898 | 15,898 | 17,055 |
| 010.457.204 Workers Compensation Insurance | 207 | 192 | 215 | 215 | 233 |
| 010.457.206 Unemployment Insurance | 17 | 24 | 27 | 27 | 24 |
| 010.457.207 Employee Disability Insurance | 24 | 24 | 24 | 24 | 24 |
| Total Employee Benefits | <u>45,780</u> | <u>48,438</u> | <u>52,383</u> | <u>52,383</u> | <u>54,779</u> |
| 010.457.301 Office Supplies | 1,624 | 1,018 | 1,700 | 1,700 | 1,700 |
| 010.457.305 Publications/Audio Visual | 556 | 842 | 700 | 700 | 700 |
| 010.457.308 Janitorial Supplies | 0 | 0 | 150 | 150 | 150 |
| 010.457.321 Furnishings/Small Equipment | 275 | 716 | 750 | 750 | 750 |
| 010.457.323 Computer Equip/Access/Software | 267 | 299 | 450 | 450 | 450 |
| Total Supplies | <u>2,722</u> | <u>2,875</u> | <u>3,750</u> | <u>3,750</u> | <u>3,750</u> |
| 010.457.413 Bond Premiums | 0 | 178 | 200 | 200 | 200 |
| 010.457.414 Data Processing Services | 7,868 | 8,455 | 9,757 | 9,757 | 10,170 |
| 010.457.416 Property/Liability Insurance | 1,544 | 1,613 | 0 | 927 | 0 |
| 010.457.420 Telephone | 1,165 | 1,242 | 2,500 | 2,500 | 2,500 |
| 010.457.421 Jury | 0 | 0 | 1,000 | 1,000 | 5,000 |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| <u>Justice of Peace Court, Precinct 3 (Con't)</u> | | | | | |
| 010.457.422 Postage and Freight | \$ 666 | \$ 466 | \$ 630 | \$ 630 | \$ 630 |
| 010.457.440 Rentals, Office Equipment | 975 | 1,075 | 1,020 | 1,020 | 1,020 |
| 010.457.450 Dues/Training/Travel | 2,597 | 2,704 | 2,500 | 2,500 | 2,500 |
| Total Services and Charges | <u>14,815</u> | <u>15,733</u> | <u>17,607</u> | <u>18,534</u> | <u>22,020</u> |
| Total Justice of Peace Court, Pct. | <u>157,454</u> | <u>174,320</u> | <u>187,145</u> | <u>188,072</u> | <u>201,579</u> |
| | | | | | |
| <u>Justice of Peace Court, Precinct 4</u> | | | | | |
| 010.458.101 Salary, Elected Official | 52,070 | 58,130 | 61,591 | 61,591 | 66,888 |
| 010.458.105 Salary, Secretaries (1) | 33,496 | 39,178 | 41,847 | 41,847 | 45,215 |
| 010.458.114 Salary, Travel Allowance | 6,972 | 8,367 | 8,367 | 8,367 | 8,367 |
| 010.458.117 Salary, Phone Allowance | 18 | 18 | 240 | 240 | 240 |
| 010.458.122 Salary, Dec Supplement | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| Total Salaries and Wages | <u>94,956</u> | <u>108,093</u> | <u>114,445</u> | <u>114,445</u> | <u>123,110</u> |
| 010.458.201 Social Security Taxes | 6,379 | 7,468 | 8,100 | 8,100 | 8,747 |
| 010.458.202 Group Medical Insurance | 32,569 | 30,918 | 33,906 | 33,906 | 34,695 |
| 010.458.203 Retirement | 13,345 | 15,126 | 16,056 | 16,056 | 17,370 |
| 010.458.204 Workers Compensation Insurance | 208 | 193 | 217 | 217 | 237 |
| 010.458.206 Unemployment Insurance | 17 | 24 | 27 | 27 | 24 |
| 010.458.207 Employee Disability Insurance | 24 | 24 | 24 | 24 | 24 |
| Total Employee Benefits | <u>52,542</u> | <u>53,753</u> | <u>58,330</u> | <u>58,330</u> | <u>61,097</u> |
| 010.458.301 Office Supplies | 1,056 | 1,019 | 2,300 | 2,289 | 2,300 |
| 010.458.305 Publications/Audio Visual | 0 | 86 | 200 | 200 | 200 |
| 010.458.321 Furnishings/Small Equipment | 0 | 768 | 0 | 0 | 0 |
| 010.458.323 Computer Equip/Access/Software | 125 | 176 | 349 | 349 | 349 |
| Total Supplies | <u>1,181</u> | <u>2,049</u> | <u>2,849</u> | <u>2,838</u> | <u>2,849</u> |
| 010.458.410 Legal Professional | 125 | 0 | 0 | 11 | 0 |
| 010.458.413 Bond Premiums | 0 | 178 | 200 | 200 | 200 |
| 010.458.414 Data Processing Services | 7,868 | 8,455 | 9,756 | 9,756 | 10,169 |
| 010.458.416 Property/Liability Insurance | 1,523 | 1,490 | 0 | 740 | 0 |
| 010.458.420 Telephone | 617 | 570 | 1,800 | 1,800 | 1,800 |
| 010.458.421 Jury | 102 | 0 | 1,000 | 1,000 | 5,000 |
| 010.458.422 Postage and Freight | 0 | 0 | 1,000 | 1,000 | 1,000 |
| 010.458.440 Rentals, Office Equipment | 927 | 847 | 1,800 | 1,800 | 1,800 |
| 010.458.450 Dues/Training/Travel | 2,139 | 3,373 | 2,500 | 2,500 | 2,500 |
| Total Services and Charges | <u>13,301</u> | <u>14,913</u> | <u>18,056</u> | <u>18,807</u> | <u>22,469</u> |
| Total Justice of Peace Court, Pct. | <u>161,980</u> | <u>178,808</u> | <u>193,680</u> | <u>194,420</u> | <u>209,525</u> |
| | | | | | |
| <u>Court of Appeals</u> | | | | | |
| 010.460.410 Legal/Professional Services | 8,068 | 2,432 | 5,700 | 5,700 | 5,700 |
| Total Services and Charges | <u>8,068</u> | <u>2,432</u> | <u>5,700</u> | <u>5,700</u> | <u>5,700</u> |
| | | | | | |
| <u>Judicial, Other</u> | | | | | |
| 010.465.426 Autopsies/Burials | 148,455 | 133,285 | 131,000 | 131,000 | 131,000 |
| Total Services and Charges | <u>148,455</u> | <u>133,285</u> | <u>131,000</u> | <u>131,000</u> | <u>131,000</u> |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| County Attorney, Supplement | | | | | |
| 010.474.112 Salary, Supplements | \$ 85,800 | \$ 85,800 | \$ 85,800 | \$ 85,800 | \$ 84,000 |
| Total Salaries and Wages | 85,800 | 85,800 | 85,800 | 85,800 | 84,000 |
| 010.474.201 Social Security Taxes | 136 | 136 | 138 | 138 | 0 |
| 010.474.203 Retirement | 273 | 273 | 274 | 274 | 0 |
| 010.474.204 Workers Compensation Insurance | 4 | 3 | 5 | 5 | 0 |
| 010.474.206 Unemployment Insurance | 1 | 1 | 2 | 2 | 0 |
| Total Employee Benefits | 414 | 413 | 419 | 419 | 0 |
| 010.474.301 Office Supplies | 0 | 0 | 500 | 500 | 500 |
| Total Supplies | 0 | 0 | 500 | 500 | 500 |
| 010.474.410 Legal/Professional Services | 0 | 0 | 1,000 | 1,000 | 1,000 |
| Total Services and Charges | 0 | 0 | 1,000 | 1,000 | 1,000 |
| Total County Attorney, Supplement | 86,214 | 86,213 | 87,719 | 87,719 | 85,500 |
| County Attorney | | | | | |
| 010.475.101 Salary, Elected Official | 75,560 | 81,620 | 86,478 | 86,478 | 93,471 |
| 010.475.105 Salary, Secretaries (1) | 45,518 | 49,078 | 52,387 | 52,387 | 56,835 |
| 010.475.107 Salary, Temporary or Extra | 0 | 0 | 328 | 328 | 348 |
| 010.475.122 Salary, Dec Supplement | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| Total Salaries and Wages | 123,478 | 133,098 | 141,593 | 141,593 | 153,054 |
| 010.475.201 Social Security Taxes | 14,921 | 16,093 | 16,861 | 16,861 | 17,729 |
| 010.475.202 Group Medical Insurance | 28,381 | 28,274 | 31,038 | 31,038 | 31,757 |
| 010.475.203 Retirement | 31,475 | 32,934 | 34,173 | 34,173 | 35,909 |
| 010.475.204 Workers Compensation Insurance | 183 | 189 | 210 | 210 | 220 |
| 010.475.206 Unemployment Insurance | 23 | 30 | 34 | 34 | 30 |
| 010.475.207 Employee Disability Insurance | 24 | 24 | 24 | 24 | 24 |
| Total Employee Benefits | 75,007 | 77,544 | 82,340 | 82,340 | 85,669 |
| 010.475.301 Office Supplies | 1,060 | 1,688 | 1,900 | 1,900 | 1,900 |
| 010.475.305 Publications/Audio Visual | 67 | 535 | 2,680 | 2,349 | 2,680 |
| 010.475.321 Furnishings/Small Equipment | 890 | 167 | 300 | 300 | 300 |
| 010.475.323 Computer Equip/Access/Software | 84 | 1,174 | 227 | 227 | 227 |
| Total Supplies | 2,101 | 3,564 | 5,107 | 4,776 | 5,107 |
| 010.475.413 Bond Premiums | 0 | 71 | 72 | 72 | 0 |
| 010.475.414 Data Processing Services | 115 | 111 | 387 | 387 | 387 |
| 010.475.416 Property/Liability Insurance | 3,378 | 5,068 | 0 | 3,373 | 0 |
| 010.475.420 Telephone | 2,035 | 2,575 | 1,640 | 1,640 | 2,640 |
| 010.475.422 Postage and Freight | 207 | 314 | 375 | 375 | 375 |
| 010.475.440 Rentals, Office Equipment | 58 | 731 | 400 | 731 | 800 |
| 010.475.447 Research/Investigation/Online | 7,750 | 7,996 | 9,183 | 9,183 | 13,983 |
| 010.475.450 Dues/Training/Travel | 2,145 | 2,682 | 4,000 | 4,000 | 4,000 |
| Total Services and Charges | 15,688 | 19,548 | 16,057 | 19,761 | 22,185 |
| Total County Attorney | 216,274 | 233,754 | 245,097 | 248,470 | 266,015 |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| <u>Elections/Voter Registration</u> | | | | | |
| 010.490.102 Salary, Appointed Department Head \$ | 46,144 | \$ 52,204 | \$ 55,791 | \$ 55,791 | \$ 59,528 |
| 010.490.107 Salary, Temporary or Extra | 35,554 | 12,183 | 71,000 | 70,074 | 31,000 |
| 010.490.108 Salary, Part-Time (1) | 19,981 | 24,517 | 26,269 | 26,269 | 28,062 |
| 010.490.113 Salary, Overtime/Holiday | 4,432 | 1,268 | 0 | 926 | 0 |
| 010.490.114 Salary, Travel Allowance | 1,700 | 1,900 | 1,800 | 1,800 | 1,800 |
| 010.490.122 Salary, Dec Supplement | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| Total Salaries and Wages | 110,211 | 94,472 | 157,260 | 157,260 | 122,790 |
| 010.490.201 Social Security Taxes | 7,032 | 6,220 | 12,031 | 12,031 | 9,394 |
| 010.490.202 Group Medical Insurance | 12,618 | 12,558 | 13,772 | 13,772 | 14,092 |
| 010.490.203 Retirement | 10,386 | 12,062 | 12,813 | 12,813 | 13,652 |
| 010.490.204 Workers Compensation Insurance | 241 | 168 | 294 | 294 | 227 |
| 010.490.206 Unemployment Insurance | 35 | 49 | 94 | 94 | 61 |
| 010.490.207 Employee Disability Insurance | 48 | 48 | 48 | 48 | 48 |
| Total Employee Benefits | 30,360 | 31,105 | 39,052 | 39,052 | 37,474 |
| 010.490.301 Office Supplies | 2,391 | 1,715 | 3,087 | 1,439 | 3,000 |
| 010.490.322 Supplies- Grant | 1,795 | 0 | 0 | 0 | 0 |
| 010.490.323 Computer Equip/Access/Software | 257 | 832 | 161 | 161 | 161 |
| 010.490.324 Election Supplies | 15,824 | 12,528 | 24,300 | 24,300 | 13,000 |
| Total Supplies | 20,267 | 15,075 | 27,548 | 25,900 | 16,161 |
| 010.490.413 Bond Premiums | 50 | 50 | 50 | 50 | 50 |
| 010.490.414 Data Processing Services | 27,248 | 31,938 | 35,303 | 35,303 | 41,150 |
| 010.490.416 Property/Liability Insurance | 797 | 1,000 | 0 | 688 | 0 |
| 010.490.420 Telephone | 874 | 888 | 900 | 900 | 900 |
| 010.490.422 Postage and Freight | 3,921 | 12,010 | 4,525 | 4,525 | 17,000 |
| 010.490.427 Advertising | 2,993 | 1,233 | 3,745 | 3,745 | 2,000 |
| 010.490.431 Equipment, Maintenance | 0 | 0 | 100 | 100 | 100 |
| 010.490.440 Rentals, Office Equipment | 311 | 518 | 1,074 | 1,074 | 1,074 |
| 010.490.441 Election Expense | 36,795 | 0 | 0 | 0 | 0 |
| 010.490.450 Dues/Training/Travel | 2,086 | 2,242 | 2,310 | 662 | 2,400 |
| 010.490.468 Election Services | 0 | (11) | 450 | 3,746 | 450 |
| 010.490.472 Services-Chapter 19 | 4,779 | 6,519 | 0 | 0 | 0 |
| Total Services and Charges | 79,854 | 56,387 | 48,457 | 50,793 | 65,124 |
| Total Elections/Voter Registration | 240,692 | 197,039 | 272,317 | 273,005 | 241,549 |
| <u>County Auditor</u> | | | | | |
| 010.495.102 Salary, Appointed Official | 101,933 | 107,993 | 115,387 | 115,387 | 129,884 |
| 010.495.103 Salary, Assistants (5) | 223,894 | 240,747 | 264,991 | 264,991 | 290,685 |
| 010.495.112 Salary, Supplements | 11,826 | 11,705 | 11,827 | 11,827 | 0 |
| 010.495.114 Salary, Travel Allowance | 2,796 | 3,356 | 3,356 | 3,356 | 3,356 |
| 010.495.122 Salary, Dec Supplement | 7,200 | 7,200 | 7,200 | 7,200 | 7,200 |
| Total Salaries and Wages | 347,649 | 371,001 | 402,761 | 402,761 | 431,125 |
| 010.495.201 Social Security Taxes | 25,238 | 26,857 | 29,512 | 29,512 | 31,685 |
| 010.495.202 Group Medical Insurance | 97,228 | 91,089 | 101,374 | 101,374 | 103,274 |
| 010.495.203 Retirement | 52,298 | 55,772 | 60,590 | 60,590 | 64,893 |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|----------------|----------------|---------------------------|---------------------------|---------------------------|
| County Auditor (Con't) | | | | | |
| 010.495.204 Workers Compensation Insurance | \$ 758 | \$ 660 | \$ 753 | \$ 753 | \$ 796 |
| 010.495.206 Unemployment Insurance | 174 | 222 | 233 | 233 | 214 |
| 010.495.207 Employee Disability Insurance | 120 | 142 | 144 | 144 | 144 |
| Total Employee Benefits | 175,816 | 174,742 | 192,606 | 192,606 | 201,006 |
| 010.495.301 Office Supplies | 3,732 | 6,695 | 8,000 | 8,000 | 6,000 |
| 010.495.305 Publications/Audio Visual | 98 | 103 | 475 | 475 | 325 |
| 010.495.321 Furnishings/Small Equipment | 0 | 905 | 1,200 | 1,200 | 900 |
| 010.495.323 Computer Equip/Access/Software | 301 | 929 | 1,200 | 1,200 | 1,200 |
| Total Supplies | 4,131 | 8,632 | 10,875 | 10,875 | 8,425 |
| 010.495.403 Physician Services | 6,487 | 5,623 | 9,800 | 9,800 | 0 |
| 010.495.413 Bond Premiums | 92 | 0 | 100 | 100 | 100 |
| 010.495.414 Data Processing Services | 19,839 | 19,824 | 20,114 | 20,114 | 23,095 |
| 010.495.416 Property/Liability Insurance | 1,606 | 1,892 | 0 | 1,440 | 0 |
| 010.495.420 Telephone | 2,178 | 2,722 | 2,200 | 2,200 | 2,200 |
| 010.495.422 Postage and Freight | 387 | 378 | 500 | 500 | 500 |
| 010.495.431 Equipment, Maintenance | 0 | 0 | 150 | 150 | 150 |
| 010.495.440 Rentals, Office Equipment | 2,848 | 2,921 | 3,069 | 3,069 | 3,069 |
| 010.495.447 Research/Investigation/Online | 557 | 461 | 700 | 700 | 0 |
| 010.495.450 Dues/Training/Travel | 2,950 | 4,157 | 4,500 | 4,500 | 3,750 |
| 010.495.462 Fees | 160 | 235 | 325 | 325 | 325 |
| Total Services and Charges | 37,104 | 38,213 | 41,458 | 42,898 | 33,189 |
| Total County Auditor | 564,700 | 592,588 | 647,700 | 649,140 | 673,745 |
| Human Resources | | | | | |
| 010.496.102 Salary, Appointed Department Head | 0 | 0 | 0 | 0 | 66,420 |
| 010.496.103 Salary, Assistant (1) | 0 | 0 | 0 | 0 | 39,960 |
| 010.496.112 Salary, Dec Supplement | 0 | 0 | 0 | 0 | 2,400 |
| Total Salaries and Wages | 0 | 0 | 0 | 0 | 108,780 |
| 010.496.201 Social Security Taxes | 0 | 0 | 0 | 0 | 8,322 |
| 010.496.202 Group Medical Insurance | 0 | 0 | 0 | 0 | 28,184 |
| 010.496.203 Retirement | 0 | 0 | 0 | 0 | 16,502 |
| 010.496.204 Workers Compensation Insurance | 0 | 0 | 0 | 0 | 201 |
| 010.496.206 Unemployment Insurance | 0 | 0 | 0 | 0 | 55 |
| 010.496.207 Employee Disability Insurance | 0 | 0 | 0 | 0 | 48 |
| Total Employee Benefits | 0 | 0 | 0 | 0 | 53,312 |
| 010.496.301 Office Supplies | 0 | 0 | 0 | 0 | 2,000 |
| 010.496.305 Publications/Audio Visual | 0 | 0 | 0 | 0 | 150 |
| 010.496.321 Furnishings/Small Equipment | 0 | 0 | 0 | 0 | 300 |
| 010.496.323 Computer Equip/Access/Software | 0 | 0 | 0 | 0 | 400 |
| Total Supplies | 0 | 0 | 0 | 0 | 2,850 |
| 010.496.403 Physician Services | 0 | 0 | 0 | 0 | 9,800 |
| 010.496.413 Bond Premiums | 0 | 0 | 0 | 0 | 100 |
| 010.496.420 Telephone | 0 | 0 | 0 | 0 | 2,000 |
| 010.496.422 Postage and Freight | 0 | 0 | 0 | 0 | 1,200 |
| 010.496.427 Advertising | 0 | 0 | 0 | 0 | 100 |
| 010.496.431 Equipment, Maintenance | 0 | 0 | 0 | 0 | 150 |
| 010.496.440 Rentals, Office Equipment | 0 | 0 | 0 | 0 | 2,700 |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| <u>Human Resources (Con't)</u> | | | | | |
| 010.496.447 Research/Investigation/Online | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 700 |
| 010.496.450 Dues/Training/Online | 0 | 0 | 0 | 0 | 750 |
| Total Services and Charges | 0 | 0 | 0 | 0 | 17,500 |
| Total Human Resources | 0 | 0 | 0 | 0 | 182,442 |
| <u>County Treasurer</u> | | | | | |
| 010.497.101 Salary, Elected Official | 74,625 | 79,965 | 84,763 | 84,763 | 89,921 |
| 010.497.104 Salary, Deputies (2) | 71,730 | 78,790 | 84,191 | 84,191 | 90,030 |
| 010.497.107 Salary, Temporary or Extra | 0 | 0 | 5,150 | 5,150 | 5,150 |
| 010.497.114 Salary, Travel Allowance | 1,404 | 1,685 | 1,685 | 1,685 | 1,685 |
| 010.497.122 Salary, Dec Supplement | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 |
| Total Salaries and Wages | 151,359 | 164,040 | 179,389 | 179,389 | 190,386 |
| 010.497.201 Social Security Taxes | 11,214 | 11,960 | 13,112 | 13,112 | 13,939 |
| 010.497.202 Group Medical Insurance | 41,585 | 43,096 | 47,246 | 47,246 | 48,348 |
| 010.497.203 Retirement | 22,748 | 24,629 | 26,177 | 26,177 | 27,845 |
| 010.497.204 Workers Compensation Insurance | 332 | 292 | 336 | 336 | 352 |
| 010.497.206 Unemployment Insurance | 37 | 49 | 56 | 56 | 50 |
| 010.497.207 Employee Disability Insurance | 48 | 48 | 48 | 48 | 48 |
| Total Employee Benefits | 75,964 | 80,074 | 86,975 | 86,975 | 90,582 |
| 010.497.301 Office Supplies | 3,606 | 5,185 | 6,000 | 6,000 | 6,000 |
| 010.497.305 Publications/Audio Visual | 48 | 103 | 350 | 350 | 150 |
| 010.497.321 Furnishings/Small Equipment | 151 | 452 | 200 | 200 | 200 |
| 010.497.323 Computer Equip/Access/Software | 134 | 721 | 838 | 1,798 | 850 |
| Total Supplies | 3,939 | 6,461 | 7,388 | 8,348 | 7,200 |
| 010.497.413 Bond Premiums | 314 | 1,539 | 600 | 600 | 400 |
| 010.497.414 Data Processing Services | 19,271 | 19,290 | 19,281 | 19,281 | 22,150 |
| 010.497.416 Property/Liability Insurance | 1,175 | 1,454 | 0 | 1,018 | 0 |
| 010.497.420 Telephone | 2,107 | 2,653 | 2,200 | 2,200 | 2,700 |
| 010.497.422 Postage and Freight | 2,920 | 3,191 | 3,200 | 3,200 | 3,500 |
| 010.497.431 Equipment Maintenance | 299 | 0 | 150 | 150 | 100 |
| 010.497.440 Rentals, Office Equipment | 1,947 | 2,141 | 2,600 | 2,600 | 2,600 |
| 010.497.450 Dues/Training/Travel | 2,575 | 2,246 | 3,000 | 3,000 | 3,000 |
| 010.497.462 Fees | 10 | 0 | 0 | 0 | 0 |
| Total Services and Charges | 30,618 | 32,514 | 31,031 | 32,049 | 34,450 |
| Total County Treasurer | 261,880 | 283,089 | 304,783 | 306,761 | 322,618 |
| <u>Central Appraisal Board</u> | | | | | |
| 010.498.415 Central Appraisal Board | 292,999 | 330,530 | 375,663 | 375,663 | 410,731 |
| 010.498.416 Property/Liability Insurance | 113 | 94 | 0 | 101 | 0 |
| Total Services and Charges | 293,112 | 330,624 | 375,663 | 375,764 | 410,731 |
| Total Central Appraisal Board | 293,112 | 330,624 | 375,663 | 375,764 | 410,731 |

** Human Resources transferred out of Auditor's budget in 2025

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|-----------------------|-----------------------|---------------------------|---------------------------|---------------------------|
| <u>Tax Assessor/Collector</u> | | | | | |
| 010.499.101 Salary, Elected Official | \$ 75,640 | \$ 81,700 | \$ 86,558 | \$ 86,558 | \$ 93,631 |
| 010.499.104 Salary, Deputies (10) | 345,822 | 383,433 | 410,062 | 410,062 | 433,588 |
| 010.499.114 Salary, Travel Allowance | 2,796 | 3,356 | 3,356 | 3,356 | 3,356 |
| 010.499.122 Salary ,Dec Supplement | 13,200 | 13,200 | 13,200 | 13,200 | 13,200 |
| Total Salaries and Wages | <u>437,458</u> | <u>481,689</u> | <u>513,176</u> | <u>513,176</u> | <u>543,775</u> |
| 010.499.201 Social Security Taxes | 32,661 | 36,044 | 38,988 | 38,988 | 40,689 |
| 010.499.202 Group Medical Insurance | 145,995 | 142,101 | 154,088 | 154,088 | 163,821 |
| 010.499.203 Retirement | 65,939 | 72,563 | 77,849 | 77,849 | 82,491 |
| 010.499.204 Workers Compensation Insurance | 956 | 859 | 960 | 960 | 1,004 |
| 010.499.206 Unemployment Insurance | 179 | 237 | 254 | 254 | 224 |
| 010.499.207 Employee Disability Insurance | 237 | 240 | 240 | 240 | 240 |
| Total Employee Benefits | <u>245,967</u> | <u>252,044</u> | <u>272,379</u> | <u>272,379</u> | <u>288,469</u> |
| 010.499.301 Office Supplies | 13,681 | 13,707 | 14,610 | 14,610 | 14,610 |
| 010.499.305 Publications/Audio Visual | 148 | 98 | 500 | 500 | 500 |
| 010.499.321 Furnishings/Small Equipment | 1,482 | 796 | 500 | 500 | 500 |
| 010.499.323 Computer Equip/Access/Software | 1,117 | 2,762 | 2,414 | 2,414 | 2,414 |
| Total Supplies | <u>16,428</u> | <u>17,363</u> | <u>18,024</u> | <u>18,024</u> | <u>18,024</u> |
| 010.499.413 Bond Premiums | 204 | 204 | 204 | 204 | 204 |
| 010.499.414 Data Processing Services | 38,466 | 40,329 | 41,581 | 41,581 | 42,806 |
| 010.499.416 Property/Liability Insurance | 3,995 | 4,747 | 0 | 3,275 | 0 |
| 010.499.420 Telephone | 5,508 | 4,403 | 5,500 | 5,500 | 5,500 |
| 010.499.422 Postage and Freight | 21,048 | 20,121 | 25,500 | 25,500 | 25,500 |
| 010.499.427 Advertising | 115 | 0 | 100 | 100 | 100 |
| 010.499.431 Equipment, Maintenance | 1,641 | 1,420 | 1,500 | 1,500 | 1,500 |
| 010.499.440 Rentals, Office Equipment | 3,994 | 4,006 | 7,500 | 7,500 | 7,500 |
| 010.499.450 Dues/Training/Travel | 6,888 | 5,179 | 7,040 | 7,040 | 7,040 |
| Total Services and Charges | <u>81,859</u> | <u>80,409</u> | <u>88,925</u> | <u>92,200</u> | <u>90,150</u> |
| Total Tax Assessor/Collector | <u><u>781,712</u></u> | <u><u>831,505</u></u> | <u><u>892,504</u></u> | <u><u>895,779</u></u> | <u><u>940,418</u></u> |
| <u>Outside Audits/Accounting</u> | | | | | |
| 010.501.411 Audits and Associated Services | \$ 41,231 | \$ 67,892 | \$ 59,950 | \$ 59,950 | \$ 64,210 |
| Total Services and Charges | <u>41,231</u> | <u>67,892</u> | <u>59,950</u> | <u>59,950</u> | <u>64,210</u> |
| <u>Data Processing</u> | | | | | |
| 010.503.102 Salary, Appointed Department Head | 56,777 | 62,837 | 67,120 | 67,120 | 136,887 |
| 010.503.117 Salary, Phone Allowance | 360 | 360 | 360 | 360 | 720 |
| 010.503.122 Salary,Dec Supplement | 1,200 | 1,200 | 1,200 | 1,200 | 2,400 |
| Total Salaries and Wages | <u>58,337</u> | <u>64,397</u> | <u>68,680</u> | <u>68,680</u> | <u>140,007</u> |
| 010.503.201 Social Security Taxes | 4,414 | 4,875 | 5,254 | 5,254 | 10,711 |
| 010.503.202 Group Medical Insurance | 12,618 | 12,559 | 13,772 | 13,772 | 28,184 |
| 010.503.203 Retirement | 8,793 | 9,714 | 10,419 | 10,419 | 21,240 |
| 010.503.204 Workers Compensation Insurance | 137 | 120 | 134 | 134 | 269 |
| 010.503.206 Unemployment Insurance | 29 | 38 | 42 | 42 | 70 |
| 010.503.207 Employee Disability Insurance | 24 | 24 | 24 | 24 | 48 |
| Total Employee Benefits | <u>26,015</u> | <u>27,330</u> | <u>29,645</u> | <u>29,645</u> | <u>60,522</u> |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|----------------|----------------|---------------------------|---------------------------|---------------------------|
| Data Processing (Con't) | | | | | |
| 010.503.301 Office Supplies | \$ 184 | \$ 25 | \$ 500 | \$ 500 | \$ 500 |
| 010.503.312 Petroleum Products | 1,043 | 685 | 1,800 | 1,800 | 1,800 |
| 010.503.315 Vehicle and Equipment Supplies | 0 | 340 | 500 | 500 | 500 |
| 010.503.316 Small Tools/Repair Supplies | 0 | 0 | 250 | 250 | 250 |
| 010.503.321 Furnishings/Small Equipment | 138 | 0 | 250 | 250 | 250 |
| 010.503.323 Computer Equip/Access/Software | 3,175 | 2,459 | 8,592 | 14,691 | 8,600 |
| Total Supplies | 4,540 | 3,509 | 11,892 | 17,991 | 11,900 |
| 010.503.414 Data Processing Services | 84,661 | 95,336 | 90,085 | 90,085 | 98,819 |
| 010.503.416 Property/Liability Insurance | 861 | 1,025 | 0 | 810 | 0 |
| 010.503.420 Telephone | 2,151 | 14,584 | 83,500 | 83,500 | 83,500 |
| 010.503.422 Postage and Freight | 12 | 0 | 100 | 100 | 100 |
| 010.503.431 Equipment, Maintenance | 494 | 15 | 2,000 | 2,000 | 2,000 |
| 010.503.440 Rentals, Office Equipment | 400 | 0 | 0 | 0 | 0 |
| 010.503.450 Dues/Training/Travel | 1,448 | 2,536 | 4,000 | 4,000 | 5,000 |
| Total Services and Charges | 90,027 | 113,496 | 179,685 | 180,495 | 189,419 |
| 010.503.511 Office Equipment | 71,904 | 2,058 | 50,000 | 29,609 | 95,000 |
| 010.503.516 Vehicles | 0 | 0 | 0 | 0 | 40,000 |
| Total Capital Outlay | 71,904 | 2,058 | 50,000 | 29,609 | 135,000 |
| Total Data Processing | 250,823 | 210,790 | 339,902 | 326,420 | 536,848 |
| Courthouse & Associated Buildings | | | | | |
| 010.510.102 Salary, Appointed Department Head | 47,154 | 56,000 | 59,817 | 59,817 | 63,164 |
| 010.510.107 Salary, Temporary | 14,550 | 8,340 | 10,300 | 10,300 | 10,300 |
| 010.510.111 Salary, Maintenance (1) | 26,309 | 36,575 | 41,542 | 39,166 | 43,882 |
| 010.510.113 Salary, Overtime/Holiday | 1,435 | 392 | 0 | 2,376 | 0 |
| 010.510.117 Salary, Phone Allowance | 379 | 838 | 840 | 840 | 840 |
| 010.510.118 Salary, Uniform Allowance | 596 | 698 | 700 | 700 | 700 |
| 010.510.122 Salary, Dec Supplement | 1,200 | 2,400 | 2,400 | 2,400 | 2,400 |
| Total Salaries and Wages | 91,623 | 105,243 | 115,599 | 115,599 | 121,286 |
| 010.510.201 Social Security Taxes | 6,847 | 8,147 | 8,844 | 8,844 | 8,608 |
| 010.510.202 Group Medical Insurance | 24,974 | 25,476 | 27,890 | 27,890 | 35,054 |
| 010.510.203 Retirement | 11,544 | 14,467 | 15,741 | 15,741 | 16,603 |
| 010.510.204 Workers Compensation Insurance | 2,400 | 2,757 | 3,155 | 3,155 | 3,267 |
| 010.510.206 Unemployment Insurance | 45 | 62 | 69 | 69 | 60 |
| 010.510.207 Employee Disability Insurance | 40 | 47 | 48 | 48 | 48 |
| Total Employee Benefits | 45,850 | 50,956 | 55,747 | 55,747 | 63,640 |
| 010.510.301 Office Supplies | 149 | 202 | 200 | 200 | 200 |
| 010.510.308 Janitorial Supplies | 12,094 | 8,015 | 8,000 | 8,000 | 8,000 |
| 010.510.311 Insecticide/Herbicide | 3,066 | 7,080 | 8,250 | 8,250 | 8,250 |
| 010.510.312 Petroleum Products | 7,383 | 6,305 | 6,500 | 6,500 | 6,500 |
| 010.510.314 Drugs and Medical Supplies | 0 | 0 | 500 | 500 | 500 |
| 010.510.315 Vehicle and Equipment Supplies | 1,223 | 2,306 | 2,300 | 2,300 | 2,300 |
| 010.510.316 Small Tools/Repair Supplies | 3,732 | 2,383 | 4,000 | 4,000 | 4,000 |
| 010.510.319 Sign Materials | 0 | 0 | 1,000 | 1,000 | 1,000 |
| 010.510.321 Furnishings/Small Equipment | 798 | 0 | 0 | 0 | 0 |
| 010.510.323 Computer Equip/Access/Software | 81 | 44 | 176 | 176 | 176 |
| Total Supplies | 28,526 | 26,335 | 30,926 | 30,926 | 30,926 |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|------------------|------------------|---------------------------|---------------------------|---------------------------|
| <u>Courthouse & Associated Buildings (Con't)</u> | | | | | |
| 010.510.403 Physician Services | \$ 70 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 010.510.412 Environmental Fees | 0 | 0 | 50 | 50 | 50 |
| 010.510.414 Data Processing Services | 118 | 61 | 61 | 61 | 61 |
| 010.510.416 Property/Liability Insurance | 11,217 | 13,085 | 292,925 | 102,747 | 292,925 |
| 010.510.419 Contract Services | 91,230 | 105,005 | 100,684 | 113,428 | 100,684 |
| 010.510.420 Telephone | 1,739 | 2,379 | 1,400 | 1,400 | 1,400 |
| 010.510.427 Advertising | 191 | 0 | 0 | 0 | 0 |
| 010.510.429 Utilities | 98,002 | 120,492 | 118,424 | 117,726 | 118,424 |
| 010.510.430 Miscellaneous Claims/Repairs | 2,068 | 0 | 0 | 0 | 0 |
| 010.510.431 Equipment, Maintenance | 3,319 | 10,597 | 1,000 | 1,000 | 1,000 |
| 010.510.432 Buildings, Maintenance | 46,354 | 31,493 | 40,000 | 40,000 | 40,500 |
| 010.510.436 Christmas Decorations | 450 | 0 | 500 | 500 | 500 |
| 010.510.450 Dues/Training/Travel | 0 | 0 | 200 | 9 | 200 |
| 010.510.462 Fees | 512 | 474 | 20 | 211 | 20 |
| Total Services and Charges | <u>255,270</u> | <u>283,586</u> | <u>555,264</u> | <u>377,132</u> | <u>555,764</u> |
| 010.510.502 Buildings | 0 | 0 | 0 | 50,000 | 0 |
| 010.510.510 Building Equipment | 28,428 | 47,875 | 60,000 | 60,000 | 60,000 |
| 010.510.511 Office Equipment | 0 | 1,439 | 0 | 0 | 0 |
| 010.510.520 Building, Grant | 67,894 | 942,979 | 0 | 231,236 | 0 |
| Total Capital Outlay | <u>96,322</u> | <u>992,293</u> | <u>60,000</u> | <u>341,236</u> | <u>60,000</u> |
| Total Courthouse & Assoc. Buildi | <u>517,591</u> | <u>1,458,413</u> | <u>817,536</u> | <u>920,640</u> | <u>831,616</u> |
| <u>Jail and Detention Facility</u> | | | | | |
| 010.512.109 Salary, Officers (33) | 1,325,116 | 1,559,515 | 1,815,295 | 1,815,295 | 1,895,232 |
| 010.512.113 Salary, Overtime/Holiday | 15,307 | 18,742 | 20,014 | 20,014 | 21,815 |
| 010.512.119 Salary, Meal Allowance | 10 | 677 | 750 | 750 | 750 |
| 010.512.121 Salary, Certification Pay | 5,929 | 7,190 | 9,600 | 9,600 | 8,400 |
| 010.512.122 Salary, Dec Supplement | 36,000 | 38,400 | 40,800 | 40,800 | 39,600 |
| 010.512.124 Salary, Overtime/Fill-in | 25,254 | 38,191 | 41,567 | 41,567 | 61,657 |
| Total Salaries and Wages | <u>1,407,616</u> | <u>1,662,715</u> | <u>1,928,026</u> | <u>1,928,026</u> | <u>2,027,454</u> |
| 010.512.201 Social Security Taxes | 104,025 | 123,499 | 143,824 | 143,824 | 153,031 |
| 010.512.202 Group Medical Insurance | 440,205 | 467,189 | 539,401 | 539,401 | 521,076 |
| 010.512.203 Retirement | 213,534 | 252,131 | 292,482 | 292,482 | 307,565 |
| 010.512.204 Workers Compensation Insurance | 26,399 | 33,517 | 40,366 | 40,366 | 41,906 |
| 010.512.205 Uniforms | 2,429 | 3,423 | 8,250 | 8,250 | 7,425 |
| 010.512.206 Unemployment Insurance | 6,999 | 997 | 1,157 | 1,157 | 1,014 |
| 010.512.207 Employee Disability Insurance | 741 | 768 | 816 | 816 | 792 |
| Total Employee Benefits | <u>794,332</u> | <u>881,524</u> | <u>1,026,296</u> | <u>1,026,296</u> | <u>1,032,809</u> |
| 010.512.301 Office Supplies | 5,068 | 7,322 | 11,569 | 11,456 | 11,569 |
| 010.512.302 Food | 207,580 | 276,493 | 215,000 | 215,000 | 275,000 |
| 010.512.303 Law Enforcement Supplies | 3,999 | 2,831 | 4,500 | 4,500 | 4,500 |
| 010.512.308 Janitorial Supplies | 29,531 | 36,663 | 25,000 | 25,000 | 30,000 |
| 010.512.309 Laundry and Kitchen Supplies | 22,872 | 18,608 | 16,000 | 16,000 | 16,000 |
| 010.512.310 Inmate Supplies | 9,168 | 3,943 | 10,000 | 10,000 | 10,000 |
| 010.512.311 Insecticide/Herbicide | 44 | 117 | 400 | 400 | 400 |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| <u>Jail and Detention Facility (Con't)</u> | | | | | |
| 010.512.312 Petroleum Products | \$ 19,866 | \$ 18,593 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| 010.512.314 Drugs and Medical Supplies | 8,602 | 15,643 | 15,500 | 23,500 | 15,500 |
| 010.512.315 Vehicle and Equipment Supplies | 1,576 | 1,860 | 1,000 | 1,000 | 1,000 |
| 010.512.316 Small Tools/Repair Supplies | 1,057 | 766 | 2,000 | 2,000 | 2,000 |
| 010.512.319 Sign Materials | 88 | 68 | 100 | 100 | 100 |
| 010.512.321 Furnishings/Small Equipment | 823 | 166 | 1,000 | 1,000 | 1,000 |
| 010.512.323 Computer Equip/Access/Software | 706 | 441 | 812 | 812 | 812 |
| Total Supplies | <u>310,980</u> | <u>383,514</u> | <u>322,881</u> | <u>330,768</u> | <u>387,881</u> |
| | | | | | |
| 010.512.403 Physician Services | 198,834 | 204,766 | 205,000 | 205,000 | 230,500 |
| 010.512.404 Hospital Inpatient | 24,426 | 5,464 | 21,100 | 21,100 | 21,100 |
| 010.512.405 Hospital Outpatient | 24,124 | 34,421 | 12,570 | 12,570 | 20,000 |
| 010.512.406 Lab/X-Ray | 5,551 | 6,014 | 1,900 | 2,400 | 5,000 |
| 010.512.412 Environmental Fees | 25 | 31 | 0 | 0 | 0 |
| 010.512.413 Bond Premiums | 71 | 355 | 300 | 300 | 300 |
| 010.512.414 Data Processing Services | 17,756 | 17,954 | 25,640 | 25,640 | 25,789 |
| 010.512.416 Property/Liability Insurance | 43,212 | 45,423 | 0 | 34,582 | 0 |
| 010.512.420 Telephone | 5,609 | 3,867 | 3,000 | 6,113 | 4,000 |
| 010.512.422 Postage and Freight | 34 | 0 | 500 | 500 | 500 |
| 010.512.427 Advertising | 0 | 0 | 100 | 100 | 100 |
| 010.512.429 Utilities | 150,825 | 190,872 | 158,279 | 158,279 | 158,279 |
| 010.512.431 Equipment, Maintenance | 7,577 | 8,628 | 15,330 | 15,330 | 15,330 |
| 010.512.432 Buildings, Maintenance | 38,038 | 53,258 | 46,500 | 46,500 | 45,000 |
| 010.512.440 Rentals, Office Equipment | 2,742 | 2,864 | 3,500 | 3,500 | 3,500 |
| 010.512.450 Dues/Training/Travel | 4,591 | 8,362 | 6,350 | 6,350 | 6,350 |
| 010.512.461 Residential Services | 53,930 | 1,980 | 100,000 | 100,000 | 100,000 |
| 010.512.462 Fees | 230 | 195 | 150 | 150 | 150 |
| 010.512.478 Inmate Transports | 3,706 | 925 | 18,000 | 6,500 | 23,000 |
| Total Services and Charges | <u>581,281</u> | <u>585,379</u> | <u>618,219</u> | <u>644,914</u> | <u>658,898</u> |
| | | | | | |
| 010.512.504 Property Improvements | 7,930 | 0 | 0 | 0 | 0 |
| 010.512.510 Building Equipment | 66,713 | 58,766 | 25,000 | 25,000 | 25,000 |
| 010.512.513 Lawn and Janitorial Equipment | 5,375 | 0 | 0 | 0 | 0 |
| 010.512.517 Laundry and Kitchen Equipment | 0 | 0 | 0 | 0 | 8,500 |
| Total Capital Outlay | <u>80,018</u> | <u>58,766</u> | <u>25,000</u> | <u>25,000</u> | <u>33,500</u> |
| Total Jail and Detention Facility | <u>3,174,227</u> | <u>3,571,898</u> | <u>3,920,422</u> | <u>3,955,004</u> | <u>4,140,542</u> |
| | | | | | |
| <u>Constable, Precinct 1</u> | | | | | |
| 010.550.101 Salary, Elected Official | 49,521 | 55,741 | 59,127 | 59,127 | 65,380 |
| 010.550.114 Salary, Travel Allowance | 11,323 | 13,588 | 13,588 | 13,588 | 13,588 |
| 010.550.117 Salary, Phone Allowance | 231 | 240 | 240 | 240 | 240 |
| 010.550.122 Salary, Dec Supplement | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| Total Salaries and Wages | <u>62,275</u> | <u>70,769</u> | <u>74,155</u> | <u>74,155</u> | <u>80,408</u> |
| | | | | | |
| 010.550.201 Social Security Taxes | 4,194 | 4,801 | 5,017 | 5,017 | 5,481 |
| 010.550.202 Group Medical Insurance | 18,445 | 18,359 | 20,134 | 20,134 | 20,603 |
| 010.550.203 Retirement | 7,694 | 8,638 | 9,152 | 9,152 | 10,101 |
| 010.550.204 Workers Compensation Insurance | 1,159 | 1,422 | 1,553 | 1,553 | 1,662 |
| 010.550.205 Uniforms | 0 | 663 | 400 | 400 | 400 |
| Total Employee Benefits | <u>31,492</u> | <u>33,883</u> | <u>36,256</u> | <u>36,256</u> | <u>38,247</u> |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|----------------|----------------|---------------------------|---------------------------|---------------------------|
| Constable, Precinct 1 (Con't) | | | | | |
| 010.550.301 Office Supplies | \$ 144 | \$ 234 | \$ 150 | \$ 150 | \$ 300 |
| 010.550.303 Law Enforcement Supplies | 1,555 | 830 | 300 | 300 | 1,750 |
| 010.550.315 Vehicle and Equipment Supplies | 0 | 234 | 150 | 150 | 200 |
| 010.550.321 Furnishings/Small Equipment | 0 | 0 | 150 | 150 | 150 |
| 010.550.323 Computer Equip/Access/Software | 83 | 88 | 92 | 92 | 92 |
| Total Supplies | 1,782 | 1,386 | 842 | 842 | 2,492 |
| 010.550.413 Bond Premiums | 0 | 0 | 0 | 0 | 1,200 |
| 010.550.414 Data Processing Services | 329 | 329 | 361 | 361 | 361 |
| 010.550.416 Property/Liability Insurance | 915 | 1,724 | 1,725 | 2,680 | 1,000 |
| 010.550.420 Telephone | 456 | 456 | 480 | 480 | 480 |
| 010.550.422 Postage and Freight | 240 | 132 | 100 | 100 | 275 |
| 010.550.431 Equipment, Maintenance | 0 | 0 | 200 | 200 | 200 |
| 010.550.449 LEOSE, State Officer Education | 727 | 1,508 | 0 | 11,023 | 0 |
| 010.550.450 Dues/Training/Travel | 0 | 0 | 1,000 | 1,000 | 1,000 |
| 010.550.462 Fees | 0 | 317 | 100 | 100 | 100 |
| Total Services and Charges | 2,667 | 4,466 | 3,966 | 15,944 | 4,616 |
| 010.550.519 Equipment, Grant | 3,728 | 1,313 | 0 | 0 | 0 |
| Total Capital Outlay | 3,728 | 1,313 | 0 | 0 | 0 |
| Total Constable, Pct. 1 | 101,944 | 111,817 | 115,219 | 127,197 | 125,763 |
| Constable, Precinct 2 | | | | | |
| 010.551.101 Salary, Elected Official | 57,612 | 63,672 | 67,442 | 67,442 | 73,471 |
| 010.551.104 Salary, Deputies (2) (City of East Berr | 93,779 | 100,920 | 110,875 | 110,875 | 117,577 |
| 010.551.107 Salary, Temporary or Extra | 10,542 | 14,980 | 25,235 | 25,235 | 26,750 |
| 010.551.113 Salary, Overtime/Holiday | 1,692 | 1,811 | 2,021 | 2,021 | 2,143 |
| 010.551.114 Salary, Travel Allowance | 11,323 | 13,588 | 13,588 | 13,588 | 13,588 |
| 010.551.121 Salary, Certification Pay | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| 010.551.122 Salary ,Dec Supplement | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 |
| Total Salaries and Wages | 180,348 | 200,371 | 224,561 | 224,561 | 238,929 |
| 010.551.201 Social Security Taxes | 13,392 | 14,891 | 16,764 | 16,764 | 17,853 |
| 010.551.202 Group Medical Insurance | 41,584 | 41,371 | 45,345 | 45,345 | 46,403 |
| 010.551.203 Retirement | 24,042 | 26,062 | 28,177 | 28,177 | 30,126 |
| 010.551.204 Workers Compensation Insurance | 3,637 | 4,475 | 4,920 | 4,920 | 5,154 |
| 010.551.205 Uniforms | 328 | 0 | 1,200 | 1,200 | 1,200 |
| 010.551.206 Unemployment Insurance | 55 | 73 | 87 | 87 | 76 |
| 010.551.207 Employee Disability Insurance | 48 | 48 | 48 | 48 | 48 |
| Total Employee Benefits | 83,086 | 86,920 | 96,541 | 96,541 | 100,860 |
| 010.551.301 Office Supplies | 89 | 66 | 400 | 400 | 400 |
| 010.551.303 Law Enforcement Supplies | 2,184 | 1,059 | 2,620 | 2,620 | 2,620 |
| 010.551.312 Petroleum Products | 2,363 | 3,468 | 6,750 | 6,750 | 6,750 |
| 010.551.315 Vehicle and Equipment Supplies | 1,312 | 992 | 750 | 750 | 1,200 |
| 010.551.323 Computer Equip/Access/Software | 678 | 88 | 707 | 1,116 | 707 |
| Total Supplies | 6,626 | 5,673 | 11,227 | 11,636 | 11,677 |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| Constable, Precinct 2 (Con't) | | | | | |
| 010.551.412 Environmental Fees | \$ 3 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 010.551.413 Bond Premiums | 0 | 135 | 200 | 200 | 1,400 |
| 010.551.414 Data Processing Services | 2,499 | 2,756 | 3,061 | 3,061 | 3,061 |
| 010.551.416 Property/Liability Insurance | 6,882 | 7,605 | 1,072 | 8,766 | 1,000 |
| 010.551.420 Telephone | 5,070 | 4,443 | 4,700 | 4,700 | 4,700 |
| 010.551.422 Postage and Freight | 0 | 0 | 250 | 250 | 250 |
| 010.551.431 Equipment, Maintenance | 101 | 516 | 2,500 | 2,091 | 2,500 |
| 010.551.440 Rentals, Office Equipment | 0 | 0 | 300 | 300 | 300 |
| 010.551.449 LEOSE, State Officer Education | 60 | 0 | 0 | 8,016 | 0 |
| 010.551.450 Dues/Training/Travel | 1,229 | 806 | 1,000 | 1,000 | 1,000 |
| 010.551.462 Fees | 0 | 0 | 60 | 60 | 60 |
| Total Services and Charges | 15,844 | 16,261 | 13,143 | 28,444 | 14,271 |
| 010.551.511 Office Equipment | 1,143 | 0 | 0 | 2,101 | 0 |
| 010.551.514 Law Enforcement Equipment | 4,731 | 4,224 | 3,800 | 3,800 | 0 |
| 010.551.519 Equipment, Grant | 3,728 | 0 | 0 | 0 | 0 |
| Total Capital Outlay | 9,602 | 4,224 | 3,800 | 5,901 | 0 |
| Total Constable, Pct. 2 | 295,506 | 313,449 | 349,272 | 367,083 | 365,737 |
| Constable, Precinct 3 | | | | | |
| 010.552.101 Salary, Elected Official | 49,721 | 55,781 | 59,167 | 59,167 | 65,220 |
| 010.552.114 Salary, Travel Allowance | 11,323 | 13,588 | 13,588 | 13,588 | 13,588 |
| 010.552.117 Salary, Phone Allowance | 240 | 240 | 240 | 240 | 240 |
| 010.552.122 Salary, Dec Supplement | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| Total Salaries and Wages | 62,484 | 70,809 | 74,195 | 74,195 | 80,248 |
| 010.552.201 Social Security Taxes | 4,780 | 5,417 | 5,676 | 5,676 | 6,139 |
| 010.552.202 Group Medical Insurance | 12,618 | 12,559 | 13,772 | 13,772 | 14,092 |
| 010.552.203 Retirement | 7,725 | 8,644 | 9,158 | 9,158 | 10,076 |
| 010.552.204 Workers Compensation Insurance | 1,163 | 1,423 | 1,554 | 1,554 | 1,659 |
| 010.552.205 Uniforms | 319 | 442 | 400 | 400 | 400 |
| Total Employee Benefits | 26,605 | 28,485 | 30,560 | 30,560 | 32,366 |
| 010.552.301 Office Supplies | 212 | 314 | 125 | 125 | 300 |
| 010.552.303 Law Enforcement Supplies | 241 | 332 | 300 | 300 | 2,750 |
| 010.552.321 Furnishings/Small Equipment | 135 | 0 | 150 | 150 | 150 |
| 010.552.323 Computer Equip/Access/Software | 84 | 88 | 352 | 352 | 352 |
| Total Supplies | 672 | 734 | 927 | 927 | 3,552 |
| 010.552.413 Bond Premiums | 0 | 0 | 0 | 0 | 1,200 |
| 010.552.414 Data Processing Services | 58 | 56 | 826 | 826 | 826 |
| 010.552.416 Property/Liability Insurance | 1,403 | 1,561 | 2,195 | 3,091 | 1,000 |
| 010.552.420 Telephone | 1,024 | 1,023 | 1,515 | 1,515 | 1,515 |
| 010.552.422 Postage and Freight | 60 | 66 | 55 | 55 | 275 |
| 010.552.440 Rentals, Office Equipment | 90 | 98 | 90 | 90 | 90 |
| 010.552.449 LEOSE, State Officer Education | 1,067 | 1,045 | 0 | 1,647 | 0 |
| 010.552.450 Dues/Training/Travel | 78 | 957 | 1,000 | 1,000 | 1,000 |
| Total Services and Charges | 3,780 | 4,806 | 5,681 | 8,224 | 5,906 |
| 010.552.519 Equipment, Grant | 3,728 | 0 | 0 | 0 | 0 |
| Total Capital Outlay | 3,728 | 0 | 0 | 0 | 0 |
| Total Constable, Pct. 3 | 97,269 | 104,834 | 111,363 | 113,906 | 122,072 |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| Constable, Precinct 4 | | | | | |
| 010.553.101 Salary, Elected Official | \$ 52,104 | \$ 58,165 | \$ 61,626 | \$ 61,626 | \$ 65,430 |
| 010.553.114 Salary, Travel Allowance | 0 | 0 | 0 | 0 | 13,588 |
| 010.553.117 Salary, Phone Allowance | 240 | 240 | 240 | 240 | 240 |
| 010.553.122 Salary, Dec Supplement | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| Total Salaries and Wages | <u>53,544</u> | <u>59,605</u> | <u>63,066</u> | <u>63,066</u> | <u>80,458</u> |
| 010.553.201 Social Security Taxes | 3,985 | 4,448 | 4,825 | 4,825 | 6,156 |
| 010.553.202 Group Medical Insurance | 12,618 | 12,558 | 13,772 | 13,772 | 14,092 |
| 010.553.203 Retirement | 8,086 | 9,006 | 9,531 | 9,531 | 10,108 |
| 010.553.204 Workers Compensation Insurance | 997 | 1,198 | 1,321 | 1,321 | 1,866 |
| 010.553.205 Uniforms | 371 | 19 | 400 | 400 | 400 |
| Total Employee Benefits | <u>26,057</u> | <u>27,229</u> | <u>29,849</u> | <u>29,849</u> | <u>32,622</u> |
| 010.553.301 Office Supplies | 189 | 441 | 200 | 200 | 300 |
| 010.553.303 Law Enforcement Supplies | 580 | 40 | 1,000 | 1,000 | 3,250 |
| 010.553.321 Furnishings/Small Equipment | 0 | 190 | 0 | 0 | 0 |
| 010.553.323 Computer Equip/Access/Software | 230 | 88 | 302 | 302 | 302 |
| Total Supplies | <u>999</u> | <u>759</u> | <u>1,502</u> | <u>1,502</u> | <u>3,852</u> |
| 010.553.413 Bond Premiums | 0 | 0 | 200 | 200 | 1,200 |
| 010.553.414 Data Processing Services | 58 | 56 | 861 | 861 | 861 |
| 010.553.416 Property/Liability Insurance | 833 | 855 | 1,072 | 1,943 | 1,000 |
| 010.553.420 Telephone | 3,145 | 1,606 | 1,630 | 1,630 | 1,630 |
| 010.553.422 Postage and Freight | 0 | 0 | 275 | 275 | 275 |
| 010.553.431 Equipment, Maintenance | 0 | 0 | 400 | 400 | 400 |
| 010.553.440 Rentals, Office Equipment | 595 | 545 | 1,068 | 1,068 | 1,068 |
| 010.553.449 LEOSE, State Officer Education | 760 | 0 | 0 | 3,329 | 0 |
| 010.553.450 Dues/Training/Travel | 11,458 | 13,658 | 14,588 | 14,588 | 1,000 |
| 010.553.462 Fees | 0 | 0 | 10 | 10 | 10 |
| Total Services and Charges | <u>16,849</u> | <u>16,720</u> | <u>20,104</u> | <u>24,304</u> | <u>7,444</u> |
| 010.553.511 Office Equipment | 1,143 | 0 | 0 | 0 | 0 |
| 010.553.519 Equipment, Grant | 3,728 | 0 | 0 | 0 | 0 |
| Total Capital Outlay | <u>4,871</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Constable, Pct. 4 | <u>102,320</u> | <u>104,313</u> | <u>114,521</u> | <u>118,721</u> | <u>124,376</u> |
| OT/Lone Star Grant | | | | | |
| 010.558.113 Salary, Overtime/Holiday | 27,850 | 54,431 | 0 | 19,570 | 0 |
| Total Salaries and Wages | <u>27,850</u> | <u>54,431</u> | <u>0</u> | <u>19,570</u> | <u>0</u> |
| 010.558.201 Social Security Taxes | 2,092 | 4,063 | 0 | 1,461 | 0 |
| 010.558.203 Retirement | 4,225 | 8,270 | 0 | 2,969 | 0 |
| 010.558.204 Workers Compensation Insurance | 518 | 1,098 | 0 | 389 | 0 |
| 010.558.206 Unemployment Insurance | 14 | 32 | 0 | 12 | 0 |
| Total Employee Benefits | <u>6,849</u> | <u>13,463</u> | <u>0</u> | <u>4,831</u> | <u>0</u> |
| 010.558.431 Equipment Maintenance | 570 | 3,313 | 0 | 0 | 0 |
| 010.558.450 Dues/Training/Travel | 0 | 481 | 0 | 838 | 0 |
| Total Services and Charges | <u>570</u> | <u>3,794</u> | <u>0</u> | <u>838</u> | <u>0</u> |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| <u>OT/Lone Star Grant (Con't)</u> | | | | | |
| 010.558.514 Law Enforcement Equipment | \$ 119,586 | \$ 187,261 | \$ 0 | \$ 0 | \$ 0 |
| 010.558.516 Vehicles | 176,944 | 0 | 0 | 0 | 0 |
| Total Capital Outlay | 296,530 | 187,261 | 0 | 0 | 0 |
| Total OT/Lone Star Grant | 331,799 | 258,949 | 0 | 25,239 | 0 |
| <u>OT/Step Grant</u> | | | | | |
| 010.559.113 Salary, Overtime/Holiday | 48,649 | 42,310 | 0 | 0 | 0 |
| Total Salaries and Wages | 48,649 | 42,310 | 0 | 0 | 0 |
| 010.559.201 Social Security Taxes | 3,651 | 3,179 | 0 | 0 | 0 |
| 010.559.203 Retirement | 7,380 | 6,419 | 0 | 0 | 0 |
| 010.559.204 Workers Compensation Insurance | 906 | 850 | 0 | 0 | 0 |
| 010.559.206 Unemployment Insurance | 24 | 26 | 0 | 0 | 0 |
| Total Employee Benefits | 11,961 | 10,474 | 0 | 0 | 0 |
| Total OT/Step Grant | 60,610 | 52,784 | 0 | 0 | 0 |
| <u>Sheriff</u> | | | | | |
| 010.560.101 Salary, Elected Official | 85,540 | 91,600 | 97,120 | 97,120 | 103,760 |
| 010.560.104 Salary, Deputies (33) | 1,593,090 | 1,849,766 | 2,012,448 | 2,012,448 | 2,288,684 |
| 010.560.105 Salary, Secretaries (3) | 110,922 | 121,662 | 129,891 | 129,891 | 139,030 |
| 010.560.106 Salary, Dispatchers (8) | 323,093 | 374,523 | 416,788 | 416,788 | 455,116 |
| 010.560.107 Salary, Temporary or Extra | 0 | 0 | 3,276 | 3,276 | 3,571 |
| 010.560.112 Salary, Supplements | 9,511 | 8,745 | 9,600 | 9,600 | 8,400 |
| 010.560.113 Salary, Overtime/Holiday | 29,655 | 26,485 | 34,286 | 34,286 | 37,371 |
| 010.560.119 Salary, Meal Allowance | 98 | 74 | 1,000 | 1,000 | 1,000 |
| 010.560.121 Salary, Certification Pay | 24,467 | 30,081 | 37,200 | 37,200 | 32,400 |
| 010.560.122 Salary, Dec Supplement | 50,400 | 52,800 | 52,800 | 52,800 | 54,000 |
| Total Salaries and Wages | 2,226,776 | 2,555,736 | 2,794,409 | 2,794,409 | 3,123,332 |
| 010.560.201 Social Security Taxes | 159,357 | 184,549 | 203,937 | 203,937 | 229,306 |
| 010.560.202 Group Medical Insurance | 638,580 | 643,250 | 689,882 | 689,882 | 715,661 |
| 010.560.203 Retirement | 337,786 | 387,681 | 423,264 | 423,264 | 476,117 |
| 010.560.204 Workers Compensation Insurance | 34,275 | 42,130 | 48,037 | 48,037 | 53,352 |
| 010.560.205 Uniforms | 14,970 | 12,530 | 9,300 | 11,300 | 9,900 |
| 010.560.206 Unemployment Insurance | 1,069 | 1,479 | 1,618 | 1,618 | 1,510 |
| 010.560.207 Employee Disability Insurance | 984 | 1,038 | 1,032 | 1,032 | 1,056 |
| Total Employee Benefits | 1,187,021 | 1,272,657 | 1,377,070 | 1,379,070 | 1,486,902 |
| 010.560.301 Office Supplies | 12,748 | 15,657 | 18,000 | 17,837 | 18,000 |
| 010.560.302 Food | 0 | 306 | 0 | 0 | 0 |
| 010.560.303 Law Enforcement Supplies | 23,069 | 13,981 | 18,423 | 18,423 | 15,000 |
| 010.560.305 Publications/Audio Visual | 1,800 | 819 | 1,500 | 1,393 | 1,500 |
| 010.560.306 Demonstration Aids | 938 | 0 | 1,500 | 1,500 | 1,500 |
| 010.560.309 Laundry and Kitchen Supplies | 41 | 0 | 0 | 0 | 0 |
| 010.560.312 Petroleum Products | 159,530 | 208,624 | 216,378 | 216,378 | 215,000 |
| 010.560.313 Diesel | 0 | 0 | 500 | 500 | 500 |
| 010.560.315 Vehicle and Equipment Supplies | 17,965 | 19,645 | 15,000 | 15,000 | 15,000 |
| 010.560.316 Small Tools/Repair Supplies | 668 | 1,571 | 2,000 | 2,000 | 2,000 |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|------------------|------------------|---------------------------|---------------------------|---------------------------|
| Sheriff (Con't) | | | | | |
| 010.560.321 Furnishings/Small Equipment | \$ 6,206 | \$ 1,981 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| 010.560.323 Computer Equip/Access/Software | 4,393 | 9,785 | 4,897 | 4,897 | 4,897 |
| 010.560.328 K-9 Supplies | 1,163 | 5,633 | 1,500 | 1,500 | 1,500 |
| 010.560.332 Emergency Fuel-ARPA | 62,915 | 0 | 0 | 0 | 0 |
| Total Supplies | <u>291,436</u> | <u>278,002</u> | <u>281,698</u> | <u>281,428</u> | <u>276,897</u> |
| 010.560.403 Physician Services | 2,714 | 368 | 500 | 500 | 500 |
| 010.560.412 Environmental Fees | 453 | 497 | 100 | 315 | 500 |
| 010.560.413 Bond Premiums | 799 | 921 | 1,729 | 1,729 | 1,729 |
| 010.560.414 Data Processing Services | 37,127 | 49,195 | 50,627 | 46,627 | 50,627 |
| 010.560.416 Property/Liability Insurance | 55,754 | 58,678 | 1,060 | 64,124 | 1,060 |
| 010.560.419 Contract Services | 0 | 1,950 | 4,000 | 4,000 | 4,000 |
| 010.560.420 Telephone | 50,620 | 42,478 | 42,000 | 42,000 | 50,000 |
| 010.560.422 Postage and Freight | 5,378 | 5,387 | 4,000 | 4,000 | 4,000 |
| 010.560.427 Advertising | 383 | 555 | 50 | 50 | 50 |
| 010.560.429 Utilities | 49,587 | 66,788 | 65,240 | 65,240 | 65,240 |
| 010.560.430 Miscellaneous Claims/Repairs | 30,576 | 38,566 | 0 | 1,587 | 0 |
| 010.560.431 Equipment, Maintenance | 111,749 | 107,722 | 40,971 | 91,971 | 75,000 |
| 010.560.432 Buildings, Maintenance | 899 | 3,174 | 0 | 0 | 0 |
| 010.560.440 Rentals, Office Equipment | 6,339 | 6,509 | 5,900 | 5,900 | 5,900 |
| 010.560.447 Research/Investigation/Online | 3,295 | 4,939 | 4,700 | 4,700 | 4,700 |
| 010.560.449 LEOSE, State Officer Education | 6,284 | 10,095 | 0 | 11,553 | 0 |
| 010.560.450 Dues/Training/Travel | 17,107 | 11,766 | 11,786 | 11,786 | 11,786 |
| 010.560.459 Animal Control | 1,181 | 2,271 | 7,600 | 5,600 | 7,600 |
| 010.560.462 Fees | 0 | 31 | 0 | 55 | 0 |
| 010.560.464 Services-VINE Grant | 18,321 | 17,637 | 0 | 4,508 | 0 |
| Total Services and Charges | <u>398,566</u> | <u>429,527</u> | <u>240,263</u> | <u>366,245</u> | <u>282,692</u> |
| 010.560.502 Buildings | 240,130 | 0 | 0 | 0 | 0 |
| 010.560.511 Office Equipment | 11,439 | 5,669 | 0 | 0 | 0 |
| 010.560.513 Law Enforcement Equipment, Grant | 0 | 9,173 | 0 | 0 | 0 |
| 010.560.514 Law Enforcement Equipment | 1,308 | 4,792 | 0 | 0 | 0 |
| 010.560.515 Communications | 79,996 | 0 | 0 | 0 | 0 |
| 010.560.516 Vehicles | 330,519 | 425,549 | 550,000 | 550,000 | 0 |
| 010.560.519 Equipment-Homeland Security Grant | 15,023 | 478,232 | 0 | 0 | 0 |
| Total Capital Outlay | <u>678,415</u> | <u>923,415</u> | <u>550,000</u> | <u>550,000</u> | <u>0</u> |
| Total Sheriff | <u>4,782,214</u> | <u>5,459,337</u> | <u>5,243,440</u> | <u>5,371,152</u> | <u>5,169,823</u> |
| School Resource Officer-Boling | | | | | |
| 010.561.104 Salary, Deputies (3) | 57,349 | 68,922 | 175,678 | 175,678 | 194,312 |
| 010.561.113 Salary, Overtime/Holiday | 411 | 207 | 0 | 0 | 0 |
| 010.561.121 Salary, Certification Pay | 1,502 | 1,536 | 4,200 | 4,200 | 1,800 |
| 010.561.122 Salary, Dec Supplement | 1,200 | 3,600 | 3,600 | 3,600 | 3,600 |
| Total Salaries and Wages | <u>60,462</u> | <u>74,265</u> | <u>183,478</u> | <u>183,478</u> | <u>199,712</u> |
| 010.561.201 Social Security Taxes | 4,263 | 5,192 | 13,243 | 13,243 | 14,450 |
| 010.561.202 Group Medical Insurance | 18,493 | 23,493 | 49,028 | 49,028 | 50,313 |
| 010.561.203 Retirement | 9,172 | 11,266 | 27,834 | 27,834 | 30,297 |
| 010.561.204 Workers Compensation Insurance | 1,125 | 1,492 | 3,842 | 3,842 | 4,128 |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|----------------|----------------|---------------------------|---------------------------|---------------------------|
| <u>School Resource Officer-Boling (Cont)</u> | | | | | |
| 010.561.205 Uniforms | \$ 0 | \$ 0 | \$ 675 | \$ 675 | \$ 675 |
| 010.561.206 Unemployment Insurance | 30 | 45 | 112 | 112 | 100 |
| 010.561.207 Employee Disability Insurance | 29 | 32 | 72 | 72 | 72 |
| Total Employee Benefits | 33,112 | 41,520 | 94,806 | 94,806 | 100,035 |
| 010.561.323 Computer Equip/Access/Software | 42 | 0 | 0 | 0 | 0 |
| Total Supplies | 42 | 0 | 0 | 0 | 0 |
| 010.561.414 Data Processing Services | 2 | 0 | 0 | 0 | 0 |
| 010.561.416 Property/Liability Insurance | 565 | 592 | 0 | 0 | 0 |
| Total Services and Charges | 567 | 592 | 0 | 0 | 0 |
| Total School Resource Officer Bol | 94,183 | 116,377 | 278,284 | 278,284 | 299,747 |
| <u>Environmental Control</u> | | | | | |
| 010.562.102 Salary, Appointed Department Head | 49,542 | 55,702 | 61,124 | 61,124 | 65,854 |
| 010.562.108 Salary, Part-time (1) | 11,774 | 12,617 | 15,134 | 15,134 | 16,344 |
| 010.562.121 Salary, Certification Pay | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| 010.562.122 Salary, Dec Supplement | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| Total Salaries and Wages | 65,516 | 72,519 | 80,458 | 80,458 | 86,398 |
| 010.562.201 Social Security Taxes | 4,765 | 5,277 | 5,922 | 5,922 | 6,371 |
| 010.562.202 Group Medical Insurance | 14,736 | 14,645 | 16,033 | 16,033 | 16,409 |
| 010.562.203 Retirement | 9,939 | 11,001 | 12,206 | 12,206 | 13,107 |
| 010.562.204 Workers Compensation Insurance | 1,059 | 1,236 | 1,433 | 1,433 | 1,518 |
| 010.562.205 Uniforms | 81 | 0 | 400 | 400 | 400 |
| 010.562.206 Unemployment Insurance | 32 | 44 | 48 | 48 | 44 |
| 010.562.207 Employee Disability Insurance | 24 | 24 | 24 | 24 | 24 |
| Total Employee Benefits | 30,636 | 32,227 | 36,066 | 36,066 | 37,873 |
| 010.562.301 Office Supplies | 637 | 1,317 | 200 | 385 | 200 |
| 010.562.303 Law Enforcement Supplies | 0 | 0 | 50 | 50 | 50 |
| 010.562.312 Petroleum Products | 2,540 | 2,307 | 4,000 | 4,000 | 4,000 |
| 010.562.315 Vehicle and Equipment Supplies | 1,811 | 543 | 1,375 | 1,375 | 1,375 |
| 010.562.316 Small Tools/Repair Supplies | 14 | 0 | 625 | 625 | 625 |
| 010.562.323 Computer Equip/Access/Software | 313 | 88 | 92 | 92 | 92 |
| Total Supplies | 5,315 | 4,255 | 6,342 | 6,527 | 6,342 |
| 010.562.412 Environmental Fees | 0 | 0 | 200 | 200 | 200 |
| 010.562.414 Data Processing Services | 765 | 845 | 600 | 930 | 600 |
| 010.562.416 Property/Liability Insurance | 1,727 | 1,963 | 0 | 2,000 | 0 |
| 010.562.420 Telephone | 1,879 | 1,740 | 2,400 | 2,400 | 2,400 |
| 010.562.422 Postage and Freight | 118 | 130 | 1,250 | 735 | 1,250 |
| 010.562.431 Equipment, Maintenance | 1,102 | 771 | 750 | 750 | 750 |
| 010.562.440 Rentals, Office Equipment | 0 | 0 | 150 | 150 | 150 |
| 010.562.450 Dues/Training/Travel | 0 | 0 | 250 | 250 | 250 |
| 010.562.462 Fees | 0 | 0 | 5,000 | 5,000 | 5,000 |
| Total Services and Charges | 5,591 | 5,449 | 10,600 | 12,415 | 10,600 |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|----------------|----------------|---------------------------|---------------------------|---------------------------|
| <u>Environmental Control (Con't)</u> | | | | | |
| 010.562.511 Office Equipment | \$ 1,143 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 010.562.512 Machinery and Equipment | 2,169 | 0 | 0 | 0 | 5,500 |
| 010.562.514 Law Enforcement Equipment | 0 | 1,760 | 0 | 0 | 0 |
| 010.562.516 Vehicles | 0 | 0 | 50,000 | 50,000 | 0 |
| Total Capital Outlay | <u>3,312</u> | <u>1,760</u> | <u>50,000</u> | <u>50,000</u> | <u>5,500</u> |
| Total Environmental Control | <u>110,370</u> | <u>116,210</u> | <u>183,466</u> | <u>185,466</u> | <u>146,713</u> |
| <u>School Resource Officer Louise</u> | | | | | |
| 010.563.104 Salary, Deputies | 15,058 | 35,069 | 59,019 | 59,019 | 67,087 |
| 010.563.113 Salary, Overtime/Holiday | 180 | 193 | 0 | 0 | 0 |
| 010.563.121 Salary, Certification Pay | 174 | 402 | 1,200 | 1,200 | 1,200 |
| 010.563.122 Salary, Dec Supplement | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 |
| Total Salaries and Wages | <u>16,612</u> | <u>36,864</u> | <u>61,419</u> | <u>61,419</u> | <u>69,487</u> |
| 010.563.201 Social Security Taxes | 1,256 | 2,787 | 4,699 | 4,699 | 5,097 |
| 010.563.202 Group Medical Insurance | 4,951 | 9,492 | 13,772 | 13,772 | 16,223 |
| 010.563.203 Retirement | 2,520 | 5,592 | 9,318 | 9,318 | 10,542 |
| 010.563.204 Workers Compensation Insurance | 309 | 741 | 1,286 | 1,286 | 1,437 |
| 010.563.205 Uniforms | 0 | 0 | 225 | 225 | 225 |
| 010.563.206 Unemployment Insurance | 8 | 22 | 37 | 37 | 35 |
| 010.563.207 Employee Disability Insurance | 8 | 16 | 24 | 24 | 24 |
| Total Employee Benefits | <u>9,052</u> | <u>18,650</u> | <u>29,361</u> | <u>29,361</u> | <u>33,583</u> |
| 010.563.416 Property/Liability Insurance | 0 | 571 | 0 | 0 | 0 |
| Total Services and Charges | <u>0</u> | <u>571</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total School Resource Officer Lo | <u>25,664</u> | <u>56,085</u> | <u>90,780</u> | <u>90,780</u> | <u>103,070</u> |
| <u>Adult Probation</u> | | | | | |
| 010.570.316 Small Tools/Repair Supplies | 0 | 0 | 500 | 500 | 500 |
| 010.570.321 Furnishings/Small Equipment | 0 | 0 | 500 | 500 | 500 |
| 010.570.323 Computer Equip/Access/Software | 84 | 88 | 442 | 442 | 442 |
| Total Supplies | <u>84</u> | <u>88</u> | <u>1,442</u> | <u>1,442</u> | <u>1,442</u> |
| 010.570.414 Data Processing Services | 753 | 725 | 791 | 791 | 791 |
| 010.570.416 Property/Liability Insurance | 2,384 | 3,229 | 0 | 1,914 | 0 |
| 010.570.419 Contract Services | 550 | 0 | 1,000 | 1,000 | 1,000 |
| 010.570.420 Telephone | 566 | 579 | 600 | 600 | 600 |
| 010.570.464 Other Agency Support | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Total Services and Charges | <u>19,253</u> | <u>19,533</u> | <u>17,391</u> | <u>19,305</u> | <u>17,391</u> |
| Total Adult Probation | <u>19,337</u> | <u>19,621</u> | <u>18,833</u> | <u>20,747</u> | <u>18,833</u> |
| <u>Juvenile Probation</u> | | | | | |
| 010.571.102 Salary, Appointed Department Head | 62,219 | 68,280 | 72,948 | 72,948 | 77,839 |
| 010.571.105 Salary, Secretaries (1) | 39,612 | 43,171 | 46,069 | 34,189 | 25,140 |
| 010.571.112 Salary, Supplements | 41,948 | 41,948 | 41,948 | 41,948 | 41,948 |
| 010.571.117 Salary, Phone Allowance | 1,214 | 1,347 | 1,380 | 1,380 | 1,380 |
| 010.571.119 Salary, Meal Allowance | 54 | 4 | 0 | 0 | 0 |
| 010.571.122 Salary, Dec Supplement | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Total Salaries and Wages | <u>151,047</u> | <u>160,750</u> | <u>168,345</u> | <u>156,465</u> | <u>152,307</u> |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| <u>Juvenile Probation (Con't)</u> | | | | | |
| 010.571.201 Social Security Taxes, | \$ 11,326 | \$ 12,068 | \$ 12,860 | \$ 11,951 | \$ 11,633 |
| 010.571.202 Group Medical Insurance | 25,432 | 25,298 | 27,723 | 21,005 | 14,278 |
| 010.571.203 Retirement | 22,721 | 24,180 | 25,329 | 23,526 | 22,896 |
| 010.571.204 Workers Compensation Insurance | 507 | 401 | 443 | 422 | 419 |
| 010.571.205 Uniforms | 635 | 0 | 0 | 0 | 0 |
| 010.571.206 Unemployment Insurance | 54 | 71 | 76 | 69 | 55 |
| 010.571.207 Employee Disability Insurance | 48 | 48 | 48 | 36 | 48 |
| Total Employee Benefits | <u>60,723</u> | <u>62,066</u> | <u>66,479</u> | <u>57,009</u> | <u>49,329</u> |
| 010.571.301 Office Supplies | 1,952 | 2,493 | 1,500 | 1,500 | 1,500 |
| 010.571.305 Publications/Audio Visual | 453 | 402 | 175 | 175 | 175 |
| 010.571.308 Janitorial Supplies | 0 | 0 | 100 | 100 | 100 |
| 010.571.312 Petroleum Products | 708 | 1,824 | 1,900 | 1,900 | 1,900 |
| 010.571.314 Drugs and Medical Supplies | 60 | 83 | 1,000 | 1,000 | 1,000 |
| 010.571.315 Vehicle and Equipment Supplies | 0 | 0 | 100 | 100 | 100 |
| 010.571.321 Furnishings/Small Equipment | 85 | 430 | 0 | 0 | 0 |
| 010.571.323 Computer Equip/Access/Software | 1,005 | 1,012 | 1,502 | 1,502 | 1,502 |
| Total Supplies | <u>4,263</u> | <u>6,244</u> | <u>6,277</u> | <u>6,277</u> | <u>6,277</u> |
| 010.571.403 Physician Services | 2,442 | 654 | 1,500 | 1,500 | 1,500 |
| 010.571.413 Bond Premiums | 300 | 371 | 400 | 400 | 400 |
| 010.571.414 Data Processing Services | 287 | 6,789 | 968 | 968 | 968 |
| 010.571.416 Property/Liability Insurance | 4,130 | 4,214 | 3,500 | 3,584 | 3,500 |
| 010.571.420 Telephone | 3,082 | 4,063 | 1,500 | 1,500 | 1,500 |
| 010.571.422 Postage and Freight | 311 | 120 | 500 | 500 | 500 |
| 010.571.431 Equipment, Maintenance | 14 | 39 | 0 | 1,802 | 0 |
| 010.571.440 Rentals, Office Equipment | 2,783 | 2,638 | 2,500 | 2,500 | 2,500 |
| 010.571.450 Dues/Training/Travel | 2,142 | 9,032 | 6,742 | 6,742 | 6,742 |
| 010.571.460 Non-Residential Services | 14,823 | 27,043 | 27,200 | 14,398 | 27,200 |
| 010.571.461 Residential Services | 59,088 | 28,094 | 38,482 | 27,482 | 38,482 |
| 010.571.464 Services-Grant | 45,573 | 52,094 | 0 | 0 | 0 |
| Total Services and Charges | <u>134,975</u> | <u>135,151</u> | <u>83,292</u> | <u>61,376</u> | <u>83,292</u> |
| 010.571.511 Office Equipment | 6,857 | 1,453 | 0 | 0 | 0 |
| Total Capital Outlay | <u>6,857</u> | <u>1,453</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Juvenile Probation | <u>357,865</u> | <u>365,664</u> | <u>324,393</u> | <u>281,127</u> | <u>291,205</u> |
| <u>Juvenile Probation, Special</u> | | | | | |
| 010.572.432 Buildings, Maintenance | 0 | 11,625 | 0 | 0 | 0 |
| Total Services and Charges | <u>0</u> | <u>11,625</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>Public Safety, Other</u> | | | | | |
| 010.580.301 Office Supplies | 476 | 433 | 1,000 | 943 | 1,000 |
| 010.580.303 Law Enforcement Supplies | 4,385 | 717 | 2,500 | 2,500 | 2,500 |
| 010.580.315 Vehicle and Equipment Supplies | 374 | 77 | 0 | 57 | 0 |
| 010.580.316 Small Tools/Repair Supplies | 0 | 0 | 0 | 0 | 0 |
| 010.580.321 Furnishings/Small Equipment | 160 | 0 | 500 | 500 | 500 |
| 010.580.323 Computer Equip/Access/Software | 37 | 0 | 175 | 175 | 175 |
| Total Supplies | <u>5,432</u> | <u>1,227</u> | <u>4,175</u> | <u>4,175</u> | <u>4,175</u> |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| <u>Public Safety, Other (Con't)</u> | | | | | |
| 010.580.413 Bond Premiums | \$ 0 | \$ 0 | \$ 75 | \$ 75 | \$ 75 |
| 010.580.416 Property/Liability Insurance | 1,370 | 1,309 | 0 | 558 | 0 |
| 010.580.420 Telephone | 3,359 | 3,359 | 5,500 | 5,500 | 5,500 |
| 010.580.431 Equipment, Maintenance | 0 | 0 | 250 | 250 | 250 |
| 010.580.439 Rentals, Equipment and Buildings | 0 | 0 | 1,400 | 1,400 | 1,400 |
| 010.580.462 Fees | 0 | 0 | 250 | 250 | 250 |
| Total Services and Charges | 4,729 | 4,668 | 7,475 | 8,033 | 7,475 |
| 010.580.514 Law Enforcement Equipment | 0 | 0 | 100,000 | 100,000 | 100,000 |
| Total Capital Outlay | 0 | 0 | 100,000 | 100,000 | 100,000 |
| Total Public Safety, Other | 10,161 | 5,895 | 111,650 | 112,208 | 111,650 |
| <u>Indigent Health Care, Administration</u> | | | | | |
| 010.637.301 Office Supplies | 0 | 0 | 600 | 600 | 600 |
| Total Supplies | 0 | 0 | 600 | 600 | 600 |
| 010.637.416 Property/Liability Insurance | 380 | 498 | 0 | 301 | 0 |
| 010.637.419 Contract Services | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 010.637.420 Telephone | 72 | 72 | 180 | 180 | 180 |
| 010.637.422 Postage and Freight | 0 | 0 | 150 | 150 | 150 |
| 010.637.440 Rentals, Office Equipment | 1 | 0 | 70 | 70 | 70 |
| 010.637.466 Optional Services | 0 | 0 | 300 | 300 | 300 |
| Total Services and Charges | 30,453 | 30,570 | 30,700 | 31,001 | 30,700 |
| Total IHC, Administration | 30,453 | 30,570 | 31,300 | 31,601 | 31,300 |
| <u>IHC, Eligible Expenses (Sep-Dec)</u> | | | | | |
| 010.638.314 Drugs and Medical Supplies | 1,329 | 0 | 15,000 | 15,000 | 40,000 |
| Total Supplies | 1,329 | 0 | 15,000 | 15,000 | 40,000 |
| 010.638.403 Physician Services | 724 | 67 | 10,000 | 10,000 | 35,000 |
| 010.638.404 Hospital Inpatient | 0 | 0 | 15,189 | 15,189 | 15,189 |
| 010.638.405 Hospital Outpatient | 0 | 2,966 | 15,000 | 15,000 | 15,000 |
| 010.638.406 Lab/X-Ray | 272 | 441 | 13,000 | 13,000 | 13,000 |
| Total Services and Charges | 996 | 3,474 | 53,189 | 53,189 | 78,189 |
| Total IHC, Eligible (Sep-Dec) | 2,325 | 3,474 | 68,189 | 68,189 | 118,189 |
| <u>IHC, Eligible Expenses (Jan-Aug)</u> | | | | | |
| 010.639.314 Drugs and Medical Supplies | 1,190 | 4,595 | 25,000 | 25,000 | 50,000 |
| Total Supplies | 1,190 | 4,595 | 25,000 | 25,000 | 50,000 |
| 010.639.403 Physician Services | 928 | 195 | 40,385 | 40,385 | 65,385 |
| 010.639.404 Hospital Inpatient | 0 | 663 | 29,625 | 29,625 | 29,625 |
| 010.639.405 Hospital Outpatient | 0 | 2,604 | 25,000 | 25,000 | 25,000 |
| 010.639.406 Lab/X-Ray | 243 | 802 | 27,878 | 27,878 | 27,878 |
| Total Services and Charges | 1,171 | 4,264 | 122,888 | 122,888 | 147,888 |
| Total IHC, Eligible (Jan-Aug) | 2,361 | 8,859 | 147,888 | 147,888 | 197,888 |
| Total IHC, Eligible (Sep-Aug) | 4,686 | 12,333 | 216,077 | 216,077 | 316,077 |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| <u>Aid to Indigent</u> | | | | | |
| 010.640.416 Property/Liability Insurance | \$ 377 | \$ 378 | \$ 0 | \$ 170 | \$ 0 |
| 010.640.423 WCJC Senior Citizens Program | 98,000 | 98,000 | 98,000 | 98,000 | 98,000 |
| 010.640.424 Colorado Valley Transit Program | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| 010.640.426 Autopsies/Burials | 0 | 0 | 4,000 | 4,000 | 4,000 |
| 010.640.453 Wharton/Matagorda Child Welfare | 66,000 | 19,500 | 19,500 | 19,500 | 19,500 |
| 010.640.454 Mental Health Commitments | 0 | 360 | 6,000 | 6,000 | 6,000 |
| 010.640.455 Texana Mental Health | 42,519 | 42,519 | 42,519 | 42,519 | 42,519 |
| 010.640.459 Animal Control-SPOT | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| Total Services and Charges | <u>225,896</u> | <u>179,757</u> | <u>189,019</u> | <u>189,189</u> | <u>189,019</u> |
| Total Aid to Indigent | <u>225,896</u> | <u>179,757</u> | <u>189,019</u> | <u>189,189</u> | <u>189,019</u> |
| <u>Mental Health Transport</u> | | | | | |
| 010.642.204 Workers Compensation Insurance | 42 | 0 | 0 | 0 | 0 |
| 010.642.206 Unemployment Insurance | 1 | 0 | 0 | 0 | 0 |
| Total Employee Benefits | <u>43</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Mental Health Transport | <u>43</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>Libraries</u> | | | | | |
| 010.650.102 Salary, Appointed Department Head \$ | 64,386 | \$ 70,446 | \$ 75,267 | \$ 75,267 | \$ 80,213 |
| 010.650.103 Salary, Assistants (13) | 407,586 | 451,100 | 509,419 | 509,419 | 547,120 |
| 010.650.107 Salary, Temporary or Extra | 625 | 635 | 680 | 680 | 720 |
| 010.650.108 Salary, Part-Time (4) | 30,346 | 36,082 | 42,864 | 42,864 | 46,151 |
| 010.650.119 Salary, Meal Allowance | 0 | 0 | 200 | 200 | 200 |
| 010.650.122 Salary, Dec Supplement | 21,600 | 20,400 | 21,600 | 21,600 | 21,600 |
| Total Salaries and Wages | <u>524,543</u> | <u>578,663</u> | <u>650,030</u> | <u>650,030</u> | <u>696,004</u> |
| 010.650.201 Social Security Taxes | 36,870 | 41,300 | 47,308 | 47,308 | 50,223 |
| 010.650.202 Group Medical Insurance | 201,388 | 197,039 | 216,276 | 216,276 | 226,601 |
| 010.650.203 Retirement | 79,479 | 87,687 | 98,476 | 98,476 | 105,445 |
| 010.650.204 Workers Compensation Insurance | 615 | 681 | 810 | 810 | 856 |
| 010.650.206 Unemployment Insurance | 251 | 361 | 390 | 390 | 348 |
| 010.650.207 Employee Disability Insurance | 355 | 356 | 360 | 360 | 360 |
| Total Employee Benefits | <u>318,958</u> | <u>327,424</u> | <u>363,620</u> | <u>363,620</u> | <u>383,833</u> |
| 010.650.301 Office Supplies | 12,497 | 11,170 | 5,300 | 6,912 | 5,300 |
| 010.650.302 Food | 140 | 111 | 175 | 175 | 175 |
| 010.650.304 Supplies/Donations/Sales | 20,391 | 31,216 | 15,000 | 18,500 | 15,000 |
| 010.650.305 Publications/Audio Visual | 64,874 | 60,957 | 64,740 | 64,740 | 64,740 |
| 010.650.308 Janitorial Supplies | 2,681 | 4,124 | 2,850 | 2,850 | 2,850 |
| 010.650.316 Small Tools/Repair Supplies | 80 | 480 | 70 | 3 | 70 |
| 010.650.321 Furnishings/Small Equipment | 842 | 0 | 2,273 | 1,819 | 2,273 |
| 010.650.323 Computer Equip/Access/Software | 8,159 | 1,220 | 1,762 | 549 | 1,762 |
| 010.650.327 Literacy Program | 503 | 525 | 0 | 9,398 | 0 |
| Total Supplies | <u>110,167</u> | <u>109,803</u> | <u>92,170</u> | <u>104,946</u> | <u>92,170</u> |
| 010.650.413 Bond Premiums | 92 | 0 | 95 | 95 | 95 |
| 010.650.414 Data Processing Services | 28,147 | 26,269 | 23,830 | 23,830 | 23,830 |
| 010.650.416 Property/Liability Insurance | 31,371 | 34,924 | 0 | 18,826 | 0 |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| <u>Libraries (Con't)</u> | | | | | |
| 010.650.419 Contract Services | \$ 17,073 | \$ 17,072 | \$ 19,850 | \$ 19,850 | \$ 19,850 |
| 010.650.420 Telephone | 5,241 | 4,526 | 21,050 | 21,050 | 21,050 |
| 010.650.422 Postage and Freight | 2,259 | 2,381 | 3,350 | 3,350 | 3,350 |
| 010.650.427 Advertising | 0 | 155 | 35 | 35 | 35 |
| 010.650.429 Utilities | 38,222 | 47,101 | 46,244 | 46,244 | 46,244 |
| 010.650.431 Equipment, Maintenance | 1,047 | 0 | 1,500 | 1,500 | 1,500 |
| 010.650.432 Buildings, Maintenance | 3,913 | 3,261 | 9,500 | 9,500 | 9,500 |
| 010.650.440 Rentals, Office Equipment | 8,756 | 8,758 | 7,309 | 7,309 | 7,309 |
| 010.650.447 Research/Investigation/Online | 11,859 | 16,492 | 10,617 | 10,617 | 10,617 |
| 010.650.450 Dues/Training/Travel | 5,839 | 4,935 | 4,700 | 5,054 | 4,700 |
| 010.650.464 Services-Various Grants | 6,430 | 5,000 | 0 | 1,500 | 0 |
| Total Services and Charges | <u>160,249</u> | <u>170,874</u> | <u>148,080</u> | <u>168,760</u> | <u>148,080</u> |
| 010.650.504 Property Improvements | 0 | 47,450 | 45,000 | 0 | 0 |
| 010.650.511 Office Equipment | 579 | 0 | 0 | 1,213 | 0 |
| 010.650.519 Equipment-GCMF & Johnson Fndtn. | 0 | 99,388 | 0 | 0 | 0 |
| 010.650.527 Property Improvement-Grant | 8,784 | 0 | 0 | 0 | 0 |
| Total Capital Outlay | <u>9,363</u> | <u>146,838</u> | <u>45,000</u> | <u>1,213</u> | <u>0</u> |
| Total Libraries | <u><u>1,123,280</u></u> | <u><u>1,333,602</u></u> | <u><u>1,298,900</u></u> | <u><u>1,288,569</u></u> | <u><u>1,320,087</u></u> |
| <u>Historical Commission</u> | | | | | |
| 010.652.301 Office Supplies | 118 | 78 | 75 | 63 | 75 |
| 010.652.302 Food | 62 | 0 | 75 | 75 | 75 |
| 010.652.305 Publications/Audio Visual | 240 | 239 | 1,400 | 860 | 1,400 |
| 010.652.321 Furnishings/Small Equipment | 55 | 0 | 0 | 0 | 0 |
| Total Supplies | <u>475</u> | <u>317</u> | <u>1,550</u> | <u>998</u> | <u>1,550</u> |
| 010.652.414 Data Processing Services | 0 | 0 | 300 | 312 | 300 |
| 010.652.419 Contract Services | 640 | 1,990 | 0 | 542 | 0 |
| 010.652.422 Postage and Freight | 27 | 3 | 50 | 50 | 50 |
| 010.652.428 Records Preservation/Microfilming | 0 | 0 | 100 | 100 | 100 |
| 010.652.450 Dues/Training/Travel | 456 | 202 | 500 | 500 | 500 |
| Total Services and Charges | <u>1,123</u> | <u>2,195</u> | <u>950</u> | <u>1,504</u> | <u>950</u> |
| Total Historical Commission | <u><u>1,598</u></u> | <u><u>2,512</u></u> | <u><u>2,500</u></u> | <u><u>2,502</u></u> | <u><u>2,500</u></u> |
| <u>Historical Museum</u> | | | | | |
| 010.653.416 Property/Liability Insurance | 15,996 | 16,685 | 0 | 9,331 | 0 |
| 010.653.442 Historical Museum Supplement | 45,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| Total Services and Charges | <u>60,996</u> | <u>61,685</u> | <u>45,000</u> | <u>54,331</u> | <u>45,000</u> |
| Total Historical Museum | <u><u>60,996</u></u> | <u><u>61,685</u></u> | <u><u>45,000</u></u> | <u><u>54,331</u></u> | <u><u>45,000</u></u> |
| <u>Parks and Recreation</u> | | | | | |
| 010.655.416 Property/Liability Insurance | 135 | 133 | 0 | 58 | 0 |
| Total Services and Charges | <u>135</u> | <u>133</u> | <u>0</u> | <u>58</u> | <u>0</u> |
| Total Parks and Recreation | <u><u>135</u></u> | <u><u>133</u></u> | <u><u>0</u></u> | <u><u>58</u></u> | <u><u>0</u></u> |

General Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------------|----------------------|---------------------------|---------------------------|---------------------------|
| Extension Service | | | | | |
| 010.665.105 Salary, Secretaries (1) | \$ 31,530 | \$ 33,886 | \$ 40,317 | \$ 40,317 | \$ 42,119 |
| 010.665.112 Salary, Supplements | 77,501 | 95,501 | 102,010 | 102,010 | 107,718 |
| 010.665.114 Salary, Travel Allowance | 26,400 | 31,680 | 31,680 | 31,680 | 31,680 |
| 010.665.117 Salary, Phone Allowance | 734 | 706 | 1,080 | 1,080 | 1,080 |
| 010.665.119 Salary, Meal Allowance | 12 | 7 | 0 | 0 | 0 |
| 010.665.122 Salary, Dec Supplement | 4,800 | 4,800 | 4,800 | 4,800 | 4,800 |
| Total Salaries and Wages | <u>140,977</u> | <u>166,580</u> | <u>179,887</u> | <u>179,887</u> | <u>187,397</u> |
| 010.665.201 Social Security Taxes | 10,689 | 12,743 | 13,762 | 13,762 | 14,336 |
| 010.665.202 Group Medical Insurance | 12,618 | 12,559 | 13,772 | 13,772 | 14,091 |
| 010.665.203 Retirement | 4,965 | 5,322 | 6,845 | 6,845 | 7,118 |
| 010.665.204 Workers Compensation Insurance | 72 | 64 | 85 | 85 | 87 |
| 010.665.206 Unemployment Insurance | 70 | 100 | 89 | 89 | 78 |
| 010.665.207 Employee Disability Insurance | 24 | 24 | 24 | 24 | 24 |
| Total Employee Benefits | <u>28,438</u> | <u>30,812</u> | <u>34,577</u> | <u>34,577</u> | <u>35,734</u> |
| 010.665.301 Office Supplies | 5,114 | 4,154 | 6,000 | 5,863 | 6,000 |
| 010.665.305 Publications/Audio Visual | 130 | 130 | 200 | 200 | 200 |
| 010.665.306 Demonstration Aids | 0 | 0 | 50 | 50 | 50 |
| 010.665.321 Furnishings/Small Equipment | 0 | 218 | 0 | 0 | 0 |
| 010.665.322 Suppliesm, Grqnt | 0 | 1,180 | 0 | 0 | 0 |
| 010.665.323 Computer Equip/Access/Software | 733 | 148 | 3,000 | 3,000 | 3,000 |
| Total Supplies | <u>5,977</u> | <u>5,830</u> | <u>9,250</u> | <u>9,113</u> | <u>9,250</u> |
| 010.665.408 Wellness Program | 201 | 320 | 0 | 0 | 0 |
| 010.665.409 Ag Field Services | 1,236 | 250 | 1,000 | 1,000 | 1,000 |
| 010.665.416 Property/Liability Insurance | 1,870 | 2,396 | 0 | 1,622 | 0 |
| 010.665.420 Telephone | 2,534 | 2,645 | 3,000 | 3,000 | 3,000 |
| 010.665.422 Postage and Freight | 505 | 126 | 500 | 500 | 500 |
| 010.665.427 Advertising | 0 | 0 | 0 | 137 | 0 |
| 010.665.431 Equipment, Maintenance | 0 | 0 | 250 | 250 | 250 |
| 010.665.440 Rentals, Office Equipment | 5,717 | 7,297 | 6,000 | 6,000 | 6,000 |
| 010.665.450 Dues/Training/Travel | 10,344 | 10,250 | 14,000 | 14,000 | 14,000 |
| 010.665.457 Wharton County Youth Fair | 3,798 | 4,000 | 4,000 | 4,000 | 4,000 |
| Total Services and Charges | <u>26,205</u> | <u>27,284</u> | <u>28,750</u> | <u>30,509</u> | <u>28,750</u> |
| 010.665.511 Office Equipment | 1,254 | 1,395 | 0 | 0 | 0 |
| 010.665.519 Equipment, Grant | 0 | 18,103 | 0 | 0 | 0 |
| | <u>1,254</u> | <u>19,498</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Extension Service | <u>202,851</u> | <u>250,004</u> | <u>252,464</u> | <u>254,086</u> | <u>261,131</u> |
| Total Appropriations | <u>\$ 19,855,307</u> | <u>\$ 22,100,419</u> | <u>\$ 23,137,737</u> | <u>\$ 23,297,178</u> | <u>\$ 24,513,809</u> |

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61

Special Road and Road & Bridge Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|---------------------|---------------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1 | \$ 2,626,184 | \$ 2,601,439 | \$ 2,087,137 | \$ 3,317,373 | \$ 1,759,110 |
| REVENUES | | | | | |
| Taxes: | | | | | |
| Current Property | 4,075,539 | 4,263,354 | 4,926,851 | 4,437,340 | 4,926,851 |
| Delinquent Property | 101,875 | 60,905 | 98,537 | 88,747 | 98,537 |
| PILOT Tax | 287,889 | 282,888 | 286,046 | 286,046 | 275,218 |
| Penalty and Interest on Property Taxes | 71,647 | 63,940 | 83,756 | 75,435 | 83,756 |
| Total Taxes | <u>4,536,950</u> | <u>4,671,087</u> | <u>5,395,190</u> | <u>4,887,568</u> | <u>5,384,362</u> |
| Licenses and Permits | 794,580 | 801,250 | 805,000 | 805,000 | 805,000 |
| Intergovernmental | 2,446,099 | 2,265,101 | 0 | 787,361 | 0 |
| Charges for Services | 128,721 | 139,374 | 130,000 | 130,000 | 130,000 |
| Fines and Forfeitures | 144,369 | 144,074 | 160,000 | 160,000 | 160,000 |
| Interest | 114,233 | 303,115 | 190,000 | 190,000 | 200,000 |
| Solid Waste | 133,591 | 134,271 | 148,000 | 148,000 | 145,000 |
| Miscellaneous | 753,421 | 879,511 | 80,200 | 106,905 | 94,200 |
| Total Revenues | <u>9,051,964</u> | <u>9,337,783</u> | <u>6,908,390</u> | <u>7,214,834</u> | <u>6,918,562</u> |
| APPROPRIATIONS | | | | | |
| Salaries and Wages | 1,983,952 | 2,103,110 | 2,447,415 | 2,442,391 | 2,598,307 |
| Employee Benefits | 1,079,762 | 1,089,534 | 1,241,605 | 1,246,629 | 1,287,570 |
| Supplies | 3,698,980 | 4,161,398 | 2,055,950 | 4,114,975 | 2,455,950 |
| Services and Charges | 673,732 | 818,599 | 1,147,901 | 910,116 | 1,299,779 |
| Capital Outlay | 1,719,658 | 883,582 | 1,200,000 | 1,412,636 | 1,200,000 |
| Total Appropriations | <u>9,156,084</u> | <u>9,056,223</u> | <u>8,092,871</u> | <u>10,126,747</u> | <u>8,841,606</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(104,120)</u> | <u>281,560</u> | <u>(1,184,481)</u> | <u>(2,911,913)</u> | <u>(1,923,044)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In: | | | | | |
| General | 1,421,461 | 1,686,216 | 1,200,000 | 1,244,000 | 1,952,000 |
| Total Transfers In | <u>1,421,461</u> | <u>1,686,216</u> | <u>1,200,000</u> | <u>1,244,000</u> | <u>1,952,000</u> |
| Transfers Out: | | | | | |
| Capital Replacement | (1,342,086) | (1,361,492) | 0 | 0 | 0 |
| Total Transfers Out | <u>(1,342,086)</u> | <u>(1,361,492)</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Sale of Capital Assets | 0 | 109,650 | 0 | 109,650 | 0 |
| Total Other Financing Sources (Uses) | <u>79,375</u> | <u>434,374</u> | <u>1,200,000</u> | <u>1,353,650</u> | <u>1,952,000</u> |
| Net change in fund balances | (24,745) | 715,934 | 15,519 | (1,558,263) | 28,956 |
| FUND BALANCES, DECEMBER 31 | <u>\$ 2,601,439</u> | <u>\$ 3,317,373</u> | <u>\$ 2,102,656</u> | <u>\$ 1,759,110</u> | <u>\$ 1,788,066</u> |

Special Road and Road & Bridge Fund
Revenues
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|---------------------|---------------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| TAXES | | | | | |
| 020.310.101 Current Property Taxes | \$ 2,244,818 | \$ 2,301,887 | \$ 2,533,245 | \$ 2,380,100 | \$ 2,533,245 |
| 020.311.101 Current Property Taxes, Spec. R&I | 1,830,721 | 1,961,467 | 2,393,606 | 2,057,240 | 2,393,606 |
| 020.312.102 Delinquent Property Taxes | 55,540 | 32,747 | 50,665 | 47,602 | 50,665 |
| 020.313.102 Delinquent Property Taxes, Spec. F | 46,335 | 28,158 | 47,872 | 41,145 | 47,872 |
| 020.314.107 PILOT Tax | 287,889 | 282,888 | 286,046 | 286,046 | 275,218 |
| 020.319.103 Penalty and Interest, Property Tax | 71,647 | 63,940 | 83,756 | 75,435 | 83,756 |
| Total Taxes | <u>4,536,950</u> | <u>4,671,087</u> | <u>5,395,190</u> | <u>4,887,568</u> | <u>5,384,362</u> |
| LICENSES AND PERMITS | | | | | |
| 020.321.203 Motor Vehicle Licenses | 360,000 | 360,000 | 360,000 | 360,000 | 360,000 |
| 020.321.204 Motor Vehicle License Fees | 434,580 | 441,250 | 445,000 | 445,000 | 445,000 |
| Total Licenses and Permits | <u>794,580</u> | <u>801,250</u> | <u>805,000</u> | <u>805,000</u> | <u>805,000</u> |
| INTERGOVERNMENTAL | | | | | |
| <u>Federal Grants</u> | | | | | |
| 020.331.372 American Rescue Plan-Lost | 2,345,354 | 2,240,101 | 0 | 787,361 | 0 |
| <u>Federal Reimbursements</u> | | | | | |
| 020.332.322 FEMA-Disasters | 745 | 0 | 0 | 0 | 0 |
| <u>State Reimbursements</u> | | | | | |
| 020.333.318 H-GAC | 100,000 | 25,000 | 0 | 0 | 0 |
| Total Intergovernmental | <u>2,446,099</u> | <u>2,265,101</u> | <u>0</u> | <u>787,361</u> | <u>0</u> |
| CHARGES FOR SERVICES | | | | | |
| <u>Other Fees</u> | | | | | |
| 020.342.442 Gross Axle Weight | 128,721 | 139,374 | 130,000 | 130,000 | 130,000 |
| FINES AND FORFEITURES | | | | | |
| 020.350.506 District Court | 42,510 | 52,394 | 52,000 | 52,000 | 52,000 |
| 020.350.507 County Court | 101,859 | 91,680 | 108,000 | 108,000 | 108,000 |
| Total Fines and Forfeitures | <u>144,369</u> | <u>144,074</u> | <u>160,000</u> | <u>160,000</u> | <u>160,000</u> |
| INTEREST | | | | | |
| 020.360.603 Checking Account | 114,233 | 303,115 | 190,000 | 190,000 | 200,000 |
| SOLID WASTE | | | | | |
| <u>RB 2 Solid Waste Station</u> | | | | | |
| 020.362.701 Environmental Fees | 133,591 | 134,271 | 148,000 | 148,000 | 145,000 |
| MISCELLANEOUS | | | | | |
| <u>Miscellaneous</u> | | | | | |
| 020.370.702 Sale of Salvage/Surplus Supplies | 0 | 3,025 | 0 | 0 | 0 |
| 020.370.721 Rent, Land and Leases | 147 | 0 | 0 | 0 | 0 |
| 020.370.730 Miscellaneous | 1,123 | 1,193 | 1,200 | 1,200 | 1,200 |
| 020.370.733 Sales/Reimbursements, Precinct 1 | 8,495 | 27,066 | 6,000 | 6,000 | 8,000 |
| 020.370.734 Sales/Reimbursements, Precinct 2 | 70,664 | 73,728 | 55,000 | 75,479 | 65,000 |
| 020.370.735 Sales/Reimbursements, Precinct 3 | 20,135 | 3,400 | 6,000 | 6,196 | 6,000 |
| 020.370.736 Sales/Reimbursements, Precinct 4 | 647,076 | 771,099 | 12,000 | 18,030 | 14,000 |
| 020.370.740 Insurance Renewal Credit/Surplus | 5,781 | 0 | 0 | 0 | 0 |
| Total Miscellaneous | <u>753,421</u> | <u>879,511</u> | <u>80,200</u> | <u>106,905</u> | <u>94,200</u> |
| Total Revenues | <u>\$ 9,051,964</u> | <u>\$ 9,337,783</u> | <u>\$ 6,908,390</u> | <u>\$ 7,214,834</u> | <u>\$ 6,918,562</u> |

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2025

| | | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|----------------------------------|--------------------------------|----------------|----------------|---------------------------|---------------------------|---------------------------|
| APPROPRIATIONS | | | | | | |
| All Precincts (612 - 619) | | | | | | |
| 020.xxx.105 | Salary, Secretaries (4) | \$ 137,338 | \$ 145,370 | \$ 160,096 | \$ 160,096 | \$ 174,622 |
| 020.xxx.107 | Salary, Temporary or Extra | 55,055 | 56,267 | 109,559 | 109,559 | 111,211 |
| 020.xxx.108 | Salary, Part-Time (2) | 14,502 | 16,143 | 17,263 | 17,263 | 18,572 |
| 020.xxx.110 | Salary, Full-Time (40) | 1,671,944 | 1,768,880 | 2,037,749 | 2,031,015 | 2,171,154 |
| 020.xxx.112 | Salary, Supplements | 790 | 4,540 | 3,160 | 3,160 | 3,160 |
| 020.xxx.113 | Salary, Overtime/Holiday | 272 | 144 | 0 | 1,710 | 0 |
| 020.xxx.114 | Salary, Travel Allowance | 41,856 | 50,228 | 50,228 | 50,228 | 50,228 |
| 020.xxx.117 | Salary, Phone Allowance | 11,758 | 10,913 | 15,360 | 15,360 | 15,360 |
| 020.xxx.119 | Salary, Meal Allowance | 37 | 225 | 0 | 0 | 0 |
| 020.xxx.122 | Salary, Dec Supplement | 50,400 | 50,400 | 54,000 | 54,000 | 54,000 |
| | Total Salaries and Wages | 1,983,952 | 2,103,110 | 2,447,415 | 2,442,391 | 2,598,307 |
| 020.xxx.201 | Social Security Taxes | 144,277 | 153,718 | 181,022 | 181,022 | 193,681 |
| 020.xxx.202 | Group Medical Insurance | 613,450 | 592,552 | 664,980 | 664,980 | 673,559 |
| 020.xxx.203 | Retirement | 284,613 | 301,196 | 344,705 | 344,705 | 367,344 |
| 020.xxx.204 | Workers Compensation Insurance | 34,132 | 39,495 | 48,410 | 48,410 | 50,660 |
| 020.xxx.205 | Uniforms | 244 | 351 | 0 | 0 | 0 |
| 020.xxx.206 | Unemployment Insurance | 2,030 | 1,225 | 1,432 | 6,456 | 1,270 |
| 020.xxx.207 | Employee Disability Insurance | 1,016 | 997 | 1,056 | 1,056 | 1,056 |
| | Total Employee Benefits | 1,079,762 | 1,089,534 | 1,241,605 | 1,246,629 | 1,287,570 |
| 020.xxx.301 | Office Supplies | 2,979 | 4,795 | 3,000 | 3,342 | 3,000 |
| 020.xxx.302 | Food | 489 | 628 | 800 | 800 | 800 |
| 020.xxx.305 | Publications/Audio Visual | 209 | 220 | 280 | 280 | 280 |
| 020.xxx.307 | Survey and Mapping Supplies | 0 | 0 | 400 | 400 | 400 |
| 020.xxx.308 | Janitorial Supplies | 2,793 | 3,534 | 3,400 | 3,309 | 3,400 |
| 020.xxx.311 | Insecticide/Herbicide | 52,640 | 77,154 | 47,500 | 47,000 | 47,500 |
| 020.xxx.312 | Petroleum Products | 96,477 | 78,308 | 77,500 | 77,500 | 77,500 |
| 020.xxx.313 | Diesel | 476,754 | 344,654 | 341,365 | 338,493 | 341,365 |
| 020.xxx.314 | Drugs and Medical Supplies | 199 | 366 | 300 | 339 | 300 |
| 020.xxx.315 | Vehicle and Equipment Supplies | 84,985 | 97,184 | 95,126 | 95,126 | 95,126 |
| 020.xxx.316 | Small Tools/Repair Supplies | 23,408 | 25,273 | 29,800 | 29,800 | 29,800 |
| 020.xxx.318 | Culverts, Fluming, Pipe | 92,009 | 101,383 | 9,500 | 28,343 | 9,500 |
| 020.xxx.319 | Signs Materials | 24,181 | 25,815 | 17,075 | 18,934 | 17,075 |
| 020.xxx.320 | Road Materials | 1,334,354 | 1,251,140 | 1,428,032 | 1,425,230 | 1,828,032 |
| 020.xxx.321 | Furnishings/Small Equipment | 755 | 478 | 900 | 1,070 | 900 |
| 020.xxx.323 | Computer Equip/Access/Software | 436 | 937 | 972 | 1,937 | 972 |
| 020.xxx.330 | Damaged Road Materials | 19,297 | 8,752 | 0 | 1,389,002 | 0 |
| 020.xxx.331 | Road Materials-ARPA | 1,469,633 | 2,140,777 | 0 | 654,070 | 0 |
| 020.xxx.332 | Emergency Fuel-ARPA | 17,382 | 0 | 0 | 0 | 0 |
| | Total Supplies | 3,698,980 | 4,161,398 | 2,055,950 | 4,114,975 | 2,455,950 |
| 020.xxx.403 | Physician Services | 185 | 225 | 200 | 235 | 200 |
| 020.xxx.412 | Environmental Fees | 81,794 | 117,116 | 63,000 | 63,000 | 113,000 |
| 020.xxx.413 | Bond Premiums | 0 | 540 | 710 | 710 | 710 |
| 020.xxx.414 | Data Processing Services | 6,242 | 8,854 | 3,127 | 5,883 | 5,005 |
| 020.xxx.416 | Property/Liability Insurance | 77,849 | 92,192 | 106,740 | 107,564 | 106,740 |
| 020.xxx.418 | Engineering | 14,100 | 0 | 53,500 | 53,500 | 53,500 |
| 020.xxx.419 | Contract Services | 8,073 | 5,668 | 4,000 | 4,775 | 4,000 |
| 020.xxx.420 | Telephone | 11,398 | 12,170 | 12,952 | 12,952 | 12,952 |
| 020.xxx.422 | Postage and Freight | 3 | 82 | 250 | 268 | 250 |
| 020.xxx.427 | Advertising | 83 | 589 | 250 | 250 | 250 |
| 020.xxx.429 | Utilities | 27,487 | 30,392 | 30,900 | 30,900 | 30,900 |

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|---------------------|---------------------|---------------------------|---------------------------|---------------------------|
| All Precincts (612 - 619) (Con't) | | | | | |
| 020.xxx.430 Miscellaneous Claims/Repairs | \$ 69 | \$ 47,724 | \$ 2,000 | \$ 2,228 | \$ 2,000 |
| 020.xxx.431 Equipment, Maintenance | 401,607 | 419,346 | 323,342 | 325,505 | 423,342 |
| 020.xxx.432 Buildings, Maintenance | 14,854 | 17,209 | 9,300 | 9,662 | 9,300 |
| 020.xxx.438 Bridge Maintenance | 6,554 | 45,800 | 11,000 | 11,054 | 11,000 |
| 020.xxx.439 Rentals, Equipment and Buildings | 8,220 | 4,348 | 5,200 | 5,200 | 5,200 |
| 020.xxx.440 Rentals, Office Equipment | 5,046 | 5,149 | 4,960 | 4,960 | 4,960 |
| 020.xxx.450 Dues/Training/Travel | 6,107 | 7,039 | 6,300 | 6,300 | 6,300 |
| 020.xxx.456 Right-of-Way Costs | 0 | 0 | 100 | 100 | 100 |
| 020.xxx.458 Soil Conservation District | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 020.xxx.462 Fees | 61 | 156 | 6,070 | 6,070 | 6,070 |
| 020.xxx.466 Optional Services (Contingency) | 0 | 0 | 500,000 | 255,000 | 500,000 |
| Total Services and Charges | <u>673,732</u> | <u>818,599</u> | <u>1,147,901</u> | <u>910,116</u> | <u>1,299,779</u> |
| 020.xxx.501 Land | 0 | 41,670 | 0 | 0 | 0 |
| 020.xxx.502 Buildings | 333,176 | 10,740 | 0 | 0 | 0 |
| 020.xxx.504 Property Improvements | 0 | 20,800 | 0 | 0 | 0 |
| 020.xxx.511 Office Equipment | 1,461 | 0 | 0 | 1,344 | 0 |
| 020.xxx.512 Machinery and Equipment | 521,681 | 583,546 | 1,200,000 | 1,025,117 | 1,200,000 |
| 020.xxx.516 Vehicles | 0 | 9,500 | 0 | 7,883 | 0 |
| 020.xxx.519 Equipment-Grant | 858,340 | 99,326 | 0 | 116,362 | 0 |
| 020.xxx.520 Property Improvement Grant | 0 | 0 | 0 | 16,930 | 0 |
| 020.xxx.522 Bridge Construction | 5,000 | 118,000 | 0 | 245,000 | 0 |
| Total Capital Outlay | <u>1,719,658</u> | <u>883,582</u> | <u>1,200,000</u> | <u>1,412,636</u> | <u>1,200,000</u> |
| Total Appropriations | <u>\$ 9,156,084</u> | <u>\$ 9,056,223</u> | <u>\$ 8,092,871</u> | <u>\$ 10,126,747</u> | <u>\$ 8,841,606</u> |

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|------------------|---------------------------|---------------------------|---------------------------|
| Precinct 1 | | | | | |
| 020.612.105 Salary, Secretaries (1) | \$ 33,040 | \$ 36,548 | \$ 39,398 | \$ 39,398 | \$ 42,447 |
| 020.612.107 Salary, Temporary or Extra | 0 | 0 | 28,178 | 28,178 | 28,178 |
| 020.612.110 Salary, Full-Time (9) | 372,420 | 382,718 | 450,315 | 450,195 | 476,269 |
| 020.612.112 Salary, Supplements | 0 | 0 | 790 | 790 | 790 |
| 020.612.113 Salary, Overtime/Holiday | 0 | 0 | 0 | 120 | 0 |
| 020.612.114 Salary, Travel Allowance | 10,464 | 12,557 | 12,557 | 12,557 | 12,557 |
| 020.612.117 Salary, Phone Allowance | 1,560 | 1,509 | 3,540 | 3,540 | 3,540 |
| 020.612.122 Salary, Dec Supplement | 10,800 | 9,600 | 12,000 | 12,000 | 12,000 |
| Total Salaries and Wages | <u>428,284</u> | <u>442,932</u> | <u>546,778</u> | <u>546,778</u> | <u>575,781</u> |
| 020.612.201 Social Security Taxes | 30,627 | 31,490 | 39,447 | 39,447 | 42,220 |
| 020.612.202 Group Medical Insurance | 142,943 | 137,234 | 160,804 | 160,804 | 158,634 |
| 020.612.203 Retirement | 63,147 | 65,059 | 76,230 | 76,230 | 80,630 |
| 020.612.204 Workers Compensation Insurance | 7,344 | 8,264 | 10,828 | 10,828 | 11,246 |
| 020.612.205 Uniforms | 144 | 0 | 0 | 0 | 0 |
| 020.612.206 Unemployment Insurance | 208 | 257 | 319 | 319 | 280 |
| 020.612.207 Employee Disability Insurance | 236 | 227 | 240 | 240 | 240 |
| Total Employee Benefits | <u>244,649</u> | <u>242,531</u> | <u>287,868</u> | <u>287,868</u> | <u>293,250</u> |
| 020.612.301 Office Supplies | 366 | 1,544 | 500 | 497 | 500 |
| 020.612.302 Food | 406 | 496 | 400 | 400 | 400 |
| 020.612.308 Janitorial Supplies | 685 | 1,061 | 800 | 709 | 800 |
| 020.612.311 Insecticide/Herbicide | 463 | 8,357 | 8,000 | 8,000 | 8,000 |
| 020.612.312 Petroleum Products | 18,250 | 13,831 | 13,500 | 13,500 | 13,500 |
| 020.612.313 Diesel | 71,695 | 73,950 | 56,000 | 56,000 | 56,000 |
| 020.612.314 Drugs and Medical Supplies | 0 | 0 | 100 | 100 | 100 |
| 020.612.315 Vehicle and Equipment Supplies | 10,206 | 19,492 | 16,000 | 16,000 | 16,000 |
| 020.612.316 Small Tools/Repair Supplies | 4,430 | 3,317 | 2,500 | 2,500 | 2,500 |
| 020.612.318 Culverts, Fluming, Pipe | 12,320 | 17,137 | 2,000 | 4,921 | 2,000 |
| 020.612.319 Signs Materials | 1,988 | 7,928 | 2,500 | 2,500 | 2,500 |
| 020.612.320 Road Materials | 342,244 | 315,747 | 352,000 | 348,033 | 452,000 |
| 020.612.321 Furnishings/Small Equipment | 173 | 193 | 250 | 250 | 250 |
| 020.612.323 Computer Equip/Access/Software | 125 | 132 | 132 | 135 | 132 |
| 020.612.330 Damaged Road Materials | 15,901 | 0 | 0 | 0 | 0 |
| 020.612.331 Road Materials-ARPA | 233,134 | 605,276 | 0 | 167,447 | 0 |
| 020.612.332 Emergency Fuel-ARPA | 17,382 | 0 | 0 | 0 | 0 |
| Total Supplies | <u>729,768</u> | <u>1,068,461</u> | <u>454,682</u> | <u>620,992</u> | <u>554,682</u> |
| 020.612.403 Physician Services | 185 | 0 | 0 | 0 | 0 |
| 020.612.412 Environmental Fees | 596 | 2,126 | 2,000 | 2,000 | 2,000 |
| 020.612.414 Data Processing Services | 2,099 | 4,627 | 1,200 | 1,200 | 1,200 |
| 020.612.416 Property/Liability Insurance | 17,168 | 19,552 | 19,827 | 19,827 | 19,827 |
| 020.612.418 Engineering | 3,525 | 0 | 14,500 | 14,500 | 14,500 |
| 020.612.419 Contract Services | 2,800 | 2,450 | 2,500 | 3,275 | 2,500 |
| 020.612.420 Telephone | 2,030 | 2,572 | 1,500 | 1,500 | 1,500 |
| 020.612.422 Postage and Freight | 3 | 0 | 100 | 100 | 100 |
| 020.612.427 Advertising | 83 | 94 | 100 | 100 | 100 |
| 020.612.429 Utilities | 7,052 | 4,571 | 7,500 | 7,500 | 7,500 |
| 020.612.430 Miscellaneous Claims/Repairs | 0 | 1,300 | 1,500 | 1,500 | 1,500 |
| 020.612.431 Equipment, Maintenance | 85,988 | 89,188 | 58,000 | 58,000 | 83,000 |
| 020.612.432 Buildings, Maintenance | 5,775 | 4,569 | 1,000 | 1,362 | 1,000 |
| 020.612.438 Bridge Maintenance | 0 | 5,000 | 3,000 | 3,000 | 3,000 |
| 020.612.440 Rentals, Office Equipment | 1,380 | 1,392 | 1,200 | 1,200 | 1,200 |
| 020.612.450 Dues/Training/Travel | 1,156 | 1,092 | 1,300 | 1,300 | 1,300 |
| 020.612.456 Right-of-Way Costs | 0 | 0 | 100 | 100 | 100 |
| 020.612.458 Soil Conservation District | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 020.612.462 Fees | 0 | 0 | 1,500 | 1,500 | 1,500 |
| Total Services and Charges | <u>130,840</u> | <u>139,533</u> | <u>117,827</u> | <u>118,964</u> | <u>142,827</u> |

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|------------------|------------------|---------------------------|---------------------------|---------------------------|
| Precinct 1 (Con't) | | | | | |
| 020.612.512 Machinery and Equipment | \$ 270,296 | \$ 52,770 | \$ 300,000 | \$ 261,000 | \$ 300,000 |
| 020.612.516 Vehicles | 0 | 9,500 | 0 | 0 | 0 |
| 020.612.519 Equipment Grant | 93,644 | 99,326 | 0 | 101,477 | 0 |
| 020.612.520 Property Improvement Grant | 0 | 0 | 0 | 16,930 | 0 |
| 020.612.522 Bridge Construction | 0 | 3,500 | 0 | 155,000 | 0 |
| Total Capital Outlay | 363,940 | 165,096 | 300,000 | 534,407 | 300,000 |
| Total Precinct 1 | 1,897,481 | 2,058,553 | 1,707,155 | 2,109,009 | 1,866,540 |
| Precinct 2 | | | | | |
| 020.613.105 Salary, Secretaries (1) | 34,733 | 38,293 | 40,918 | 40,918 | 44,007 |
| 020.613.107 Salary, Temporary or Extra | 19,406 | 16,573 | 22,536 | 22,536 | 22,536 |
| 020.613.110 Salary, Full-Time (10) | 394,978 | 435,214 | 511,453 | 511,056 | 547,676 |
| 020.613.112 Salary, Supplements | 0 | 0 | 790 | 790 | 790 |
| 020.613.113 Salary, Overtime/Holiday | 272 | 0 | 0 | 397 | 0 |
| 020.613.114 Salary, Travel Allowance | 10,464 | 12,557 | 12,557 | 12,557 | 12,557 |
| 020.613.117 Salary, Phone Allowance | 2,374 | 1,864 | 3,840 | 3,840 | 3,840 |
| 020.613.119 Salary, Meal Allowance | 15 | 15 | 0 | 0 | 0 |
| 020.613.122 Salary, Dec Supplement | 12,000 | 12,000 | 13,200 | 13,200 | 13,200 |
| Total Salaries and Wages | 474,242 | 516,516 | 605,294 | 605,294 | 644,606 |
| 020.613.201 Social Security Taxes | 35,133 | 38,203 | 45,234 | 45,234 | 48,868 |
| 020.613.202 Group Medical Insurance | 135,457 | 135,066 | 147,926 | 147,926 | 145,045 |
| 020.613.203 Retirement | 67,049 | 73,651 | 85,917 | 85,917 | 91,881 |
| 020.613.204 Workers Compensation Insurance | 8,202 | 9,847 | 12,137 | 12,137 | 12,754 |
| 020.613.206 Unemployment Insurance | 231 | 301 | 354 | 354 | 315 |
| 020.613.207 Employee Disability Insurance | 237 | 240 | 264 | 264 | 264 |
| Total Employee Benefits | 246,309 | 257,308 | 291,832 | 291,832 | 299,127 |
| 020.613.301 Office Supplies | 942 | 884 | 1,000 | 1,000 | 1,000 |
| 020.613.305 Publications/Audio Visual | 162 | 220 | 100 | 100 | 100 |
| 020.613.307 Survey and Mapping Supplies | 0 | 0 | 400 | 400 | 400 |
| 020.613.308 Janitorial Supplies | 621 | 694 | 1,000 | 1,000 | 1,000 |
| 020.613.311 Insecticide/Herbicide | 33,496 | 32,410 | 13,000 | 13,000 | 13,000 |
| 020.613.312 Petroleum Products | 28,869 | 21,833 | 23,000 | 23,000 | 23,000 |
| 020.613.313 Diesel | 88,388 | 72,207 | 80,000 | 80,000 | 80,000 |
| 020.613.314 Drugs and Medical Supplies | 188 | 239 | 200 | 219 | 200 |
| 020.613.315 Vehicle and Equipment Supplies | 23,606 | 20,185 | 27,126 | 27,126 | 27,126 |
| 020.613.316 Small Tools/Repair Supplies | 6,852 | 8,030 | 4,000 | 4,000 | 4,000 |
| 020.613.318 Culverts, Fluming, Pipe | 49,469 | 51,130 | 2,500 | 12,192 | 2,500 |
| 020.613.319 Signs Materials | 12,932 | 7,702 | 4,000 | 5,384 | 4,000 |
| 020.613.320 Road Materials | 385,469 | 275,633 | 370,000 | 372,068 | 470,000 |
| 020.613.321 Furnishings/Small Equipment | 0 | 0 | 400 | 570 | 400 |
| 020.613.323 Computer Equip/Access/Software | 125 | 132 | 662 | 1,622 | 662 |
| 020.613.330 Damaged Road Materials | 0 | 8,752 | 0 | 27,406 | 0 |
| 020.613.331 Road Materials-ARPA | 670,000 | 319,033 | 0 | 322,741 | 0 |
| Total Supplies | 1,301,119 | 819,084 | 527,388 | 891,828 | 627,388 |
| 020.613.403 Physician Services | 0 | 125 | 200 | 235 | 200 |
| 020.613.412 Environmental Fees | 82 | 117 | 100 | 100 | 100 |
| 020.613.413 Bond Premiums | 0 | 185 | 355 | 355 | 355 |
| 020.613.414 Data Processing Services | 2,551 | 2,768 | 122 | 2,878 | 2,000 |
| 020.613.416 Property/Liability Insurance | 16,206 | 18,941 | 15,598 | 15,598 | 15,598 |
| 020.613.418 Engineering | 3,525 | 0 | 13,000 | 13,000 | 13,000 |
| 020.613.419 Contract Services | 4,625 | 2,425 | 1,500 | 1,500 | 1,500 |
| 020.613.420 Telephone | 4,989 | 5,138 | 6,500 | 6,500 | 6,500 |

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|-------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| Precinct 2 (Con't) | | | | | |
| 020.613.422 Postage and Freight | \$ 0 | \$ 0 | \$ 50 | \$ 50 | \$ 50 |
| 020.613.427 Advertising | 0 | 223 | 0 | 0 | 0 |
| 020.613.429 Utilities | 3,484 | 4,196 | 4,300 | 4,300 | 4,300 |
| 020.613.430 Miscellaneous Claims/Repairs | 0 | 9,513 | 500 | 500 | 500 |
| 020.613.431 Equipment, Maintenance | 106,384 | 95,972 | 87,342 | 87,342 | 112,342 |
| 020.613.432 Buildings, Maintenance | 2,195 | 1,613 | 5,000 | 5,000 | 5,000 |
| 020.613.438 Bridge Maintenance | 58 | 28,108 | 0 | 54 | 0 |
| 020.613.439 Rentals, Equipment and Buildings | 559 | 608 | 700 | 700 | 700 |
| 020.613.440 Rentals, Office Equipment | 1,689 | 1,720 | 2,000 | 2,000 | 2,000 |
| 020.613.450 Dues/Training/Travel | 2,241 | 3,467 | 2,000 | 2,000 | 2,000 |
| 020.613.458 Soil Conservation District | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 020.613.462 Fees | 60 | 155 | 1,535 | 1,535 | 1,535 |
| Total Services and Charges | <u>149,648</u> | <u>176,274</u> | <u>141,802</u> | <u>144,647</u> | <u>168,680</u> |
| 020.613.512 Machinery and Equipment | 10,982 | 16,650 | 300,000 | 250,000 | 300,000 |
| 020.613.522 Bridge Construction | 2,500 | 0 | 0 | 0 | 0 |
| Total Capital Outlay | <u>13,482</u> | <u>16,650</u> | <u>300,000</u> | <u>250,000</u> | <u>300,000</u> |
| Total Precinct 2 | <u>2,184,800</u> | <u>1,785,832</u> | <u>1,866,316</u> | <u>2,183,601</u> | <u>2,039,801</u> |
| Precinct 3 | | | | | |
| 020.614.105 Salary, Secretaries (1) | 35,432 | 39,741 | 43,403 | 43,403 | 46,565 |
| 020.614.107 Salary, Temporary or Extra | 22,390 | 24,424 | 27,545 | 27,545 | 29,197 |
| 020.614.110 Salary, Full-Time (10) | 427,347 | 465,882 | 507,328 | 506,693 | 542,354 |
| 020.614.112 Salary, Supplements | 790 | 790 | 790 | 790 | 790 |
| 020.614.114 Salary, Travel Allowance | 10,464 | 12,557 | 12,557 | 12,557 | 12,557 |
| 020.614.117 Salary, Phone Allowance | 3,788 | 3,807 | 3,840 | 3,840 | 3,840 |
| 020.614.119 Salary, Meal Allowance | 0 | 159 | 0 | 0 | 0 |
| 020.614.122 Salary, Dec Supplement | 13,200 | 13,200 | 13,200 | 13,200 | 13,200 |
| Total Salaries and Wages | <u>513,411</u> | <u>560,560</u> | <u>608,663</u> | <u>608,663</u> | <u>648,503</u> |
| 020.614.201 Social Security Taxes | 37,168 | 40,920 | 45,095 | 45,095 | 48,108 |
| 020.614.202 Group Medical Insurance | 162,350 | 157,022 | 166,240 | 166,240 | 175,730 |
| 020.614.203 Retirement | 72,463 | 78,825 | 85,669 | 85,669 | 91,461 |
| 020.614.204 Workers Compensation Insurance | 8,926 | 10,700 | 12,114 | 12,114 | 12,747 |
| 020.614.206 Unemployment Insurance | 317 | 327 | 356 | 356 | 317 |
| 020.614.207 Employee Disability Insurance | 261 | 264 | 264 | 264 | 264 |
| Total Employee Benefits | <u>281,485</u> | <u>288,058</u> | <u>309,738</u> | <u>309,738</u> | <u>328,627</u> |
| 020.614.301 Office Supplies | 962 | 938 | 500 | 1,000 | 500 |
| 020.614.302 Food | 83 | 132 | 0 | 0 | 0 |
| 020.614.305 Publications/Audio Visual | 0 | 0 | 180 | 180 | 180 |
| 020.614.308 Janitorial Supplies | 1,112 | 1,306 | 1,000 | 1,000 | 1,000 |
| 020.614.311 Insecticide/Herbicide | 12,294 | 32,230 | 20,000 | 19,500 | 20,000 |
| 020.614.312 Petroleum Products | 28,638 | 25,778 | 22,500 | 22,500 | 22,500 |
| 020.614.313 Diesel | 123,615 | 94,811 | 108,000 | 108,000 | 108,000 |
| 020.614.314 Drugs and Medical Supplies | 11 | 86 | 0 | 0 | 0 |
| 020.614.315 Vehicle and Equipment Supplies | 17,642 | 31,823 | 25,000 | 25,000 | 25,000 |
| 020.614.316 Small Tools/Repair Supplies | 8,468 | 7,905 | 12,500 | 12,500 | 12,500 |
| 020.614.318 Culverts, Fluming, Pipe | 14,649 | 8,882 | 2,500 | 2,700 | 2,500 |
| 020.614.319 Signs Materials | 4,167 | 5,488 | 6,000 | 6,000 | 6,000 |
| 020.614.320 Road Materials | 356,043 | 334,210 | 361,332 | 361,032 | 461,332 |
| 020.614.321 Furnishings/Small Equipment | 0 | 0 | 250 | 250 | 250 |
| 020.614.323 Computer Equip/Access/Software | 102 | 407 | 90 | 90 | 90 |
| 020.614.330 Damaged Road Materials | 3,396 | 0 | 0 | 196 | 0 |
| 020.614.331 Road Materials-ARPA | 159,982 | 662,569 | 0 | 129,288 | 0 |
| Total Supplies | <u>731,164</u> | <u>1,206,565</u> | <u>559,852</u> | <u>689,236</u> | <u>659,852</u> |

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|------------------|------------------|---------------------------|---------------------------|---------------------------|
| Precinct 3 (Con't) | | | | | |
| 020.614.412 Environmental Fees | \$ 745 | \$ 3,233 | \$ 1,900 | \$ 1,900 | \$ 1,900 |
| 020.614.413 Bond Premiums | 0 | 0 | 355 | 355 | 355 |
| 020.614.414 Data Processing Services | 1,477 | 1,308 | 1,683 | 1,683 | 1,683 |
| 020.614.416 Property/Liability Insurance | 22,293 | 26,471 | 19,928 | 19,928 | 19,928 |
| 020.614.418 Engineering | 3,525 | 0 | 13,000 | 13,000 | 13,000 |
| 020.614.419 Contract Services | 1,043 | 793 | 0 | 0 | 0 |
| 020.614.420 Telephone | 2,423 | 2,392 | 2,752 | 2,752 | 2,752 |
| 020.614.422 Postage and Freight | 0 | 0 | 50 | 50 | 50 |
| 020.614.427 Advertising | 0 | 0 | 50 | 50 | 50 |
| 020.614.429 Utilities | 9,827 | 11,259 | 11,100 | 11,100 | 11,100 |
| 020.614.430 Miscellaneous Claims/Repairs | 69 | 669 | 0 | 100 | 0 |
| 020.614.431 Equipment, Maintenance | 94,095 | 108,101 | 70,000 | 70,000 | 95,000 |
| 020.614.432 Buildings, Maintenance | 2,399 | 6,164 | 1,000 | 1,000 | 1,000 |
| 020.614.438 Bridge Maintenance | 2,834 | 6,624 | 8,000 | 8,000 | 8,000 |
| 020.614.439 Rentals, Equipment and Buildings | 4,613 | 913 | 1,500 | 1,500 | 1,500 |
| 020.614.440 Rentals, Office Equipment | 965 | 965 | 760 | 760 | 760 |
| 020.614.450 Dues/Training/Travel | 1,429 | 1,177 | 1,500 | 1,500 | 1,500 |
| 020.614.458 Soil Conservation District | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 020.614.462 Fees | 0 | 0 | 1,535 | 1,535 | 1,535 |
| Total Services and Charges | <u>148,737</u> | <u>171,069</u> | <u>136,113</u> | <u>136,213</u> | <u>161,113</u> |
| 020.614.511 Office Equipment | 0 | 0 | 0 | 1,344 | 0 |
| 020.614.512 Machinery and Equipment | 218,562 | 8,545 | 300,000 | 261,000 | 300,000 |
| 020.614.519 Equipment-Grant | 509,665 | 0 | 0 | 0 | 0 |
| 020.614.522 Bridge Construction | 0 | 114,500 | 0 | 90,000 | 0 |
| Total Capital Outlay | <u>728,227</u> | <u>123,045</u> | <u>300,000</u> | <u>352,344</u> | <u>300,000</u> |
| Total Precinct 3 | <u>2,403,024</u> | <u>2,349,297</u> | <u>1,914,366</u> | <u>2,096,194</u> | <u>2,098,095</u> |
| Precinct 4 | | | | | |
| 020.615.105 Salary, Secretaries (1) | 34,133 | 30,788 | 36,377 | 36,377 | 41,603 |
| 020.615.107 Salary, Temporary or Extra | 13,259 | 15,270 | 31,300 | 31,300 | 31,300 |
| 020.615.110 Salary, Full-Time (10) | 434,315 | 438,622 | 519,087 | 513,505 | 550,913 |
| 020.615.112 Salary, Supplements | 0 | 3,750 | 790 | 790 | 790 |
| 020.615.113 Salary, Overtime/Holiday | 0 | 0 | 0 | 558 | 0 |
| 020.615.114 Salary, Travel Allowance | 10,464 | 12,557 | 12,557 | 12,557 | 12,557 |
| 020.615.117 Salary, Phone Allowance | 3,736 | 3,445 | 3,840 | 3,840 | 3,840 |
| 020.615.119 Salary, Meal Allowance | 22 | 51 | 0 | 0 | 0 |
| 020.615.122 Salary, Dec Supplement | 12,000 | 13,200 | 13,200 | 13,200 | 13,200 |
| Total Salaries and Wages | <u>507,929</u> | <u>517,683</u> | <u>617,151</u> | <u>612,127</u> | <u>654,203</u> |
| 020.615.201 Social Security Taxes | 36,752 | 38,100 | 45,927 | 45,927 | 48,731 |
| 020.615.202 Group Medical Insurance | 160,108 | 150,671 | 176,238 | 176,238 | 180,058 |
| 020.615.203 Retirement | 72,884 | 73,781 | 86,387 | 86,387 | 92,007 |
| 020.615.204 Workers Compensation Insurance | 8,814 | 9,870 | 12,429 | 12,429 | 12,950 |
| 020.615.205 Uniforms | 100 | 351 | 0 | 0 | 0 |
| 020.615.206 Unemployment Insurance | 1,244 | 301 | 361 | 5,385 | 320 |
| 020.615.207 Employee Disability Insurance | 258 | 242 | 264 | 264 | 264 |
| Total Employee Benefits | <u>280,160</u> | <u>273,316</u> | <u>321,606</u> | <u>326,630</u> | <u>334,330</u> |
| 020.615.301 Office Supplies | 655 | 1,210 | 800 | 760 | 800 |
| 020.615.302 Food | 0 | 0 | 400 | 400 | 400 |
| 020.615.305 Publications/Audio Visual | 47 | 0 | 0 | 0 | 0 |
| 020.615.308 Janitorial Supplies | 312 | 400 | 600 | 600 | 600 |
| 020.615.311 Insecticide/Herbicide | 6,387 | 4,091 | 6,500 | 6,500 | 6,500 |
| 020.615.312 Petroleum Products | 20,720 | 16,866 | 18,500 | 18,500 | 18,500 |

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|------------------|------------------|---------------------------|---------------------------|---------------------------|
| Precinct 4 (Con't) | | | | | |
| 020.615.313 Diesel | \$ 171,918 | \$ 83,899 | \$ 77,000 | \$ 77,000 | \$ 77,000 |
| 020.615.314 Drugs and Medical Supplies | 0 | 41 | 0 | 20 | 0 |
| 020.615.315 Vehicle and Equipment Supplies | 31,305 | 20,320 | 22,000 | 22,000 | 22,000 |
| 020.615.316 Small Tools/Repair Supplies | 3,446 | 4,593 | 5,000 | 5,000 | 5,000 |
| 020.615.318 Culverts, Fluming, Pipe | 15,571 | 24,234 | 2,500 | 8,530 | 2,500 |
| 020.615.319 Sign Materials | 5,094 | 4,312 | 4,500 | 4,975 | 4,500 |
| 020.615.320 Road Materials | 250,598 | 325,550 | 344,700 | 344,097 | 444,700 |
| 020.615.321 Furnishings/Small Equipment | 582 | 285 | 0 | 0 | 0 |
| 020.615.323 Computer Equip/Access/Software | 84 | 266 | 88 | 90 | 88 |
| 020.615.330 Damaged Road Materials | 0 | 0 | 0 | 1,361,400 | 0 |
| 020.615.331 Road Materials-ARPA | 406,517 | 553,899 | 0 | 34,594 | 0 |
| Total Supplies | 913,236 | 1,039,966 | 482,588 | 1,884,466 | 582,588 |
| 020.615.403 Physician Services | 0 | 100 | 0 | 0 | 0 |
| 020.615.412 Environmental Fees | 1,279 | 4,857 | 1,000 | 1,000 | 1,000 |
| 020.615.413 Bond Premiums | 0 | 355 | 0 | 0 | 0 |
| 020.615.414 Data Processing Services | 115 | 151 | 122 | 122 | 122 |
| 020.615.416 Property/Liability Insurance | 18,553 | 23,007 | 18,752 | 18,752 | 18,752 |
| 020.615.418 Engineering | 3,525 | 0 | 13,000 | 13,000 | 13,000 |
| 020.615.419 Contract Services | (395) | 0 | 0 | 0 | 0 |
| 020.615.420 Telephone | 1,141 | 1,182 | 1,500 | 1,500 | 1,500 |
| 020.615.422 Postage and Freight | 0 | 82 | 50 | 68 | 50 |
| 020.615.427 Advertising | 0 | 272 | 100 | 100 | 100 |
| 020.615.429 Utilities | 4,970 | 6,694 | 6,000 | 6,000 | 6,000 |
| 020.615.430 Miscellaneous Claims/Repairs | 0 | 36,242 | 0 | 128 | 0 |
| 020.615.431 Equipment, Maintenance | 86,022 | 98,900 | 85,000 | 85,000 | 110,000 |
| 020.615.432 Buildings, Maintenance | 4,264 | 2,264 | 2,000 | 2,000 | 2,000 |
| 020.615.438 Bridge Maintenance | 3,662 | 6,068 | 0 | 0 | 0 |
| 020.615.439 Rentals, Equipment and Buildings | 528 | 307 | 500 | 500 | 500 |
| 020.615.440 Rentals, Office Equipment | 1,012 | 1,072 | 1,000 | 1,000 | 1,000 |
| 020.615.450 Dues/Training/Travel | 1,281 | 1,273 | 1,500 | 1,500 | 1,500 |
| 020.615.458 Soil Conservation District | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 020.615.462 Fees | 1 | 1 | 1,500 | 1,500 | 1,500 |
| Total Services and Charges | 126,958 | 183,827 | 133,024 | 133,170 | 158,024 |
| 020.615.511 Office Equipment | 1,461 | 0 | 0 | 0 | 0 |
| 020.615.512 Machinery and Equipment | 21,841 | 246,126 | 300,000 | 253,117 | 300,000 |
| 020.615.516 Vehicles | 0 | 0 | 0 | 7,883 | 0 |
| 020.615.519 Equipment-Grant | 255,031 | 0 | 0 | 14,885 | 0 |
| 020.615.522 Bridge Construction | 2,500 | 0 | 0 | 0 | 0 |
| Total Capital Outlay | 280,833 | 246,126 | 300,000 | 275,885 | 300,000 |
| Total Precinct 4 | 2,109,116 | 2,260,918 | 1,854,369 | 3,232,278 | 2,029,145 |
| All Precincts - Road Paving | | | | | |
| 020.616.313 Diesel | 0 | 0 | 500 | 500 | 500 |
| 020.616.315 Vehicle and Equipment Supplies | 972 | 254 | 2,000 | 2,000 | 2,000 |
| 020.616.316 Small Tools/Repair Supplies | 0 | 1,403 | 5,000 | 5,000 | 5,000 |
| Total Supplies | 972 | 1,657 | 7,500 | 7,500 | 7,500 |
| 020.616.412 Environmental Fees | 25 | 7 | 0 | 0 | 0 |
| 020.616.416 Property/Liability Insurance | 1,741 | 1,807 | 31,426 | 31,426 | 31,426 |
| 020.616.431 Equipment, Maintenance | 14,879 | 25,431 | 20,000 | 20,000 | 20,000 |
| 020.616.450 Dues/Training/Travel | 0 | 30 | 0 | 0 | 0 |
| 020.616.466 Optional Services (Contingency) | 0 | 0 | 500,000 | 255,000 | 500,000 |
| Total Services and Charges | 16,645 | 27,275 | 551,426 | 306,426 | 551,426 |

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|---------------------|---------------------|---------------------------|---------------------------|---------------------------|
| All Precincts - Road Paving (Con't) | | | | | |
| 020.616.501 Land | \$ 0 | \$ 41,670 | \$ 0 | \$ 0 | \$ 0 |
| 020.616.512 Machinery and Equipment | 0 | 196,278 | 0 | 0 | 0 |
| Total Capital Outlay | 0 | 237,948 | 0 | 0 | 0 |
| Total All Precincts, Road Paving: | 17,617 | 266,880 | 558,926 | 313,926 | 558,926 |
| Precinct 2, Solid Waste Station | | | | | |
| 020.617.108 Salary, Part-Time (1) | 14,502 | 16,143 | 17,263 | 17,263 | 18,572 |
| 020.617.110 Salary, Full-Time (1) | 42,884 | 46,444 | 49,566 | 49,566 | 53,942 |
| 020.617.113 Salary, Overtime/Holiday | 0 | 144 | 0 | 0 | 0 |
| 020.617.117 Salary, Phone Allowance | 300 | 288 | 300 | 300 | 300 |
| 020.617.122 Salary, Dec Supplement | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| Total Salaries and Wages | 60,086 | 65,419 | 69,529 | 69,529 | 75,214 |
| 020.617.201 Social Security Taxes | 4,597 | 5,005 | 5,319 | 5,319 | 5,754 |
| 020.617.202 Group Medical Insurance | 12,592 | 12,559 | 13,772 | 13,772 | 14,092 |
| 020.617.203 Retirement | 9,070 | 9,880 | 10,502 | 10,502 | 11,365 |
| 020.617.204 Workers Compensation Insurance | 846 | 814 | 902 | 902 | 963 |
| 020.617.206 Unemployment Insurance | 30 | 39 | 42 | 42 | 38 |
| 020.617.207 Employee Disability Insurance | 24 | 24 | 24 | 24 | 24 |
| Total Employee Benefits | 27,159 | 28,321 | 30,561 | 30,561 | 32,236 |
| 020.617.301 Office Supplies | 54 | 219 | 200 | 85 | 200 |
| 020.617.308 Janitorial Supplies | 63 | 73 | 0 | 0 | 0 |
| 020.617.311 Insecticides and Herbicides | 0 | 66 | 0 | 0 | 0 |
| 020.617.313 Diesel | 21,138 | 19,787 | 19,865 | 16,993 | 19,865 |
| 020.617.315 Vehicle and Equipment Supplies | 1,254 | 5,110 | 3,000 | 3,000 | 3,000 |
| 020.617.316 Small Tools/Repair Supplies | 212 | 25 | 800 | 800 | 800 |
| 020.617.319 Sign Materials | 0 | 385 | 75 | 75 | 75 |
| Total Supplies | 22,721 | 25,665 | 23,940 | 20,953 | 23,940 |
| 020.617.412 Environmental Fees | 79,067 | 106,776 | 58,000 | 58,000 | 108,000 |
| 020.617.416 Property/Liability Insurance | 1,888 | 2,414 | 1,209 | 2,033 | 1,209 |
| 020.617.420 Telephone | 815 | 886 | 700 | 700 | 700 |
| 020.617.429 Utilities | 2,154 | 3,672 | 2,000 | 2,000 | 2,000 |
| 020.617.431 Equipment, Maintenance | 14,239 | 1,754 | 3,000 | 5,163 | 3,000 |
| 020.617.432 Buildings, Maintenance | 221 | 2,599 | 300 | 300 | 300 |
| 020.617.439 Rentals, Equipment and Buildings | 2,520 | 2,520 | 2,500 | 2,500 | 2,500 |
| Total Services and Charges | 100,904 | 120,621 | 67,709 | 70,696 | 117,709 |
| 020.617.502 Buildings | 333,176 | 10,740 | 0 | 0 | 0 |
| 020.617.504 Property Improvements | 0 | 20,800 | 0 | 0 | 0 |
| 020.617.512 Machinery and Equipment | 0 | 63,177 | 0 | 0 | 0 |
| Total Capital Outlay | 333,176 | 94,717 | 0 | 0 | 0 |
| Total Pct 2, Solid Waste Station: | 544,046 | 334,743 | 191,739 | 191,739 | 249,099 |
| Total Appropriations | \$ 9,156,084 | \$ 9,056,223 | \$ 8,092,871 | \$ 10,126,747 | \$ 8,841,606 |

Special Road and Road & Bridge Fund
 Appropriations by Precinct and Type
 (Excluding All Precincts, Road Paving - \$558,926 and Solid Waste Station - \$249,099)

| | Precinct 1 | Precinct 2 | Precinct 3 | Precinct 4 | Total |
|--------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| 105 Salary, Secretaries | \$ 42,447 | \$ 44,007 | \$ 46,565 | \$ 41,603 | \$ 174,622 |
| 107 Salary, Temporary or Extra | 28,178 | 22,536 | 29,197 | 31,300 | 111,211 |
| 110 Salary, Full-Time | 476,269 | 547,676 | 542,354 | 550,913 | 2,117,212 |
| 112 Salary, Supplements | 790 | 790 | 790 | 790 | 3,160 |
| 114 Salary, Travel Allowance | 12,557 | 12,557 | 12,557 | 12,557 | 50,228 |
| 117 Salary, Phone Allowance | 3,540 | 3,840 | 3,840 | 3,840 | 15,060 |
| 122 Salary, Dec Supplement | 12,000 | 13,200 | 13,200 | 13,200 | 51,600 |
| Total Salaries and Wages | <u>575,781</u> | <u>644,606</u> | <u>648,503</u> | <u>654,203</u> | <u>2,523,093</u> |
| 201 Social Security Taxes | 42,220 | 48,868 | 48,108 | 48,731 | 187,927 |
| 202 Group Medical Insurance | 158,634 | 145,045 | 175,730 | 180,058 | 659,467 |
| 203 Retirement | 80,630 | 91,881 | 91,461 | 92,007 | 355,979 |
| 204 Workers Compensation Insurance | 11,246 | 12,754 | 12,747 | 12,950 | 49,697 |
| 206 Unemployment Insurance | 280 | 315 | 317 | 320 | 1,232 |
| 207 Employee Disability Insurance | 240 | 264 | 264 | 264 | 1,032 |
| Total Employee Benefits | <u>293,250</u> | <u>299,127</u> | <u>328,627</u> | <u>334,330</u> | <u>1,255,334</u> |
| 301 Office Supplies | 500 | 1,000 | 500 | 800 | 2,800 |
| 302 Food | 400 | 0 | 0 | 400 | 800 |
| 305 Publications/Audio Visual | 0 | 100 | 180 | 0 | 280 |
| 307 Survey and Mapping Supplies | 0 | 400 | 0 | 0 | 400 |
| 308 Janitorial Supplies | 800 | 1,000 | 1,000 | 600 | 3,400 |
| 311 Insecticide/Herbicide | 8,000 | 13,000 | 20,000 | 6,500 | 47,500 |
| 312 Petroleum Products | 13,500 | 23,000 | 22,500 | 18,500 | 77,500 |
| 313 Diesel | 56,000 | 80,000 | 108,000 | 77,000 | 321,000 |
| 314 Drugs and Medical Supplies | 100 | 200 | 0 | 0 | 300 |
| 315 Vehicle and Equipment Suppls. | 16,000 | 27,126 | 25,000 | 22,000 | 90,126 |
| 316 Small Tools/Repair Supplies | 2,500 | 4,000 | 12,500 | 5,000 | 24,000 |
| 318 Culverts, Fluming, Pipe | 2,000 | 2,500 | 2,500 | 2,500 | 9,500 |
| 319 Signs Materials | 2,500 | 4,000 | 6,000 | 4,500 | 17,000 |
| 320 Road Materials | 452,000 | 470,000 | 461,332 | 444,700 | 1,828,032 |
| 321 Furnishings/Small Equipment | 250 | 400 | 250 | 0 | 900 |
| 323 Computer Equip/Access/Software | 132 | 662 | 90 | 88 | 972 |
| Total Supplies | <u>554,682</u> | <u>627,388</u> | <u>659,852</u> | <u>582,588</u> | <u>2,424,510</u> |
| 403 Physician Services | 0 | 200 | 0 | 0 | 200 |
| 412 Environmental Fees | 2,000 | 100 | 1,900 | 1,000 | 5,000 |
| 413 Bond Premiums | 0 | 355 | 355 | 0 | 710 |
| 414 Data Processing Services | 1,200 | 2,000 | 1,683 | 122 | 5,005 |
| 416 Property/Liability Insurance | 19,827 | 15,598 | 19,928 | 18,752 | 74,105 |
| 418 Engineering | 14,500 | 13,000 | 13,000 | 13,000 | 53,500 |
| 419 Contract Services | 2,500 | 1,500 | 0 | 0 | 4,000 |
| 420 Telephone | 1,500 | 6,500 | 2,752 | 1,500 | 12,252 |
| 422 Postage and Freight | 100 | 50 | 50 | 50 | 250 |
| 427 Advertising | 100 | 0 | 50 | 100 | 250 |
| 429 Utilities | 7,500 | 4,300 | 11,100 | 6,000 | 28,900 |
| 430 Miscellaneous Claims/Repairs | 1,500 | 500 | 0 | 0 | 2,000 |
| 431 Equipment, Maintenance | 83,000 | 112,342 | 95,000 | 110,000 | 400,342 |
| 432 Buildings, Maintenance | 1,000 | 5,000 | 1,000 | 2,000 | 9,000 |
| 438 Bridge Maintenance | 3,000 | 0 | 8,000 | 0 | 11,000 |
| 439 Rentals, Equipment and Buildings | 1,200 | 700 | 1,500 | 500 | 3,900 |
| 440 Rentals, Office Equipment | 0 | 2,000 | 760 | 1,000 | 3,760 |
| 450 Dues/Training/Travel | 1,300 | 2,000 | 1,500 | 1,500 | 6,300 |
| 456 Right-of-Way Costs | 100 | 0 | 0 | 0 | 100 |
| 458 Soil Conservation District | 1,000 | 1,000 | 1,000 | 1,000 | 4,000 |
| 462 Fees | 1,500 | 1,535 | 1,535 | 1,500 | 6,070 |
| Total Services and Charges | <u>142,827</u> | <u>168,680</u> | <u>161,113</u> | <u>158,024</u> | <u>630,644</u> |
| 512 Machinery and Equipment | <u>300,000</u> | <u>300,000</u> | <u>300,000</u> | <u>300,000</u> | <u>1,200,000</u> |
| Total Capital Outlay | <u>300,000</u> | <u>300,000</u> | <u>300,000</u> | <u>300,000</u> | <u>1,200,000</u> |
| Total Appropriations | <u>\$ 1,866,540</u> | <u>\$ 2,039,801</u> | <u>\$ 2,098,095</u> | <u>\$ 2,029,145</u> | <u>\$ 8,033,581</u> |

Farm to Market and Lateral Road Fund
 Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
 For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|---------------------|---------------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1 | \$ 1,127,320 | \$ 1,025,497 | \$ 720,935 | \$ 1,099,652 | \$ 978,270 |
| REVENUES | | | | | |
| Taxes: | | | | | |
| Current Property | 1,753,013 | 1,867,917 | 1,917,748 | 1,917,748 | 2,224,708 |
| Delinquent Property | 45,389 | 27,308 | 38,355 | 38,355 | 44,494 |
| PILOT Tax | 124,239 | 124,312 | 124,619 | 124,619 | 124,633 |
| Penalty and Interest on Property Taxes | 32,929 | 29,391 | 32,602 | 32,602 | 37,820 |
| Total Taxes | <u>1,955,570</u> | <u>2,048,928</u> | <u>2,113,324</u> | <u>2,113,324</u> | <u>2,431,655</u> |
| Interest | 25,184 | 62,526 | 40,000 | 40,000 | 55,000 |
| Miscellaneous | 1,902 | 241 | 0 | 0 | 0 |
| Total Revenues | <u>1,982,656</u> | <u>2,111,695</u> | <u>2,153,324</u> | <u>2,153,324</u> | <u>2,486,655</u> |
| APPROPRIATIONS | | | | | |
| Salaries and Wages | 646,336 | 712,362 | 871,093 | 871,093 | 930,724 |
| Employee Benefits | 349,737 | 358,753 | 438,194 | 438,194 | 457,578 |
| Supplies | 407,879 | 361,568 | 425,193 | 425,367 | 425,193 |
| Services and Charges | 478,524 | 456,533 | 617,751 | 617,577 | 665,254 |
| Capital Outlay | 21,800 | 295,521 | 300,000 | 250,000 | 300,000 |
| Total Appropriations | <u>1,904,276</u> | <u>2,184,737</u> | <u>2,652,231</u> | <u>2,602,231</u> | <u>2,778,749</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>78,380</u> | <u>(73,042)</u> | <u>(498,907)</u> | <u>(448,907)</u> | <u>(292,094)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In: | | | | | |
| General | 147,997 | 201,676 | 325,000 | 325,000 | 0 |
| Total Transfers In | <u>147,997</u> | <u>201,676</u> | <u>325,000</u> | <u>325,000</u> | <u>0</u> |
| Transfers Out: | | | | | |
| Capital Replacement | (328,200) | (57,004) | 0 | 0 | 0 |
| Total Transfers Out | <u>(328,200)</u> | <u>(57,004)</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Sale of Capital Assets | 0 | 2,525 | 0 | 2,525 | 0 |
| Total Other Financing Sources (Uses) | <u>(180,203)</u> | <u>147,197</u> | <u>325,000</u> | <u>327,525</u> | <u>0</u> |
| Net change in fund balances | <u>(101,823)</u> | <u>74,155</u> | <u>(173,907)</u> | <u>(121,382)</u> | <u>(292,094)</u> |
| FUND BALANCES, DECEMBER 31 | <u>\$ 1,025,497</u> | <u>\$ 1,099,652</u> | <u>\$ 547,028</u> | <u>\$ 978,270</u> | <u>\$ 686,176</u> |

Farm to Market and Lateral Road Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|---------------------|---------------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| TAXES | | | | | |
| 030.310.101 Current Property Taxes | \$ 1,753,013 | \$ 1,867,917 | \$ 1,917,748 | \$ 1,917,748 | \$ 2,224,708 |
| 030.312.102 Delinquent Property Taxes | 45,389 | 27,308 | 38,355 | 38,355 | 44,494 |
| 030.314.107 PILOT Tax | 124,239 | 124,312 | 124,619 | 124,619 | 124,633 |
| 030.319.103 Penalty and Interest, Property Taxes | 32,929 | 29,391 | 32,602 | 32,602 | 37,820 |
| Total Taxes | <u>1,955,570</u> | <u>2,048,928</u> | <u>2,113,324</u> | <u>2,113,324</u> | <u>2,431,655</u> |
| INTEREST | | | | | |
| 030.360.603 Checking Account | <u>25,184</u> | <u>62,526</u> | <u>40,000</u> | <u>40,000</u> | <u>55,000</u> |
| MISCELLANEOUS | | | | | |
| <u>Miscellaneous</u> | | | | | |
| 030.370.730 Miscellaneous | 0 | 241 | 0 | 0 | 0 |
| 030.370.740 Insurance Renewal Credit/Surplus Dis | 1,902 | 0 | 0 | 0 | 0 |
| Total Miscellaneous | <u>1,902</u> | <u>241</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Revenues | <u>\$ 1,982,656</u> | <u>\$ 2,111,695</u> | <u>\$ 2,153,324</u> | <u>\$ 2,153,324</u> | <u>\$ 2,486,655</u> |
| APPROPRIATIONS | | | | | |
| <u>Countywide Drainage</u> | | | | | |
| 030.632.102 Salary, Appointed Department Head | \$ 72,459 | \$ 78,519 | \$ 83,886 | \$ 83,886 | \$ 89,375 |
| 030.632.110 Salary, Full-Time (15) | 544,297 | 601,047 | 750,410 | 750,410 | 804,552 |
| 030.632.113 Salary, Overtime/Holiday | 0 | 111 | 0 | 0 | 0 |
| 030.632.114 Salary, Travel Allowance | 10,464 | 12,557 | 12,557 | 12,557 | 12,557 |
| 030.632.117 Salary, Phone Allowance | 3,371 | 3,328 | 5,040 | 5,040 | 5,040 |
| 030.632.119 Salary, Meal Allowance | 145 | 0 | 0 | 0 | 0 |
| 030.632.122 Salary, Dec Supplement | 15,600 | 16,800 | 19,200 | 19,200 | 19,200 |
| Total Salaries and Wages | <u>646,336</u> | <u>712,362</u> | <u>871,093</u> | <u>871,093</u> | <u>930,724</u> |
| 030.632.201 Social Security Taxes | 47,753 | 52,732 | 65,014 | 65,014 | 69,537 |
| 030.632.202 Group Medical Insurance | 199,793 | 194,335 | 236,088 | 236,088 | 241,591 |
| 030.632.203 Retirement | 95,929 | 105,655 | 129,476 | 129,476 | 138,522 |
| 030.632.204 Workers Compensation Insurance | 5,610 | 5,262 | 6,719 | 6,719 | 7,087 |
| 030.632.206 Unemployment Insurance | 321 | 425 | 513 | 513 | 457 |
| 030.632.207 Employee Disability Insurance | 331 | 344 | 384 | 384 | 384 |
| Total Employee Benefits | <u>349,737</u> | <u>358,753</u> | <u>438,194</u> | <u>438,194</u> | <u>457,578</u> |
| 030.632.301 Office Supplies | 242 | 348 | 500 | 500 | 500 |
| 030.632.302 Food | 578 | 643 | 250 | 250 | 250 |
| 030.632.305 Publications/Audio Visuals | 0 | 0 | 150 | 150 | 150 |
| 030.632.308 Janitorial Supplies | 692 | 95 | 0 | 174 | 0 |
| 030.632.311 Insecticide/Herbicide | 159,429 | 176,656 | 160,000 | 160,000 | 160,000 |
| 030.632.312 Petroleum Products | 37,252 | 32,452 | 35,705 | 35,705 | 35,705 |
| 030.632.313 Diesel | 174,292 | 115,474 | 187,000 | 187,000 | 187,000 |
| 030.632.314 Drugs and Medical Supplies | 21 | 38 | 0 | 0 | 0 |

Farm to Market and Lateral Road Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|---------------------|---------------------|---------------------------|---------------------------|---------------------------|
| Countywide Drainage (Con't) | | | | | |
| 030.632.315 Vehicle and Equipment Supplies | \$ 14,936 | \$ 21,028 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| 030.632.316 Small Tools/Repair Supplies | 11,354 | 8,614 | 15,000 | 15,000 | 15,000 |
| 030.632.318 Culverts, Fluming, Pipe | 8,043 | 5,835 | 0 | 0 | 0 |
| 030.632.321 Furnishings/Small Equipment | 209 | 297 | 1,000 | 1,000 | 1,000 |
| 030.632.323 Computer Equip/Access/Software | 831 | 88 | 588 | 588 | 588 |
| Total Supplies | <u>407,879</u> | <u>361,568</u> | <u>425,193</u> | <u>425,367</u> | <u>425,193</u> |
| 030.632.412 Environmental Fees | 156 | 294 | 600 | 600 | 600 |
| 030.632.414 Data Processing Services | 3,190 | 1,798 | 3,962 | 3,962 | 3,962 |
| 030.632.415 Central Appraisal Board | 0 | 0 | 0 | | 47,503 |
| 030.632.416 Property/Liability Insurance | 24,119 | 24,415 | 25,549 | 25,549 | 25,549 |
| 030.632.418 Engineering | 141,939 | 90,845 | 150,000 | 150,000 | 150,000 |
| 030.632.419 Contract Services | 144,570 | 153,857 | 153,000 | 153,000 | 153,000 |
| 030.632.420 Telephone | 1,692 | 2,516 | 500 | 500 | 500 |
| 030.632.429 Utilities | 0 | 0 | 250 | 250 | 250 |
| 030.632.430 Miscellaenous Claims/Repairs | 0 | 0 | 1,000 | 1,000 | 1,000 |
| 030.632.431 Equipment, Maintenance | 147,881 | 168,319 | 155,390 | 155,390 | 155,390 |
| 030.632.432 Building, Maintenance | 350 | 0 | 0 | 0 | 0 |
| 030.632.439 Rentals, Equipment and Buildings | 193 | 0 | 0 | 0 | 0 |
| 030.632.450 Dues/Training/Travel | 306 | 269 | 2,500 | 2,500 | 2,500 |
| 030.632.456 Right-of-Way Costs | 14,128 | 14,220 | 125,000 | 124,826 | 125,000 |
| Total Services and Charges | <u>478,524</u> | <u>456,533</u> | <u>617,751</u> | <u>617,577</u> | <u>665,254</u> |
| 030.632.502 Buildings | 18,500 | 0 | 0 | 0 | 0 |
| 030.632.512 Machinery and Equipment | 3,300 | 196,571 | 300,000 | 250,000 | 300,000 |
| 030.632.516 Vehicles | 0 | 98,950 | 0 | 0 | 0 |
| Total Capital Outlay | <u>21,800</u> | <u>295,521</u> | <u>300,000</u> | <u>250,000</u> | <u>300,000</u> |
| Total Countywide Drainage | <u>\$ 1,904,276</u> | <u>\$ 2,184,737</u> | <u>\$ 2,652,231</u> | <u>\$ 2,602,231</u> | <u>\$ 2,778,749</u> |

NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds:

- **Child Abuse Prevention** accounts for fees assessed by the courts on convictions of child sexual assault offenses. Funds are designated for child abuse prevention programs in the County.
- **County and District Court Technology** accounts for fees assessed to county and district court criminal cases for purposes of enhancing technology in the courts.
- **State Lateral Road** accounts for revenues from the State of Texas that is restricted by the State for use in construction of new county roads and maintenance of existing county roads that adjoin state roads.
- **Records Management and Preservation-District Clerk** accounts for fees collected on filing and recordings by the district clerk. Funds shall be used by the district clerk for specific records preservation and automation projects.
- **Family Protection** accounts for fees assessed by civil courts at the dissolution of a marriage. Funds are designated for support of family violence and child abuse prevention providers, either in county or an adjacent county.
- **Guardianship** accounts for receipts of proceeds collected by probate courts for support of the judiciary in guardianship cases.
- **Juvenile Case Manager** accounts for receipts of proceeds collected by justice courts to fund salary and benefits of personnel to handle school truancy cases.
- **Election Services** accounts for receipts of proceeds from the contracts between political parties and other entities for administering election services.
- **Constables Forfeiture** accounts for funds received from federal and state court cases dealing with illegal drug violations. An agreement between the district attorney and the other entities involved in the resolution of the drug case establishes the division of proceeds. Funds are used for training, essential equipment and operating expenses needed to enhance law enforcement activities.
- **Sheriff Forfeiture** accounts for funds received from federal and state court cases dealing with illegal drug violations. An agreement between the district attorney and the other entities involved in the resolution of the drug case establishes the division of proceeds. Funds are used for education or equipment needed to enhance law enforcement activities.
- **District Attorney Forfeiture** accounts for funds received from federal and state court cases dealing with illegal drug violations. An agreement between the district attorney and the other entities involved in the resolution of the drug case establishes the division of proceeds. Funds are used for education or equipment needed to enhance law enforcement activities.

NON-MAJOR GOVERNMENTAL FUNDS (Con't)

Special Revenue Funds (Con't):

- **Justice Court Security** accounts for fees collected from the justice courts on convictions of misdemeanor offenses. Funds are used for providing security to the justice court buildings.
- **Courthouse Security** accounts for fees collected from the district, county and justice courts on convictions of felony and misdemeanor offenses. Funds are to be used for providing security to the courts.
- **Records Management and Preservation-County Clerk** accounts for fees collected on filings and recordings by the county clerk. Funds are to be used by the county clerk for specific records preservation and automation projects.
- **Justice Court Technology** accounts for fees assessed by justice courts on convictions of misdemeanor offenses. Funds are designated for purposes of enhancing technology in the justice courts.
- **Law Library** accounts for funds collected through civil cases filed in the county and district courts. Funds collected are used to support the management and expenditures necessary to maintain the law library in the County.
- **Juvenile Probation Grants** accounts for revenue from the State of Texas for the enhancement of services related to juvenile probation and community correctional services not fully funded by the County.
- **District Attorney Pretrial Intervention** accounts for fees collected for participation in a pretrial intervention program. Funds are to be used for program costs.

Capital Projects Fund:

- **Capital Replacement** is used to account for major capital needs of the County that are not funded with long-term debt. It is funded by transfers of excess fund balance assigned for capital purchases that were remaining at year end.

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79

Child Abuse Prevention Fund
Summary of Revenues, Appropriations and Fund Balances
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|-----------------|-----------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1 | \$ 1,887 | \$ 1,906 | \$ 2,111 | \$ 1,927 | \$ 1,937 |
| REVENUES | | | | | |
| Charges for Services | 15 | 0 | 0 | 0 | 0 |
| Interest | 4 | 21 | 10 | 10 | 15 |
| Total Revenues | <u>19</u> | <u>21</u> | <u>10</u> | <u>10</u> | <u>15</u> |
| APPROPRIATIONS | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess (deficiency) of revenues over (under) expenditures | 19 | 21 | 10 | 10 | 15 |
| FUND BALANCES, DECEMBER 31 | <u>\$ 1,906</u> | <u>\$ 1,927</u> | <u>\$ 2,121</u> | <u>\$ 1,937</u> | <u>\$ 1,952</u> |

Due to GASB54 Child Abuse Prevention Fund is combined with the General Fund in the Comprehensive Annual Financial Report but is separate for budget purposes.

Child Abuse Prevention Fund
 Revenues and Appropriations
 For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|-----------------------------------|----------------|----------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| CHARGES FOR SERVICES | | | | | |
| <u>Other Fees</u> | | | | | |
| 033.342.418 Court | \$ 15 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 033.342.497 Other | 0 | 0 | 0 | 0 | 0 |
| Total Charges for Services | <u>15</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| | | | | | |
| INTEREST | | | | | |
| 033.360.603 Checking Account | <u>4</u> | <u>21</u> | <u>10</u> | <u>10</u> | <u>15</u> |
| Total Revenues | <u>\$ 19</u> | <u>\$ 21</u> | <u>\$ 10</u> | <u>\$ 10</u> | <u>\$ 15</u> |
| | | | | | |
| APPROPRIATIONS | | | | | |
| Total Appropriations | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

County and District Court Technology Fund
 Summary of Revenues, Appropriations and Fund Balances
 For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1 | \$ 12,965 | \$ 13,908 | \$ 12,588 | \$ 13,818 | \$ 12,178 |
| REVENUES | | | | | |
| Charges for Services | 916 | 1,029 | 1,000 | 1,000 | 1,050 |
| Interest | 27 | 157 | 60 | 60 | 150 |
| Total Revenues | 943 | 1,186 | 1,060 | 1,060 | 1,200 |
| APPROPRIATIONS | | | | | |
| Supplies | 0 | 0 | 2,700 | 2,700 | 2,700 |
| Total Appropriations | 0 | 1,276 | 2,700 | 2,700 | 2,700 |
| Excess (deficiency) of revenues over (under) expenditures | 943 | (90) | (1,640) | (1,640) | (1,500) |
| FUND BALANCES, DECEMBER 31 | \$ 13,908 | \$ 13,818 | \$ 10,948 | \$ 12,178 | \$ 10,678 |

County and District Court Technology Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|-----------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| CHARGES FOR SERVICES | | | | | |
| <u>Other Fees</u> | | | | | |
| 034.342.470 County Court | \$ 608 | \$ 697 | \$ 650 | \$ 650 | \$ 700 |
| 034.342.471 District Court | 308 | 332 | 350 | 350 | 350 |
| Total Charges for Services | <u>916</u> | <u>1,029</u> | <u>1,000</u> | <u>1,000</u> | <u>1,050</u> |
| INTEREST | | | | | |
| 034.360.603 Checking Account | <u>27</u> | <u>157</u> | <u>60</u> | <u>60</u> | <u>150</u> |
| Total Revenues | <u>\$ 943</u> | <u>\$ 1,186</u> | <u>\$ 1,060</u> | <u>\$ 1,060</u> | <u>\$ 1,200</u> |
| APPROPRIATIONS | | | | | |
| <u>County Court Technology</u> | | | | | |
| 034.403.321 Furnishings/Small Equipment | \$ 0 | \$ 0 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| 034.403.323 Computer Equip/Access/Software | 0 | 0 | 1,500 | 1,500 | 1,500 |
| Total Supplies | <u>0</u> | <u>0</u> | <u>2,500</u> | <u>2,500</u> | <u>2,500</u> |
| 034.403.511 Office Equipment | <u>0</u> | <u>1,276</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Capital Outlay | <u>0</u> | <u>1,276</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total County Court Technolog | <u>0</u> | <u>1,276</u> | <u>2,500</u> | <u>2,500</u> | <u>2,500</u> |
| <u>District Court Technology</u> | | | | | |
| 034.450.323 Computer Equip/Access/Software | <u>0</u> | <u>0</u> | <u>200</u> | <u>200</u> | <u>200</u> |
| Total Supplies | <u>0</u> | <u>0</u> | <u>200</u> | <u>200</u> | <u>200</u> |
| Total District Court Technolog | <u>0</u> | <u>0</u> | <u>200</u> | <u>200</u> | <u>200</u> |
| Total Appropriations | <u>\$ 0</u> | <u>\$ 1,276</u> | <u>\$ 2,700</u> | <u>\$ 2,700</u> | <u>\$ 2,700</u> |

State Lateral Road Fund
 Summary of Revenues, Appropriations and Fund Balances
 For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|------------------|------------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1 | \$ 39,444 | \$ 39,444 | \$ 39,841 | \$ 39,444 | \$ 39,444 |
| REVENUES | | | | | |
| Intergovernmental | <u>39,444</u> | <u>39,444</u> | <u>40,000</u> | <u>39,444</u> | <u>36,000</u> |
| APPROPRIATIONS | | | | | |
| Supplies | <u>39,444</u> | <u>39,444</u> | <u>40,000</u> | <u>39,444</u> | <u>36,000</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| FUND BALANCES, DECEMBER 31 | <u>\$ 39,444</u> | <u>\$ 39,444</u> | <u>\$ 39,841</u> | <u>\$ 39,444</u> | <u>\$ 39,444</u> |

State Lateral Road Fund
Revenues and Appropriations, All Precincts
For Four Years Ending December 31, 2024

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|------------------------------------|------------------|------------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| INTERGOVERNMENTAL | | | | | |
| <u>State Shared Revenue</u> | | | | | |
| 035.334.315 Road Materials | \$ 39,444 | \$ 39,444 | \$ 40,000 | \$ 39,444 | \$ 36,000 |
| | | | | | |
| APPROPRIATIONS | | | | | |
| <u>Precinct 1</u> | | | | | |
| 035.621.320 Road Materials | \$ 9,860 | \$ 9,860 | \$ 10,000 | \$ 9,861 | \$ 9,000 |
| Total Supplies | 9,860 | 9,860 | 10,000 | 9,861 | 9,000 |
| | | | | | |
| <u>Precinct 2</u> | | | | | |
| 035.622.320 Road Materials | 9,862 | 9,862 | 10,000 | 9,861 | 9,000 |
| Total Supplies | 9,862 | 9,862 | 10,000 | 9,861 | 9,000 |
| | | | | | |
| <u>Precinct 3</u> | | | | | |
| 035.623.320 Road Materials | 9,861 | 9,861 | 10,000 | 9,861 | 9,000 |
| Total Supplies | 9,861 | 9,861 | 10,000 | 9,861 | 9,000 |
| | | | | | |
| <u>Precinct 4</u> | | | | | |
| 035.624.320 Road Materials | 9,861 | 9,861 | 10,000 | 9,861 | 9,000 |
| Total Supplies | 9,861 | 9,861 | 10,000 | 9,861 | 9,000 |
| Total Appropriations | \$ 39,444 | \$ 39,444 | \$ 40,000 | \$ 39,444 | \$ 36,000 |

Records Management & Preservation-District Clerk Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|-------------------|-------------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1 | \$ 144,018 | \$ 172,246 | \$ 179,243 | \$ 190,613 | \$ 205,025 |
| REVENUES | | | | | |
| Charges for Services | 22,473 | 24,763 | 23,000 | 23,000 | 24,100 |
| Interest | 320 | 1,973 | 800 | 800 | 1,500 |
| Total Revenues | <u>22,793</u> | <u>26,736</u> | <u>23,800</u> | <u>23,800</u> | <u>25,600</u> |
| APPROPRIATIONS | | | | | |
| Salaries and Wages | 4,800 | 4,799 | 6,000 | 6,000 | 6,000 |
| Employee Benefits | 1,058 | 1,055 | 1,388 | 1,388 | 1,384 |
| Supplies | 2,275 | 299 | 2,000 | 1,590 | 2,000 |
| Services and Charges | 341 | 2,216 | 0 | 410 | 17,544 |
| Total Appropriations | <u>8,474</u> | <u>8,369</u> | <u>9,388</u> | <u>9,388</u> | <u>26,928</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>14,319</u> | <u>18,367</u> | <u>14,412</u> | <u>14,412</u> | <u>(1,328)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In: | | | | | |
| Records Management | <u>13,909</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net change in fund balances | <u>28,228</u> | <u>18,367</u> | <u>14,412</u> | <u>14,412</u> | <u>(1,328)</u> |
| FUND BALANCES, DECEMBER 31 | <u>\$ 172,246</u> | <u>\$ 190,613</u> | <u>\$ 193,655</u> | <u>\$ 205,025</u> | <u>\$ 203,697</u> |

Records Management & Preservation-District Clerk Fund
 Revenues and Appropriations
 For Four Years Ending December 31, 2025

| | Acutal 2022 | Acutal 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|-----------------------------------|------------------|------------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| CHARGES FOR SERVICES | | | | | |
| <u>Other Fees</u> | | | | | |
| 036.342.418 Court | \$ 1,996 | \$ 422 | \$ 500 | \$ 500 | \$ 500 |
| 036.342.448 Archive | 1,157 | 738 | 500 | 500 | 600 |
| 036.342.472 Civil Preservation | 19,320 | 23,603 | 22,000 | 22,000 | 23,000 |
| Total Charges for Services | <u>22,473</u> | <u>24,763</u> | <u>23,000</u> | <u>23,000</u> | <u>24,100</u> |
| INTEREST | | | | | |
| 036.360.603 Checking Account | 320 | 1,973 | 800 | 800 | 1,500 |
| Total Revenues | <u>\$ 22,793</u> | <u>\$ 26,736</u> | <u>\$ 23,800</u> | <u>\$ 23,800</u> | <u>\$ 25,600</u> |

APPROPRIATIONS

Records Archival-District Clerk

| | | | | | |
|--|------------|--------------|--------------|--------------|--------------|
| 036.403.323 Computer Equip/Access/Software | \$ 0 | \$ 0 | \$ 2,000 | \$ 1,590 | \$ 2,000 |
| Total Supplies | 0 | 0 | 2,000 | 1,590 | 2,000 |
| 036.403.428 Records Preservation/Microfilm | 341 | 2,216 | 0 | 410 | 0 |
| Total Services | 341 | 2,216 | 0 | 410 | 0 |
| Total Archl Preservtn.-Dist. Cl | <u>341</u> | <u>2,216</u> | <u>2,000</u> | <u>2,000</u> | <u>2,000</u> |

Records Preservation-District Clerk

| | | | | | |
|--|-----------------|-----------------|-----------------|-----------------|------------------|
| 036.404.112 Salary, Supplements | 4,800 | 4,799 | 6,000 | 6,000 | 6,000 |
| Total Salaries and Wages | 4,800 | 4,799 | 6,000 | 6,000 | 6,000 |
| 036.404.201 Social Security Taxes | 317 | 315 | 459 | 459 | 459 |
| 036.404.203 Retirement | 728 | 728 | 911 | 911 | 911 |
| 036.404.204 Workers Compensation Insurance | 10 | 9 | 14 | 14 | 11 |
| 036.404.206 Unemployment Insurance | 3 | 3 | 4 | 4 | 3 |
| Total Employee Benefits | 1,058 | 1,055 | 1,388 | 1,388 | 1,384 |
| 036.404.301 Office Supplies | 2,275 | 299 | 0 | 0 | 0 |
| Total Supplies | 2,275 | 299 | 0 | 0 | 0 |
| 036.404.414 Data Processing | 0 | 0 | 0 | 0 | 17,544 |
| Total Services and Charges | 0 | 0 | 0 | 0 | 17,544 |
| Total Rcrds. Preservtn.-Dist. C | <u>8,133</u> | <u>6,153</u> | <u>7,388</u> | <u>7,388</u> | <u>24,928</u> |
| Total Appropriations | <u>\$ 8,474</u> | <u>\$ 8,369</u> | <u>\$ 9,388</u> | <u>\$ 9,388</u> | <u>\$ 26,928</u> |

Family Protection Fund
 Summary of Revenues, Appropriations and Fund Balances
 For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1 | \$ 26,129 | \$ 0 | \$ 22 | \$ 0 | \$ 0 |
| REVENUES | | | | | |
| Interest | 22 | 0 | 0 | 0 | 0 |
| Total Revenues | <u>22</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| APPROPRIATIONS | | | | | |
| Services and Charges | <u>26,151</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess (deficiency) of revenues over (under) expenditures | (26,129) | 0 | 0 | 0 | 0 |
| FUND BALANCES, DECEMBER 31 | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 22</u> | <u>\$ 0</u> | <u>\$ 0</u> |

Family Protection Fund
 Revenues and Appropriations
 For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--------------------------------------|------------------|----------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| CHARGES FOR SERVICES | | | | | |
| INTEREST | | | | | |
| 037.360.603 Checking Account | \$ 22 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Revenues | <u>\$ 22</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| | | | | | |
| APPROPRIATIONS | | | | | |
| Family Protection | | | | | |
| 037.452.455 Crisis Center-Wharton | 26,151 | 0 | 0 | 0 | 0 |
| Total Services and Charges | 26,151 | 0 | 0 | 0 | 0 |
| Total Appropriations | <u>\$ 26,151</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

Guardianship Fund
Summary of Revenues, Appropriations and Fund Balances
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|------------------|------------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1 | \$ 48,399 | \$ 48,518 | \$ 47,114 | \$ 49,048 | \$ 44,148 |
| REVENUES | | | | | |
| Charges for Services | 20 | 0 | 0 | 0 | 0 |
| Interest | 99 | 530 | 100 | 100 | 400 |
| Total Revenues | <u>119</u> | <u>530</u> | <u>100</u> | <u>100</u> | <u>400</u> |
| APPROPRIATIONS | | | | | |
| Services and Charges | <u>0</u> | <u>0</u> | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> |
| Excess (deficiency) of revenues over (under) expenditures | 119 | 530 | (4,900) | (4,900) | (4,600) |
| FUND BALANCES, DECEMBER 31 | <u>\$ 48,518</u> | <u>\$ 49,048</u> | <u>\$ 42,214</u> | <u>\$ 44,148</u> | <u>\$ 39,548</u> |

Guardianship Fund
 Revenues and Appropriations
 For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|-------------------------------|----------------|----------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| CHARGES FOR SERVICES | | | | | |
| <u>Other Fees</u> | | | | | |
| 038.342.418 Court | \$ 20 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| INTEREST | | | | | |
| 038.360.603 Checking Account | 99 | 530 | 100 | 100 | 400 |
| Total Revenues | \$ 119 | \$ 530 | \$ 100 | \$ 100 | \$ 400 |
| APPROPRIATIONS | | | | | |
| <u>Guardianship</u> | | | | | |
| 038.453.419 Contract Services | \$ 0 | \$ 0 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Total Services and Charges | \$ 0 | \$ 0 | \$ 5,000 | \$ 5,000 | \$ 5,000 |

Juvenile Case Manager Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|------------------|------------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1 | \$ 54,706 | \$ 67,769 | \$ 81,298 | \$ 81,336 | \$ 93,519 |
| REVENUES | | | | | |
| Charges for Services | 12,940 | 12,743 | 14,500 | 14,500 | 14,500 |
| Interest | 123 | 824 | 250 | 250 | 800 |
| Total Revenues | <u>13,063</u> | <u>13,567</u> | <u>14,750</u> | <u>14,750</u> | <u>15,300</u> |
| APPROPRIATIONS | | | | | |
| Services and Charges | 0 | 0 | 2,567 | 2,567 | 2,567 |
| Total Appropriations | <u>0</u> | <u>0</u> | <u>2,567</u> | <u>2,567</u> | <u>2,567</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>13,063</u> | <u>13,567</u> | <u>12,183</u> | <u>12,183</u> | <u>12,733</u> |
| FUND BALANCES, DECEMBER 31 | <u>\$ 67,769</u> | <u>\$ 81,336</u> | <u>\$ 93,481</u> | <u>\$ 93,519</u> | <u>\$ 106,252</u> |

**Juvenile Case Manager Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025**

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|------------------|------------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| CHARGES FOR SERVICES | | | | | |
| Other Fees | | | | | |
| 039.342.418 Court | \$ 12,940 | \$ 12,743 | \$ 14,500 | \$ 14,500 | \$ 14,500 |
| INTEREST | | | | | |
| 039.360.603 Checking Account | 123 | 824 | 250 | 250 | 800 |
| Total Revenues | \$ 13,063 | \$ 13,567 | \$ 14,750 | \$ 14,750 | \$ 15,300 |
| APPROPRIATIONS | | | | | |
| Juvenile Case Manager, Justice Courts | | | | | |
| 039.454.416 Property/Liability Insurance | 0 | 0 | 67 | 67 | 67 |
| 039.454.450 Dues/Training/Travel | 0 | 0 | 2,500 | 2,500 | 2,500 |
| Total Services and Charges | 0 | 0 | 2,567 | 2,567 | 2,567 |
| Total Appropriations | \$ 0 | \$ 0 | \$ 2,567 | \$ 2,567 | \$ 2,567 |

Election Services Fund
Summary of Revenues, Appropriations and Fund Balances
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|------------------|-------------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1 | \$ 107,753 | \$ 96,739 | \$ 101,944 | \$ 107,027 | \$ 106,427 |
| REVENUES | | | | | |
| Charges for Services | 8,933 | 9,155 | 9,000 | 9,000 | 9,000 |
| Interest | 211 | 1,133 | 400 | 400 | 500 |
| Total Revenues | <u>9,144</u> | <u>10,288</u> | <u>9,400</u> | <u>9,400</u> | <u>9,500</u> |
| APPROPRIATIONS | | | | | |
| Services and Charges | 16,022 | 0 | 10,000 | 10,000 | 10,000 |
| Total Appropriations | <u>16,022</u> | <u>0</u> | <u>10,000</u> | <u>10,000</u> | <u>10,000</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(6,878)</u> | <u>10,288</u> | <u>(600)</u> | <u>(600)</u> | <u>(500)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers Out: | | | | | |
| General | <u>(4,136)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| FUND BALANCES, DECEMBER 31 | <u>\$ 96,739</u> | <u>\$ 107,027</u> | <u>\$ 101,344</u> | <u>\$ 106,427</u> | <u>\$ 105,927</u> |

Election Services Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|-------------------------------------|------------------|------------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| CHARGES FOR SERVICES | | | | | |
| <u>Other Fees</u> | | | | | |
| 040.342.476 Administration Fee | \$ 2,037 | \$ 4,085 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| 040.342.477 Rental Voting Equipment | 6,896 | 5,070 | 7,000 | 7,000 | 7,000 |
| Total Charges for Services | <u>8,933</u> | <u>9,155</u> | <u>9,000</u> | <u>9,000</u> | <u>9,000</u> |
| INTEREST | | | | | |
| 040.360.603 Checking Account | 211 | 1,133 | 400 | 400 | 500 |
| Total Revenues | <u>\$ 9,144</u> | <u>\$ 10,288</u> | <u>\$ 9,400</u> | <u>\$ 9,400</u> | <u>\$ 9,500</u> |
| APPROPRIATIONS | | | | | |
| <u>Election Services</u> | | | | | |
| 040.491.422 Postage and Freight | \$ 7,340 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 040.491.431 Equipment, Maintenance | 8,682 | 0 | 10,000 | 10,000 | 10,000 |
| Total Services and Charges | <u>\$ 16,022</u> | <u>\$ 0</u> | <u>\$ 10,000</u> | <u>\$ 10,000</u> | <u>\$ 10,000</u> |
| Total Appropriations | <u>\$ 16,022</u> | <u>\$ 0</u> | <u>\$ 10,000</u> | <u>\$ 10,000</u> | <u>\$ 10,000</u> |

Constables Forfeiture Fund
Summary of Revenues, Appropriations and Fund Balances
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|------------------|------------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1 | \$ 26,706 | \$ 26,761 | \$ 20,692 | \$ 25,914 | \$ 20,974 |
| REVENUES | | | | | |
| Interest | 55 | 281 | 60 | 60 | 100 |
| Total Revenues | <u>55</u> | <u>281</u> | <u>60</u> | <u>60</u> | <u>100</u> |
| APPROPRIATIONS | | | | | |
| Supplies | 0 | 0 | 5,000 | 5,000 | 5,000 |
| Capital Outlay | 0 | 1,128 | 0 | 0 | 0 |
| Total Appropriations | <u>0</u> | <u>1,128</u> | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> |
| Excess (deficiency) of revenues over (under) expenditures | 55 | (847) | (4,940) | (4,940) | (4,900) |
| Total Other Financing Sources (Uses) | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net change in fund balances | 55 | (847) | (4,940) | (4,940) | (4,900) |
| FUND BALANCES, DECEMBER 31 | <u>\$ 26,761</u> | <u>\$ 25,914</u> | <u>\$ 15,752</u> | <u>\$ 20,974</u> | <u>\$ 16,074</u> |

Constables Forfeiture Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|-----------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| FINES AND FORFEITURES | | | | | |
| INTEREST | | | | | |
| 041.360.603 Checking Account | \$ 55 | \$ 281 | \$ 60 | \$ 60 | \$ 100 |
| Total Revenues | <u>\$ 55</u> | <u>\$ 281</u> | <u>\$ 60</u> | <u>\$ 60</u> | <u>\$ 100</u> |
| APPROPRIATIONS | | | | | |
| <u>Constable 2 Forfeiture (Local)</u> | | | | | |
| 041.551.303 Law Enforcement Supplies | \$ 0 | \$ 0 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Total Supplies | 0 | 0 | 5,000 | 5,000 | 5,000 |
| 041.551.516 Vehicles | 0 | 1,128 | 0 | 0 | 0 |
| Total Capital Outlay | 0 | 1,128 | 0 | 0 | 0 |
| Total Constable 2 Forfeiture (L | <u>0</u> | <u>1,128</u> | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> |
| Total Appropriations | <u>\$ 0</u> | <u>\$ 1,128</u> | <u>\$ 5,000</u> | <u>\$ 5,000</u> | <u>\$ 5,000</u> |

Sheriff Forfeiture Fund
Summary of Revenues, Appropriations and Fund Balances
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|------------------|------------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1 | \$ 154,263 | \$ 38,905 | \$ 29,382 | \$ 56,420 | \$ 9,910 |
| REVENUES | | | | | |
| Federal Reimbursement | 0 | 6,123 | 0 | 0 | 0 |
| Fines and Forfeitures | 45,119 | 48,287 | 0 | 0 | 0 |
| Interest | 244 | 371 | 50 | 50 | 100 |
| Total Revenues | <u>45,363</u> | <u>54,781</u> | <u>50</u> | <u>50</u> | <u>100</u> |
| APPROPRIATIONS | | | | | |
| Employee Benefits | 0 | 0 | 0 | 0 | 0 |
| Supplies | 13,578 | 12,744 | 15,180 | 15,930 | 6,680 |
| Services and Charges | 3,813 | 8,453 | 10,000 | 22,280 | 2,000 |
| Capital Outlay | 175,884 | 46,441 | 0 | 8,350 | 0 |
| Total Appropriations | <u>193,275</u> | <u>67,638</u> | <u>25,180</u> | <u>46,560</u> | <u>8,680</u> |
| Excess (deficiency) of revenues over (under) expenditures | (147,912) | (12,857) | (25,130) | (46,510) | (8,580) |
| Sale of Capital Assets | 32,554 | 30,372 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | <u>32,554</u> | <u>30,372</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net change in fund balances | (115,358) | 17,515 | (25,130) | (46,510) | (8,580) |
| FUND BALANCES, DECEMBER 31 | <u>\$ 38,905</u> | <u>\$ 56,420</u> | <u>\$ 4,252</u> | <u>\$ 9,910</u> | <u>\$ 1,330</u> |

Sheriff Forfeiture Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|-------------------|------------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| FEDERAL REIMBURSEMENT | | | | | |
| 042.332.354 Bulletproof Vest Partners | \$ 0 | \$ 6,123 | \$ 0 | \$ 0 | \$ 0 |
| Total Fed. Reimbursement | <u>0</u> | <u>6,123</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| FINES AND FORFEITURES | | | | | |
| 042.350.509 Forfeitures-Local | 43,080 | 48,287 | 0 | 0 | 0 |
| 042.350.510 Forfeitures-Federal Treasury | 2,039 | 0 | 0 | 0 | 0 |
| Total Fines and Forfeitures | <u>45,119</u> | <u>48,287</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| INTEREST | | | | | |
| 042.360.603 Checking Account | 244 | 371 | 50 | 50 | 100 |
| Total Revenues | <u>\$ 45,363</u> | <u>\$ 54,781</u> | <u>\$ 50</u> | <u>\$ 50</u> | <u>\$ 100</u> |
| APPROPRIATIONS | | | | | |
| <u>Sheriff Forfeiture (Local)</u> | | | | | |
| 042.675.301 Office Supplies | \$ 0 | \$ 1,219 | \$ 2,000 | \$ 2,000 | \$ 1,000 |
| 042.675.303 Law Enforcement Supplies | 4,571 | 6,207 | 10,000 | 9,500 | 4,000 |
| 042.675.321 Furnishings/Small Equipment | 4,829 | 0 | 2,000 | 2,000 | 1,000 |
| 042.675.323 Compute Equip/Access/Software | 3,185 | 5,318 | 1,000 | 2,250 | 500 |
| Total Supplies | <u>12,585</u> | <u>12,744</u> | <u>15,000</u> | <u>15,750</u> | <u>6,500</u> |
| 042.675.414 Data Processing Services | 0 | 0 | 0 | 7,000 | 0 |
| 042.675.419 Contract Services | 1,690 | 0 | 0 | 0 | 0 |
| 042.675.420 Telephone | 1,976 | 32 | 0 | 0 | 0 |
| 042.675.427 Advertising | 147 | 0 | 0 | 0 | 0 |
| 042.675.431 Equipment, Maintenance | 0 | 0 | 0 | 3,620 | 0 |
| 042.675.432 Building, Maintenance | 0 | 1,565 | 0 | 0 | 0 |
| 042.675.447 Research/Investigation/Online | 0 | 500 | 10,000 | 10,000 | 2,000 |
| 042.675.450 Dues/Training/Travel | 0 | 6,356 | 0 | 1,660 | 0 |
| Total Services and Charges | <u>3,813</u> | <u>8,453</u> | <u>10,000</u> | <u>22,280</u> | <u>2,000</u> |
| 042.675.502 Buildings | 147,062 | 3,240 | 0 | 0 | 0 |
| 042.675.511 Office Equipment | 9,075 | 8,135 | 0 | 7,360 | 0 |
| 042.675.514 Law Enforcement Equipment | 18,705 | 35,066 | 0 | 990 | 0 |
| Total Capital Outlay | <u>174,842</u> | <u>46,441</u> | <u>0</u> | <u>8,350</u> | <u>0</u> |
| Total Sheriff Forfeiture (Local) | <u>191,240</u> | <u>67,638</u> | <u>25,000</u> | <u>46,380</u> | <u>8,500</u> |
| <u>Sheriff Forfeiture (Federal Treasury)</u> | | | | | |
| 042.685.303 Law Enforcement Supplies | \$ 993 | \$ 0 | \$ 180 | \$ 180 | \$ 180 |
| 042.685.323 Computer Equip/Access/Software | 0 | 0 | 0 | 0 | 0 |
| Total Supplies | <u>993</u> | <u>0</u> | <u>180</u> | <u>180</u> | <u>180</u> |
| 042.685.514 Law Enforcement Equipment | 1,042 | 0 | 0 | 0 | 0 |
| Total Capital Outlay | <u>1,042</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Sheriff Forfeiture (Fed. T) | <u>2,035</u> | <u>0</u> | <u>180</u> | <u>180</u> | <u>180</u> |
| Total Appropriations | <u>\$ 193,275</u> | <u>\$ 67,638</u> | <u>\$ 25,180</u> | <u>\$ 46,560</u> | <u>\$ 8,680</u> |

District Attorney Forfeiture Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|-------------------|-------------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1 | \$ 605,177 | \$ 632,122 | \$ 485,426 | \$ 535,432 | \$ 392,153 |
| REVENUES | | | | | |
| Grants | 39,002 | 80,767 | 0 | 15,701 | 0 |
| Fines and Forfeitures | 64,462 | 22,634 | 0 | 0 | 0 |
| Interest | 1,260 | 5,920 | 1,500 | 1,500 | 2,000 |
| Miscellaneous | 21 | 0 | 0 | 0 | 0 |
| Total Revenues | <u>104,745</u> | <u>109,321</u> | <u>1,500</u> | <u>17,201</u> | <u>2,000</u> |
| APPROPRIATIONS | | | | | |
| Salaries and Wages | 47,712 | 100,147 | 43,761 | 58,438 | 39,361 |
| Employee Benefits | 24,199 | 44,184 | 10,207 | 17,222 | 9,089 |
| Supplies | 9,055 | 7,681 | 10,400 | 10,393 | 10,400 |
| Services and Charges | 4,614 | 17,044 | 75,005 | 75,749 | 42,104 |
| Capital Outlay | 0 | 43,761 | 5,000 | 5,000 | 5,000 |
| Total Appropriations | <u>85,580</u> | <u>212,817</u> | <u>144,373</u> | <u>166,802</u> | <u>105,954</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>19,165</u> | <u>(103,496)</u> | <u>(142,873)</u> | <u>(149,601)</u> | <u>(103,954)</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Sale of Capital Assets | 7,780 | 6,806 | 0 | 6,322 | 0 |
| Total Other Financing Sources (Uses) | <u>7,780</u> | <u>6,806</u> | <u>0</u> | <u>6,322</u> | <u>0</u> |
| Net change in fund balances | <u>26,945</u> | <u>(96,690)</u> | <u>(142,873)</u> | <u>(143,279)</u> | <u>(103,954)</u> |
| FUND BALANCES, DECEMBER 31 | <u>\$ 632,122</u> | <u>\$ 535,432</u> | <u>\$ 342,553</u> | <u>\$ 392,153</u> | <u>\$ 288,199</u> |

District Attorney Forfeiture Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|-------------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| INTERGOVERNMENTAL | | | | | |
| State Grants | | | | | |
| 043.333.341 Crime Victim Grant | \$ 39,002 | \$ 80,767 | \$ 0 | \$ 15,701 | \$ 0 |
| FINES AND FORFEITURES | | | | | |
| 043.350.509 Forfeitures-Local | 52,754 | 22,634 | 0 | 0 | 0 |
| 043.350.510 Forfeitures-Federal Treasury | 11,708 | 0 | 0 | 0 | 0 |
| Total Fines and Forfeitures | 64,462 | 22,634 | 0 | 0 | 0 |
| INTEREST | | | | | |
| Interest Earned | | | | | |
| 043.360.603 Checking Account | 1,260 | 5,920 | 1,500 | 1,500 | 2,000 |
| MISCELLANEOUS | | | | | |
| Miscellaneous | | | | | |
| 043.370.740 Insurance Renewal Credit | 21 | 0 | 0 | 0 | 0 |
| Total Miscellaneous | 21 | 0 | 0 | 0 | 0 |
| Total Revenues | 104,745 | \$ 109,321 | \$ 1,500 | \$ 17,201 | \$ 2,000 |

APPROPRIATIONS

District Attorney VAWA Grant

| | | | | | |
|--|----------|---------------|----------|---------------|----------|
| 043.671.104 Salary, Deputies | \$ 0 | 50,299 | 0 | 14,677 | 0 |
| 043.671.122 Salary, Dec Supplement | 0 | 1,200 | 0 | 0 | 0 |
| Total Salaries and Wages | 0 | 51,499 | 0 | 14,677 | 0 |
| 043.671.201 Social Security Taxes | 0 | 3,940 | 0 | 1,123 | 0 |
| 043.671.202 Group Medical | 0 | 10,514 | 0 | 3,359 | 0 |
| 043.671.203 Retirement | 0 | 7,812 | 0 | 2,226 | 0 |
| 043.671.204 Workers Compensation Insurance | 0 | 1,035 | 0 | 292 | 0 |
| 043.671.206 Unemployment Insurance | 0 | 31 | 0 | 9 | 0 |
| 043.671.207 Disability Insurance | 0 | 19 | 0 | 6 | 0 |
| Total Employee Benefits | 0 | 23,351 | 0 | 7,015 | 0 |
| 043.671.403 Physician Services | 0 | 134 | 0 | 0 | 0 |
| 043.671.410 Legal /Professional Services | 0 | 1,628 | 0 | 526 | 0 |
| 043.671.419 Contract Services | 0 | 300 | 0 | 0 | 0 |
| 043.671.420 Telephone | 0 | 641 | 0 | 212 | 0 |
| Total Services and Charges | 0 | 2,703 | 0 | 738 | 0 |
| Total Dist. Atty. VAWA Grant | 0 | 77,553 | 0 | 22,430 | 0 |

District Attorney Grant Forfeiture (Local)

| | | | | | |
|--|-------|--------|---|---|---|
| 043.672.105 Salary, Secretaries | 8,288 | 21,098 | 0 | 0 | 0 |
| 043.672.112 Salary, Supplements | 1,200 | 0 | 0 | 0 | 0 |
| Total Salaries and Wages | 9,488 | 21,098 | 0 | 0 | 0 |
| 043.672.201 Social Security Taxes | 681 | 1,493 | 0 | 0 | 0 |
| 043.672.202 Group Medical | 3,495 | 9,319 | 0 | 0 | 0 |
| 043.672.203 Retirement | 1,439 | 3,201 | 0 | 0 | 0 |
| 043.672.204 Workers Compensation Insurance | 21 | 35 | 0 | 0 | 0 |
| 043.672.206 Unemployment Insurance | 5 | 12 | 0 | 0 | 0 |
| 043.672.207 Disability Insurance | 6 | 16 | 0 | 0 | 0 |
| Total Employee Benefits | 5,647 | 14,076 | 0 | 0 | 0 |

District Attorney Forfeiture Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|----------------|----------------|---------------------------|---------------------------|---------------------------|
| District Attorney Grant Forfeiture (Local) (Con't) | | | | | |
| 043.672.414 Data Processing Services | \$ 0 | \$ 501 | \$ 0 | \$ 0 | \$ 0 |
| 043.672.420 Telephone | 0 | 0 | 0 | 0 | 0 |
| 043.672.422 Postage & Freight | 621 | 1,201 | 0 | 0 | 0 |
| 043.672.440 Rentals, Office Equipment | 84 | 156 | 0 | 0 | 0 |
| Total Services and Charges | 705 | 1,858 | 0 | 0 | 0 |
| Total Dist. Atty. Forf. (Local) | 15,840 | 37,032 | 0 | 0 | 0 |
| 043.674.105 Salary, Secretaries | 18,953 | 4,615 | 0 | 0 | 0 |
| 043.674.107 Salary, Temporary | 0 | 8,997 | 21,836 | 21,647 | 21,836 |
| 043.674.112 Salary, Supplements | 19,271 | 13,938 | 21,925 | 21,925 | 17,525 |
| 043.674.113 Salary, Overtime?Holiday | 0 | 0 | 0 | 189 | 0 |
| Total Salaries and Wages | 38,224 | 27,550 | 43,761 | 43,761 | 39,361 |
| 043.674.201 Social Security Taxes | 2,804 | 2,075 | 3,348 | 3,348 | 3,012 |
| 043.674.202 Group Medical | 9,478 | 1,165 | 0 | 0 | 0 |
| 043.674.203 Retirement | 5,798 | 2,814 | 6,639 | 6,639 | 5,972 |
| 043.674.204 Workers Compensation Insurance | 176 | 160 | 193 | 193 | 85 |
| 043.674.205 Uniforms | 261 | 525 | 0 | 0 | 0 |
| 043.674.206 Unemployment Insurance | 19 | 16 | 27 | 27 | 20 |
| 043.674.207 Disability Insurance | 16 | 2 | 0 | 0 | 0 |
| Total Employee Benefits | 18,552 | 6,757 | 10,207 | 10,207 | 9,089 |
| 043.674.301 Office Supplies | 2,896 | 2,276 | 2,100 | 2,093 | 3,000 |
| 043.674.302 Food | 0 | 0 | 0 | 0 | 0 |
| 043.674.305 Publications/Audio Visual | 0 | 0 | 0 | 0 | 0 |
| 043.674.312 Petroleum Products | 6,134 | 5,387 | 4,000 | 4,000 | 3,600 |
| 043.674.315 Vehicle and Equipment Supplies | 0 | 0 | 300 | 300 | 300 |
| 043.674.321 Furnishings/Small Equipment | 25 | 0 | 1,000 | 1,000 | 500 |
| 043.674.322 Supplies-Grant | 0 | 0 | 0 | 0 | 0 |
| Total Supplies | 9,055 | 7,663 | 7,400 | 7,393 | 7,400 |
| 043.674.403 Physician Services | 0 | 0 | 0 | 0 | 0 |
| 043.674.410 Legal/Professional Services | 0 | 0 | 7,900 | 7,900 | 5,000 |
| 043.674.414 Data Processing Services | 0 | 2,999 | 0 | 3,500 | 0 |
| 043.674.416 Property/Liability Insurance | 1,048 | 972 | 254 | 1,267 | 254 |
| 043.674.419 Contract Services | 1,156 | 1,112 | 60,000 | 55,479 | 30,000 |
| 043.674.420 Telephone | (63) | 2,845 | 2,500 | 2,500 | 2,500 |
| 043.674.422 Postage and Freight | 0 | 189 | 0 | 0 | 0 |
| 043.674.427 Advertising | 0 | 0 | 0 | 0 | 0 |
| 043.674.431 Equipment, Maintenance | 9 | 512 | 0 | 15 | 0 |
| 043.674.432 Buildings, Maintenance | 96 | 0 | 0 | 0 | 0 |
| 043.674.440 Rentals, Office Equipment | 0 | 191 | 300 | 300 | 300 |
| 043.674.447 Research/Investigation/Online | 143 | 0 | 0 | 0 | 0 |
| 043.674.450 Dues/Training/Travel | 445 | 912 | 1,000 | 1,000 | 1,000 |
| 043.674.462 Fees | 0 | 0 | 0 | 0 | 0 |
| 043.674.464 Services-Grant | 1,073 | 0 | 0 | 0 | 0 |
| 043.674.474 Other Agency Support | 0 | 0 | 0 | 0 | 0 |
| Total Services and Charges | 3,909 | 9,734 | 71,955 | 71,961 | 39,054 |
| 043.674.516 Vehicles | 0 | 0 | 0 | 0 | 0 |
| Total Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Dist. Atty. Forf. (Local) | 69,740 | 51,704 | 133,323 | 133,322 | 94,904 |

District Attorney Forfeiture Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|------------------|-------------------|---------------------------|---------------------------|---------------------------|
| <u>District Attorney Forfeiture (Federal Treasury)</u> | | | | | |
| 043.676.450 Dues/Training/Travel | \$ 0 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 |
| Total Services and Charges | 0 | 2,500 | 2,500 | 2,500 | 2,500 |
| 043.676.514 Law Enforcement Equipment | 0 | 0 | 2,500 | 2,500 | 2,500 |
| 043.676.516 Vehicles | 0 | 43,761 | 2,500 | 2,500 | 2,500 |
| Total Capital Outlay | 0 | 43,761 | 5,000 | 5,000 | 5,000 |
| Total Dist. Atty. Forf. (Fed. Treas.) | 0 | 46,261 | 7,500 | 7,500 | 7,500 |
| <u>District Attorney Forfeiture (Federal Justice)</u> | | | | | |
| 043.678.315 Vehicle and Equipment Supplies | 0 | 18 | 3,000 | 3,000 | 3,000 |
| Total Supplies | 0 | 18 | 3,000 | 3,000 | 3,000 |
| 043.678.412 Environmental Fee | 0 | 0 | 50 | 50 | 50 |
| 043.678.430 Miscellaneous Claims Repairs | 0 | 0 | 0 | 0 | 0 |
| 043.678.431 Equipment, Maintenance | 0 | 249 | 500 | 500 | 500 |
| Total Services and Charges | 0 | 249 | 550 | 550 | 550 |
| Total Dist. Atty. Forf. (Fed. Just.) | 0 | 267 | 3,550 | 3,550 | 3,550 |
| Total Appropriations | \$ 85,580 | \$ 212,817 | \$ 144,373 | \$ 166,802 | \$ 105,954 |

Justice Court Security Fund
 Summary of Revenues, Appropriations and Fund Balances
 For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|-----------------|-----------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1 | \$ 35,953 | \$ 7,095 | \$ 1,384 | \$ 7,539 | \$ 6,490 |
| REVENUES | | | | | |
| Charges for Services | 413 | 364 | 600 | 600 | 500 |
| Interest | 42 | 80 | 30 | 30 | 50 |
| Total Revenues | <u>455</u> | <u>444</u> | <u>630</u> | <u>630</u> | <u>550</u> |
| APPROPRIATIONS | | | | | |
| Services and Charges | 202 | 0 | 1,829 | 1,829 | 1,829 |
| Capital Outlay | 29,111 | 0 | 0 | 0 | 0 |
| Total Appropriations | <u>29,313</u> | <u>0</u> | <u>1,829</u> | <u>1,829</u> | <u>1,829</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(28,858)</u> | <u>444</u> | <u>(1,199)</u> | <u>(1,199)</u> | <u>(1,279)</u> |
| Net change in fund balances | <u>(28,858)</u> | <u>444</u> | <u>(1,199)</u> | <u>(1,049)</u> | <u>(1,279)</u> |
| FUND BALANCES, DECEMBER 31 | <u>\$ 7,095</u> | <u>\$ 7,539</u> | <u>\$ 185</u> | <u>\$ 6,490</u> | <u>\$ 5,211</u> |

Justice Court Security Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|------------------|----------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| CHARGES FOR SERVICES | | | | | |
| Other Fees | | | | | |
| 045.342.418 Court | \$ 413 | \$ 364 | \$ 600 | \$ 600 | \$ 500 |
| INTEREST | | | | | |
| 045.360.603 Checking Account | 42 | 80 | 30 | 30 | 50 |
| Total Revenues | \$ 455 | \$ 444 | \$ 630 | \$ 630 | \$ 550 |
| APPROPRIATIONS | | | | | |
| Justice Court Security, JP 1 | | | | | |
| 045.455.414 Data Processing | 0 | 0 | 180 | 180 | 180 |
| 045.455.431 Equipment, Maintenance | 0 | 0 | 500 | 500 | 500 |
| Total Services and Charges | 0 | 0 | 680 | 680 | 680 |
| 045.455.511 Office Equipment | 7,278 | 0 | 0 | 0 | 0 |
| Total Capital Outlay | 7,278 | 0 | 0 | 0 | 0 |
| Total Justice Court Security, JI | 7,278 | 0 | 680 | 680 | 680 |
| Justice Court Security, JP 2 | | | | | |
| 045.456.431 Equipment, Maintenance | 0 | 0 | 500 | 500 | 500 |
| Total Services and Charges | 0 | 0 | 500 | 500 | 500 |
| 045.456.511 Office Equipment | 7,278 | 0 | 0 | 0 | 0 |
| Total Capital Outlay | 7,278 | 0 | 0 | 0 | 0 |
| Total Justice Court Security, JI | 7,278 | 0 | 500 | 500 | 500 |
| Justice Court Security, JP 3 | | | | | |
| 045.457.511 Office Equipment | 7,277 | 0 | 0 | 0 | 0 |
| Total Capital Outlay | 7,277 | 0 | 0 | 0 | 0 |
| Total Justice Court Security, JI | 7,277 | 0 | 0 | 0 | 0 |
| Justice Court Security, JP 4 | | | | | |
| 045.458.414 Data Processing | 0 | 0 | 149 | 149 | 149 |
| 045.458.419 Contract Services | 202 | 0 | 0 | 0 | 0 |
| 045.458.431 Equipment, Maintenance | 0 | 0 | 500 | 500 | 500 |
| Total Services and Charges | 202 | 0 | 649 | 649 | 649 |
| 045.458.511 Office Equipment | 7,278 | 0 | 0 | 0 | 0 |
| Total Capital Outlay | 7,278 | 0 | 0 | 0 | 0 |
| Total Justice Court Security, JI | 7,480 | 0 | 649 | 649 | 649 |
| Total Appropriations | \$ 29,313 | \$ 0 | \$ 1,829 | \$ 1,829 | \$ 1,829 |

Courthouse Security Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|-------------------|-------------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1 | \$ 172,521 | \$ 209,620 | \$ 166,717 | \$ 215,074 | \$ 165,345 |
| REVENUES | | | | | |
| Charges for Services | 37,247 | 38,158 | 35,000 | 35,000 | 36,000 |
| Interest | 386 | 2,439 | 500 | 500 | 1,000 |
| Total Revenues | <u>37,633</u> | <u>40,597</u> | <u>35,500</u> | <u>35,500</u> | <u>37,000</u> |
| APPROPRIATIONS | | | | | |
| Salaries and Wages | 239 | 0 | 22,897 | 22,897 | 24,036 |
| Employee Benefits | 59 | 0 | 5,720 | 5,720 | 5,996 |
| Services and Charges | 100 | 8,182 | 11,612 | 11,347 | 11,612 |
| Capital Outlay | 0 | 25,719 | 45,000 | 45,000 | 45,000 |
| Total Appropriations | <u>534</u> | <u>35,143</u> | <u>85,229</u> | <u>85,229</u> | <u>86,644</u> |
| Excess (deficiency) of revenues over (under) expenditures | 37,099 | 5,454 | (49,729) | (49,729) | (49,644) |
| FUND BALANCES, DECEMBER 31 | <u>\$ 209,620</u> | <u>\$ 215,074</u> | <u>\$ 116,988</u> | <u>\$ 165,345</u> | <u>\$ 115,701</u> |

**Courthouse Security Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025**

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|------------------------------|------------------|------------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| CHARGES FOR SERVICES | | | | | |
| <u>Other Fees</u> | | | | | |
| 046.342.418 Court | \$ 37,247 | \$ 38,158 | \$ 35,000 | \$ 35,000 | \$ 36,000 |
| INTEREST | | | | | |
| 046.360.603 Checking Account | 386 | 2,439 | 500 | 500 | 1,000 |
| Total Revenues | \$ 37,633 | \$ 40,597 | \$ 35,500 | \$ 35,500 | \$ 37,000 |

APPROPRIATIONS

Courthouse Security

| | | | | | |
|---|---------------|------------------|------------------|------------------|------------------|
| 046.506.108 Salary, Part-time (1) | \$ 0 | \$ 0 | \$ 21,697 | \$ 21,697 | \$ 22,836 |
| 046.506.112 Salary, Supplements | 0 | 0 | 1,200 | 1,200 | 1,200 |
| 046.506.113 Salary, Overtime/Holiday | 239 | 0 | 0 | 0 | 0 |
| Total Salaries and Wages | 239 | 0 | 22,897 | 22,897 | 24,036 |
| 046.506.201 Social Security Taxes | 18 | 0 | 1,752 | 1,752 | 1,839 |
| 046.506.203 Retirement | 36 | 0 | 3,474 | 3,474 | 3,647 |
| 046.506.204 Workers Compensation Insuranc | 4 | 0 | 480 | 480 | 497 |
| 046.506.206 Unemployment Insurance | 1 | 0 | 14 | 14 | 13 |
| Total Employee Benefits | 59 | 0 | 5,720 | 5,720 | 5,996 |
| 046.506.302 Food | 0 | 1,137 | 0 | 265 | 0 |
| 046.506.323 Computer Equip/Access/Softwar | 136 | 105 | 0 | 0 | 0 |
| Total Supplies | 136 | 1,242 | 0 | 265 | 0 |
| 046.506.414 Data Processing Services | 0 | 0 | 7,500 | 7,500 | 7,500 |
| 046.506.416 Property/Liability Insurance | 100 | 103 | 112 | 112 | 112 |
| 046.506.431 Equipment, Maintenance | 0 | 3,394 | 4,000 | 3,577 | 4,000 |
| 046.506.432 Buildings, Maintenance | 0 | 4,685 | 0 | 158 | 0 |
| Total Services and Charges | 100 | 8,182 | 11,612 | 11,347 | 11,612 |
| 046.506.511 Office Equipment | 0 | 25,719 | 45,000 | 45,000 | 45,000 |
| Total Capital Outlay | 0 | 25,719 | 45,000 | 45,000 | 45,000 |
| Total Appropriations | \$ 534 | \$ 35,143 | \$ 85,229 | \$ 85,229 | \$ 86,644 |

Records Management & Preservation-County Clerk Fund
 Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
 For Four Years Ending December 31, 2025

| | <u>Actual</u> 2022 | <u>Actual</u> 2023 | <u>Adopted</u> <u>Budget</u> 2024 | <u>Revised</u> <u>Budget</u> 2024 | <u>Adopted</u> <u>Budget</u> 2025 |
|--|-----------------------|-----------------------|---|---|---|
| FUND BALANCES, JANUARY 1 | \$ 953,762 | \$ 1,056,012 | \$ 1,128,734 | \$ 1,151,261 | \$ 1,210,855 |
| REVENUES | | | | | |
| Charges for Services | 199,058 | 167,060 | 165,000 | 165,000 | 165,000 |
| Interest | 2,052 | 12,211 | 4,000 | 4,000 | 10,000 |
| Total Revenues | <u>201,110</u> | <u>179,271</u> | <u>169,000</u> | <u>169,000</u> | <u>175,000</u> |
| APPROPRIATIONS | | | | | |
| Salaries and Wages | 13,981 | 18,500 | 26,150 | 26,150 | 26,150 |
| Employee Benefits | 3,146 | 4,155 | 5,256 | 5,256 | 5,249 |
| Supplies | 4,599 | 10,709 | 27,000 | 27,000 | 27,000 |
| Services and Charges | 79,826 | 40,060 | 51,000 | 51,000 | 63,144 |
| Capital Outlay | 11,217 | 10,598 | 0 | 0 | 0 |
| Total Appropriations | <u>112,769</u> | <u>84,022</u> | <u>109,406</u> | <u>109,406</u> | <u>121,543</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>88,341</u> | <u>95,249</u> | <u>59,594</u> | <u>59,594</u> | <u>53,457</u> |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In: | | | | | |
| General | <u>13,909</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Transfers In | <u>13,909</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Other Financing Sources (Uses) | <u>13,909</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Net change in fund balances | <u>102,250</u> | <u>95,249</u> | <u>59,594</u> | <u>59,594</u> | <u>53,457</u> |
| FUND BALANCES, DECEMBER 31 | <u>\$ 1,056,012</u> | <u>\$ 1,151,261</u> | <u>\$ 1,188,328</u> | <u>\$ 1,210,855</u> | <u>\$ 1,264,312</u> |

Records Management & Preservation-County Clerk Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|-------------------|-------------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| CHARGES FOR SERVICES | | | | | |
| <u>Other Fees</u> | | | | | |
| 048.342.418 Court | \$ 89,703 | \$ 71,706 | \$ 70,000 | \$ 70,000 | \$ 70,000 |
| 048.342.448 Archival (prior 1990) | 84,635 | 68,485 | 66,000 | 66,000 | 67,000 |
| 048.342.472 Archival (prior 1990)-Civil | 4,470 | 8,119 | 7,500 | 7,500 | 8,000 |
| 048.342.475 Electronic User | 20,250 | 18,750 | 21,500 | 21,500 | 20,000 |
| Total Charges for Services | <u>199,058</u> | <u>167,060</u> | <u>165,000</u> | <u>165,000</u> | <u>165,000</u> |
| INTEREST | | | | | |
| 048.360.603 Checking Account | 2,052 | 12,211 | 4,000 | 4,000 | 10,000 |
| Total Revenues | <u>\$ 201,110</u> | <u>\$ 179,271</u> | <u>\$ 169,000</u> | <u>\$ 169,000</u> | <u>\$ 175,000</u> |
| APPROPRIATIONS | | | | | |
| <u>Records Archive-County Clerk</u> | | | | | |
| 048.403.107 Salary, Temporary or Extra | \$ 0 | \$ 0 | \$ 5,150 | \$ 5,150 | \$ 5,150 |
| Total Salaries and Wages | <u>0</u> | <u>0</u> | <u>5,150</u> | <u>5,150</u> | <u>5,150</u> |
| 048.403.201 Social Security Taxes | 0 | 0 | 394 | 394 | 394 |
| 048.403.204 Workers Compensation Insurance | 0 | 0 | 12 | 12 | 10 |
| 048.403.206 Unemployment Insurance | 0 | 0 | 4 | 4 | 3 |
| Total Employee Benefits | <u>0</u> | <u>0</u> | <u>410</u> | <u>410</u> | <u>407</u> |
| 048.403.301 Office Supplies | 0 | 0 | 12,000 | 12,000 | 12,000 |
| Total Supplies | <u>0</u> | <u>0</u> | <u>12,000</u> | <u>12,000</u> | <u>12,000</u> |
| 048.403.414 Data Processing Services | 49,634 | 7,993 | 9,000 | 9,000 | 9,000 |
| 048.403.428 Records Preservation/Microfilm | 732 | 2,607 | 3,000 | 3,000 | 3,000 |
| 048.403.462 Fees | 360 | 360 | 3,000 | 3,000 | 3,000 |
| Total Services and Charges | <u>50,726</u> | <u>10,960</u> | <u>15,000</u> | <u>15,000</u> | <u>15,000</u> |
| Total Records Archive-Co. Clk. | <u>50,726</u> | <u>10,960</u> | <u>32,560</u> | <u>32,560</u> | <u>32,557</u> |
| <u>Records Preservation-County Clerk</u> | | | | | |
| 048.404.112 Salary, Supplements | 13,981 | 18,500 | 21,000 | 21,000 | 21,000 |
| Total Salaries and Wages | <u>13,981</u> | <u>18,500</u> | <u>21,000</u> | <u>21,000</u> | <u>21,000</u> |
| 048.404.201 Social Security Taxes | 987 | 1,304 | 1,607 | 1,607 | 1,607 |
| 048.404.203 Retirement | 2,121 | 2,807 | 3,186 | 3,186 | 3,186 |
| 048.404.204 Workers Compensation Insurance | 31 | 33 | 40 | 40 | 38 |
| 048.404.206 Unemployment Insurance | 7 | 11 | 13 | 13 | 11 |
| Total Employee Benefits | <u>3,146</u> | <u>4,155</u> | <u>4,846</u> | <u>4,846</u> | <u>4,842</u> |

Records Management & Preservation-County Clerk Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|-------------------|------------------|---------------------------|---------------------------|---------------------------|
| <u>Records Preservation-County Clerk (Con't)</u> | | | | | |
| 048.404.301 Office Supplies | \$ 4,599 | \$ 10,709 | \$ 12,000 | \$ 10,925 | \$ 12,000 |
| 048.404.323 Computer Equip/Access/ Software | 0 | 0 | 3,000 | 4,075 | 3,000 |
| Total Supplies | <u>4,599</u> | <u>10,709</u> | <u>15,000</u> | <u>15,000</u> | <u>15,000</u> |
| 048.404.414 Data Processing Services | 29,100 | 29,100 | 33,000 | 33,000 | 45,144 |
| 048.404.428 Records Preservation/Microfilming | 0 | 0 | 3,000 | 3,000 | 3,000 |
| Total Services and Charges | <u>29,100</u> | <u>29,100</u> | <u>36,000</u> | <u>36,000</u> | <u>48,144</u> |
| 048.404.511 Office Equipment | 11,217 | 10,598 | 0 | 0 | 0 |
| Total Capital Outlay | <u>11,217</u> | <u>10,598</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Records Preservation-Co. C | <u>62,043</u> | <u>73,062</u> | <u>76,846</u> | <u>76,846</u> | <u>88,986</u> |
| Total Appropriations | <u>\$ 112,769</u> | <u>\$ 84,022</u> | <u>\$ 109,406</u> | <u>\$ 109,406</u> | <u>\$ 121,543</u> |

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Justice Court Technology Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|------------------|------------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1 | \$ 23,056 | \$ 25,494 | \$ 17,277 | \$ 29,537 | \$ 20,372 |
| REVENUES | | | | | |
| Charges for Services | 10,583 | 10,450 | 12,000 | 12,000 | 12,000 |
| Interest | 51 | 310 | 100 | 100 | 200 |
| Total Revenues | <u>10,634</u> | <u>10,760</u> | <u>12,100</u> | <u>12,100</u> | <u>12,200</u> |
| APPROPRIATIONS | | | | | |
| Supplies | 1,875 | 0 | 6,000 | 6,000 | 6,000 |
| Services and Charges | 6,321 | 6,717 | 12,865 | 12,865 | 12,865 |
| Capital Outlay | 0 | 0 | 2,400 | 2,400 | 2,400 |
| Total Appropriations | <u>8,196</u> | <u>6,717</u> | <u>21,265</u> | <u>21,265</u> | <u>21,265</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>2,438</u> | <u>4,043</u> | <u>(9,165)</u> | <u>(9,165)</u> | <u>(9,065)</u> |
| Net change in fund balances | <u>2,438</u> | <u>4,043</u> | <u>(9,165)</u> | <u>(9,165)</u> | <u>(9,065)</u> |
| FUND BALANCES, DECEMBER 31 | <u>\$ 25,494</u> | <u>\$ 29,537</u> | <u>\$ 8,112</u> | <u>\$ 20,372</u> | <u>\$ 11,307</u> |

Justice Court Technology Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|------------------|------------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| CHARGES FOR SERVICES | | | | | |
| <u>Other Fees</u> | | | | | |
| 049.342.418 Court | \$ 10,583 | \$ 10,450 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| INTEREST | | | | | |
| 049.360.603 Checking Account | 51 | 310 | 100 | 100 | 200 |
| Total Revenues | \$ 10,634 | \$ 10,760 | \$ 12,100 | \$ 12,100 | \$ 12,200 |
| APPROPRIATIONS | | | | | |
| <u>Justice Court Technology-JP 1</u> | | | | | |
| 049.455.323 Computer Equip/Access/Software | \$ 580 | \$ 0 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| Total Supplies | 580 | 0 | 1,000 | 1,000 | 1,000 |
| 049.455.414 Data Processing Services | 344 | 344 | 344 | 344 | 344 |
| 049.455.420 Telephone | 1,091 | 1,618 | 1,200 | 1,200 | 1,200 |
| Total Services and Charges | 1,435 | 1,962 | 1,544 | 1,544 | 1,544 |
| 049.455.511 Office Equipment | 0 | 0 | 2,400 | 2,400 | 2,400 |
| Total Capital Outlay | 0 | 0 | 2,400 | 2,400 | 2,400 |
| Total Just. Crt. Technology-JP 1 | 2,015 | 1,962 | 4,944 | 4,944 | 4,944 |
| <u>Justice Court Technology-JP 2</u> | | | | | |
| 049.456.414 Data Processing Services | 344 | 344 | 344 | 344 | 344 |
| 049.456.420 Telephone | 0 | 0 | 1,448 | 1,448 | 1,448 |
| Total Services and Charges | 344 | 344 | 1,792 | 1,792 | 1,792 |
| Total Just. Crt. Technology-JP 2 | 344 | 344 | 1,792 | 1,792 | 1,792 |
| <u>Justice Court Technology-JP 3</u> | | | | | |
| 049.457.323 Computer Equip/Access/Software | 1,295 | 0 | 0 | 0 | 0 |
| Total Supplies | 1,295 | 0 | 0 | 0 | 0 |
| 049.457.414 Data Processing Services | 344 | 344 | 344 | 344 | 344 |
| 049.457.420 Telephone | 1,479 | 2,871 | 4,341 | 4,341 | 4,341 |
| Total Services and Charges | 1,823 | 3,215 | 4,685 | 4,685 | 4,685 |
| Total Just. Crt. Technology-JP 3 | 3,118 | 3,215 | 4,685 | 4,685 | 4,685 |

Justice Court Technology Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|-----------------|-----------------|---------------------------|---------------------------|---------------------------|
| Justice Court Technology-JP 4 | | | | | |
| 049.458.323 Computer Equip/Access/Software | \$ 0 | \$ 0 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Total Supplies | 0 | 0 | 5,000 | 5,000 | 5,000 |
| 049.458.414 Data Processing Services | 344 | 344 | 344 | 344 | 344 |
| 049.458.420 Telephone | 2,375 | 852 | 2,500 | 2,500 | 2,500 |
| 049.458.450 Dues/Training/Travel | 0 | 0 | 2,000 | 2,000 | 2,000 |
| Total Services and Charges | 2,719 | 1,196 | 4,844 | 4,844 | 4,844 |
| 049.458.511 Office Equipment | 0 | 0 | 0 | 0 | 0 |
| Total Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Total Just. Crt. Technology-JP 4 | 2,719 | 1,196 | 9,844 | 9,844 | 9,844 |
| Total Appropriations | \$ 8,196 | \$ 6,717 | \$ 21,265 | \$ 21,265 | \$ 21,265 |

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115

Law Library Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|------------------|------------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1 | \$ 57,382 | \$ 67,469 | \$ 64,977 | \$ 80,295 | \$ 82,995 |
| REVENUES | | | | | |
| Charges for Services | 24,557 | 28,862 | 25,000 | 25,000 | 27,000 |
| Interest | 127 | 820 | 300 | 300 | 500 |
| Total Revenues | <u>24,684</u> | <u>29,682</u> | <u>25,300</u> | <u>25,300</u> | <u>27,500</u> |
| APPROPRIATIONS | | | | | |
| Supplies | 55 | 54 | 9,500 | 9,500 | 9,500 |
| Services and Charges | 14,542 | 16,802 | 13,100 | 13,100 | 13,100 |
| Total Appropriations | <u>14,597</u> | <u>16,856</u> | <u>22,600</u> | <u>22,600</u> | <u>22,600</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>10,087</u> | <u>12,826</u> | <u>2,700</u> | <u>2,700</u> | <u>4,900</u> |
| Net change in fund balances | 10,087 | 12,826 | 2,700 | 2,700 | 4,900 |
| FUND BALANCES, DECEMBER 31 | <u>\$ 67,469</u> | <u>\$ 80,295</u> | <u>\$ 67,677</u> | <u>\$ 82,995</u> | <u>\$ 87,895</u> |

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Law Library Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|------------------|------------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| CHARGES FOR SERVICES | | | | | |
| <u>Other Fees</u> | | | | | |
| 050.342.432 Law Library | \$ 24,557 | \$ 28,862 | \$ 25,000 | \$ 25,000 | \$ 27,000 |
| INTEREST | | | | | |
| 050.360.603 Checking Account | 127 | 820 | 300 | 300 | 500 |
| Total Interest | <u>127</u> | <u>820</u> | <u>300</u> | <u>300</u> | <u>500</u> |
| Total Revenues | <u>\$ 24,684</u> | <u>\$ 29,682</u> | <u>\$ 25,300</u> | <u>\$ 25,300</u> | <u>\$ 27,500</u> |
| APPROPRIATIONS | | | | | |
| <u>Law Library Fund</u> | | | | | |
| 050.476.305 Publications/Audio Visual | 55 | 54 | 9,500 | 9,500 | 9,500 |
| Total Supplies | <u>55</u> | <u>54</u> | <u>9,500</u> | <u>9,500</u> | <u>9,500</u> |
| 050.476.447 Research/Investigation/Online | 14,542 | 16,802 | 13,100 | 13,100 | 13,100 |
| Total Services and Charges | <u>14,542</u> | <u>16,802</u> | <u>13,100</u> | <u>13,100</u> | <u>13,100</u> |
| Total Appropriations | <u>\$ 14,597</u> | <u>\$ 16,856</u> | <u>\$ 22,600</u> | <u>\$ 22,600</u> | <u>\$ 22,600</u> |

Juvenile Probation Grants Fund
 Summary of Revenue, Appropriations and Fund Balances
 For Four Years Ending December 31, 2025

| | <u>Actual</u> 2022 | <u>Actual</u> 2023 | <u>Adopted</u> <u>Budget</u> 2024 | <u>Revised</u> <u>Budget</u> 2024 | <u>Adopted</u> <u>Budget</u> 2025 |
|--|-----------------------|-----------------------|---|---|---|
| FUND BALANCE, JANUARY 1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| REVENUES | | | | | |
| Intergovernmental | 540,023 | 543,433 | 649,610 | 703,715 | 713,044 |
| Total Revenue | <u>540,023</u> | <u>543,433</u> | <u>649,610</u> | <u>703,715</u> | <u>713,044</u> |
| APPROPRIATIONS | | | | | |
| Salaries and Wages | 149,045 | 163,209 | 193,914 | 235,494 | 323,322 |
| Employee Benefits | 74,048 | 79,661 | 90,556 | 106,944 | 135,794 |
| Supplies | 0 | 3,630 | 3,520 | 11,926 | 3,400 |
| Services and Charges | 316,930 | 296,933 | 361,620 | 349,351 | 250,528 |
| Total Appropriations | <u>540,023</u> | <u>543,433</u> | <u>649,610</u> | <u>703,715</u> | <u>713,044</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| FUND BALANCE, DECEMBER 31 | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

Juvenile Probation Grants Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|-------------------|-------------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| INTERGOVERNMENTAL | | | | | |
| State Grants | | | | | |
| 051.333.335 State Aid | \$ 119,944 | \$ 371,875 | \$ 468,061 | \$ 468,061 | \$ 468,061 |
| 051.333.336 Pre-Post Adjudication | 32,000 | 0 | 0 | 0 | 0 |
| 051.333.345 State Aid-2024 Supplements | 0 | 0 | 13,332 | 13,332 | 26,766 |
| 051.333.346 Community Programs | 99,680 | 0 | 0 | 0 | 0 |
| 051.333.355 Mental Health Services | 77,077 | 0 | 0 | 0 | 0 |
| 051.333.386 Commitment Reduction Program | 43,105 | 0 | 0 | 0 | 0 |
| 051.333.387 Miscellaneous TJJD Grants | 0 | 3,341 | 0 | 4,105 | 0 |
| 051.333.388 W-Grant JJAEP | 0 | 0 | 0 | 50,000 | 50,000 |
| 051.333.395 Prevention and Intervention | 168,217 | 168,217 | 168,217 | 168,217 | 168,217 |
| Total State Grants | <u>540,023</u> | <u>543,433</u> | <u>649,610</u> | <u>703,715</u> | <u>713,044</u> |
| Total Revenues | <u>\$ 540,023</u> | <u>\$ 543,433</u> | <u>\$ 649,610</u> | <u>\$ 703,715</u> | <u>\$ 713,044</u> |
| APPROPRIATIONS | | | | | |
| 051-755 State Aid | | | | | |
| 051.755.105 Salary, Secretaries (1/3) | \$ 0 | \$ 0 | \$ 0 | \$ 11,880 | \$ 47,639 |
| 051.755.109 Salary, Officers (3.25) | \$ 55,906 | \$ 149,846 | \$ 165,120 | \$ 165,120 | \$ 188,455 |
| 051.755.112 Salary, Supplements | 11,699 | 13,363 | 28,794 | 28,794 | 46,689 |
| Total Salaries and Wages | <u>67,605</u> | <u>163,209</u> | <u>193,914</u> | <u>205,794</u> | <u>282,783</u> |
| 051.755.201 Social Security Taxes | 5,002 | 11,802 | 14,179 | 15,088 | 20,962 |
| 051.755.202 Group Medical Insurance | 28,161 | 42,243 | 45,956 | 52,674 | 61,229 |
| 051.755.203 Retirement | 10,256 | 24,759 | 29,417 | 31,220 | 42,898 |
| 051.755.204 Workers Compensation Insurance | 413 | 695 | 815 | 836 | 1,030 |
| 051.755.206 Unemployment Insurance | 36 | 90 | 117 | 124 | 142 |
| 051.755.207 Employee Disability Insurance | 48 | 72 | 72 | 84 | 72 |
| Total Employee Benefits | <u>43,916</u> | <u>79,661</u> | <u>90,556</u> | <u>100,026</u> | <u>126,333</u> |
| 051.755.301 Office Supplies | 0 | 254 | 1,420 | 1,370 | 1,300 |
| 051.755.314 Drugs and Medical Supplies | 0 | 35 | 100 | 100 | 100 |
| 051.755.323 Computer Equip/Access/Software | 0 | 0 | 2,000 | 2,000 | 2,000 |
| Total Supplies | <u>0</u> | <u>289</u> | <u>3,520</u> | <u>3,470</u> | <u>3,400</u> |
| 051.755.403 Physician Services | 2412 | 150 | 1000 | 1,000 | 1,000 |
| 051.755.411 Audits/Associated Services | 4,750 | 5,000 | 5,200 | 5,250 | 5,500 |
| 051.755.420 Telephone | 0 | 0 | 0 | 0 | 0 |
| 051.755.427 Advertising | 56 | 0 | 0 | 0 | 0 |
| 051.755.440 Rentals, Office Equipment | 0 | 0 | 0 | 0 | 0 |
| 051.755.460 Non-Residential Services | 421 | 41,747 | 70,000 | 70,000 | 40,000 |
| 051.755.461 Residential Services | 784 | 81,819 | 117,203 | 95,853 | 35,811 |
| Total Services and Charges | <u>8,423</u> | <u>128,716</u> | <u>193,403</u> | <u>172,103</u> | <u>82,311</u> |
| Total State Aid | <u>119,944</u> | <u>371,875</u> | <u>481,393</u> | <u>481,393</u> | <u>494,827</u> |
| Pre-Post Adjudication | | | | | |
| 051.756.461 Residential Services | 32,000 | 0 | 0 | 0 | 0 |
| Total Services and Charges | <u>32,000</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Community Programs | | | | | |
| 051.759.109 Salary, Officers (1) | 38,708 | 0 | 0 | 0 | 0 |
| Total Salaries and Wages | <u>38,708</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |

Juvenile Probation Grants Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| <u>Community Programs (Con't)</u> | | | | | |
| 051.759.201 Social Security Taxes | \$ 2,874 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 051.759.202 Group Medical Insurance | 11,538 | 0 | 0 | 0 | 0 |
| 051.759.203 Retirement | 5,872 | 0 | 0 | 0 | 0 |
| 051.759.204 Workers Compensation Insurance | 241 | 0 | 0 | 0 | 0 |
| 051.759.206 Unemployment Insurance | 20 | 0 | 0 | 0 | 0 |
| 051.759.207 Employee Disability Insurance | 20 | 0 | 0 | 0 | 0 |
| Total Employee Benefits | <u>20,565</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 051.759.460 Non-Residential Services | 40,407 | 0 | 0 | 0 | 0 |
| Total Services and Charges | <u>40,407</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Community Programs | <u>99,680</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>Commitment Reduction Program</u> | | | | | |
| 051.760.461 Residential Services | 43,105 | 0 | 0 | 0 | 0 |
| Total Services and Charges | <u>43,105</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Commit. Reduction Prgrm. | <u>43,105</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>Prevention and Intervention</u> | | | | | |
| 051.761.419 Contract Services | 168,217 | 168,217 | 168,217 | 168,217 | 168,217 |
| Total Services and Charges | <u>168,217</u> | <u>168,217</u> | <u>168,217</u> | <u>168,217</u> | <u>168,217</u> |
| <u>Mental Health Services N241</u> | | | | | |
| 051.762.109 Salary, Officers (1) | 42,732 | 0 | 0 | 0 | 0 |
| Total Salaries and Wages | <u>42,732</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 051.762.201 Social Security Taxes | 2,798 | 0 | 0 | 0 | 0 |
| 051.762.203 Retirement | 6,482 | 0 | 0 | 0 | 0 |
| 051.762.204 Workers Compensation Insurance | 265 | 0 | 0 | 0 | 0 |
| 051.762.206 Unemployment Insurance | 22 | 0 | 0 | 0 | 0 |
| Total Employee Benefits | <u>9,567</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 051.762.460 Non-Residential Services | 4,745 | 0 | 0 | 0 | 0 |
| 051.762.461 Residential Services | 20,033 | 0 | 0 | 0 | 0 |
| Total Services and Charges | <u>24,778</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Mental Health N241 | <u>77,077</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>S&E Grant</u> | | | | | |
| 051.763.323 Computer/Equip,Access,Sftwr | 0 | 3,341 | 0 | 4,105 | 0 |
| Total Supplies | <u>0</u> | <u>3,341</u> | <u>0</u> | <u>4,105</u> | <u>0</u> |
| Total S&E Grant | <u>0</u> | <u>3,341</u> | <u>0</u> | <u>4,105</u> | <u>0</u> |
| <u>W Grant JJAEP</u> | | | | | |
| 051.764.109 Salary, Officers/Teachers (2) | 0 | 0 | 0 | 29,700 | 38,139 |
| 051.764.122 Salary, Dec Supplement | 0 | 0 | 0 | 0 | 2,400 |
| Total Salaries and Wages | <u>0</u> | <u>0</u> | <u>0</u> | <u>29,700</u> | <u>40,539</u> |

Juvenile Probation Grants Fund
Revenues and Appropriations
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| 051.764.201 Social Security Taxes | 0 | 0 | 0 | 2,273 | 3,102 |
| 051.764.203 Retirement | 0 | 0 | 0 | 4,506 | 6,150 |
| 051.764.204 Workers Compensation Insurance | 0 | 0 | 0 | 121 | 189 |
| 051.764.206 Unemployment Insurance | 0 | 0 | 0 | 18 | 20 |
| Total Employee Benefits | <u>0</u> | <u>0</u> | <u>0</u> | <u>6,918</u> | <u>9,461</u> |
| 051.764.301 Office Supplies | 0 | 0 | 0 | 805 | 0 |
| 051.764.302 Food | 0 | 0 | 0 | 500 | 0 |
| 051.764.312 Petroleum Products | 0 | 0 | 0 | 453 | 0 |
| 051.764.323 Computer/Equip/Access/Software | 0 | 0 | 0 | 2,593 | 0 |
| Total Supplies | <u>0</u> | <u>0</u> | <u>0</u> | <u>4,351</u> | <u>0</u> |
| 051.764.414 Data Processing Services | 0 | 0 | 0 | 6,415 | 0 |
| 051.764.420 Telephone | 0 | 0 | 0 | 1,000 | 0 |
| 051.764.431 Equipment, Maintenance | 0 | 0 | 0 | 766 | 0 |
| 051.764.460 Non-Residential Services | 0 | 0 | 0 | 850 | 0 |
| Total Services and Charges | <u>0</u> | <u>0</u> | <u>0</u> | <u>9,031</u> | <u>0</u> |
| Total W Grant JJAEP | <u>0</u> | <u>0</u> | <u>0</u> | <u>50,000</u> | <u>50,000</u> |
| Total Appropriations | <u>540,023</u> | <u>543,433</u> | <u>649,610</u> | <u>703,715</u> | <u>713,044</u> |

District Attorney Pretrial Intervention
 Summary of Revenues, Appropriations and Fund Balances
 For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|-----------------|-----------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1 | \$ 2,388 | \$ 2,393 | \$ 2,399 | \$ 2,419 | \$ 2,429 |
| REVENUES | | | | | |
| Interest | 5 | 26 | 10 | 10 | 10 |
| Total Revenues | <u>5</u> | <u>26</u> | <u>10</u> | <u>10</u> | <u>10</u> |
| APPROPRIATIONS | | | | | |
| Total Appropriations | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess (deficiency) of revenues over (under) expenditures | 5 | 26 | 10 | 10 | 10 |
| FUND BALANCES, DECEMBER 31 | <u>\$ 2,393</u> | <u>\$ 2,419</u> | <u>\$ 2,409</u> | <u>\$ 2,429</u> | <u>\$ 2,439</u> |

District Attorney Pretrial Intervention
 Revenues and Appropriations
 For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|------------------------------|----------------|----------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| CHARGES FOR SERVICES | | | | | |
| INTEREST | | | | | |
| 060.360.603 Checking Account | 5 | 26 | 10 | 10 | 10 |
| Total Revenues | <u>\$ 5</u> | <u>\$ 26</u> | <u>\$ 10</u> | <u>\$ 10</u> | <u>\$ 10</u> |
| APPROPRIATIONS | | | | | |
| Total Appropriations | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|---------------------|---------------------|---------------------------|---------------------------|---------------------------|
| FUND BALANCES, JANUARY 1 | \$ 3,236,719 | \$ 3,700,126 | \$ 0 | \$ 4,075,294 | \$ 0 |
| REVENUES | | | | | |
| Sale of Capital Assets | 0 | 0 | 0 | 17,965 | 0 |
| Total Revenues | 0 | 0 | 0 | 17,965 | 0 |
| APPROPRIATIONS | | | | | |
| Capital Outlay | 1,397,028 | 1,374,491 | 0 | 4,093,259 | 0 |
| Excess (deficiency) of revenues over (under) expenditures | (1,397,028) | (1,374,491) | 0 | (4,075,294) | 0 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers In: | | | | | |
| General | 190,148 | 621,743 | 0 | 0 | 0 |
| Road and Bridge | 1,342,087 | 1,070,912 | 0 | 0 | 0 |
| Farm-to-Market and Lateral Road | 328,200 | 57,004 | 0 | 0 | 0 |
| Total Transfers In | 1,860,435 | 1,749,659 | 0 | 0 | 0 |
| Total Other Financing Sources (Uses) | 1,860,435 | 1,749,659 | 0 | 0 | 0 |
| Net change in fund balances | 463,407 | 375,168 | 0 | (4,075,294) | 0 |
| FUND BALANCES, DECEMBER 31 | \$ 3,700,126 | \$ 4,075,294 | \$ 0 | \$ 0 | \$ 0 |

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| REVENUES | | | | | |
| Total Revenues | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| APPROPRIATIONS | | | | | |
| <u>Commissioners Court</u> | | | | | |
| 066.401.414 Data Processing | \$ 9,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Services and Charges | 9,000 | 0 | 0 | 0 | 0 |
| 066.401.511 Office Equipment | 0 | 0 | 0 | 4,181 | 0 |
| 066.401.518 Furniture & Fixtures | 0 | 0 | 0 | 50,000 | 0 |
| 066.401.524 Computer Software | 0 | 0 | 0 | 219,291 | 0 |
| Total Capital Outlay | 0 | 0 | 0 | 273,472 | 0 |
| Total Commissioners Court | 9,000 | 0 | 0 | 273,472 | 0 |
| <u>County Clerk</u> | | | | | |
| 066.403.511 Office Equipment | 0 | 0 | 0 | 2,177 | 0 |
| 066.403.518 Furniture and Fixtures | 0 | 0 | 0 | 4,493 | 0 |
| Total Capital Outlay | 0 | 0 | 0 | 6,670 | 0 |
| Total County Clerk | 0 | 0 | 0 | 6,670 | 0 |
| <u>Emergency Management</u> | | | | | |
| 066.406.511 Office Equipment | 0 | 0 | 0 | 32,295 | 0 |
| Total Capital Outlay | 0 | 0 | 0 | 32,295 | 0 |
| <u>Permits</u> | | | | | |
| 066.407.51 Office Equipment | 0 | 0 | 0 | 914 | 0 |
| Total Capital Outlay | 0 | 0 | 0 | 914 | 0 |
| <u>County Court</u> | | | | | |
| 066.426.524 Computer Software | 0 | 0 | 0 | 11,267 | 0 |
| Total Capital Outlay | 0 | 0 | 0 | 11,267 | 0 |
| Total County Court | 0 | 0 | 0 | 11,267 | 0 |
| <u>District Courts</u> | | | | | |
| 066.435.511 Office Equipment | 0 | 0 | 0 | 7,001 | 0 |
| 066.435.524 Computer Software | 0 | 0 | 0 | 21,482 | 0 |
| Total Capital Outlay | 0 | 0 | 0 | 28,483 | 0 |
| Total District Courts | 0 | 201 | 0 | 28,483 | 0 |
| <u>District Attorney</u> | | | | | |
| 066.440.301 Office Supplies | 0 | 286 | 0 | 0 | 0 |
| 066.440.321 Furnishing and Small Equipment | 0 | 0 | 0 | 1,863 | 0 |
| 066.440.323 Computer Equip/Access/Software | 0 | 0 | 0 | 0 | 0 |
| Total Supplies | 0 | 286 | 0 | 1,863 | 0 |
| 066.440.447 Research/Investigation/Online | 0 | 636 | 0 | 0 | 0 |
| Total Services and Charges | 0 | 636 | 0 | 0 | 0 |
| 066.440.511 Office Equipment | 0 | 0 | 0 | 0 | 0 |
| 066.440.524 Computer Software | 0 | 0 | 0 | 1,000 | 0 |
| Total Capital Outlay | 0 | 0 | 0 | 1,000 | 0 |
| Total District Attorney | 0 | 922 | 0 | 2,863 | 0 |

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| <u>District Clerk</u> | | | | | |
| 066.450.323 Computer Equip/Access/Software | 734 | 0 | 0 | 0 | 0 |
| Total Supplies | 734 | 0 | 0 | 0 | 0 |
| 066.450.518 Furniture and Fixtures | 0 | 0 | 0 | 8,617 | 0 |
| Total Capital Outlay | 0 | 0 | 0 | 8,617 | 0 |
| Total District Clerk' | 734 | 0 | 0 | 8,617 | 0 |
| <u>Justice of Peace PCT 1</u> | | | | | |
| 066.455.323 Computer Equip/Access/Software | 1,000 | 0 | 0 | 0 | 0 |
| Total Supplies | 1,000 | 0 | 0 | 0 | 0 |
| 066.455.414 Data Processing | 392 | 0 | 0 | 0 | 0 |
| Total Services and Charges | 392 | 0 | 0 | 0 | 0 |
| 066.455.511 Office Equipment | 0 | 1,459 | 0 | 0 | 0 |
| Total Capital Outlay | 0 | 1,459 | 0 | 0 | 0 |
| Total Justice of Peace PCT 1 | 1,392 | 1,459 | 0 | 0 | 0 |
| <u>Justice of Peace PCT 2</u> | | | | | |
| 066.456.323 Computer Equip/Access/Software | 1,000 | 0 | 0 | 0 | 0 |
| Total Supplies | 1,000 | 0 | 0 | 0 | 0 |
| 066.456.511 Office Equipment | 0 | 1,459 | 0 | 0 | 0 |
| Total Capital Outlay | 0 | 1,459 | 0 | 0 | 0 |
| Total Justice of Peace PCT 2 | 1,000 | 1,459 | 0 | 0 | 0 |
| <u>Justice of Peace PCT 3</u> | | | | | |
| 066.457.323 Computer Equip/Access/Software | 1,000 | 0 | 0 | 0 | 0 |
| Total Supplies | 1,000 | 0 | 0 | 0 | 0 |
| Total Justice of Peace PCT 3 | 1,000 | 0 | 0 | 0 | 0 |
| <u>Justice of Peace PCT 4</u> | | | | | |
| 066.458.323 Computer Equip/Access/Software | 1,000 | 0 | 0 | 0 | 0 |
| Total Supplies | 1,000 | 0 | 0 | 0 | 0 |
| 066.455.414 Data Processing | 392 | 0 | 0 | 0 | 0 |
| Total Services and Charges | 392 | 0 | 0 | 0 | 0 |
| 066.458.511 Office Equipment | 0 | 0 | 0 | 3,440 | 0 |
| Total Capital Outlay | 0 | 0 | 0 | 3,440 | 0 |
| Total Justice of Peace PCT 4 | 1,392 | 0 | 0 | 3,440 | 0 |
| <u>County Attorney</u> | | | | | |
| 066.475.511 Office Equipment | 0 | 0 | 0 | 1,667 | 0 |
| 066.475.524 Computer Software | 0 | 0 | 0 | 1,000 | 0 |
| Total Capital Outlay | 0 | 0 | 0 | 2,667 | 0 |
| Total County Attorney | 0 | 0 | 0 | 2,667 | 0 |

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|----------------|----------------|---------------------------|---------------------------|---------------------------|
| <u>Elections/Voters Registration</u> | | | | | |
| 066.490.323 Computer Equip/Access/Software | 1,720 | 0 | 0 | 0 | 0 |
| Total Supplies | 1,720 | 0 | 0 | 0 | 0 |
| 066.490.511 Office Equipment | 0 | 0 | 0 | 21,276 | 0 |
| Total Capital Outlay | 0 | 0 | 0 | 21,276 | 0 |
| Total Elections/Voters Registra | 1,720 | 0 | 0 | 21,276 | 0 |
| <u>County Auditor</u> | | | | | |
| 066.495.321 Furnhings/Small Equipment | 0 | 300 | 0 | 0 | 0 |
| Total County Auditor | 0 | 300 | 0 | 0 | 0 |
| <u>County Treasurer</u> | | | | | |
| 066.497.511 Office Equipment | 0 | 0 | 0 | 2,000 | 0 |
| Total Capital Outlay | 0 | 0 | 0 | 2,000 | 0 |
| Total County Treasurer | 0 | 0 | 0 | 2,000 | 0 |
| <u>Tax Assessor/Collector</u> | | | | | |
| 066.499.323 Computer Equip/Access/Software | 756 | 0 | 0 | 0 | 0 |
| Total Supplies | 756 | 0 | 0 | 0 | 0 |
| 066.499.511 Office Equipment | 0 | 0 | 0 | 1,129 | 0 |
| Total Capital Outlay | 0 | 0 | 0 | 1,129 | 0 |
| Total Tax Assessor | 756 | 0 | 0 | 1,129 | 0 |
| <u>Data Processing</u> | | | | | |
| 066.503.323 Computer Equip/Access/Software | 0 | 0 | 0 | 738 | 0 |
| Total Supplies | 0 | 0 | 0 | 738 | 0 |
| 066.503.414 Data Processing | 3,298 | 0 | 0 | 0 | 0 |
| Total Services and Charges | 3,298 | 0 | 0 | 0 | 0 |
| 066.503.511 Office Equipment | 0 | 4,775 | 0 | 17,675 | 0 |
| 066.503.515 Commuications | 0 | 0 | 0 | 0 | 0 |
| 066.503.516 Vehicles | 0 | 0 | 0 | 0 | 0 |
| Total Capital Outlay | 0 | 4,775 | 0 | 17,675 | 0 |
| Total Data Processing | 3,298 | 4,775 | 0 | 18,413 | 0 |
| <u>Courthouse and Associated Buildings</u> | | | | | |
| 066.510.323 Computer Equip/Access/Software | 0 | 0 | 0 | 0 | 0 |
| Total Supplies | 0 | 0 | 0 | 0 | 0 |
| 066.510.432 Building Maintenance | 230,985 | 4,612 | 0 | 0 | 0 |
| Total Services and Charges | 230,985 | 4,612 | 0 | 0 | 0 |
| 066.510.502 Buildings | 0 | 4,251 | 0 | 44,080 | 0 |
| 066.510.504 Property Improvements | 0 | 0 | 0 | 123,740 | 0 |
| 066.510.510 Building Equipment | 0 | 0 | 0 | 52,641 | 0 |
| Total Capital Outlay | 0 | 4,251 | 0 | 220,461 | 0 |
| Total Courthouse & Assc Bldg | 230,985 | 8,863 | 0 | 220,461 | 0 |

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|--|----------------|----------------|---------------------------|---------------------------|---------------------------|
| <u>Constable, Precinct 1</u> | | | | | |
| 066.550.511 Office Equipment | \$ 0 | \$ 0 | \$ 0 | \$ 1,500 | \$ 0 |
| Total Capital Outlay | 0 | 0 | 0 | 1,500 | 0 |
| <u>Constable, Precinct 2</u> | | | | | |
| 066.551.514 Law Enforcement Equipment | 0 | 0 | 0 | 945 | 0 |
| 066.551.516 Vehicles | 0 | 48,361 | 0 | 0 | 0 |
| Total Capital Outlay | 0 | 48,361 | 0 | 945 | 0 |
| Total Constable, PCT 2 | 0 | 48,361 | 0 | 945 | 0 |
| <u>Constable, Precinct 4</u> | | | | | |
| 066.553.514 Law Enforcement Equipment | 0 | 5,030 | 0 | 0 | 0 |
| Total Capital Outlay | 0 | 5,030 | 0 | 0 | 0 |
| <u>Sheriff</u> | | | | | |
| 066.560.323 Computer Equip/Access/Software | 497 | 0 | 0 | 0 | 0 |
| Total Supplies | 497 | 0 | 0 | 0 | 0 |
| 066.560.502 Buildings | 87,649 | 0 | 0 | 0 | 0 |
| 066.560.511 Office Equipment | 0 | 0 | 0 | 96 | 0 |
| 066.560.512 Machinery & Equipment | 0 | 0 | 0 | 830 | 0 |
| 066.560.514 Law Enforcement Equipment | 0 | 0 | 0 | 654 | 0 |
| 066.560.516 Vehicles | 42,265 | 0 | 0 | 550,654 | 0 |
| Total Capital Outlay | 129,914 | 0 | 0 | 552,234 | 0 |
| Total Sheriff | 130,411 | 0 | 0 | 552,234 | 0 |
| <u>Environmental Control</u> | | | | | |
| 066.562.514 Law Enforcement Equipment | 0 | 0 | 0 | 325 | 0 |
| Total Capital Outlay | 0 | 0 | 0 | 325 | 0 |
| Total Environmental Control | 0 | 0 | 0 | 325 | 0 |
| <u>Juvenile Probation</u> | | | | | |
| 066.571.511 Office Equipment | 0 | 0 | 0 | 743 | 0 |
| Total Capital Outlay | 0 | 0 | 0 | 743 | 0 |
| Total Juvenile Probation | 0 | 0 | 0 | 743 | 0 |
| <u>Public Safety, Other</u> | | | | | |
| 066.580.502 Buildings | 0 | 0 | 0 | 96,475 | 0 |
| 066.580.514 Law Enforcement Equipment | 0 | 0 | 0 | 6,951 | 0 |
| Total Capital Outlay | 0 | 0 | 0 | 103,426 | 0 |
| Total Public Safety, Other | 0 | 0 | 0 | 103,426 | 0 |
| <u>Road and Bridge, Precinct 1</u> | | | | | |
| 066.612.323 Computer Equip/Access/Software | 497 | 0 | 0 | 0 | 0 |
| Total Supplies | 497 | 0 | 0 | 0 | 0 |
| 066.612.512 Machinery and Equipment | 0 | 2,332 | 0 | 377,240 | 0 |
| 066.612.516 Vehicles | 33,980 | 0 | 0 | 4,650 | 0 |
| Total Capital Outlay | 33,980 | 2,332 | 0 | 381,890 | 0 |
| Total R & B PCT 1 | 34,477 | 2,332 | 0 | 381,890 | 0 |

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2025

| | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|---|----------------|----------------|---------------------------|---------------------------|---------------------------|
| <u>Road and Bridge, Precinct 2</u> | | | | | |
| 066.613.323 Computer Equip/Access/Software | 497 | 0 | 0 | 0 | 0 |
| Total Supplies | 497 | 0 | 0 | 0 | 0 |
| 066.613.512 Machinery and Equipment | 310,473 | 31,566 | 0 | 691,058 | 0 |
| 066.613.516 Vehicles | 28,000 | 52,479 | 0 | 33,553 | 0 |
| 066.613.522 Bridge Construction | 207,500 | 215,000 | 0 | 0 | 0 |
| Total Capital Outlay | 545,973 | 299,045 | 0 | 724,611 | 0 |
| Total R & B PCT 2 | 546,470 | 299,045 | 0 | 724,611 | 0 |
| <u>Road and Bridge, Precinct 3</u> | | | | | |
| 066.614.323 Computer Equip/Access/Software | 499 | 0 | 0 | 0 | 0 |
| Total Supplies | 499 | 0 | 0 | 0 | 0 |
| 066.614.432 Buildings, Maintenance | 0 | 19,750 | 0 | 5,300 | 0 |
| Total Services and Charges | 0 | 19,750 | 0 | 5,300 | 0 |
| 066.614.514 Property Improvement | 0 | 9,300 | 0 | 0 | 0 |
| 066.614.512 Machinery and Equipment | 2,339 | 276,663 | 0 | 276,032 | 0 |
| 066.614.516 Vehicles | 33,340 | 0 | 0 | 450 | 0 |
| 066.614.522 Bridge Construction | 145,000 | 0 | 0 | 95,000 | 0 |
| Total Capital Outlay | 180,679 | 285,963 | 0 | 371,482 | 0 |
| Total R & B PCT 3 | 181,178 | 305,713 | 0 | 376,782 | 0 |
| <u>Road and Bridge, Precinct 4</u> | | | | | |
| 066.615.323 Computer Equip/Access/Software | 497 | 0 | 0 | 0 | 0 |
| Total Supplies | 497 | 0 | 0 | 0 | 0 |
| <u>Road and Bridge, Precinct 4</u> | | | | | |
| 066.615.502 Buildings | 73,868 | 0 | 0 | 0 | 0 |
| 066.615.512 Machinery and Equipment | 84,418 | 367,742 | 0 | 41,474 | 0 |
| 066.615.516 Vehicles | 18,923 | 0 | 0 | 0 | 0 |
| 066.615.522 Bridge Construction | 0 | 235,000 | 0 | 0 | 0 |
| Total Capital Outlay | 177,209 | 602,742 | 0 | 41,474 | 0 |
| Total R & B PCT 4 | 177,706 | 602,742 | 0 | 41,474 | 0 |
| <u>Road Equipment, All Precincts</u> | | | | | |
| 066.616.512 Machinery and Equipment | 0 | 0 | 0 | 103,722 | 0 |
| 066.616.516 Vehicles | 0 | 0 | 0 | 1,525 | 0 |
| Total Capital Outlay | 0 | 0 | 0 | 105,247 | 0 |
| <u>Solid Waste, Precinct 2</u> | | | | | |
| 066.617.502 Buildings | 39,361 | 803 | 0 | 34,447 | 0 |
| 066.617.512 Machinery and Equipment | 0 | 4,262 | 0 | 22,633 | 0 |
| Total Capital Outlay | 39,361 | 5,065 | 0 | 57,080 | 0 |

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2025

| | | Actual 2022 | Actual 2023 | Adopted Budget 2024 | Revised Budget 2024 | Adopted Budget 2025 |
|-------------------------|-----------------------------|---------------------|---------------------|---------------------------|---------------------------|---------------------------|
| <u>Drainage</u> | | | | | | |
| 066.632.418 | Engineering | \$ 8,726 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| | Total Services and Charges | 8,726 | 0 | 0 | 0 | 0 |
| 066.632.512 | Macinery and Equipment | 0 | 0 | 0 | 1,058,438 | 0 |
| 066.632.516 | Vehicles | 27,400 | 63,535 | 0 | 48,430 | 0 |
| 066.632.530 | Culvert/Pipes | 0 | 0 | 0 | 5,220 | 0 |
| | Total Capital Outlay | 27,400 | 63,535 | 0 | 1,112,088 | 0 |
| | Total Drainage | 36,126 | 63,535 | 0 | 1,112,088 | 0 |
| <u>Libraries</u> | | | | | | |
| 066.650.301 | Office Supplies | 22 | 0 | 0 | 0 | 0 |
| 066.650.321 | Furnishings/Small Equipment | 0 | 1,551 | 0 | 753 | 0 |
| | Total Services and Charges | 22 | 1,551 | 0 | 753 | 0 |
| 066.650.464 | Services-Grant | 0 | 622 | 0 | 0 | 0 |
| | Total Services and Charges | 0 | 622 | 0 | 0 | 0 |
| 066.650.510 | Building Equipment | 0 | 0 | 0 | 0 | 0 |
| 066.650.511 | Office Equipment | 0 | 13,732 | 0 | 0 | 0 |
| 066.650.527 | Property Improvement-Grant | 0 | 8,784 | 0 | 194 | 0 |
| | Total Capital Outlay | 0 | 22,516 | 0 | 194 | 0 |
| | Total Library | 22 | 24,689 | 0 | 947 | 0 |
| | Total Appropriations | \$ 1,397,028 | \$ 1,374,491 | \$ 0 | \$ 4,093,259 | \$ 0 |

OTHER BUDGET INFORMATION

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132

Adopted Budget By Type
Two Year Comparison

| | 2025 Adopted Budget | 2024 Adopted Budget | Increase (Decrease) | % Change |
|-------------------------------|---------------------------|---------------------------|------------------------|-------------|
| REVENUES | | | | |
| Current Property Taxes | \$ 21,487,699 | \$ 18,611,173 | \$ 2,876,526 | 15.46% |
| Delinquent Property Taxes | 429,754 | 574,034 | (144,280) | -25.13% |
| PILOT Tax | 1,200,000 | 1,200,000 | (0) | 0.00% |
| County Sales Taxes | 5,000,000 | 4,560,000 | 440,000 | 9.65% |
| Mixed Drink Taxes | 58,000 | 58,000 | 0 | 0.00% |
| Penalites on Delinquent Taxes | 365,291 | 316,391 | 48,900 | 15.46% |
| Licenses and Permits | 930,000 | 965,090 | (35,090) | -3.64% |
| Intergovernmental | 1,882,008 | 1,771,926 | 110,082 | 6.21% |
| Charges for Services | 1,326,225 | 1,278,110 | 48,115 | 3.76% |
| Fines and Forfeitures | 743,500 | 653,000 | 90,500 | 13.86% |
| Interest | 972,325 | 738,170 | 234,155 | 31.72% |
| Solid Waste | 145,000 | 148,000 | (3,000) | -2.03% |
| Miscellaneous | 295,700 | 271,160 | 24,540 | 9.05% |
| Total Revenues | <u>\$ 34,835,501</u> | <u>\$ 31,145,054</u> | <u>\$ 3,690,448</u> | 11.85% |
| APPROPRIATIONS | | | | |
| Salaries and Wages | \$ 15,860,009 | \$ 14,571,219 | \$ 1,288,790 | 8.84% |
| Employee Benefits | 7,517,968 | 7,076,023 | 441,945 | 6.25% |
| Supplies | 4,089,375 | 3,581,820 | 507,555 | 14.17% |
| Services and Charges | 7,897,266 | 7,249,723 | 647,543 | 8.93% |
| Capital Outlay | 1,939,300 | 2,537,700 | (598,400) | -23.58% |
| Total Appropriations | <u>\$ 37,303,918</u> | <u>\$ 35,016,485</u> | <u>\$ 2,287,433</u> | 6.53% |

Adopted Revenue Budget by Fund and Type
Two Year Comparison

| | 2025 Adopted Budget | 2024 Adopted Budget | Increase (Decrease) | % Change |
|---|---------------------------|---------------------------|------------------------|---------------|
| MAJOR GOVERNMENTAL FUNDS: | | | | |
| <u>010 - General Fund</u> | | | | |
| 310 - Current Property Taxes | \$ 14,336,140 | \$ 12,256,085 | \$ 2,080,055 | 16.97% |
| 312 - Delinquent Property Taxes | 286,723 | 446,932 | (160,209) | -35.85% |
| 314 - PILOT Tax | 800,149 | 789,335 | 10,814 | 1.37% |
| 315 - County Sales Taxes | 5,000,000 | 4,560,000 | 440,000 | 9.65% |
| 318 - Mixed Drink Taxes | 58,000 | 58,000 | 0 | 0.00% |
| 319 - Penalty/Interest on Property Taxes | 243,715 | 208,354 | 35,361 | 16.97% |
| 320 - Licenses and Permits | 125,000 | 160,090 | (35,090) | -21.92% |
| 333 - State Grants | 39,000 | 38,000 | 1,000 | 2.63% |
| 335 - State Reimbursements | 598,280 | 563,200 | 35,080 | 6.23% |
| 336 - Local Reimbursements | 495,684 | 481,616 | 14,068 | 2.92% |
| 340 - Fees of Office | 698,000 | 666,200 | 31,800 | 4.77% |
| 342 - Other Fees | 209,075 | 196,810 | 12,265 | 6.23% |
| 350 - Fines and Forfeitures | 583,500 | 493,000 | 90,500 | 18.36% |
| 360 - Interest | 700,000 | 500,000 | 200,000 | 40.00% |
| 370 - Miscellaneous | 201,500 | 190,960 | 10,540 | 5.52% |
| Total General Fund | 24,374,765 | 21,608,582 | 2,766,184 | 12.80% |
| <u>020 - Special Road and Road & Bridge Fund</u> | | | | |
| 310 - Current Property Taxes, R&B | 2,533,245 | 2,380,100 | 153,145 | 6.43% |
| 311 - Current Property Taxes, SR&B | 2,393,606 | 2,057,240 | 336,366 | 16.35% |
| 312 - Delinquent Property Taxes, R&B | 50,665 | 47,602 | 3,063 | 6.43% |
| 313 - Delinquent Property Taxes, SR&B | 47,872 | 41,145 | 6,727 | 16.35% |
| 314 - PILOT Tax | 275,218 | 286,046 | (10,828) | -3.79% |
| 319 - Penalty/Interest on Property Taxes | 83,756 | 75,435 | 8,321 | 11.03% |
| 321 - Licenses and Permits | 805,000 | 805,000 | 0 | 0.00% |
| 342 - Other Fees | 130,000 | 130,000 | 0 | 0.00% |
| 350 - Fines and Forfeitures | 160,000 | 160,000 | 0 | 0.00% |
| 360 - Interest | 200,000 | 190,000 | 10,000 | 5.26% |
| 362 - Solid Waste | 145,000 | 148,000 | (3,000) | -2.03% |
| 370 - Miscellaneous | 94,200 | 80,200 | 14,000 | 17.46% |
| Total Special Road and R&B Fund | 6,918,562 | 6,400,768 | 517,794 | 8.09% |
| <u>030 - Farm-to-Market & Lateral Road Fund</u> | | | | |
| 310 - Current Property Taxes | 2,224,708 | 1,917,748 | 306,960 | 16.01% |
| 312 - Delinquent Property Taxes | 44,494 | 38,355 | 6,139 | 16.01% |
| 314 - PILOT Tax | 124,633 | 124,619 | 14 | 0.01% |
| 319 - Penalty/Interest on Property Taxes | 37,820 | 32,602 | 5,218 | 16.01% |
| 360 - Interest | 55,000 | 40,000 | 15,000 | 37.50% |
| Total FM&LR Fund | 2,486,655 | 2,153,324 | 333,331 | 15.48% |

Adopted Revenue Budget (Cont'd)
Two Year Comparison

| | 2025 Adopted Budget | 2024 Adopted Budget | Increase (Decrease) | % Change |
|--|---------------------------|---------------------------|------------------------|----------------|
| NON-MAJOR GOVERNMENTAL FUNDS: | | | | |
| <u>033 - Child Abuse Prevention Fund</u> | | | | |
| 360 - Interest | 15 | 10 | 5 | 50.00% |
| Total Child Abuse Prevention Fund | 15 | 10 | 5 | 50.00% |
| <u>034 - County and District Court Technology Fund</u> | | | | |
| 342 - Other Fees | 1,050 | 1,000 | 50 | 5.00% |
| 360 - Interest | 150 | 60 | 90 | 150.00% |
| Total Co. & Dist. Court Tech. Fund | 1,200 | 1,060 | 140 | 13.21% |
| <u>035 - State Lateral Road Fund</u> | | | | |
| 334 - Stated Shared Revenue | 36,000 | 39,500 | (3,500) | -8.86% |
| <u>036 - Records Mngmnt & Prsrvtn Dist. Clk. Fund</u> | | | | |
| 342 - Other Fees | 24,100 | 23,000 | 1,100 | 4.78% |
| 360 - Interest | 1,500 | 800 | 700 | 87.50% |
| Total Rcrds Mngmnt & Prsrvtn Dist. Clk | 25,600 | 23,800 | 1800 | 7.56% |
| <u>038 - Guardianship Fund</u> | | | | |
| 360 - Interest | 400 | 100 | 300 | 300.00% |
| Total Guardianship Fund | 400 | 100 | 300 | 300.00% |
| <u>039 - Juvenile Case Manager Fund</u> | | | | |
| 342 - Other Fees | 14,500 | 14,500 | 0 | 0.00% |
| 360 - Interest | 800 | 250 | 550 | 220.00% |
| Total Juvenile Case Manager Fund | 15,300 | 14,750 | 550 | 3.73% |
| <u>040 - Election Services Fund</u> | | | | |
| 342 - Other Fees | 9,000 | 9,000 | 0 | 0.00% |
| 360 - Interest | 500 | 400 | 100 | 25.00% |
| Total Election Services Fund | 9,500 | 9,400 | 100 | 1.06% |
| <u>041 - Constables Forfeiture Fund</u> | | | | |
| 360 - Interest | 100 | 60 | 40 | 66.67% |
| <u>042 - Sheriff Forfeiture Fund</u> | | | | |
| 360 - Interest | 100 | 50 | 50 | 100.00% |
| <u>043 - District Attorney Forfeiture Fund</u> | | | | |
| 360 - Interest | 2,000 | 1,500 | 500 | 33.33% |
| <u>045 - Justice Court Security Fund</u> | | | | |
| 342 - Other Fees | 500 | 600 | (100) | -16.67% |
| 360 - Interest | 50 | 30 | 20 | 66.67% |
| Total Justice Court Security Fund | 550 | 630 | (80) | -12.70% |

Adopted Revenue Budget (Cont'd)
Two Year Comparison

| | 2025 Adopted Budget | 2024 Adopted Budget | Increase (Decrease) | % Change |
|--|---------------------------|---------------------------|------------------------|-------------|
| NON-MAJOR GOVERNMENTAL FUNDS (Con't): | | | | |
| <u>046 - Courthouse Security Fund</u> | | | | |
| 342 - Other Fees | \$ 36,000 | \$ 35,000 | \$ 1,000 | 2.86% |
| 360 - Interest | 1,000 | 500 | 500 | 100.00% |
| Total Courthouse Security Fund | <u>37,000</u> | <u>35,500</u> | <u>1,500</u> | 4.23% |
| <u>048 - Records Mngmnt & Prsrvtn Co. Clk. Fund</u> | | | | |
| 342 - Other Fees | 165,000 | 165,000 | 0 | 0.00% |
| 360 - Interest | 10,000 | 4,000 | 6,000 | 150.00% |
| Total Records Mngmnt & Prsrvtn | <u>175,000</u> | <u>169,000</u> | <u>6,000</u> | 3.55% |
| <u>049 - Justice Court Technology Fund</u> | | | | |
| 342 - Other Fees | 12,000 | 12,000 | 0 | 0.00% |
| 360 - Interest | 200 | 100 | 100 | 100.00% |
| Total Justice Court Technology Fund | <u>12,200</u> | <u>12,100</u> | <u>100</u> | 0.83% |
| <u>050 - Law Library Fund</u> | | | | |
| 342 - Other Fees | 27,000 | 25,000 | 2,000 | 8.00% |
| 360 - Interest | 500 | 300 | 200 | 66.67% |
| Total Law Library Fund | <u>27,500</u> | <u>25,300</u> | <u>2,200</u> | 8.70% |
| <u>051&052 Juvenile Probation Grants Fund</u> | | | | |
| 333 - State Grants | 713,044 | 649,610 | 63,434 | 9.76% |
| <u>060 - District Attorney Pretrial Intervention</u> | | | | |
| 360 - Interest | 10 | 10 | 0 | 0.00% |
| Total Dist. Atty. Pretrial Intervention | <u>10</u> | <u>10</u> | <u>0</u> | 0.00% |
| Total Revenues | <u>\$ 34,835,502</u> | <u>\$ 31,145,052</u> | <u>\$ 3,690,449</u> | 11.85% |

Adopted Appropriation Budget by Fund and Department
Two Year Comparison

| | 2025 Adopted Budget | 2024 Adopted Budget | Increase (Decrease) | % Change |
|--|---------------------------|---------------------------|------------------------|-------------|
| MAJOR GOVERNMENTAL FUNDS: | | | | |
| <u>010 - General Fund</u> | | | | |
| 401 - Commissioners Court | \$ 1,537,352 | \$ 1,195,566 | \$ 341,786 | 28.59% |
| 403 - County Clerk | 614,192 | 592,063 | 22,129 | 3.74% |
| 405 - Veterans' Service Officer | 110,265 | 106,138 | 4,127 | 3.89% |
| 406 - Emergency Management Agency | 159,956 | 151,593 | 8,363 | 5.52% |
| 407 - Inspections and Permits | 185,801 | 178,344 | 7,457 | 4.18% |
| 426 - County Court | 495,934 | 477,394 | 18,540 | 3.88% |
| 427 - Bail Bond Board | 2,517 | 2,518 | (1) | -0.04% |
| 435 - District Courts | 1,028,592 | 989,313 | 39,279 | 3.97% |
| 437 - Capital Murder Trials | 140,337 | 140,337 | 0 | 0.00% |
| 440 - District Attorney | 844,487 | 796,420 | 48,067 | 6.04% |
| 450 - District Clerk | 599,549 | 582,521 | 17,028 | 2.92% |
| 455 - Justice of Peace Court, Pct. 1 | 222,134 | 203,846 | 18,288 | 8.97% |
| 456 - Justice of Peace Court, Pct. 2 | 284,552 | 264,085 | 20,467 | 7.75% |
| 457 - Justice of Peace Court, Pct. 3 | 201,579 | 187,145 | 14,434 | 7.71% |
| 458 - Justice of Peace Court, Pct. 4 | 209,525 | 193,680 | 15,845 | 8.18% |
| 460 - Court of Appeals | 5,700 | 5,700 | 0 | 0.00% |
| 465 - Judicial, Other | 131,000 | 131,000 | 0 | 0.00% |
| 474 - County Attorney, Supplement | 85,500 | 87,719 | (2,219) | -2.53% |
| 475 - County Attorney | 266,015 | 245,097 | 20,918 | 8.53% |
| 490 - Elections/Voter Registration | 241,549 | 272,317 | (30,768) | -11.30% |
| 495 - County Auditor | 673,745 | 647,700 | 26,045 | 4.02% |
| 496 - Human Resources | 182,442 | 0 | 182,442 | 100.00% |
| 497 - County Treasurer | 322,618 | 304,783 | 17,835 | 5.85% |
| 498 - Central Appraisal Board | 410,731 | 375,663 | 35,068 | 9.33% |
| 499 - Tax Assessor/Collector | 940,418 | 892,504 | 47,914 | 5.37% |
| 501 - Outside Audits/Accounting | 64,210 | 59,950 | 4,260 | 7.11% |
| 503 - Data Processing | 536,848 | 339,902 | 196,946 | 57.94% |
| 510 - Courthouse & Associated Buildings | 831,616 | 817,536 | 14,080 | 1.72% |
| 512 - Jail and Detention Facility | 4,140,542 | 3,920,422 | 220,120 | 5.61% |
| 550 - Constable, Precinct 1 | 125,763 | 115,219 | 10,544 | 9.15% |
| 551 - Constable, Precinct 2 | 365,737 | 349,272 | 16,465 | 4.71% |
| 552 - Constable, Precinct 3 | 122,072 | 111,363 | 10,709 | 9.62% |
| 553 - Constable, Precinct 4 | 124,376 | 114,521 | 9,855 | 8.61% |
| 560 - Sheriff | 5,169,823 | 5,243,440 | (73,617) | -1.40% |
| 561 - School Resource Officer - Boling | 299,747 | 278,284 | 21,463 | 7.71% |
| 562 - Environmental Control | 146,713 | 183,466 | (36,753) | -20.03% |
| 563 - School Resource Officer - Louise | 103,070 | 90,780 | 12,290 | 13.54% |
| 570 - Adult Probation | 18,833 | 18,833 | 0 | 0.00% |
| 571 - Juvenile Probation | 291,205 | 324,393 | (33,188) | -10.23% |
| 580 - Public Safety, Other | 111,650 | 111,650 | 0 | 0.00% |
| 637 - Indigent Health Care, Administration | 31,300 | 31,300 | 0 | 0.00% |
| 638 - Indigent Health Care, Eligible (Sep-Dec) | 118,189 | 68,189 | 50,000 | 73.33% |
| 639 - Indigent Health Care, Eligible (Jan-Aug) | 197,888 | 147,888 | 50,000 | 33.81% |
| 640 - Aid to Indigent | 189,019 | 189,019 | 0 | 0.00% |

Adopted Appropriation Budget (Cont'd)
Two Year Comparison

| | 2025 Adopted Budget | 2024 Adopted Budget | Increase (Decrease) | % Change |
|--|---------------------------|---------------------------|------------------------|----------------|
| MAJOR GOVERNMENTAL FUNDS (Con't): | | | | |
| <u>010 - General Fund (Con't)</u> | | | | |
| 650 - Libraries | \$ 1,320,087 | \$ 1,298,900 | 21,187 | 1.63% |
| 652 - Historical Commission | 2,500 | 2,500 | 0 | 0.00% |
| 653 - Historical Museum | 45,000 | 45,000 | 0 | 0.00% |
| 665 - Extension Service | 261,131 | 252,464 | 8,667 | 3.43% |
| Total General Fund | 24,513,809 | 23,137,737 | 1,376,072 | 5.95% |
| <u>020 - Special Road and Road & Bridge Fund</u> | | | | |
| 612 - Precinct 1 | 1,866,540 | 1,707,155 | 159,385 | 9.34% |
| 613 - Precinct 2 | 2,039,801 | 1,866,316 | 173,485 | 9.30% |
| 614 - Precinct 3 | 2,098,095 | 1,914,366 | 183,729 | 9.60% |
| 615 - Precinct 4 | 2,029,145 | 1,854,369 | 174,776 | 9.43% |
| 616 - Road Equipment | 558,926 | 558,926 | 0 | 0.00% |
| 617 - Solid Waste Station | 249,099 | 191,739 | 57,360 | 29.92% |
| Total Special Road and R&B Fund | 8,841,606 | 8,092,871 | 748,735 | 9.25% |
| <u>030 - Farm-to-Market & Lateral Road Fund</u> | | | | |
| 632 - Countywide Drainage | 2,778,749 | 2,652,231 | 126,518 | 4.77% |
| NON-MAJOR GOVERNMENTAL FUNDS: | | | | |
| <u>034 - County and District Court Technology Fund</u> | | | | |
| 403 - County Court | 2,500 | 2,500 | 0 | 0.00% |
| 450 - District Court | 200 | 200 | 0 | 0.00% |
| Total Co. & Dist. Court Tech. Fund | 2,700 | 2,700 | 0 | 0.00% |
| <u>035 - State Lateral Road Fund</u> | | | | |
| 621 - Precinct 1 | 9,875 | 10,000 | (125) | -1.25% |
| 622 - Precinct 2 | 9,875 | 10,000 | (125) | -1.25% |
| 623 - Precinct 3 | 9,875 | 10,000 | (125) | -1.25% |
| 624 - Precinct 4 | 9,875 | 10,000 | (125) | -1.25% |
| Total State Lateral Fund | 39,500 | 40,000 | (500) | -1.25% |
| <u>036 - Records Management & Preservation District Clerk</u> | | | | |
| 403 - District Clerk-Archival | 2,000 | 2,000 | 0 | 0.00% |
| 404 - District Clerk | 24,928 | 7,388 | 17,540 | 237.41% |
| Total Records Mngmnt & Prsrvtn DC Cl | 26,928 | 9,388 | 17,540 | 186.83% |
| <u>038 - Guardianship Fund</u> | | | | |
| 453 - Guardianship | 5,000 | 5,000 | 0 | 0.00% |
| <u>039 - Juvenile Case Manager Fund</u> | | | | |
| 454 - Justice Court | 2,567 | 2,567 | 0 | 0.00% |
| <u>040- Election Services Fund</u> | | | | |
| 491 - Election Services | 10,000 | 10,000 | 0 | 0.00% |

Adopted Appropriation Budget (Con't)
Two Year Comparison

| | 2025 Adopted Budget | 2024 Adopted Budget | Increase (Decrease) | % Change |
|---|---------------------------|---------------------------|------------------------|----------------|
| NON-MAJOR GOVERNMENTAL FUNDS (Con't): | | | | |
| <u>041- Constable Forfeiture Fund</u> | | | | |
| 551 - Constable Forfeiture, Local | \$ 5,000 | \$ 5,000 | \$ 0 | 0.00% |
| <u>042- Sheriff Forfeiture Fund</u> | | | | |
| 675 - Sheriff Forfeiture, Local | 15,000 | 25,000 | (10,000) | -40.00% |
| 685 - Sheriff Forfeiture, Federal Treasury | 180 | 180 | 0 | 0.00% |
| Total Sheriff Forfeiture Fund | <u>15,180</u> | <u>25,180</u> | <u>(10,000)</u> | <u>-39.71%</u> |
| <u>043 - District Attorney Forfeiture Fund</u> | | | | |
| 674 - Dist. Attorney Forfeiture, Local | 94,904 | 133,323 | (38,419) | -28.82% |
| 676 - Dist. Attorney Forfeiture, Fed. Treasury | 7,500 | 7,500 | 0 | 0.00% |
| 678 - Dist. Attorney Forfeiture, Fed. Justice | 3,550 | 3,550 | 0 | 0.00% |
| Total Dist. Attorney Forfeiture Fund | <u>105,954</u> | <u>144,373</u> | <u>(38,419)</u> | <u>-26.61%</u> |
| <u>045- Justice Court Security Fund</u> | | | | |
| 455 - Justice Court Security, JP 1 | 680 | 680 | 0 | 0.00% |
| 456 - Justice Court Security, JP 2 | 500 | 500 | 0 | 0.00% |
| 458 - Justice Court Security, JP 4 | 649 | 649 | 0 | 0.00% |
| Total Justice Court Security Fund | <u>1,829</u> | <u>1,829</u> | <u>0</u> | <u>0.00%</u> |
| <u>046- Courthouse Security Fund</u> | | | | |
| 506 - Courthouse Security | 86,644 | 85,229 | 1,415 | 1.66% |
| <u>048 - Records Mangement & Preservation Fund</u> | | | | |
| 403 - Archive Records | 32,557 | 32,560 | (3) | -0.01% |
| 404 - Preservation Records | 88,986 | 76,846 | 12,140 | 15.80% |
| Total Records Mngmnt & Prsrvtn DC F | <u>121,543</u> | <u>109,406</u> | <u>12,137</u> | <u>11.09%</u> |
| <u>049 - Justice Court Technology Fund</u> | | | | |
| 455 - Justice Court Technology, JP 1 | 4,944 | 4,944 | 0 | 0.00% |
| 456 - Justice Court Technology, JP 2 | 1,792 | 1,792 | 0 | 0.00% |
| 457 - Justice Court Technology, JP 3 | 4,685 | 4,685 | 0 | 0.00% |
| 458 - Justice Court Technology, JP 4 | 9,844 | 9,844 | 0 | 0.00% |
| Total Justice Court Technology Fund | <u>21,265</u> | <u>21,265</u> | <u>0</u> | <u>0.00%</u> |
| <u>050 - Law Library Fund</u> | | | | |
| 476 - Law Library | 22,600 | 22,600 | 0 | 0.00% |
| <u>051 - Juvenile Probation Grants Fund</u> | | | | |
| 755 - State Aid | 494,827 | 481,393 | 13,434 | 2.79% |
| 761 - Prevention and Intervention | 168,217 | 168,217 | 0 | 100.00% |
| 764 - W Grant JJAep | 50,000 | 0 | 50,000 | 100.00% |
| Total Juvenile Probation Grants Fund | <u>713,044</u> | <u>649,610</u> | <u>63,434</u> | <u>9.76%</u> |
| Total Appropriations | <u>\$ 37,313,918</u> | <u>\$ 35,016,986</u> | <u>\$ 2,296,932</u> | <u>6.56%</u> |

Property Taxes Levied and Collected Ten Year History

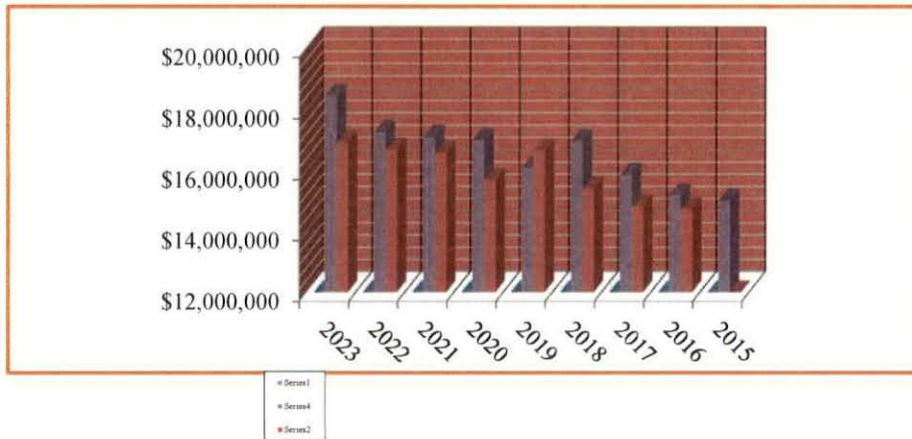
| Budget Year | Tax Roll Year | Certified Net Taxable Valuation Co. of Wharton ⁽¹⁾ | Certified Net Taxable Valuation FM&LR ⁽¹⁾ | Value Ratio | Estimated Tax Levies ⁽²⁾ | Adjusted Tax Levies | Current Taxes Collected | Delinquent Taxes Collected | % of Taxes Collected to Adj. Levies |
|-------------|---------------|---|--|-------------|-------------------------------------|---------------------------|---------------------------|----------------------------|-------------------------------------|
| 2025 | 2024 | \$ 6,214,898,061 | \$ 6,202,488,041 | 100% | | | | | |
| 2024 | 2023 | 5,210,287,457 | 5,174,207,795 | 100% | 18,961,180 | 19,144,772 ⁽³⁾ | 18,670,295 ⁽³⁾ | 261,733 ⁽³⁾ | 97.52% |
| 2023 | 2022 | 4,718,920,627 | 4,705,047,123 | 100% | 18,424,603 | 18,430,771 | 18,040,246 | 324,843 | 97.88% |
| 2022 | 2021 | 4,061,721,395 | 4,047,742,096 | 100% | 17,247,638 | 17,255,920 | 16,922,876 | 494,657 | 98.07% |
| 2021 | 2020 | 3,723,887,194 | 3,709,689,143 | 100% | 17,074,364 | 17,102,495 | 16,692,588 | 300,150 | 97.60% |
| 2020 | 2019 | 3,678,719,131 | 3,664,179,062 | 100% | 17,003,456 | 16,996,024 | 16,577,570 | 258,688 | 97.54% |
| 2019 | 2018 | 3,395,673,269 | 3,380,846,475 | 100% | 16,086,509 | 16,094,826 | 15,685,305 | 302,725 | 97.46% |
| 2018 | 2017 | 3,570,695,259 | 3,555,691,410 | 100% | 16,953,066 | 16,966,243 | 16,657,699 | 394,227 | 98.18% |
| 2017 | 2016 | 3,241,931,986 | 3,226,694,579 | 100% | 15,877,143 | 15,871,033 | 15,412,356 | 236,837 | 97.11% |
| 2016 | 2015 | 3,100,857,383 | 3,085,607,132 | 100% | 15,185,679 | 15,193,412 | 14,828,847 | 199,463 | 97.60% |
| 2015 | 2014 | 3,213,603,672 | 3,198,024,513 | 100% | 14,774,030 | 15,019,597 | 14,735,425 | 1,895,693 | 98.11% |

⁽¹⁾ Valuations certified by the Central Appraisal District in July of each year.

⁽²⁾ Estimated tax levies using CAD's July valuations divided by 100 and multiplied by the current year's tax rates

⁽³⁾ Adjusted tax levies and collections are from Tax Office September reports, except the current year which uses August report since September report is not yet available at the time the budget is adopted

Comparison of Adjusted Tax Levies to Current Taxes Collected



2025
Wharton County
Hourly Pay Scale

| PG | Starting | YR A | YR B | YR C | YR D | YR E | YR F | YR G | YR H | YR I | YR J | YR K | YR L | YR M |
|----|----------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1 | 13.22 | 13.44 | 13.70 | 13.92 | 14.19 | 14.46 | 14.71 | 15.00 | 15.30 | 15.56 | 15.87 | 16.18 | 16.51 | 16.81 |
| 2 | 13.92 | 14.19 | 14.46 | 14.71 | 15.00 | 15.30 | 15.56 | 15.87 | 16.18 | 16.51 | 16.82 | 17.15 | 17.48 | 17.81 |
| 3 | 14.68 | 14.96 | 15.25 | 15.52 | 15.82 | 16.14 | 16.45 | 16.76 | 17.08 | 17.42 | 17.77 | 18.13 | 18.49 | 18.84 |
| 4 | 15.43 | 15.73 | 16.05 | 16.33 | 16.65 | 16.98 | 17.32 | 17.67 | 18.01 | 18.36 | 18.73 | 19.12 | 19.50 | 19.87 |
| 5 | 16.16 | 16.48 | 16.78 | 17.10 | 17.44 | 17.79 | 18.15 | 18.52 | 18.89 | 19.26 | 19.65 | 20.06 | 20.46 | 20.86 |
| 6 | 16.89 | 17.22 | 17.55 | 17.89 | 18.25 | 18.62 | 18.99 | 19.37 | 19.74 | 20.17 | 20.59 | 21.01 | 21.44 | 21.86 |
| 7 | 17.64 | 17.99 | 18.34 | 18.71 | 19.09 | 19.48 | 19.87 | 20.27 | 20.69 | 21.12 | 21.56 | 22.00 | 22.45 | 22.89 |
| 8 | 18.40 | 18.76 | 19.14 | 19.53 | 19.92 | 20.33 | 20.74 | 21.18 | 21.62 | 22.07 | 22.54 | 23.01 | 23.49 | 23.97 |
| 9 | 19.12 | 19.50 | 19.89 | 20.30 | 20.71 | 21.14 | 21.59 | 22.04 | 22.49 | 22.96 | 23.44 | 23.92 | 24.43 | 24.93 |
| 10 | 19.86 | 20.26 | 20.68 | 21.10 | 21.54 | 21.99 | 22.44 | 22.90 | 23.40 | 23.88 | 24.39 | 24.90 | 25.43 | 25.97 |
| 11 | 20.59 | 21.01 | 21.44 | 21.88 | 22.33 | 22.80 | 23.27 | 23.77 | 24.27 | 24.79 | 25.32 | 25.86 | 26.42 | 26.97 |
| 12 | 21.34 | 21.79 | 22.24 | 22.70 | 23.18 | 23.67 | 24.17 | 24.69 | 25.22 | 25.76 | 26.31 | 26.88 | 27.44 | 27.99 |
| 13 | 22.07 | 22.54 | 23.01 | 23.49 | 23.98 | 24.49 | 24.99 | 25.52 | 26.08 | 26.63 | 27.23 | 27.80 | 28.42 | 29.03 |
| 14 | 22.79 | 23.26 | 23.76 | 24.26 | 24.78 | 25.31 | 25.85 | 26.41 | 26.96 | 27.55 | 28.14 | 28.77 | 29.37 | 29.97 |
| 15 | 23.55 | 24.05 | 24.56 | 25.09 | 25.64 | 26.18 | 26.76 | 27.33 | 27.94 | 28.52 | 29.16 | 29.78 | 30.44 | 31.09 |
| 16 | 24.26 | 24.78 | 25.31 | 25.85 | 26.41 | 26.96 | 27.55 | 28.14 | 28.77 | 29.37 | 30.03 | 30.68 | 31.35 | 32.03 |
| 17 | 25.04 | 25.58 | 26.13 | 26.69 | 27.27 | 27.85 | 28.46 | 29.07 | 29.72 | 30.39 | 31.04 | 31.72 | 32.43 | 33.16 |
| 18 | 25.74 | 26.30 | 26.87 | 27.43 | 28.04 | 28.63 | 29.27 | 29.91 | 30.55 | 31.24 | 31.92 | 32.63 | 33.36 | 34.13 |
| 19 | 26.50 | 27.07 | 27.67 | 28.25 | 28.88 | 29.50 | 30.15 | 30.82 | 31.49 | 32.19 | 32.90 | 33.64 | 34.39 | 35.18 |
| 20 | 27.24 | 27.81 | 28.43 | 29.03 | 29.68 | 30.33 | 30.98 | 31.68 | 32.37 | 33.09 | 33.82 | 34.58 | 35.35 | 36.15 |
| 21 | 27.98 | 28.58 | 29.22 | 29.83 | 30.50 | 31.18 | 31.86 | 32.56 | 33.28 | 34.03 | 34.78 | 35.55 | 36.35 | 37.17 |
| 22 | 28.72 | 29.33 | 29.99 | 30.62 | 31.31 | 32.00 | 32.71 | 33.43 | 34.18 | 34.95 | 35.73 | 36.53 | 37.35 | 38.19 |
| 23 | 29.44 | 30.10 | 30.78 | 31.44 | 32.14 | 32.86 | 33.58 | 34.33 | 35.09 | 35.88 | 36.69 | 37.51 | 38.36 | 39.23 |
| 24 | 30.17 | 30.85 | 31.52 | 32.22 | 32.92 | 33.67 | 34.41 | 35.18 | 35.97 | 36.78 | 37.61 | 38.45 | 39.32 | 40.21 |
| 25 | 30.94 | 31.63 | 32.33 | 33.04 | 33.78 | 34.53 | 35.31 | 36.09 | 36.90 | 37.74 | 38.59 | 39.45 | 40.35 | 41.27 |
| 26 | 31.64 | 32.34 | 33.05 | 33.79 | 34.54 | 35.32 | 36.10 | 36.91 | 37.74 | 38.59 | 39.46 | 40.36 | 41.27 | 42.20 |
| 27 | 32.41 | 33.13 | 33.86 | 34.62 | 35.40 | 36.19 | 37.00 | 37.83 | 38.70 | 39.58 | 40.46 | 41.39 | 42.34 | 43.30 |
| 28 | 33.13 | 33.86 | 34.62 | 35.40 | 36.19 | 37.00 | 37.83 | 38.70 | 39.58 | 40.56 | 41.39 | 42.34 | 43.30 | 44.30 |
| 29 | 33.89 | 34.64 | 35.42 | 36.22 | 37.03 | 37.87 | 38.72 | 39.60 | 40.49 | 41.41 | 42.36 | 43.32 | 44.33 | 45.36 |

Five Year Pay Scale History

| COST OF LIVING ADJUSTMENT (COLA) | |
|----------------------------------|------|
| 2025 ^(a) | 6.0% |
| 2024 ^(b) | 6.0% |
| 2023 ^(c) | 0.0% |
| 2022 ^(d) | 3.0% |
| 2021 ^(e) | 0.0% |

- (a) 1) 6% COLA for all current employees, elected and appointed officials and Agri-Life; 2) 9% COLA for all law enforcement (except administrative assistant and Sheriff); 3) Created Human Resources Department with an assistant, added employee to IT department and a grant coordinator;
- (b) 1) 6% COLA for all current employees, elected and appointed officials, part-time and Agri-Life; 2) 9% COLA for all law enforcement (except administrative assistant and Sheriff); 3) Added one District Clerk Deputy.
- (c) 1) \$3,500 salary increase for all employees; 2) Additional \$2,500 salary increase for all department heads, jailers, dispatchers, sergeants in Sheriff's office and 5 smaller departments with one employee; 3) Move 4 Justice of Peace secretaries from paygrade 8D to 10C; 4) \$5,000 salary increase for County Judge and all commissioners; 5) 20% increase in travel allowance.
- (d) 1) 3% COLA for all current employees, elected and appointed officials; 2) Grant supplement to Administrative Assistant to County Judge, County Auditor and staff.
- (e) 1) \$1,200 December Supplement for qualifying employees and elected officials.

2025
Elected Official's
Salaries, Allowances, Supplements and Reimbursements

| Official | Annual Salary | Annual Longevity Pay | Annual Travel Allowance or Reimbursement | Cell Phone Allowance | County Paid Supplement for Juvenile Probation Board | State Reimbursed Supplement | TOTAL |
|-------------------------|---------------|----------------------|--|----------------------|---|-----------------------------|---------|
| Commissioner Pct. 1 | 98,141 | 960 | 12,557 | 540 | 0 | 0 | 112,198 |
| Commissioner Pct. 2 | 98,141 | 0 | 12,557 | 540 | 0 | 0 | 111,238 |
| Commissioner Pct. 3 | 98,141 | 1,440 | 12,557 | 540 | 0 | 0 | 112,678 |
| Commissioner Pct. 4 | 98,141 | 2,400 | 12,557 | 540 | 0 | 0 | 113,638 |
| County Clerk | 91,121 | 4,260 | 1,685 | 0 | 0 | 0 | 97,066 |
| County Judge | 98,141 | 1,680 | 12,557 | 540 | 14,408 | 25,200 | 152,526 |
| 23rd District Judge | Paid by State | 0 | 0 | 0 | 9,540 | 0 | 9,540 |
| 329th District Judge | Paid by State | 0 | 0 | 0 | 18,000 | 0 | 18,000 |
| District Attorney | Paid by State | 0 | 0 | Phone provided | 0 | 3,500 | 3,500 |
| District Clerk | 91,121 | 1,200 | 1,685 | 0 | 0 | 0 | 94,006 |
| Justice of Peace Pct. 1 | 64,968 | 720 | 8,367 | 240 | 0 | 0 | 74,295 |
| Justice of Peace Pct. 2 | 64,968 | 720 | 8,367 | 240 | 0 | 0 | 74,295 |
| Justice of Peace Pct. 3 | 64,968 | 1,710 | 8,367 | 240 | 0 | 0 | 75,285 |
| Justice of Peace Pct. 4 | 64,968 | 3,120 | 8,367 | 240 | 0 | 0 | 76,695 |
| County Attorney | 91,121 | 3,550 | Actual Travel Reimbursed | | 0 | 84,000 | 178,671 |
| County Treasurer | 91,121 | 0 | 1,685 | 0 | 0 | 0 | 92,806 |
| Tax Assessor/Collector | 91,121 | 3,710 | 3,356 | 0 | 0 | 0 | 98,187 |
| Constable Pct. 1 | 65,700 | 880 | 13,588 | 240 | 0 | 0 | 80,408 |
| Constable Pct. 2 | 70,741 | 3,930 | 13,588 | Phone provided | 0 | 0 | 88,259 |
| Constable Pct. 3 | 65,700 | 720 | 13,588 | 240 | 0 | 0 | 80,248 |
| Constable Pct. 4 | 65,700 | 930 | 13,588 | 240 | 0 | 0 | 80,458 |
| Sheriff | 103,520 | 1,440 | Car furnished | Phone provided | 0 | 0 | 104,960 |

**Explanation of Benefits
Account Code, Benefit, Calculation and Exemptions**

| <u>Account</u> | <u>Benefit</u> | <u>Calculation</u> | <u>Exempt</u> |
|--|-------------------------------|--------------------------|--|
| 201 | Social Security | \$0.0765 x Salary | |
| 202 | Medical/Dental/Life, Ins. | \$1,145.61 x # of months | District Judges Extension Agents Employees who work less than 30 hours per week |
| 203 | Retirement | \$0.1517 x Salary | Extension Agents Temporary Employees Travel Allowance Meal Allowance Cell Phone Allowance Uniform Allowance |
| 204 | Workers Compensation Ins. | Cal. Rate x Salary | Supplements to District Judges Extension Agents Meal Allowance |
| Salary x Code Rate with applicable experience modifier and preferred discount. | | | |
| | <u>Job Description</u> | <u>Code</u> | <u>Calculated Rate*</u> |
| | Computer Maintenance | 51910 | 0.001920 |
| | R & B Employees | 55060 | 0.021932 |
| | Supervisors, Precinct | 56060 | 0.002080 |
| | Landfill Operation & Driver | 62190 | 0.012465 |
| | FM & LR Employees | 62290 | 0.007614 |
| | Firefighter | 77040 | 0.018470 |
| | Firefighter-Vol. | 88550 | 0.053862 |
| | Law Enforcement | 77200 | 0.020669 |
| | Recycling Workers & Driver | 82640 | 0.012928 |
| | Mechanics, Precinct | 83910 | 0.017696 |
| | Probation Officers | 87420 | 0.004228 |
| | Clerical | 88100 | 0.001845 |
| | Jurors | 88102 | 0.001845 |
| | Election Personnel | 88110 | 0.001845 |
| | Attorney | 88200 | 0.000615 |
| | Library | 88380 | 0.001229 |
| | Law Enforcement-Vol. | 88560 | 0.026935 |
| | Building Maintenance | 90140 | 0.026935 |
| 205 | Uniform Allowance | | |
| | Courthouse Maintenance (2) | \$350 each per year | |
| | Law Enforcement/Jail/Dispatch | Provided | |
| 206 | Unemployment Insurance | \$0.0005 x Salary | Elected Officials Travel Allowance Meal Allowance Cell Phone Allowance Uniform Allowance |
| 207 | Disability Insurance | \$2.00 x # of months | Elected Officials Part Time Employees who work less than 20 hours per week Temporary Employees |

* Calculation based on prior cost with estimated increase/decrease.

2025 Approved Budgeted Positions by Department

| Dept. No. | Department Name | Job Title | Officials/Department Heads | | | Employees | | Supplement/Allowance/Reimbursement | Total |
|---------------------|---------------------------|------------------------|----------------------------|------------------------|------------------------------------|-----------|-----------|---|-------|
| | | | Elected | Appointed | Supplement/Allowance/Reimbursement | Full Time | Part Time | | |
| General Fund | | | | | | | | | |
| 401 | Commissioners' Court | Commissioner | 4 | | | | | | |
| | Maintenance Supervisor | | | | | | | Salary Supplement-Safety Coordinator | 4 |
| 403 | County Clerk | County Clerk | 1 | | Travel Allowance | | 6 | | |
| | | Deputy | | | | | | (5)Salary Supplements-CC Records Presvtn. | 7 |
| 405 | Veterans' Service Officer | Veterans Officer | | 1 | Actual Travel Reimbursed | | | | 2 |
| 406 | Emergency Mgt. Agency | FEMA Coordinator | | 1 | Vehicle, Cell Phone Provided | | 1 | | 1 |
| 407 | Inspections and Permits | Inspector | | 1 | Travel & Cell Phone Allowances | | | | 1 |
| 426 | County Court | County Judge | 1 | | Travel & Cell Phone Allowances | | | | |
| | | | | | Salary Supplement-State | | | | |
| | | Secretary | | | | | 1 | Salary Supplement-State | |
| | | Court Coordinator | | | | | 1 | Salary Supplement-State | |
| 427 | Bail Bond Board | Court Coordinator | | | | | | Salary Supplement | 0 |
| 435 | District Courts | District Judge | 2 | (Salary paid by State) | | | | | |
| | | Court Reporter | | | | | 1.53 | | |
| | | Court Coordinator | | | | | 1.53 | Salary Supplement | 6.06 |
| | | Bailiff | | | | | 1 | | |
| 440 | District Attorney | District Attorney | 1 | (Salary paid by State) | Cell Phone Provided | | | | |
| | | | | | Salary Supplement-State | | | | |
| | | Assistant DA | | | | | 3 | Vehicles & Cell Phones Provided | |
| | | Investigator | | | | | 1 | Longevity Supplement-State | |
| | | Secretary | | | | | 4 | Vehicle & Cell Phone Provided | 9 |
| 450 | District Clerk | District Clerk | 1 | | Travel Allowance | | | Cell Phones Provided | |
| | | Deputy | | | | | 6 | (3)Salary Supplements-DC Records Presvtn. | 7 |
| 455 | Justice of Peace, Pct. 1 | Justice of Peace | 1 | | Travel & Cell Phone Allowances | | | | |
| | | Secretary | | | | | 1 | | 0.3 |
| 456 | Justice of Peace, Pct. 2 | Justice of Peace | 1 | | Travel & Cell Phone Allowances | | | | |
| | | Secretary | | | | | 2 | | 3 |
| 457 | Justice of Peace, Pct. 3 | Justice of Peace | 1 | | Travel & Cell Phone Allowances | | | | |
| | | Secretary | | | | | 1 | | 2 |
| 458 | Justice of Peace, Pct. 4 | Justice of Peace | 1 | | Travel & Cell Phone Allowances | | | | |
| | | Secretary | | | | | 1 | | 0.3 |
| 474 | County Atty Supplement | County Attorney | | | Salary Supplement-State | | | | |
| | | Secretary | | | | | | Salary Supplement-State | 0 |
| 475 | County Attorney | County Attorney | 1 | | Actual Travel Reimbursed | | | | |
| | | Secretary | | | | | 1 | | 2 |
| 490 | Elections/Voter Reg. | Administrator | | 1 | Travel Allowance | | | | |
| | | Assistant | | | | | | | 0.7 |
| 495 | County Auditor | County Auditor | | 1 | Travel Allowance | | | | |
| | | Assistant | | | | | 5 | | 6 |
| 496 | Human Resources | HR Director | | 1 | | | | | |
| | | Assistant | | | | | 1 | | 2 |
| 497 | County Treasurer | County Treasurer | 1 | | Travel Allowance | | | | |
| | | Deputy | | | | | 2 | | 3 |
| 499 | Tax Assessor/Collector | Tax Assessor/Collector | 1 | | Travel Reimbursement | | | | |
| | | Deputy | | | | | 10 | | 11 |
| 503 | Information Technology | Technician | | 1 | Vehicle Provided | | | | |
| | | Assistant | | | Vehicle Provided | | 1 | | 2 |

2025 Approved Budgeted Positions by Department

| Dept. No. | Department Name | Job Title | Officials/Department Heads | | | Employees | | Supplement/Allowance/Reimbursement | Total |
|-----------------------------|---------------------------|---|----------------------------|-----------|--|---------------|--|--|---------------|
| | | | Elected | Appointed | Supplement/Allowance/Reimbursement | Full Time | Part Time | | |
| General Fund (Con't) | | | | | | | | | |
| 510 | Courthouse & Buildings | Supervisor Maintenance | | 1 | Vehicle, Cell Phone&Uniform Allowances | 1 | | Vehicle, Cell Phone & Uniform Allowances | 2 |
| 512 | Jail | Correction Officer | | | | 33 | | (3)Vehicles, (3) Cell Phones & (33) Uniforms Provided (33) Uniforms Provided | 33 |
| 550 | Constable, Pct. 1 | Constable | 1 | | Travel & Cell Phone Allowances Uniform Provided | | | | 1 |
| 551 | Constable, Pct. 2 | Constable | 1 | | Travel Allowance Cell Phone & Uniform Provided | | | | |
| 552 | Constable, Pct. 3 | Deputy Constable | 1 | | Travel & Cell Phone Allowances Uniform Provided | 2 | (Salary and benefits paid by City of East Bernard) | | 3 |
| 553 | Constable, Pct. 4 | Constable | 1 | | Travel Reimb, Cell Phone Allowance Uniform Provided | | | | 1 |
| 560 | Sheriff | Sheriff Asst Deputy Chief Deputy | 1 | | Vehicle & Cell Phone Provided | 1 32 | | Vehicle, Cell Phone & Uniform Allowance (7) Uniform Provided (29)Vehicles, (23) Uniforms & (13) Cell Phones Provided | 45 |
| 561 | School Resource Officer | Dispatcher/Jailers Secretary Deputy | | | | 8 3 3 | | (8)Uniforms, (1) Cell Phone Provided Vehicle, Cell Phone & Uniform Provided | 3 |
| 562 | Environmental | Officer Comm Serv Supervisor | | 1 | Vehicle, Cell Phone & Uniform Provided | | 0.4 | | 1.4 |
| 563 | School Resource Officer | Deputy | | | | 1 | | Vehicle, Cell Phone & Uniform Provided | 1 |
| 571 | Juvenile Probation | Chief Officer Probation Officers Secretary County Judge District Judges (2) | | 1 | Cell Phone Allowance | | | (3) Cell Phone Allowances | |
| 650 | Library | Librarian Assistant | | 1 | Actual Travel Reimbursed | 11 | 2.8 | | 14.8 |
| 665 | Ag Extension Service | Extension Agent Secretary | | 3 | Salary Supp, Travel & Cell Phone Allow. | 1 | | | 4 |
| Total General Fund | | | 22 | 14 | | 148.06 | 5.50 | | 189.56 |
| Road & Bridge | | | | | | | | | |
| 612 | Precinct 1 | Commissioner Operators Secretary | | | Travel & Cell Phone Allowances | 9 1 | | (9) Cell Phone Allowances | 10 |
| 613 | Precinct 2 | Commissioner Operators Secretary | | | Travel Reimb, Cell Phone Allowance | 10 1 | | (10) Cell Phone Allowances | 11 |
| 617 | Pct. 2, Solid Waste Statn | Operator | | | | 1 | 0.4 | (1) Cell Phone Allowance | 1.4 |

2025 Approved Budgeted Positions by Department

| Dept. No. | Department Name | Job Title | Officials/Department Heads | | | Employees | | Supplement/Allowance/Reimbursement | Total |
|--|---------------------------|---------------------|----------------------------|-----------|------------------------------------|---------------|-------------|--|---------------|
| | | | Elected | Appointed | Supplement/Allowance/Reimbursement | Full Time | Part Time | | |
| Road & Bridge (Con't) | | | | | | | | | |
| 614 | Precinct 3 | Commissioner | | | Travel & Cell Phone Allowances | 10 | | (1)Vehicle, (11) Cell Phone Allowances | 11 |
| | | Operators | | | | 1 | | | |
| 615 | Precinct 4 | Secretary | | | Travel & Cell Phone Allowances | 10 | | (11) Cell Phone Allowances | 11 |
| | | Commissioner | | | | 1 | | | |
| | | Operators | | | | | | | |
| | | Secretary | | | | | | | |
| Total Road and Bridge Fund | | | 0 | 0 | | 44 | 0.40 | | 44.4 |
| Farm-to-Market and State Lateral Road | | | | | | | | | |
| 632 | Drainage | Supervisor | | 1 | Travel & Cell Phone Allowances | 15 | | (15) Cell Phone Allowances | 16 |
| | | Operators | | | | | | | |
| Total FM&LR Fund | | | 0 | 1 | | 15 | 0 | | 16 |
| Dist. Atty. Forfeiture | | | | | | | | | |
| 674 | Local | District Attorney | | | Actual Travel Reimbursed | | | Salary Supplement (3) Salary Supplements Salary Supplement | 0 |
| | | Investigator | | | | | | | |
| | | Secretary | | | | | | | |
| | | Secretary-Co. Atty. | | | | | | | |
| Total DA Forf. Fund | | | 0 | 0 | | 0 | 0 | | 0 |
| Juvenile Probation Grants | | | | | | | | | |
| 755 | Juvenile Probation Grants | Chief Prob. Officer | | | Salary Supplement | 3 | | | |
| | | Probation Officer | | | | | | | |
| Total Juv. Probation Grants | | | 0 | 0 | | 3.00 | 0 | | 3 |
| Total Budgeted Positions | | | 22 | 15 | | 210.06 | 5.90 | | 252.96 |