

2026

Judge Spenrath

**§ 111.003 Proposed Annual Budget
as of August 7, 2025**

WHARTON COUNTY

TEXAS

January 1, 2026 to December 31, 2026

Phillip S. Spenrath
County Judge
Budget Officer

Barbara A. Starling
County Auditor
Asst. Budget Officer

WHARTON COUNTY, TEXAS

JANUARY 1, 2026 – DECEMBER 31, 2026 PROPOSED BUDGET August 7, 2025

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,269,760, which is a 10.21 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,374,780.

Property Tax Rate Comparison

	<u>2026</u>	<u>2025</u>
Property Tax Rate:	\$0.34517/100	\$0.35239/100
No New Revenue Tax Rate:	\$0.34517/100	\$0.35239/100
No New Revenue M/O Tax Rate:	\$0.34683/100	\$0.35376/100
Voter-Approval Tax Rate:	\$0.43092/100	\$0.43644/100
Debt Rate:	\$0.00000/100	\$0.00000/100

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

BUDGET SUMMARY
January 1, 2026 - December 31, 2026

	MAJOR GOVERNMENTAL FUNDS					
	GENERAL	SPECIAL REVENUE		DEBT		
Taxable Valuation -WH CO. \$7,100,666,285 ^{a)}						
Taxable Valuation -WH CO. SRB \$7,091,191,368	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 \$7,078,296,907 ^{b)}						
Collection Rate: 98%						
Tax Rates:	Total	SRE \$	RB \$			
	\$0.34517	\$ 0.22396	\$ 0.03885	\$ 0.04652	\$ 0.03584	\$ -
			\$ 0.08537			
ESTIMATED FUND BALANCES, Jan. 1	\$ 8,552,155	\$ 2,304,383	\$ 1,222,438	\$ 0	\$ 1,972	\$ 13,818
REVENUES:						
Current Property Taxes	15,584,599	5,936,994	2,486,124	0	0	0
Delinquent Property Taxes	241,561	92,023	38,535	0	0	0
PILOT Tax	778,609	296,793	124,598	0	0	0
County Sales Taxes	5,000,000	0	0	0	0	0
Mixed Drink Taxes	60,000	0	0	0	0	0
Penalty/Interest on Prop. Taxes	264,939	100,929	42,264	0	0	0
Licenses and Permits	117,000	825,000	0	0	0	0
Intergovernmental	1,125,464	0	0	0	0	0
Charges for Services	915,715	130,000	0	0	0	1,170
Fines and Forfeitures	788,500	163,000	0	0	0	0
Interest	700,000	200,000	60,000	0	25	200
Solid Waste	0	145,000	0	0	0	0
Miscellaneous	197,300	92,200	0	0	0	0
TOTAL REVENUES	25,773,687	7,981,939	2,751,521	0	25	1,370
APPROPRIATIONS:						
Salaries and Wages	12,288,258	2,667,142	958,984	0	0	0
Employee Benefits	5,830,620	1,330,787	469,955	0	0	0
Supplies	1,110,331	3,551,218	424,743	0	0	2,700
Services and Charges	5,828,371	1,216,214	777,654	0	0	0
Capital Outlay	1,094,400	1,295,000	600,000	0	0	0
TOTAL APPROPRIATIONS	26,151,980	10,060,361	3,231,336	0	0	2,700
Excess (deficiency) of Revenues						
over (under) Appropriations	(378,293)	(2,078,422)	(479,815)	0	25	(1,330)
OTHER FINANCING SOURCES (USES):						
Transfers in	0	1,755,000 ^(c)	0	0	0	0
Transfers out	(1,755,000) ^(c)		0	0	0	0
Sale of Capital Assets ^(d)	0	0	0	0	0	0
TOTAL OTHER FINANCING						
SOURCES (USES)	(1,755,000)	1,755,000	0	0	0	0
Net change in fund balances	(2,133,293)	(323,422)	(479,815)	0	25	(1,330)
ESTIMATED FUND BALANCES, Dec. 31	\$ 6,418,862	\$ 1,980,961	\$ 742,623	\$ 0	\$ 1,997	\$ 12,488

^(a) CAD net taxable value of \$7,091,191,368 for Wharton County plus railroad rolling stock valuation of \$9,474,917

^(b) CAD net taxable value of \$7,078,296,907 for FM&LR.

^(c) Transfer from fund balance of General Fund in the amount of \$1,755,000 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
\$ 0	\$ 213,955	\$ 0	\$ 45,203	\$ 113,305	\$ 118,830	\$ 21,373	\$ 69,720	\$ 437,849	\$ 6,820
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
35,500	0	0	0	0	0	0	0	0	0
0	24,000	0	0	17,000	8,000	0	0	0	350
0	0	0	0	0	0	0	0	0	0
0	2,000	0	500	1,000	1,000	150	300	3,500	75
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
35,500	26,000	0	500	18,000	9,000	150	300	3,500	425
0	7,200	0	0	0	0	0	0	41,431	0
0	1,662	0	0	0	0	0	0	9,612	0
35,500	2,000	0	0	0	0	5,000	10,180	10,400	800
0	17,544	0	5,000	2,567	10,000	0	5,000	43,200	3,829
0	0	0	0	0	0	0	0	5,000	0
35,500	28,406	0	5,000	2,567	10,000	5,000	15,180	109,643	4,629
0	(2,406)	0	(4,500)	15,433	(1,000)	(4,850)	(14,880)	(106,143)	(4,204)
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	(2,406)	0	(4,500)	15,433	(1,000)	(4,850)	(14,880)	(106,143)	(4,204)
\$ 0	\$ 211,549	\$ 0	\$ 40,703	\$ 128,738	\$ 117,830	\$ 16,523	\$ 54,840	\$ 331,706	\$ 2,616

BUDGET SUMMARY
January 1, 2026 - December 31, 2026

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	\$ 178,641	\$ 1,096,572	\$ 29,600	\$ 101,543	\$ 0	\$ 2,466	\$ 14,530,643
REVENUES:							
Current Property Taxes	0	0	0	0	0	0	24,007,717
Delinquent Property Taxes	0	0	0	0	0	0	372,119
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	60,000
Penalty/Interest on Prop. Taxes	0	0	0	0	0	0	408,132
Licenses and Permits	0	0	0	0	0	0	942,000
Intergovernmental	0	0	0	0	713,044	0	1,874,008
Charges for Services	38,000	163,000	14,000	25,000	0	0	1,336,235
Fines and Forfeitures	0	0	0	0	0	0	951,500
Interest	1,500	12,000	400	800	0	15	983,465
Solid Waste	0	0	0	0	0	0	145,000
Miscellaneous	0	0	0	0	0	0	289,500
TOTAL REVENUES	39,500	175,000	14,400	25,800	713,044	15	37,569,676
APPROPRIATIONS:							
Salaries and Wages	24,681	26,150	0	0	323,322	0	16,337,168
Employee Benefits	6,173	5,249	0	0	135,794	0	7,789,852
Supplies	0	27,000	6,000	9,500	3,400	0	5,198,772
Services and Charges	11,612	63,300	12,865	13,100	250,528	0	8,260,784
Capital Outlay	45,000	0	2,400	0	0	0	3,041,800
TOTAL APPROPRIATIONS	87,466	121,699	21,265	22,600	713,044	0	40,628,376
Excess (deficiency) of Revenues							
over (under) Appropriations	(47,966)	53,301	(6,865)	3,200	0	15	(3,058,700)
OTHER FINANCING SOURCES (USES):							
Transfers in	0	0	0	0	0	0	1,755,000
Transfers out	0	0	0	0	0	0	(1,755,000)
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	(47,966)	53,301	(6,865)	3,200	0	15	(3,058,700)
ESTIMATED FUND BALANCES, Dec. 31	\$ 130,675	\$ 1,149,873	\$ 22,735	\$ 104,743	\$ 0	\$ 2,481	\$ 11,471,943

**Budget Appropriations
by Fund and Type**

	100 Salaries	200 Benefits	300 Supplies	400 Services	500 Capital	Total
MAJOR GOVERNMENTAL FUNDS:						
<u>010 - General Fund</u>						
401 - Commissioners Court	\$ 409,960	\$ 157,064	\$ 17,850	\$ 965,813	\$ 175,000	\$ 1,725,687
403 - County Clerk	387,082	204,100	19,670	24,693	0	635,545
405 - Veterans Service Officer	75,362	32,088	2,800	3,218	0	113,468
406 - Emergency Management Agency	104,257	40,365	3,030	16,168	0	163,820
407 - Inspections and Permits	80,790	31,216	1,190	75,411	0	188,607
426 - County Court	283,404	112,779	4,402	190,571	0	591,156
427 - Bail Bond Board	1,800	417	300	0	0	2,517
434 - 23rd District Court	106,924	47,044	8,575	160,112	5,900	328,555
435 - District Courts	177,866	70,338	4,892	578,536	0	831,632
437 - Capital Murder Trials	0	0	0	140,337	0	140,337
440 - District Attorney	545,742	256,870	17,462	46,357	0	866,431
450 - District Clerk	368,003	210,125	15,100	23,686	0	616,914
455 - Justice of Peace Court, Pct. 1	162,940	81,979	3,100	25,425	40,000	313,444
456 - Justice of Peace Court, Pct. 2	174,931	92,426	4,370	26,368	0	298,095
457 - Justice of Peace Court, Pct. 3	127,054	57,005	4,250	22,700	0	211,009
458 - Justice of Peace Court, Pct. 4	129,134	63,498	2,900	22,469	0	218,001
460 - Court of Appeals	0	0	0	5,700	0	5,700
465 - Judicial, Other	0	0	0	171,000	0	171,000
474 - County Attorney, Supplement	84,000	0	0	0	0	84,000
475 - County Attorney	157,614	85,947	4,557	25,185	0	273,303
490 - Elections/Voter Registration	128,538	40,436	16,210	65,124	0	250,308
495 - County Auditor	448,709	208,120	8,825	33,549	0	699,203
496 - Human Resources	113,674	55,279	4,470	20,547	0	193,970
497 - County Treasurer	195,296	93,929	7,300	34,450	0	330,975
498 - Central Appraisal Board	0	0	0	430,731	0	430,731
499 - Tax Assessor/Collector	561,582	299,265	18,224	90,968	0	970,039
501 - Outside Audits/Accounting	0	0	0	62,000	0	62,000
503 - Data Processing	145,434	62,614	8,920	165,512	95,000	477,480
510 - Courthouse & Assoc. Bldgs.	124,497	65,548	30,941	637,839	60,000	918,825
512 - Jail and Detention Facility	2,086,212	1,062,155	407,981	698,898	33,500	4,288,746
550 - Constable, Precinct 1	72,273	38,404	10,520	2,916	65,000	189,113
551 - Constable, Precinct 2	235,958	103,081	19,815	12,571	65,000	436,425
552 - Constable, Precinct 3	72,113	32,349	11,580	4,206	65,000	185,248
553 - Constable, Precinct 4	72,323	32,604	11,880	5,744	65,000	187,551
560 - Sheriff	3,212,787	1,533,345	277,335	337,692	375,000	5,736,159
561 - School Resource Officer-Boling ISI	200,407	100,152	0	0	0	300,559
562 - Environmental Control	88,934	39,047	6,342	10,600	0	144,923
563 - School Resource Officer-Louise ISI	71,499	34,611	0	0	0	106,110
570 - Adult Probation	0	0	1,480	17,391	0	18,871
571 - Juvenile Probation	171,782	54,249	6,315	59,750	0	292,096
580 - Public Safety, Other	0	0	4,175	7,475	50,000	61,650
637 - Indigent Health Care, Admin.	0	0	600	33,700	0	34,300
638 - IHC, Eligible Expenses (Sep-Dec)	0	0	15,000	53,189	0	68,189
639 - IHC, Eligible Expenses (Jan-Aug)	0	0	25,000	107,971	0	132,971
640 - Aid to Indigent	0	0	0	189,019	0	189,019
650 - Libraries	717,486	395,478	92,170	148,080	0	1,353,214
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	191,891	36,693	9,250	28,750	0	266,584
Total General Fund	12,288,258	5,830,620	1,110,331	5,828,371	1,094,400	26,151,980

**Budget Appropriations
by Fund and Type (Con't)**

	100 Salaries	200 Benefits	300 Supplies	400 Services	500 Capital	Total
MAJOR GOVERNMENTAL FUNDS (Con't):						
<u>020 - Road & Bridge Fund</u>						
612 - Precinct 1	\$ 590,581	\$ 307,767	\$ 828,280	\$ 150,688	\$ 250,000	\$ 2,127,316
613 - Precinct 2	659,754	309,100	901,996	180,180	385,000	2,436,030
614 - Precinct 3	666,827	339,901	933,382	172,613	250,000	2,362,723
615 - Precinct 4	673,259	340,973	856,120	169,524	250,000	2,289,876
616 - Road Paving	0	0	7,500	372,500	0	380,000
617 - Solid Waste Station	76,721	33,046	23,940	170,709	160,000	464,416
Total Road & Bridge Fund	2,667,142	1,330,787	3,551,218	1,216,214	1,295,000	10,060,361
<u>030 - Farm-to-Market & Lateral Road Fund</u>						
632 - Drainage	958,984	469,955	424,743	777,654	600,000	3,231,336
NON-MAJOR GOVERNMENTAL FUNDS:						
<u>034 - Co. & Dst. Court Technology Fund</u>						
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
<u>035 - State Lateral Road Fund</u>						
621 - Precinct 1	0	0	8,875	0	0	8,875
622 - Precinct 2	0	0	8,875	0	0	8,875
623 - Precinct 3	0	0	8,875	0	0	8,875
624 - Precinct 4	0	0	8,875	0	0	8,875
Total State Lateral Fund	0	0	35,500	0	0	35,500
<u>036- Records Mngmnt & Prsrvtn-District Clerk</u>						
404 - District Clerk	6,000	1,384	2,000	17,544	0	26,928
<u>038- Guardianship Fund</u>						
453- Guardianship	0	0	0	5,000	0	5,000
<u>039- Juvenile Case Manager Fund</u>						
454 - Justice Courts	0	0	0	2,567	0	2,567
<u>040- Election Services Fund</u>						
491 - Election Services	0	0	0	10,000	0	10,000
<u>041- Constable Forfeiture Fund</u>						
551 - Constable Forfeiture 2 Local	0	0	5,000	0	0	5,000
<u>042- Sheriff Forfeiture Fund</u>						
675 - Sheriff Forfeiture (Local)	0	0	10,000	5,000	0	15,000
685 - Sheriff Forfeiture (Fed. Treasury)	0	0	180	0	0	180
Total Sheriff Forfeiture Fund	0	0	10,180	5,000	0	15,180
<u>043 - District Attorney Forfeiture Fund</u>						
674 - Dist. Atty. Forfeiture (Local)	41,431	9,612	7,400	40,150	0	98,593
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	41,431	9,612	10,400	43,200	5,000	109,643
<u>045- Justice Court Security Fund</u>						
455 - Justice Court Security, JP 1	0	0	800	680	0	1,480
456 - Justice Court Security, JP 2	0	0	500	0	0	500
457 - Justice Court Security, JP 3	0	0	0	0	0	0
458 - Justice Court Security, JP 4	0	0	0	2,649	0	2,649
Total Justice Court Security	0	0	1,300	3,329	0	4,629
<u>046- Courthouse Security Fund</u>						
506 - Courthouse Security	24,681	6,173	0	11,612	45,000	87,466
<u>048 - Records Mngmnt & Prsrvtn Co. Clerk Fund</u>						
403 - Records Archive	5,150	407	12,000	15,000	0	32,557
404 - Records Preservation	21,000	4,842	15,000	48,300	0	89,142
Total Records Preservation	26,150	5,249	27,000	63,300	0	121,699

**Budget Appropriations
by Fund and Type (Con't)**

	100 Salaries	200 Benefits	300 Supplies	400 Services	500 Capital	Total
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
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><u>\$ 16,335,968</u></u>	 <u><u>\$ 7,789,574</u></u>	 <u><u>\$ 5,199,272</u></u>	 <u><u>\$ 8,260,284</u></u>	 <u><u>\$ 3,041,800</u></u>	 <u><u>\$ 40,626,898</u></u>

General Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
FUND BALANCES, JANUARY 1*	\$ 11,131,639	\$ 11,071,992	\$ 8,143,395	\$ 9,808,660	\$ 8,552,155
REVENUES					
Taxes:					
Current Property	11,947,118	12,312,264	14,336,140	14,336,140	15,584,599
Delinquent Property	169,276	237,404	286,723	286,723	241,561
PILOT Tax	792,800	789,335	800,149	800,149	778,609
County Sales	5,391,898	5,289,112	5,000,000	5,000,000	5,000,000
Mixed Drink	54,569	66,258	58,000	58,000	60,000
Penalty and Interest on Property Taxes	178,919	167,327	243,715	243,715	264,939
Total Taxes	18,534,580	18,861,700	20,724,727	20,724,727	21,929,708
Licenses and Permits	107,545	101,900	125,000	125,000	117,000
Intergovernmental	3,081,173	1,760,298	1,132,964	1,998,364	1,125,464
Charges for Services	797,029	902,475	907,075	907,075	915,715
Fines and Forfeitures	410,062	595,992	583,500	583,500	788,500
Interest	824,617	757,609	700,000	700,000	700,000
Miscellaneous	468,136	347,778	201,500	439,103	197,300
Total Revenues	24,223,142	23,327,752	24,374,766	25,477,773	25,773,687
APPROPRIATIONS					
Salaries and Wages	9,877,582	10,784,954	11,912,109	11,972,912	12,288,258
Employee Benefits	4,743,675	5,170,795	5,615,308	5,641,391	5,830,620
Supplies	959,335	1,110,478	1,106,232	1,150,231	1,110,331
Services and Charges	4,061,354	4,854,392	5,495,260	5,638,788	5,828,371
Capital Outlay	2,458,460	951,782	384,900	395,721	1,094,400
Total Appropriations	22,100,406	22,872,401	24,513,809	24,799,043	26,151,980
Excess (deficiency) of revenues over (under) expenditures	2,122,736	455,351	(139,043)	678,730	(378,293)
OTHER FINANCING SOURCES (USES)					
Transfers In:					
Capital Replacement	0	1,863	0	0	0
Road and Bridge	252,652	0	0	0	0
Total Transfers In	252,652	1,863	0	0	0
Transfers Out:					
Road and Bridge	(1,654,964)	(1,254,189)	(1,952,000)	(1,952,000)	(1,755,000)
Farm-to-Market and Lateral Road	(195,000)	(325,000)	0	0	0
Capital Replacement	(614,643)	(219,418)	0	0	0
Total Transfers Out	(2,464,607)	(1,798,607)	(1,952,000)	(1,952,000)	(1,755,000)
Sale of Capital Assets	29,572	78,061	0	16,765	0
Total Other Financing Sources (Uses)	(2,182,383)	(1,718,683)	(1,952,000)	(1,935,235)	(1,755,000)
Net change in fund balances	(59,647)	(1,263,332)	(2,091,043)	(1,256,505)	(2,133,293)
FUND BALANCES, DECEMBER 31*	\$ 11,071,992	\$ 9,808,660	\$ 6,052,352	\$ 8,552,155	\$ 6,418,862

*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, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES					
TAXES					
010.310.101 Current Property Taxes	\$ 11,947,118	\$ 12,312,264	\$ 14,336,140	\$ 14,336,140	\$ 15,584,599
010.312.102 Delinquent Property Taxes	169,276	237,404	286,723	286,723	241,561
010.314.107 PILOT Tax	792,800	789,335	800,149	800,149	778,609
010.315.104 County Sales Taxes	5,391,898	5,289,112	5,000,000	5,000,000	5,000,000
010.318.105 Mixed Drink Taxes	54,569	66,258	58,000	58,000	60,000
010.319.103 Penalty and Interest, Property Tax	178,919	167,327	243,715	243,715	264,939
Total Taxes	18,534,580	18,861,700	20,724,727	20,724,727	21,929,708
LICENSES AND PERMITS					
010.320.201 Alcoholic Beverage Licenses	10,460	12,605	15,000	15,000	12,000
010.320.202 Sewer and Building Permits	97,085	89,295	110,000	110,000	105,000
Total Licenses and Permits	107,545	101,900	125,000	125,000	117,000
INTERGOVERNMENTAL					
<u>Federal Grants</u>					
010.331.341 Crime Victims Grant	15,823	76,110	0	41,986	0
010.331.367 Homeland Security	57,192	18,573	0	0	0
010.331.372 Amerian Rescue Plan	1,499,039	284,514	0	0	0
010.331.392 Step Grant	52,784	101,396	0	144,186	0
Total Federal Grants	1,624,838	480,593	0	186,172	0
<u>Federal Reimbursements</u>					
010.332.322 FEMA-Disasters	(1,741)	38,539	0	603,200	0
010.332.332 Prisoner Care	400	0	0	0	0
010.332.353 Foster Care-Title IV-E, CPS	703	2,697	0	0	0
010.332.354 Bulletproof Vest Partners	7,344	3,316	0	0	0
Total Federal Reimbursements	6,706	44,552	0	603,200	0
<u>State Grants</u>					
010.333.339 Feral Hog Abatement Program	19,283	0	0	0	0
010.333.352 Indigent Defense Services	43,512	41,697	39,000	39,000	40,000
010.333.353 Satterfield Capital Murder	22,032	0	0	0	0
010.333.357 Texas Vine	17,505	18,030	0	9,286	0
010.333.388 Indigent Defense Extraordinary CC	18,665	0	0	0	0
010.333.393 Operations Lonestar Grant	258,949	96,060	0	49,136	0
010.333.394 Public Safety OFC-CJD	10,458	0	0	0	0
010.333.396 TSL-Interlibrary Loan	1,529	1,373	0	0	0
Total State Grants	391,933	157,160	39,000	97,422	40,000
<u>State Shared Revenue</u>					
010.334.326 LEOSE, State Officer Education	6,846	17,441	0	16,568	0
<u>State Reimbursements</u>					
010.335.320 Supplements, Judicial	110,380	106,010	104,200	104,200	121,800
010.335.321 TERP Commission	436,245	437,082	440,000	440,000	440,000
010.335.322 Opioid Abatement	22,881	4,451	0	0	0
010.335.323 Inmate Transportation	4,343	6,552	4,080	4,080	5,000
010.335.340 Regionalization R241	57,125	0	0	0	0
010.335.368 Jury Duty	31,322	39,272	50,000	50,000	40,000
010.335.383 Chapter 19	6,519	7,327	0	1,038	0
Total State Reimbursements	668,815	600,694	598,280	599,318	606,800
<u>Local Reimbursements</u>					
010.336.325 School Resource Officer	228,887	263,653	303,800	303,800	284,664
010.336.332 Prisoner Care	2,581	9,501	3,000	3,000	4,000
010.336.364 City of East Bernard Patrol	47,520	177,504	188,884	188,884	190,000
Total Local Reimbursements	278,988	450,658	495,684	495,684	478,664

General Fund
Revenues
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
Other Grants					
010.337.327 Library-Humanities	\$ 0	\$ 3,000	\$ 0	\$ 0	\$ 0
010.337.328 Walmart Foundation	3,500	0	0	0	0
010.337.376 Gulf Coast Medical Foundation	0	6,200	0	0	0
010.337.377 Trull Foundation	15,000	0	0	0	0
010.337.391 Tocker Foundation Grant	84,547	0	0	0	0
Total Other Grants	103,047	9,200	0	0	0
Total Intergovernmental	3,081,173	1,760,298	1,132,964	1,998,364	1,125,464

CHARGES FOR SERVICES

Fees of Office

010.340.401 County Judge	922	972	2,000	2,000	1,000
010.340.402 Sheriff	52,416	70,143	65,000	65,000	65,000
010.340.403 County Attorney	3,527	4,573	4,000	4,000	4,000
010.340.404 County Clerk	242,447	242,152	270,000	270,000	245,000
010.340.405 Tax A/C Tax Certificates	10,890	9,260	11,000	11,000	10,000
010.340.406 Tax A/C Property Tax Commissior	110	330	500	500	500
010.340.407 Tax A/C Auto Commissions	178,804	170,902	195,000	195,000	200,000
010.340.408 District Clerk	66,861	77,294	80,000	80,000	78,000
010.340.409 Justice of Peace, Pct. 1	5,298	5,814	6,500	6,500	7,000
010.340.410 Justice of Peace, Pct. 2	4,931	6,971	6,500	6,500	7,000
010.340.411 Justice of Peace, Pct. 3	4,437	3,813	4,500	4,500	5,000
010.340.412 Justice of Peace, Pct. 4	9,010	9,004	10,000	10,000	10,000
010.340.413 Constables	32,866	34,832	32,000	32,000	33,000
010.340.414 Juvenile Probation, Special	1,934	0	2,500	2,500	0
010.340.415 Other, Juvernile Probation	0	44,600	8,500	8,500	10,000
Total Fees of Office	614,453	680,660	698,000	698,000	675,500

010-342 Other Fees

010.342.415 District Court Jury	7,019	7,864	8,000	8,000	8,000
010.342.416 Fees, Language Access Fund	4,965	5,528	5,500	5,500	5,500
010.342.417 Library Processing	152	116	150	150	150
010.342.419 Court Reporter Services	15,859	18,652	16,000	16,000	16,000
010.342.423 Officer Service	13,888	17,931	17,000	17,000	20,000
010.342.424 Juvenile Probation Diversion	0	2	5	5	5
010.342.430 Time Payments, Partial	7,243	7,787	8,000	8,000	8,000
010.342.431 Indigent Civil Legal	264	324	400	400	400
010.342.433 Child Support	1,992	304	2,000	2,000	1,000
010.342.441 Combined Court Costs	41,172	64,777	54,000	54,000	75,000
010.342.443 13th Judicial Appellate	(78)	500	0	0	0
010.342.444 Child Restraint	1,469	867	1,500	1,500	1,500
010.342.445 Correctional Management	800	760	800	800	800
010.342.446 Alcohol Related	1,046	1,620	1,100	1,100	1,100
010.342.447 Accounting and Administration	2,351	1,890	2,500	2,500	2,000
010.342.449 Bail Bond	2,394	2,222	2,000	2,000	2,300
010.342.450 State Traffic	2,391	3,574	3,000	3,000	4,500
010.342.451 Bail Bond Application	2,500	2,000	2,000	2,000	2,000
010.342.452 EMS Trauma	715	1,119	900	900	900
010.342.453 Offense Court Costs	18,730	24,913	20,000	20,000	30,000
010.342.454 Failure to Appear-OMNI	3,100	2,309	3,500	3,500	3,000
010.342.455 Pipeline Crossing	6,000	6,400	8,000	8,000	5,000
010.342.457 Jury Service	173	216	400	400	200
010.342.458 Judicial Support	244	192	300	300	250
010.342.459 Truancy Prevention	254	233	400	400	250
010.342.462 OSSF Renewal	46,560	48,320	50,000	50,000	50,500

General Fund
Revenues
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
010-342 Other Fees (Con't)					
010.342.463 Child Safety	\$ 569	\$ 325	\$ 800	\$ 800	\$ 800
010.342.465 Civil Jury Request	0	22	0	0	0
010.342.468 Drug Court Cost	412	494	400	400	450
010.342.469 DNA Testing	4	0	10	10	10
010.342.473 Moving Violation	1	1	10	10	0
010.342.479 County Jury Fund	387	553	400	400	600
Total Other Fees	182,576	221,815	209,075	209,075	240,215
Total Charges for Services	797,029	902,475	907,075	907,075	915,715
FINES AND FORFEITURES					
010.350.501 Justice of Peace, Pct. 1	132,397	224,923	210,000	210,000	300,000
010.350.502 Justice of Peace, Pct. 2	147,447	225,812	210,000	210,000	300,000
010.350.503 Justice of Peace, Pct. 3	37,413	41,301	55,000	55,000	60,000
010.350.504 Justice of Peace, Pct. 4	83,880	95,085	100,000	100,000	120,000
010.350.505 Library	8,925	8,871	8,500	8,500	8,500
Total Fines and Forfeitures	410,062	595,992	583,500	583,500	788,500
INTEREST					
010.360.603 Checking Account	824,617	757,609	700,000	700,000	700,000
MISCELLANEOUS					
Miscellaneous					
010.370.706 Donations, Cultural/Recreation	31,327	31,004	15,000	20,000	15,000
010.370.707 Donations, Public Safety	5,291	0	0	0	0
010.370.709 Donations, Environmental Services	570	590	300	300	300
010.370.710 Donations, Veterans Memorials	0	500	0	0	0
010.370.711 Sales/Reimbs., Cultural/Recreation	11,824	11,753	11,000	11,000	11,000
010.370.712 Sales/Reimbs., Corrections	4,141	0	0	0	0
010.370.717 Capital Credits-Unclaimed Property	2,276	1,613	0	0	0
010.370.722 Rent, Library Rooms	20	0	0	0	0
010.370.723 Copy/Fax Sales, Co./Dist. Clerks	54,880	54,054	54,000	54,000	54,000
010.370.727 Hot Check Charges Recovery	1,163	1,585	1,500	1,500	1,500
010.370.728 Tobacco Settlement	12,520	11,094	11,000	11,000	12,000
010.370.729 Commissions	49,777	44,792	50,000	50,000	45,000
010.370.730 Miscellaneous	200,383	107,644	20,000	251,099	20,000
010.370.731 Sales/Reimbs., General Government	980	20,523	2,500	3,004	2,300
010.370.732 Sales/Reimbs., Public Safety	69,087	36,254	19,000	20,000	19,000
010.370.740 Insurance Renewal Credit/Surplus	2,605	0	0	0	0
010.370.745 TAC Health Rewards	90	1,170	0	0	0
010.370.748 Copy Sales	3,847	4,182	4,000	4,000	4,000
010.370.750 Cell Tower	17,344	21,020	13,200	13,200	13,200
010.370.xxx Election Services	11				
Total Miscellaneous	468,136	347,778	201,500	439,103	197,300
Total Revenues	\$ 24,223,142	\$ 23,327,752	\$ 24,374,766	\$ 25,477,769	\$ 25,773,687

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
APPROPRIATIONS					
<u>Commissioners Court</u>					
010.401.101 Salary, Elected Officials (4)	\$ 346,892	\$ 367,762	\$ 392,565	\$ 392,565	\$ 405,160
010.401.122 Salary, Dec Supplement	4,800	4,800	4,800	4,800	4,800
Total Salaries and Wages	<u>351,692</u>	<u>372,562</u>	<u>397,365</u>	<u>397,365</u>	<u>409,960</u>
010.401.201 Social Security Taxes	26,904	28,501	30,399	30,399	31,362
010.401.202 Group Medical Insurance	50,235	54,034	56,367	56,367	58,032
010.401.203 Retirement	53,352	56,518	60,281	60,281	62,191
010.401.204 Workers Compensation Insurance	710	732	827	827	879
010.401.208 Employee Assistance Program	4,332	4,337	4,600	4,600	4,600
Total Employee Benefits	<u>135,533</u>	<u>144,122</u>	<u>152,474</u>	<u>152,474</u>	<u>157,064</u>
010.401.301 Office Supplies	397	32	475	475	475
010.401.302 Food	809	880	1,400	1,800	1,400
010.401.305 Publications/Audio Visual	655	669	600	600	700
010.401.321 Furnishings/Small Equipment	0	3,652	15,100	15,100	15,100
010.401.323 Computer Equip/Access/Software	44	45	125	125	175
Total Supplies	<u>1,905</u>	<u>5,278</u>	<u>17,700</u>	<u>18,100</u>	<u>17,850</u>
010.401.410 Legal/Professional Services	21,753	1,200	55,000	55,000	11,000
010.401.414 Data Processing Services	1,565	1,550	1,550	1,550	1,550
010.401.416 Property/Liability Insurance	992	1,426	0	1,983	0
010.401.419 Contract Services	1,896	50	305,000	305,000	240,000
010.401.420 Telephone	1,618	1,028	100,000	100,000	50,000
010.401.422 Postage and Freight	62	23	300	300	300
010.401.427 Advertising	3,729	6,978	6,500	6,500	6,500
010.401.439 Rentals, Equipment and Buildings	2,931	0	0	0	0
010.401.440 Rentals, Office Equipment	2,401	2,458	2,800	2,800	2,800
010.401.445 Veterans Memorials	0	0	1,000	5,045	1,000
010.401.446 Economic Development	0	0	5,000	5,000	5,000
010.401.450 Dues/Training/Travel	14,966	16,619	17,663	17,663	17,663
010.401.462 Fees	0	2,216	0	0	0
010.401.464 Services-Grant	50,000	48,432	0	0	0
010.401.466 Optional Services (Contingency)	0	0	430,000	327,945	630,000
010.401.479 Services-Disasters	0	599,541	0	0	0
Total Services and Charges	<u>101,913</u>	<u>681,521</u>	<u>924,813</u>	<u>828,786</u>	<u>965,813</u>
010.401.502 Buildings	4,800	0	45,000	45,000	175,000
010.401.509 Administrative Costs	96,864	0	0	0	0
Total Capital Outlay	<u>101,664</u>	<u>0</u>	<u>45,000</u>	<u>45,000</u>	<u>175,000</u>
Total Commissioners Court	<u>692,707</u>	<u>1,203,483</u>	<u>1,537,352</u>	<u>1,441,725</u>	<u>1,725,687</u>
<u>County Clerk</u>					
010.403.101 Salary, Elected Official	81,975	86,833	94,181	94,181	96,998
010.403.104 Salary, Deputies (6)	234,150	250,795	271,423	271,423	279,999
010.403.114 Salary, Travel Allowance	1,685	1,685	1,685	1,685	1,685
010.403.122 Salary, Dec Supplement	8,400	8,400	8,400	8,400	8,400
Total Salaries and Wages	<u>326,210</u>	<u>347,713</u>	<u>375,689</u>	<u>375,689</u>	<u>387,082</u>

General Fund
Appropriations
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>County Clerk (Con't)</u>						
010.403.201	Social Security Taxes	\$ 23,318	\$ 24,969	\$ 27,637	\$ 27,637	\$ 28,068
010.403.202	Group Medical Insurance	99,986	104,854	109,348	109,348	116,542
010.403.203	Retirement	49,230	52,492	56,737	56,737	58,465
010.403.204	Workers Compensation Insurance	582	628	694	694	736
010.403.206	Unemployment Insurance	145	153	140	140	145
010.403.207	Employee Disability Insurance	144	144	144	144	144
	Total Employee Benefits	173,405	183,240	194,700	194,700	204,100
010.403.301	Office Supplies	12,045	10,516	17,700	17,551	17,400
010.403.305	Publications/Audio Visual	408	299	300	300	300
010.403.321	Furnishings/Small Equipment	0	412	0	149	300
010.403.323	Computer Equip/Access/Software	1,310	2,160	1,500	1,500	1,670
	Total Supplies	13,763	13,387	19,500	19,500	19,670
010.403.413	Bond Premiums	1,995	318	2,100	2,100	2,100
010.403.414	Data Processing Services	12,460	12,696	2,828	2,828	3,218
010.403.416	Property/Liability Insurance	6,368	8,373	0	8,530	0
010.403.420	Telephone	2,662	2,076	1,825	1,825	1,825
010.403.422	Postage and Freight	4,003	3,524	4,200	4,200	4,200
010.403.427	Advertising	0	0	50	50	50
010.403.428	Records Preservation/Microfilming	0	423	4,000	4,000	4,000
010.403.440	Rentals, Office Equipment	4,500	4,245	5,300	5,300	5,300
010.403.450	Dues/Training/Travel	2,357	4,551	4,000	4,000	4,000
	Total Services and Charges	34,345	36,206	24,303	32,833	24,693
010.403.511	Office Equipment	10,073	0	0	0	0
	Total Capital Outlay	10,073	0	0	0	0
	Total County Clerk	557,796	580,546	614,192	622,722	635,545
<u>Veterans Service Officer</u>						
010.405.102	Salary, Appointed Department Head	49,118	52,466	56,002	56,002	57,784
010.405.108	Salary, Part-time (1)	10,802	13,485	14,736	14,736	15,178
010.405.122	Salary, Dec Supplement	2,400	2,400	2,400	2,400	2,400
	Total Salaries and Wages	62,320	68,351	73,138	73,138	75,362
010.405.201	Social Security Taxes	4,751	5,213	5,596	5,596	5,766
010.405.202	Group Medical Insurance	12,710	13,660	14,247	14,247	14,683
010.405.203	Retirement	9,454	10,369	11,095	11,095	11,433
010.405.204	Workers Compensation Insurance	111	123	135	135	144
010.405.206	Unemployment Insurance	37	41	37	37	38
010.403.207	Employee Disability Insurance	24	24	24	24	24
	Total Employee Benefits	27,087	29,430	31,134	31,134	32,088
010.405.301	Office Supplies	538	199	2,275	2,275	2,275
010.405.321	Furnishings/Small Equipment	896	248	0	0	0
010.405.323	Computer Equip/Access/Software	88	90	500	3,458	525
	Total Supplies	1,522	537	2,775	5,733	2,800

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Veterans Service Officer (Con't)</u>					
010.405.414 Data Processing Services	\$ 101	\$ 122	\$ 122	\$ 122	\$ 122
010.405.416 Property/Liability Insurance	407	417	0	496	0
010.405.420 Telephone	2,008	1,408	600	600	600
010.405.422 Postage and Freight	0	0	100	100	100
010.405.440 Rentals, Office Equipment	754	753	896	896	896
010.405.450 Dues/Training/Travel	825	1,064	1,500	1,500	1,500
Total Services and Charges	<u>4,095</u>	<u>3,764</u>	<u>3,218</u>	<u>3,714</u>	<u>3,218</u>
010.405.511 Office Equipment	0	0	0	1,500	0
Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>0</u>
Total Veterans' Service Officer	<u>95,024</u>	<u>102,082</u>	<u>110,265</u>	<u>115,219</u>	<u>113,468</u>
<u>Emergency Management Agency</u>					
010.406.102 Salary, Appointed Department Head	77,220	82,446	88,572	88,572	91,257
010.406.107 Salary, Temporary	319	0	10,000	9,672	10,000
010.406.108 Salary, Part-time (1)	0	1,478	0	0	0
010.406.119 Salary, Meal Allowance	0	0	0	328	0
010.406.121 Salary, Certification Pay	1,800	1,800	1,800	1,800	1,800
010.406.122 Salary, Dec Supplement	1,200	2,400	1,200	1,200	1,200
010.406.123 Salary, Disaster	0	5,459	0	0	0
Total Salaries and Wages	<u>80,539</u>	<u>93,583</u>	<u>101,572</u>	<u>101,572</u>	<u>104,257</u>
010.406.201 Social Security Taxes	6,151	7,126	7,771	7,771	7,976
010.406.202 Group Medical Insurance	12,560	13,513	14,092	14,092	14,508
010.406.203 Retirement	12,169	14,196	15,409	15,409	15,816
010.406.204 Workers Compensation Insurance	1,859	1,839	1,881	1,881	1,988
010.406.205 Uniforms	148	0	0	0	0
010.406.206 Unemployment Insurance	48	56	51	51	53
010.406.207 Employment Disability Insurance	24	24	24	24	24
Total Employee Benefits	<u>32,959</u>	<u>36,754</u>	<u>39,228</u>	<u>39,228</u>	<u>40,365</u>
010.406.301 Office Supplies	131	135	550	550	550
010.406.303 Law Enforcement Supplies	0	0	250	250	250
010.406.312 Petroleum Products	1,358	1,551	1,500	1,500	1,500
010.406.315 Vehicle and Equipment Supplies	0	0	50	50	50
010.406.321 Furnishings/Small Equipment	260	188	0	0	0
010.406.323 Computer Equip/Access/Software	423	276	638	2,042	680
Total Supplies	<u>2,172</u>	<u>2,150</u>	<u>2,988</u>	<u>4,392</u>	<u>3,030</u>
010.406.414 Data Processing Services	167	137	1,443	1,443	1,443
010.406.416 Property/Liability Insurance	693	357	0	534	0
010.406.420 Telephone	696	1,741	2,000	2,000	2,000
010.406.422 Postage and Freight	0	0	25	25	25
010.406.429 Utilities	726	577	0	607	0
010.406.431 Equipment, Maintenance	58	96	10,700	10,700	10,700
010.406.450 Dues/Training/Travel	70	0	2,000	2,000	2,000
Total Services and Charges	<u>2,410</u>	<u>2,908</u>	<u>16,168</u>	<u>17,309</u>	<u>16,168</u>
Total Emergency Management Agency	<u>118,080</u>	<u>135,395</u>	<u>159,956</u>	<u>162,501</u>	<u>163,820</u>

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Inspections and Permits</u>					
010.407.102 Salary, Appointed Department Head \$	55,538	\$ 59,227	\$ 64,871	\$ 64,871	\$ 66,793
010.407.113 Salary, Overtime/Holiday	0	109	0	0	0
010.407.114 Salary, Travel Allowance	12,797	12,557	12,557	12,557	12,557
010.407.117 Salary, Phone Allowance	0	240	240	240	240
010.407.122 Salary, Dec Supplement	1,200	1,200	1,200	1,200	1,200
Total Salaries and Wages	69,535	73,333	78,868	78,868	80,790
010.407.201 Social Security Taxes	5,302	5,594	6,034	6,034	6,181
010.407.202 Group Medical Insurance	12,558	13,513	14,092	14,092	14,508
010.407.203 Retirement	8,607	9,183	10,023	10,023	10,315
010.407.204 Workers Compensation Insurance	124	133	146	146	154
010.407.206 Unemployment Insurance	42	43	34	34	34
010.407.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	26,657	28,490	30,353	30,353	31,216
010.407.301 Office Supplies	1,017	1,199	1,000	1,000	1,000
010.407.316 Small Tools/Repair Supplies	0	1,299	0	0	0
010.407.323 Computer Equip/Access/Software	66	67	169	169	190
Total Supplies	1,083	2,565	1,169	1,169	1,190
010.407.412 Environmental Fees	1,660	1,210	2,600	2,600	2,600
010.407.414 Data Processing Services	2,070	1,672	2,411	2,411	2,411
010.407.416 Property/Liability Insurance	386	479	0	754	0
010.407.419 Contract Services	29,000	65,000	65,000	65,000	65,000
010.407.420 Telephone	2,720	2,136	1,300	1,300	1,300
010.407.422 Postage and Freight	660	748	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	1,432	2,089	2,500	2,500	2,500
Total Services and Charges	37,928	73,334	75,411	76,165	75,411
010.407.511 Office Equipment	2,086	0	0	0	0
Total Capital Outlay	2,086	0	0	0	0
Total Inspections and Permits	137,289	177,722	185,801	186,555	188,607
<u>County Court</u>					
010.426.101 Salary, Elected Official	86,933	92,166	98,621	98,621	101,650
010.426.103 Salary, Assistants (1)	39,451	42,177	45,017	45,017	55,885
010.426.105 Salary, Secretaries (1)	46,957	50,248	59,432	59,432	61,258
010.426.107 Salary, Temporary or Extra	1,800	2,400	9,722	9,667	10,014
010.426.112 Salary, Supplements	30,189	30,200	25,200	25,200	37,800
010.426.113 Salary, Overtime/Holiday	0	0	0	55	0
010.426.114 Salary, Travel Allowance	13,097	12,557	12,557	12,557	12,557
010.426.117 Salary, Phone Allowance	0	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	222,027	233,888	254,789	254,789	283,404

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>County Court (Cont)</u>					
010.426.201 Social Security Taxes	\$ 16,186	\$ 17,054	\$ 18,663	\$ 18,663	\$ 20,825
010.426.202 Group Medical Insurance	44,856	48,233	50,297	50,297	51,811
010.426.203 Retirement	31,421	33,130	35,175	35,175	39,472
010.426.204 Workers Compensation Insurance	410	431	488	488	557
010.426.206 Unemployment Insurance	56	59	59	59	66
010.426.207 Employee Disability Insurance	48	48	48	48	48
Total Employees Benefits	<u>92,977</u>	<u>98,955</u>	<u>104,730</u>	<u>104,730</u>	<u>112,779</u>
010.426.301 Office Supplies	2,891	2,076	2,550	2,550	2,550
010.426.302 Food	386	222	800	800	800
010.426.305 Publications/Audio Visual	130	142	250	250	250
010.426.309 Laundry and Kitchen Supplies	0	119	150	150	150
010.426.321 Furnishings/Small Equipment	0	176	200	200	200
010.426.323 Computer Equip/Access/Software	322	351	394	394	452
Total Supplies	<u>3,729</u>	<u>3,086</u>	<u>4,344</u>	<u>4,344</u>	<u>4,402</u>
010.426.410 Legal/Professional Services	7,585	7,395	16,200	16,200	44,700
010.426.413 Bond Premiums	1,243	142	1,300	1,300	1,300
010.426.414 Data Processing Services	1,982	1,998	3,671	4,201	3,671
010.426.416 Property/Liability Insurance	6,932	10,021	0	12,066	0
010.426.419 Contract Services	50,294	41,976	90,000	90,000	120,000
010.426.420 Telephone	2,685	2,099	2,500	2,500	2,500
010.426.421 Jury	7,140	5,557	9,300	9,300	9,300
010.426.422 Postage and Freight	92	255	500	500	500
010.426.431 Equipment, Maintenance	0	0	100	100	100
010.426.440 Rentals, Office Equipment	1,191	1,365	1,300	1,300	1,300
010.426.450 Dues/Training/Travel	11,417	9,625	7,200	7,200	7,200
Total Services and Charges	<u>90,561</u>	<u>80,433</u>	<u>132,071</u>	<u>144,667</u>	<u>190,571</u>
Total County Court	<u>409,294</u>	<u>416,362</u>	<u>495,934</u>	<u>508,530</u>	<u>591,156</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	121	122	138	138	138
010.427.203 Retirement	273	273	274	274	274
010.427.204 Workers Compensation Insurance	3	3	4	4	4
010.427.206 Unemployment Insurance	1	1	1	1	1
Total Employees Benefits	<u>398</u>	<u>399</u>	<u>417</u>	<u>417</u>	<u>417</u>
010.427.301 Office Supplies	280	263	300	300	300
Total Supplies	<u>280</u>	<u>263</u>	<u>300</u>	<u>300</u>	<u>300</u>
Total Bail Bond Board	<u>2,478</u>	<u>2,462</u>	<u>2,517</u>	<u>2,517</u>	<u>2,517</u>
<u>23rd District Court</u>					
010.434.103 Salary, Assistants (2)	89,970	96,203	102,120	102,120	104,524
010.434.122 Salary, Dec Supplement	2,400	2,400	2,400	2,400	2,400
Total Salaries and Wages	<u>92,370</u>	<u>98,603</u>	<u>104,520</u>	<u>104,520</u>	<u>106,924</u>

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>23rd District Court (Con't)</u>					
010.434.201 Social Security Taxes	\$ 7,066	\$ 7,542	\$ 7,996	\$ 7,996	\$ 8,180
010.434.202 Group Medical Insurance	5,177	1,784	7,515	7,515	22,198
010.434.203 Retirement	14,013	14,958	15,856	15,856	16,221
010.434.204 Workers Compensation Insurance	201	217	246	246	343
010.434.206 Unemployment Insurance	55	59	53	53	54
010.434.207 Employee Disability Insurance	24	40	48	48	48
Total Employee Benefits	<u>26,536</u>	<u>24,600</u>	<u>31,714</u>	<u>31,714</u>	<u>47,044</u>
010.434.301 Office Supplies	0	0	2,000	1,955	2,000
010.434.305 Publications	0	0	100	100	750
010.434.308 Janitorial Supplies	0	0	25	25	25
010.434.321 Furnishing/Small Equipment	569	0	4,500	3,837	4,500
010.434.323 Computer Equip/Access/Software	1,067	563	1,200	931	1,300
Total Supplies	<u>1,636</u>	<u>563</u>	<u>7,825</u>	<u>6,848</u>	<u>8,575</u>
010.434.410 Legal Professional	42,874	25,251	4,000	4,782	4,000
010.434.414 Data Processing Services	441	446	673	942	850
010.434.416 Property/Liability Insurance	2,314	2,412	0	2,963	0
010.434.419 Contract Services	172,053	164,376	47,712	97,932	97,712
010.434.420 Telephone	1,618	1,028	0	294	0
010.434.421 Jury	20,710	21,941	4,000	6,960	50,000
010.434.422 Postage and Freight	0	0	0	417	0
010.434.440 Rentals, Office Equipment	0	0	2,400	2,400	2,400
010.434.448 Court Reporter Services	0	0	2,650	2,647	2,650
010.434.450 Dues/Training/Travel	75	0	2,500	2,500	2,500
Total Services and Charges	<u>240,085</u>	<u>215,454</u>	<u>63,935</u>	<u>121,837</u>	<u>160,112</u>
010.434.511 Office Equipment	0	0	5,900	5,900	5,900
Total Capital Outlay	<u>0</u>	<u>0</u>	<u>5,900</u>	<u>5,900</u>	<u>5,900</u>
Total 23rd District Court	<u>360,627</u>	<u>339,220</u>	<u>213,894</u>	<u>270,819</u>	<u>328,555</u>
<u>329th District Court</u>					
010.435.103 Salary, Assistants (2)	146,764	157,039	167,291	167,291	172,466
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>152,164</u>	<u>162,439</u>	<u>172,691</u>	<u>172,691</u>	<u>177,866</u>
010.435.201 Social Security Taxes	11,620	12,339	13,192	13,192	13,586
010.435.202 Group Medical Insurance	25,299	27,203	28,670	28,670	29,227
010.435.203 Retirement	23,083	24,642	26,198	26,198	26,983
010.435.204 Workers Compensation Insurance	313	329	384	384	405
010.435.206 Unemployment Insurance	91	97	87	87	89
010.435.207 Employee Disability Insurance	48	48	48	48	48
Total Employee Benefits	<u>60,454</u>	<u>64,658</u>	<u>68,579</u>	<u>68,579</u>	<u>70,338</u>
010.435.301 Office Supplies	2,911	3,788	2,000	2,000	2,000
010.435.302 Food	0	0	25	25	25
010.435.305 Publications/Audio Visual	215	238	50	50	50
010.435.308 Janitorial Supplies	0	0	100	100	100

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>329th District Court (Con't)</u>					
010.435.321 Furnishings/Small Equipment	\$ 766	\$ 1,445	\$ 100	\$ 100	\$ 100
010.435.323 Computer Equip/Access/Software	503	324	2,617	2,617	2,617
Total Supplies	<u>4,395</u>	<u>5,795</u>	<u>4,892</u>	<u>4,892</u>	<u>4,892</u>
010.435.410 Legal/Professional Services	25,532	22,400	8,500	8,500	8,500
010.435.414 Data Processing Services	2,917	2,927	6,776	7,306	6,776
010.435.416 Property/Liability Insurance	24,659	35,898	0	42,969	0
010.435.419 Contract Services	273,778	454,354	500,000	445,818	510,000
010.435.420 Telephone	3,157	2,936	1,400	1,400	1,400
010.435.421 Jury	23,510	20,240	35,000	33,720	35,000
010.435.422 Postage and Freight	324	321	300	300	300
010.435.431 Equipment, Maintenance	0	0	560	560	560
010.435.440 Rentals, Office Equipment	2,636	2,272	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	526	16,351	6,500	6,500	6,500
010.435.450 Dues/Training/Travel	1,993	1,635	5,000	5,000	5,000
Total Services and Charges	<u>359,032</u>	<u>559,334</u>	<u>568,536</u>	<u>556,573</u>	<u>578,536</u>
Total 329th District Court	<u>576,045</u>	<u>792,226</u>	<u>814,698</u>	<u>802,735</u>	<u>831,632</u>
Total District Courts	<u>936,672</u>	<u>1,131,446</u>	<u>1,028,592</u>	<u>1,073,554</u>	<u>1,160,187</u>
<u>Capital Murder Trials</u>					
010.437.410 Legal/Professional Services	0	20,606	0	12,810	0
010.437.419 Contract Services	142,607	131,853	140,337	26,793	140,337
010.437.448 Court Reporter Services	1,386	0	0	116,555	0
Total Services and Charges	<u>143,993</u>	<u>152,459</u>	<u>140,337</u>	<u>156,158</u>	<u>140,337</u>
Total Capital Murder Trials	<u>144,212</u>	<u>152,459</u>	<u>140,337</u>	<u>156,158</u>	<u>140,337</u>
<u>Capital Murder Grant</u>					
010.438.113 Salary, Overtime/Holiday	290	0	0	0	0
Total Salaries and Wages	<u>290</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
010.438.201 Social Security Taxes	22	0	0	0	0
010.438.203 Retirement	44	0	0	0	0
Total Employee Benefits	<u>66</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
010.438.410 Legal/Professional Services	12,434	0	0	0	0
010.438.419 Contract Services	9,242	0	0	0	0
Total Services and Charges	<u>21,676</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital Murder Grant	<u>22,032</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Victims of Crime Grant</u>					
010.439.103 Salary, Assistants	\$ 0	\$ 0	\$ 0	\$ 766	\$ 0
010.439.104 Salary, Deputies	0	0	0	0	0
010.439.105 Salary, Secretaries	9,622	45,793	0	16,952	0
010.439.112 Salary, Supplements	288	893	0	5,364	0
Total Salaries and Wages	9,910	46,686	0	23,082	0
010.439.201 Social Security Taxes	762	3,570	0	1,748	0
010.439.202 Group Medical Insurance	3,360	17,585	0	6,874	0
010.439.203 Retirement	1,503	7,082	0	3,501	0
010.439.204 Workers Compensation Insurance	19	84	0	41	0
010.439.206 Unemployment Insurance	6	28	0	11	0
010.439.207 Employee Disability Insurance	5	31	0	12	0
Total Employee Benefits	5,655	28,380	0	12,187	0
010.439.410 Legal/Professional Services	0	0	0	450	0
010.439.414 Data Processing Services	0	0	0	3,500	0
010.439.422 Postage and Freight	226	919	0	0	0
010.439.440 Rentals, Office Equipment	32	125	0	0	0
010.439.450 Dues/Training/Travel	0	0	0	2,767	0
Total Services and Charges	258	1,044	0	6,717	0
Total Victims of Crime Grant	15,823	76,110	0	41,986	0
<u>District Attorney</u>					
010.440.103 Salary, Assistants (3)	231,433	258,416	273,123	273,123	281,585
010.440.104 Salary, Deputies (1)	67,087	69,749	73,509	73,509	75,715
010.440.105 Salary, Secretaries (4)	143,296	154,544	171,506	171,506	177,042
010.440.121 Salary, Certification Pay	1,800	1,765	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	453,216	494,074	529,538	529,538	545,742
010.440.201 Social Security Taxes	33,459	36,569	39,459	39,459	40,890
010.440.202 Group Medical Insurance	108,159	125,296	129,074	129,074	130,542
010.440.203 Retirement	68,753	74,951	80,331	80,331	82,789
010.440.204 Workers Compensation Insurance	1,816	1,955	2,059	2,059	2,184
010.440.205 Uniforms	459	0	0	0	0
010.440.206 Unemployment Insurance	271	295	265	265	273
010.440.207 Employee Disability Insurance	120	119	192	192	192
Total Employee Benefits	213,037	239,185	251,380	251,380	256,870
010.440.301 Office Supplies	16,928	17,688	15,134	14,909	15,134
010.440.303 Law Enforcement Supplies	0	0	428	428	428
010.440.305 Publications/Audio Visual	1,058	341	500	500	500
010.440.312 Petroleum Products	86	20	0	0	0
010.440.315 Vehicle and Equipment Supplies	521	8,974	150	150	150
010.440.321 Furnishings/Small Equipment	214	875	0	225	0
010.440.323 Computer Equip/Access/Software	2,220	639	1,000	8,931	1,250
Total Supplies	21,027	28,537	17,212	25,143	17,462

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>District Attorney (Con't)</u>					
010.440.403 Physician Services	\$ 0	\$ 183	\$ 0	\$ 0	\$ 0
010.440.410 Legal/Professional Services	1,014	3,802	2,900	2,900	2,900
010.440.413 Bond Premiums	0	0	180	180	180
010.440.414 Data Processing Services	19,126	19,194	24,827	23,767	24,827
010.440.416 Property/Liability Insurance	5,640	7,288	0	9,561	0
010.440.419 Contract Services	0	2,013	100	100	100
010.440.420 Telephone	3,283	2,485	1,000	1,000	1,000
010.440.422 Postage and Freight	229	2	100	100	100
010.440.431 Equipment, Maintenance	26	7	100	100	100
010.440.440 Rentals, Office Equipment	3,142	3,562	3,000	3,000	3,000
010.440.447 Research/Investigation/Online	6,896	5,521	7,000	7,000	7,000
010.440.448 Court Reporter Services	0	0	1,200	1,200	1,200
010.440.449 LEOSE, State Officer Education	384	0	0	3,536	0
010.440.450 Dues/Training/Travel	7,149	4,675	5,950	5,950	5,950
Total Services and Charges	46,889	48,732	46,357	58,394	46,357
Total District Attorney	734,169	810,528	844,487	864,455	866,431
<u>District Clerk</u>					
010.450.101 Salary, Elected Official	80,445	85,302	91,121	91,121	93,938
010.450.104 Salary, Deputies (6)	189,746	239,296	257,293	257,293	263,980
010.450.114 Salary, Travel Allowance	1,685	1,685	1,685	1,685	1,685
010.450.122 Salary, Dec Supplement	7,200	8,400	8,400	8,400	8,400
Total Salaries and Wages	279,076	334,683	358,499	358,499	368,003
010.450.201 Social Security Taxes	19,607	22,963	25,214	25,214	25,408
010.450.202 Group Medical Insurance	96,368	123,376	122,214	122,214	128,165
010.450.203 Retirement	42,080	50,516	54,129	54,129	55,571
010.450.204 Workers Compensation Insurance	498	604	662	662	700
010.450.206 Unemployment Insurance	118	147	133	133	137
010.450.207 Employee Disability Insurance	120	143	144	144	144
Total Employee Benefits	158,791	197,749	202,496	202,496	210,125
010.450.301 Office Supplies	10,800	13,435	9,000	8,940	9,000
010.450.305 Publications/Audio Visual	98	110	0	0	0
010.450.321 Furnishings/Small Equipment	0	0	1,000	1,000	1,000
010.450.323 Computer Equip/Access/Software	3,011	3,489	4,928	7,886	5,100
Total Supplies	13,909	17,034	14,928	17,826	15,100
010.450.413 Bond Premiums	1,496	253	260	260	260
010.450.414 Data Processing Services	14,955	426	3,016	3,016	3,076
010.450.416 Property/Liability Insurance	2,417	2,509	0	3,190	0
010.450.420 Telephone	3,012	2,422	2,500	2,500	2,500
010.450.422 Postage and Freight	5,512	6,241	8,000	8,000	8,000
010.450.427 Advertising	139	0	0	60	0
010.450.431 Equipment, Maintenance	0	0	300	300	300
010.450.440 Rentals, Office Equipment	5,021	5,021	5,350	5,350	5,350
010.450.450 Dues/Training/Travel	2,598	1,478	4,200	4,200	4,200
010.450.462 Fees	207	15,768	0	0	0
Total Services and Charges	35,357	34,118	23,626	26,876	23,686

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>District Clerk (Con't)</u>					
010.450.511 Office Equipment	\$ 5,756	\$ 0	\$ 0	\$ 0	\$ 0
Total Capital Outlay	5,756	0	0	0	0
Total District Clerk	492,889	583,584	599,549	605,697	616,914
<u>Justice of Peace Court, Precinct 1</u>					
010.455.101 Salary, Elected Official	56,690	60,391	64,488	64,488	69,097
010.455.105 Salary, Secretaries (2)	38,278	41,186	43,895	43,895	81,636
010.455.108 Salary, Part-Time	1,420	8,634	14,108	15,872	0
010.455.114 Salary, Travel Allowance	8,386	8,367	8,367	8,367	8,367
010.455.117 Salary, Phone Allowance	0	28	240	240	240
010.455.122 Salary, Dec Supplement	2,397	3,600	3,600	3,600	3,600
Total Salaries and Wages	107,171	122,206	134,698	136,462	162,940
010.455.201 Social Security Taxes	7,989	9,015	10,085	10,221	12,216
010.455.202 Group Medical Insurance	27,023	29,114	30,315	30,315	45,939
010.455.203 Retirement	14,986	17,027	19,128	19,396	23,413
010.455.204 Workers Compensation Insurance	192	221	258	262	320
010.455.206 Unemployment Insurance	24	30	31	32	43
010.455.207 Employee Disability Insurance	24	24	24	24	48
Total Employee Benefits	50,238	55,431	59,841	60,250	81,979
010.455.301 Office Supplies	1,468	2,118	2,300	2,300	2,500
010.455.305 Publications/Audio Visual	0	0	100	100	100
010.455.323 Computer Equip/Access/Software	444	310	450	450	500
Total Supplies	1,912	2,428	2,850	2,850	3,100
010.455.410 Legal /Professional Services	75	0	125	125	125
010.455.413 Bond Premiums	320	0	200	200	200
010.455.414 Data Processing Services	8,501	8,903	10,170	10,170	10,350
010.455.416 Property/Liability Insurance	1,506	1,653	0	1,902	0
010.455.420 Telephone	687	1,061	4,700	4,700	4,700
010.455.421 Jury	474	1,900	5,000	2,827	5,000
010.455.422 Postage and Freight	726	821	950	950	950
010.455.427 Advertising	153	0	0	0	0
010.455.440 Rentals, Office Equipment	815	882	1,100	1,100	1,100
010.455.450 Dues/Training/Travel	1,818	2,667	2,500	2,500	3,000
Total Services and Charges	15,075	17,887	24,745	24,474	25,425
010.455.504 Property Improvements	0	0	0	0	40,000
010.455.511 Office Equipment	0	10,189	0	0	0
Total Capital Outlay	0	10,189	0	0	40,000
Total Justice of Peace Court, Pct.	174,396	208,141	222,134	224,036	313,444
<u>Justice of Peace Court, Precinct 2</u>					
010.456.101 Salary, Elected Official	56,690	60,391	64,488	64,488	69,097
010.456.105 Salary, Secretaries (2)	78,871	84,262	90,770	90,770	93,627
010.456.114 Salary, Travel Allowance	8,607	8,367	8,367	8,367	8,367

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Justice of Peace Court, Precinct 2 (Con't)</u>					
010.456.117 Salary, Phone Allowance	\$ 0	\$ 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>147,768</u>	<u>156,860</u>	<u>167,465</u>	<u>167,465</u>	<u>174,931</u>
010.456.201 Social Security Taxes	10,524	11,016	11,902	11,902	12,251
010.456.202 Group Medical Insurance	44,164	49,150	51,103	51,103	54,504
010.456.203 Retirement	21,111	22,490	24,099	24,099	25,232
010.456.204 Workers Compensation Insurance	265	287	319	319	342
010.456.206 Unemployment Insurance	49	52	48	48	49
010.456.207 Employee Disability Insurance	48	48	48	48	48
Total Employee Benefits	<u>76,161</u>	<u>83,043</u>	<u>87,519</u>	<u>87,519</u>	<u>92,426</u>
010.456.301 Office Supplies	2,464	2,161	2,600	2,600	3,000
010.456.305 Publications/Audio Visual	0	0	200	200	200
010.456.308 Janitorial Supplies	113	5	300	300	300
010.456.316 Small Tools/Repair Supplies	0	0	100	100	100
010.456.321 Furnishings/Small Equipment	200	258	100	100	100
010.456.323 Computer Equip/Access/Software	712	225	600	600	670
Total Supplies	<u>3,489</u>	<u>2,649</u>	<u>3,900</u>	<u>3,900</u>	<u>4,370</u>
010.456.413 Bond Premiums	333	0	200	200	200
010.456.414 Data Processing Services	8,511	8,778	10,356	10,356	10,356
010.456.416 Property/Liability Insurance	1,861	2,093	0	2,540	0
010.456.420 Telephone	3,719	3,642	4,000	4,000	4,000
010.456.421 Jury	882	2,040	5,000	5,000	5,000
010.456.422 Postage and Freight	1,320	1,224	1,800	1,800	2,500
010.456.440 Rentals, Office Equipment	1,763	1,960	1,812	1,812	1,812
010.456.450 Dues/Training/Travel	1,545	727	2,500	2,500	2,500
Total Services and Charges	<u>19,934</u>	<u>20,464</u>	<u>25,668</u>	<u>28,208</u>	<u>26,368</u>
Total Justice of Peace Court, Pct. 2	<u>247,352</u>	<u>263,016</u>	<u>284,552</u>	<u>287,092</u>	<u>298,095</u>
<u>Justice of Peace Court, Precinct 3</u>					
010.457.101 Salary, Elected Official	57,425	60,886	65,478	65,478	70,087
010.457.105 Salary, Secretaries (1)	38,843	41,511	44,545	44,545	45,960
010.457.114 Salary, Travel Allowance	8,607	8,367	8,367	8,367	8,367
010.457.117 Salary, Phone Allowance	0	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>107,275</u>	<u>113,404</u>	<u>121,030</u>	<u>121,030</u>	<u>127,054</u>
010.457.201 Social Security Taxes	8,113	8,571	9,259	9,259	9,720
010.457.202 Group Medical Insurance	25,117	27,027	28,184	28,184	29,016
010.457.203 Retirement	14,968	15,898	17,055	17,055	17,969
010.457.204 Workers Compensation Insurance	192	205	233	233	251
010.457.206 Unemployment Insurance	24	25	24	24	25
010.457.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	<u>48,438</u>	<u>51,750</u>	<u>54,779</u>	<u>54,779</u>	<u>57,005</u>

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
Justice of Peace Court, Precinct 3 (Con't)					
010.457.301 Office Supplies	\$ 1,018	\$ 1,784	\$ 1,700	\$ 1,700	\$ 2,000
010.457.305 Publications/Audio Visual	843	(79)	700	700	700
010.457.308 Janitorial Supplies	0	33	150	150	150
010.457.321 Furnishings/Small Equipment	716	286	750	750	750
010.457.323 Computer Equip/Access/Software	299	180	450	3,178	650
Total Supplies	<u>2,876</u>	<u>2,204</u>	<u>3,750</u>	<u>6,478</u>	<u>4,250</u>
010.457.413 Bond Premiums	178	71	200	200	200
010.457.414 Data Processing Services	8,455	8,717	10,170	10,170	10,170
010.457.416 Property/Liability Insurance	1,613	1,818	0	2,176	0
010.457.420 Telephone	1,241	1,075	2,500	2,500	2,500
010.457.421 Jury	0	340	5,000	2,550	5,000
010.457.422 Postage and Freight	466	584	630	630	630
010.457.440 Rentals, Office Equipment	1,075	1,105	1,020	1,020	1,200
010.457.450 Dues/Training/Travel	2,704	3,001	2,500	2,500	3,000
Total Services and Charges	<u>15,732</u>	<u>16,711</u>	<u>22,020</u>	<u>21,746</u>	<u>22,700</u>
Total Justice of Peace Court, Pct.	<u>174,321</u>	<u>184,069</u>	<u>201,579</u>	<u>204,033</u>	<u>211,009</u>
Justice of Peace Court, Precinct 4					
010.458.101 Salary, Elected Official	58,130	61,591	66,888	66,888	71,497
010.458.105 Salary, Secretaries (1)	39,178	41,847	45,215	45,215	46,630
010.458.114 Salary, Travel Allowance	8,386	8,367	8,367	8,367	8,367
010.458.117 Salary, Phone Allowance	0	27	240	240	240
010.458.122 Salary, Dec Supplement	2,400	2,400	2,400	2,400	2,400
Total Salaries and Wages	<u>108,094</u>	<u>114,232</u>	<u>123,110</u>	<u>123,110</u>	<u>129,134</u>
010.458.201 Social Security Taxes	7,468	7,916	8,747	8,747	9,188
010.458.202 Group Medical Insurance	30,916	33,270	34,695	34,695	35,722
010.458.203 Retirement	15,126	16,056	17,370	17,370	18,284
010.458.204 Workers Compensation Insurance	193	206	237	237	255
010.458.206 Unemployment Insurance	24	26	24	24	25
010.458.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	<u>53,751</u>	<u>57,498</u>	<u>61,097</u>	<u>61,097</u>	<u>63,498</u>
010.458.301 Office Supplies	1,019	400	2,300	2,300	2,300
010.458.305 Publications/Audio Visual	86	0	200	200	200
010.458.321 Furnishings/Small Equipment	769	0	0	0	0
010.458.323 Computer Equip/Access/Software	176	180	349	349	400
Total Supplies	<u>2,050</u>	<u>580</u>	<u>2,849</u>	<u>2,849</u>	<u>2,900</u>
010.458.410 Legal Professional	0	10	0	0	0
010.458.413 Bond Premiums	178	0	200	200	200
010.458.414 Data Processing Services	8,455	8,707	10,169	10,169	10,169
010.458.416 Property/Liability Insurance	1,490	1,380	0	1,796	0
010.458.420 Telephone	570	511	1,800	1,800	1,800
010.458.421 Jury	0	0	5,000	5,000	5,000

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Justice of Peace Court, Precinct 4 (Con't)</u>					
010.458.422 Postage and Freight	\$ 0	\$ 0	\$ 1,000	\$ 1,000	\$ 1,000
010.458.440 Rentals, Office Equipment	847	930	1,800	1,800	1,800
010.458.450 Dues/Training/Travel	3,373	1,675	2,500	2,500	2,500
Total Services and Charges	14,913	13,213	22,469	24,265	22,469
Total Justice of Peace Court, Pct.	178,808	185,523	209,525	211,321	218,001
<u>Court of Appeals</u>					
010.460.410 Legal/Professional Services	2,432	5,316	5,700	5,700	5,700
Total Services and Charges	2,432	5,316	5,700	5,700	5,700
<u>Judicial, Other</u>					
010.465.426 Autopsies/Burials	133,285	159,850	131,000	131,000	171,000
Total Services and Charges	133,285	159,850	131,000	131,000	171,000
<u>County Attorney, Supplement</u>					
010.474.112 Salary, Supplements	85,800	84,000	84,000	84,000	84,000
Total Salaries and Wages	85,800	84,000	84,000	84,000	84,000
010.474.201 Social Security Taxes	136	0	0	0	0
010.474.203 Retirement	273	0	0	0	0
010.474.204 Workers Compensation Insurance	3	0	0	0	0
010.474.206 Unemployment Insurance	1	0	0	0	0
Total Employee Benefits	413	0	0	0	0
010.474.301 Office Supplies	0	0	500	500	0
Total Supplies	0	0	500	500	0
010.474.410 Legal/Professional Services	0	0	1,000	1,000	0
Total Services and Charges	0	0	1,000	1,000	0
Total County Attorney, Supplement	86,213	84,000	85,500	85,500	84,000
<u>County Attorney</u>					
010.475.101 Salary, Elected Official	81,620	86,477	93,471	93,471	96,288
010.475.105 Salary, Secretaries (1)	49,079	52,387	56,835	56,835	58,568
010.475.107 Salary, Temporary or Extra	0	0	348	348	358
010.475.122 Salary, Dec Supplement	2,400	2,400	2,400	2,400	2,400
Total Salaries and Wages	133,099	141,264	153,054	153,054	157,614
010.475.201 Social Security Taxes	16,093	16,863	17,729	17,729	18,257
010.475.202 Group Medical Insurance	28,272	29,870	31,757	31,757	30,805
010.475.203 Retirement	32,934	34,173	35,909	35,909	36,599
010.475.204 Workers Compensation Insurance	189	195	220	220	231
010.475.206 Unemployment Insurance	30	32	30	30	31
010.475.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	77,542	81,157	85,669	85,669	85,947
010.475.301 Office Supplies	1,688	1,492	1,900	1,818	200
010.475.305 Publications/Audio Visual	535	646	2,680	2,386	2,680

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>County Attorney (Con't)</u>					
010.475.321 Furnishings/Small Equipment	\$ 167	\$ 176	\$ 300	\$ 300	\$ 1,300
010.475.323 Computer Equip/Access/Software	1,174	1,596	227	1,296	377
Total Supplies	<u>3,564</u>	<u>3,910</u>	<u>5,107</u>	<u>5,800</u>	<u>4,557</u>
010.475.413 Bond Premiums	71	0	0	178	0
010.475.414 Data Processing Services	112	149	387	387	2,887
010.475.416 Property/Liability Insurance	5,068	7,366	0	8,929	0
010.475.420 Telephone	2,575	1,991	2,640	2,640	2,640
010.475.422 Postage and Freight	314	255	375	375	375
010.475.440 Rentals, Office Equipment	731	1,211	800	800	1,300
010.475.447 Research/Investigation/Online	7,996	12,191	13,983	13,983	13,983
010.475.450 Dues/Training/Travel	2,682	3,117	4,000	4,000	4,000
Total Services and Charges	<u>19,549</u>	<u>26,280</u>	<u>22,185</u>	<u>31,292</u>	<u>25,185</u>
Total County Attorney	<u>233,754</u>	<u>252,611</u>	<u>266,015</u>	<u>275,815</u>	<u>273,303</u>
<u>Elections/Voter Registration</u>					
010.490.102 Salary, Appointed Department Head	52,204	55,790	59,528	59,528	61,039
010.490.107 Salary, Temporary or Extra	12,183	29,402	31,000	31,000	35,000
010.490.108 Salary, Part-Time (1)	24,517	26,266	28,062	28,062	28,299
010.490.113 Salary, Overtime/Holiday	1,268	3,074	0	0	0
010.490.114 Salary, Travel Allowance	1,900	1,925	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	<u>94,472</u>	<u>118,857</u>	<u>122,790</u>	<u>122,790</u>	<u>128,538</u>
010.490.201 Social Security Taxes	6,220	7,783	9,394	9,394	9,624
010.490.202 Group Medical Insurance	12,558	13,513	14,092	14,092	16,538
010.490.203 Retirement	12,062	12,812	13,652	13,652	13,917
010.490.204 Workers Compensation Insurance	168	215	227	227	245
010.490.206 Unemployment Insurance	49	51	61	61	64
010.490.207 Employee Disability Insurance	48	48	48	48	48
Total Employee Benefits	<u>31,105</u>	<u>34,422</u>	<u>37,474</u>	<u>37,474</u>	<u>40,436</u>
010.490.301 Office Supplies	1,715	2,392	3,000	2,972	3,000
010.490.321 Furnishings/Small Equipment	0	1,493	0	0	0
010.490.323 Computer Equip/Access/Software	831	1,182	161	189	210
010.490.324 Election Supplies	12,528	21,307	13,000	13,000	13,000
Total Supplies	<u>15,074</u>	<u>26,374</u>	<u>16,161</u>	<u>16,161</u>	<u>16,210</u>
010.490.413 Bond Premiums	50	50	50	50	50
010.490.414 Data Processing Services	31,938	32,021	41,150	41,150	41,150
010.490.416 Property/Liability Insurance	1,000	1,259	0	1,890	0
010.490.420 Telephone	888	887	900	900	900
010.490.422 Postage and Freight	12,010	4,455	17,000	17,000	17,000
010.490.427 Advertising	1,233	1,861	2,000	2,000	2,000
010.490.431 Equipment, Maintenance	0	0	100	100	100
010.490.440 Rentals, Office Equipment	518	675	1,074	1,074	1,074

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Elections/Voter Registration (Cont)</u>					
010.490.450 Dues/Training/Travel	\$ 2,242	\$ 2,704	\$ 2,400	\$ 2,400	\$ 2,400
010.490.468 Election Services	0	1,721	450	450	450
010.490.472 Services-Chapter 19	6,495	7,327	0	1,038	0
Total Services and Charges	<u>56,374</u>	<u>52,960</u>	<u>65,124</u>	<u>68,052</u>	<u>65,124</u>
Total Elections/Voter Registration	<u>197,025</u>	<u>232,613</u>	<u>241,549</u>	<u>244,477</u>	<u>250,308</u>
<u>County Auditor</u>					
010.495.102 Salary, Appointed Official	107,993	115,387	129,884	129,884	133,870
010.495.103 Salary, Assistants (5)	240,746	264,298	290,685	290,685	303,083
010.495.112 Salary, Supplements	11,705	11,817	0	0	0
010.495.114 Salary, Travel Allowance	3,356	3,356	3,356	3,356	3,356
010.495.119 Salary, Meal Allowance	0	28	0	0	0
010.495.121 Salary, Certification Pay	0	0	0	0	1,200
010.495.122 Salary, Dec Supplement	7,200	7,200	7,200	7,200	7,200
Total Salaries and Wages	<u>371,000</u>	<u>402,086</u>	<u>431,125</u>	<u>431,125</u>	<u>448,709</u>
010.495.201 Social Security Taxes	26,857	29,280	31,685	31,685	32,968
010.495.202 Group Medical Insurance	91,089	99,285	103,274	103,274	106,372
010.495.203 Retirement	55,772	60,470	64,893	64,893	67,560
010.495.204 Workers Compensation Insurance	660	740	796	796	853
010.495.206 Unemployment Insurance	222	240	214	214	223
010.495.207 Employee Disability Insurance	142	144	144	144	144
Total Employee Benefits	<u>174,742</u>	<u>190,159</u>	<u>201,006</u>	<u>201,006</u>	<u>208,120</u>
010.495.301 Office Supplies	6,696	5,420	6,000	6,000	6,000
010.495.305 Publications/Audio Visual	103	0	325	325	325
010.495.321 Furnishings/Small Equipment	905	9,935	900	900	900
010.495.323 Computer Equip/Access/Software	929	1,350	1,200	1,613	1,600
Total Supplies	<u>8,633</u>	<u>16,705</u>	<u>8,425</u>	<u>8,838</u>	<u>8,825</u>
010.495.403 Physician Services	5,623	6,226	0	0	0
010.495.413 Bond Premiums	0	92	100	100	100
010.495.414 Data Processing Services	19,824	20,119	23,095	22,645	23,930
010.495.416 Property/Liability Insurance	1,892	2,303	0	2,335	0
010.495.420 Telephone	2,722	2,138	2,200	2,068	2,200
010.495.422 Postage and Freight	378	335	500	500	350
010.495.427 Advertising	0	557	0	0	0
010.495.431 Equipment, Maintenance	0	0	150	150	150
010.495.440 Rentals, Office Equipment	2,921	2,855	3,069	3,069	3,069
010.495.447 Research/Investigation/Online	460	618	0	0	0
010.495.450 Dues/Training/Travel	4,157	3,838	3,750	3,750	3,750
010.495.462 Fees	235	235	325	0	0
Total Services and Charges	<u>38,212</u>	<u>39,316</u>	<u>33,189</u>	<u>34,617</u>	<u>33,549</u>
Total County Auditor	<u>592,587</u>	<u>648,266</u>	<u>673,745</u>	<u>675,586</u>	<u>699,203</u>

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Human Resources</u>					
010.496.102 Salary, Appointed Department Head \$	0	\$ 0	\$ 66,420	\$ 66,420	\$ 68,423
010.496.103 Salary, Assistant (1)	0	0	39,960	39,960	42,851
010.496.112 Salary, Dec Supplement	0	0	2,400	2,400	2,400
Total Salaries and Wages	0	0	108,780	108,780	113,674
010.496.201 Social Security Taxes	0	0	8,322	8,322	8,696
010.496.202 Group Medical Insurance	0	0	28,184	28,184	29,016
010.496.203 Retirement	0	0	16,502	16,502	17,245
010.496.204 Workers Compensation Insurance	0	0	201	201	217
010.496.206 Unemployment Insurance	0	0	55	55	57
010.496.207 Employee Disability Insurance	0	0	48	48	48
Total Employee Benefits	0	0	53,312	53,312	55,279
010.496.301 Office Supplies	0	0	2,000	1,935	2,800
010.496.305 Publications/Audio Visual	0	0	150	150	150
010.496.321 Furnishings/Small Equipment	0	0	300	365	1,000
010.496.323 Computer Equip/Access/Software	0	1,723	400	400	520
Total Supplies	0	1,723	2,850	2,850	4,470
010.496.403 Physician Services	0	0	9,800	9,800	10,500
010.496.413 Bond Premiums	0	0	100	100	100
010.496.414 Data Processing Services	0	0	0	582	697
010.496.416 Property/Liability Insurance	0	0	0	125	0
010.496.420 Telephone	0	0	2,000	2,000	2,000
010.496.422 Postage and Freight	0	0	1,200	1,053	1,200
010.496.427 Advertising	0	0	100	100	100
010.496.431 Equipment, Maintenance	0	0	150	150	150
010.496.440 Rentals, Office Equipment	0	0	2,700	2,700	2,700
010.496.447 Research/Investigation/Online	0	0	700	700	800
010.496.450 Dues/Training/Online	0	0	750	897	2,000
010.496.462 Fees	0	0	0	325	300
Total Services and Charges	0	0	17,500	18,532	20,547
Total Human Resources	0	1,723	182,442	183,474	193,970
<u>County Treasurer</u>					
010.497.101 Salary, Elected Official	79,965	84,763	89,921	89,921	92,618
010.497.104 Salary, Deputies (2)	78,790	83,937	90,030	90,030	97,393
010.497.107 Salary, Temporary or Extra	0	0	5,150	5,150	0
010.497.114 Salary, Travel Allowance	1,685	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	164,040	173,985	190,386	190,386	195,296
010.497.201 Social Security Taxes	11,960	12,691	13,939	13,939	14,295
010.497.202 Group Medical Insurance	43,096	46,362	48,348	48,348	49,792
010.497.203 Retirement	24,629	26,138	27,845	27,845	29,371
010.497.204 Workers Compensation Insurance	292	314	352	352	372
010.497.206 Unemployment Insurance	49	51	50	50	51
010.497.207 Employee Disability Insurance	48	48	48	48	48
Total Employee Benefits	80,074	85,604	90,582	90,582	93,929

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>County Treasurer (Con't)</u>					
010.497.301 Office Supplies	\$ 5,185	\$ 6,050	\$ 6,000	\$ 5,914	\$ 6,000
010.497.305 Publications/Audio Visual	103	110	150	150	150
010.497.321 Furnishings/Small Equipment	452	0	200	200	200
010.497.323 Computer Equip/Access/Software	721	1,103	850	850	950
Total Supplies	<u>6,461</u>	<u>7,263</u>	<u>7,200</u>	<u>7,114</u>	<u>7,300</u>
010.497.413 Bond Premiums	1,539	243	400	400	400
010.497.414 Data Processing Services	19,290	19,280	22,150	22,150	22,150
010.497.416 Property/Liability Insurance	1,454	1,848	0	2,048	0
010.497.420 Telephone	2,653	2,086	2,700	2,700	2,700
010.497.422 Postage and Freight	3,191	3,438	3,500	3,500	3,500
010.497.431 Equipment Maintenance	0	0	100	100	100
010.497.440 Rentals, Office Equipment	2,141	2,035	2,600	2,600	2,600
010.497.450 Dues/Training/Travel	2,246	2,606	3,000	3,000	3,000
010.497.462 Fees	0	83	0	86	0
Total Services and Charges	<u>32,514</u>	<u>31,619</u>	<u>34,450</u>	<u>36,584</u>	<u>34,450</u>
Total County Treasurer	<u>283,089</u>	<u>298,471</u>	<u>322,618</u>	<u>324,666</u>	<u>330,975</u>
<u>Central Appraisal Board</u>					
010.498.415 Central Appraisal Board	330,530	369,836	410,731	410,731	430,731
010.498.416 Property/Liability Insurance	94	101	0	212	0
Total Services and Charges	<u>330,624</u>	<u>369,937</u>	<u>410,731</u>	<u>410,943</u>	<u>430,731</u>
Total Central Appraisal Board	<u>330,624</u>	<u>369,937</u>	<u>410,731</u>	<u>410,943</u>	<u>430,731</u>
<u>Tax Assessor/Collector</u>					
010.499.101 Salary, Elected Official	81,700	86,557	93,631	93,631	96,448
010.499.104 Salary, Deputies (10)	383,433	403,895	433,588	433,588	448,578
010.499.114 Salary, Travel Allowance	3,356	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>481,689</u>	<u>507,008</u>	<u>543,775</u>	<u>543,775</u>	<u>561,582</u>
010.499.201 Social Security Taxes	36,044	37,613	40,689	40,689	41,812
010.499.202 Group Medical Insurance	142,101	155,260	163,821	163,821	170,722
010.499.203 Retirement	72,563	76,404	82,491	82,491	85,192
010.499.204 Workers Compensation Insurance	859	915	1,004	1,004	1,068
010.499.206 Unemployment Insurance	237	248	224	224	231
010.499.207 Employee Disability Insurance	240	238	240	240	240
Total Employee Benefits	<u>252,044</u>	<u>270,678</u>	<u>288,469</u>	<u>288,469</u>	<u>299,265</u>
010.499.301 Office Supplies	13,707	15,507	14,610	14,610	14,610
010.499.305 Publications/Audio Visual	98	160	500	500	500
010.499.321 Furnishings/Small Equipment	796	5,243	500	500	500
010.499.323 Computer Equip/Access/Software	2,762	1,650	2,414	9,176	2,614
Total Supplies	<u>17,363</u>	<u>22,560</u>	<u>18,024</u>	<u>24,786</u>	<u>18,224</u>
010.499.413 Bond Premiums	204	204	204	3,754	204
010.499.414 Data Processing Services	40,329	41,580	42,806	42,806	43,624
010.499.416 Property/Liability Insurance	4,747	5,805	0	5,963	0

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Tax Assessor/Collector (Con't)</u>					
010.499.420 Telephone	\$ 4,403	\$ 4,947	\$ 5,500	\$ 5,500	\$ 5,500
010.499.422 Postage and Freight	20,121	20,483	25,500	21,950	25,500
010.499.427 Advertising	0	42	100	100	100
010.499.431 Equipment, Maintenance	1,420	1,472	1,500	1,516	1,500
010.499.440 Rentals, Office Equipment	4,006	3,363	7,500	7,484	7,500
010.499.450 Dues/Training/Travel	5,179	6,200	7,040	7,040	7,040
Total Services and Charges	80,409	84,096	90,150	96,113	90,968
Total Tax Assessor/Collector	831,505	884,342	940,418	953,143	970,039
<u>Outside Audits/Accounting</u>					
010.501.411 Audits and Associated Services	\$ 67,892	\$ 44,034	\$ 64,210	\$ 64,210	\$ 62,000
Total Services and Charges	67,892	44,034	64,210	64,210	62,000
Total Outside Audits/Accounting	67,892	44,034	64,210	64,210	62,000
<u>Data Processing</u>					
010.503.102 Salary, Appointed Officials	62,837	67,120	136,887	136,887	141,714
010.503.117 Salary, Phone Allowance	360	360	720	720	720
010.503.121 Salary, Certification Pay	0	0	0	0	600
010.503.122 Salary, Dec Supplement	1,200	1,200	2,400	2,400	2,400
Total Salaries and Wages	64,397	68,680	140,007	140,007	145,434
010.503.201 Social Security Taxes	4,875	5,206	10,711	10,711	11,126
010.503.202 Group Medical Insurance	12,559	13,513	28,184	28,184	29,016
010.503.203 Retirement	9,714	10,364	21,240	21,240	22,063
010.503.204 Workers Compensation Insurance	120	129	269	269	288
010.503.206 Unemployment Insurance	38	41	70	70	73
010.503.207 Employee Disability Insurance	24	24	48	48	48
Total Employee Benefits	27,330	29,277	60,522	60,522	62,614
010.503.301 Office Supplies	25	270	500	500	500
010.503.312 Petroleum Products	685	792	1,800	1,800	1,800
010.503.315 Vehicle and Equipment Supplies	340	0	500	500	500
010.503.316 Small Tools/Repair Supplies	0	1,464	250	250	250
010.503.321 Furnishings/Small Equipment	0	0	250	250	250
010.503.323 Computer Equip/Access/Software	2,459	7,976	8,600	9,704	5,620
Total Supplies	3,509	10,502	11,900	13,004	8,920
010.503.403 Physician Services	0	129	0	0	0
010.503.414 Data Processing Services	95,336	105,266	98,819	98,819	118,412
010.503.416 Property/Liability Insurance	1,025	1,187	0	1,477	0
010.503.420 Telephone	14,584	7,745	83,500	52,234	40,000
010.503.422 Postage and Freight	0	0	100	100	100
010.503.427 Advertising	0	63	0	0	0
010.503.431 Equipment, Maintenance	15	297	2,000	30,571	2,000
010.503.450 Dues/Training/Travel	2,536	2,938	5,000	5,000	5,000
Total Services and Charges	113,496	117,625	189,419	188,201	165,512

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
Data Processing (Con't)					
010.503.511 Office Equipment	\$ 2,058	\$ 0	\$ 95,000	\$ 60,922	\$ 95,000
010.503.515 Communications	0	0	0	2,695	0
010.503.516 Vehicles	0	0	40,000	40,000	0
Total Capital Outlay	2,058	0	135,000	103,617	95,000
Total Data Processing	210,790	226,084	536,848	505,351	477,480
Courthouse & Associated Buildings					
010.510.102 Salary, Appointed Department Head	56,000	59,817	63,164	63,164	65,059
010.510.107 Salary, Temporary	8,340	5,850	10,300	10,003	10,300
010.510.111 Salary, Maintenance (1)	36,575	35,117	43,882	43,882	45,198
010.510.113 Salary, Overtime/Holiday	392	2,805	0	297	0
010.510.117 Salary, Phone Allowance	838	808	840	840	840
010.510.118 Salary, Uniform Allowance	698	664	700	700	700
010.510.122 Salary, Dec Supplement	2,400	2,400	2,400	2,400	2,400
010.510.123 Salary, Disaster	0	150	0	0	0
Total Salaries and Wages	105,243	107,611	121,286	121,286	124,497
010.510.201 Social Security Taxes	8,147	7,941	8,608	8,608	8,833
010.510.202 Group Medical Insurance	25,477	28,880	35,054	35,054	36,061
010.510.203 Retirement	14,467	15,214	16,603	16,603	17,090
010.510.204 Workers Compensation Insurance	2,757	2,769	3,267	3,267	3,454
010.510.206 Unemployment Insurance	62	63	60	60	62
010.510.207 Employee Disability Insurance	47	46	48	48	48
Total Employee Benefits	50,957	54,913	63,640	63,640	65,548
010.510.301 Office Supplies	202	208	200	200	200
010.510.308 Janitorial Supplies	8,014	10,559	8,000	8,000	8,000
010.510.311 Insecticide/Herbicide	7,080	6,028	8,250	8,250	8,250
010.510.312 Petroleum Products	6,305	5,701	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	2,306	10,745	2,300	1,820	2,300
010.510.316 Small Tools/Repair Supplies	2,383	1,351	4,000	4,000	4,000
010.510.319 Sign Materials	0	0	1,000	1,000	1,000
010.510.323 Computer Equip/Access/Software	44	45	176	176	191
Total Supplies	26,334	34,637	30,926	30,446	30,941
010.510.403 Physician Services	0	100	0	0	0
010.510.412 Environmental Fees	0	3	50	50	50
010.510.414 Data Processing Services	61	61	61	61	61
010.510.416 Property/Liability Insurance	13,085	16,028	292,925	19,798	375,000
010.510.419 Contract Services	105,005	102,825	100,684	100,684	100,684
010.510.420 Telephone	2,379	1,788	1,400	1,400	1,400
010.510.427 Advertising	0	42	0	0	0
010.510.429 Utilities	120,492	114,073	118,424	117,817	118,424
010.510.430 Miscellaneous Claims/Repairs	0	0	0	4,547	0
010.510.431 Equipment, Maintenance	10,597	1,124	1,000	1,480	1,000
010.510.432 Buildings, Maintenance	31,493	53,076	40,500	36,457	40,500

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Courthouse & Associated Buildings (Con't)</u>					
010.510.436 Christmas Decorations	\$ 0	\$ 0	\$ 500	\$ 500	\$ 500
010.510.450 Dues/Training/Travel	0	0	200	200	200
010.510.462 Fees	474	210	20	20	20
Total Services and Charges	<u>283,586</u>	<u>289,330</u>	<u>555,764</u>	<u>283,014</u>	<u>637,839</u>
010.510.502 Buildings	0	50,000	0	0	0
010.510.504 Property Improvements	0	19,700	0	0	0
010.510.510 Building Equipment	47,875	60,000	60,000	60,000	60,000
010.510.511 Office Equipment	1,439	0	0	0	0
010.510.520 Building, Grant	942,979	231,236	0	0	0
Total Capital Outlay	<u>992,293</u>	<u>360,936</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
Total Courthouse & Assoc. Buildi	<u>1,458,413</u>	<u>847,427</u>	<u>831,616</u>	<u>558,386</u>	<u>918,825</u>
<u>Jail and Detention Facility</u>					
010.512.109 Salary, Officers (33)	1,559,515	1,693,908	1,895,232	1,895,232	1,952,685
010.512.113 Salary, Overtime/Holiday	18,742	21,096	21,815	21,815	22,470
010.512.119 Salary, Meal Allowance	677	423	750	750	750
010.512.121 Salary, Certification Pay	7,190	8,986	8,400	8,400	7,200
010.512.122 Salary, Dec Supplement	38,400	39,600	39,600	39,600	39,600
010.512.123 Salary, Disaster	0	8,015	0	0	0
010.512.124 Salary, Overtime/Fill-in	38,190	61,578	61,657	61,657	63,507
Total Salaries and Wages	<u>1,662,714</u>	<u>1,833,606</u>	<u>2,027,454</u>	<u>2,027,454</u>	<u>2,086,212</u>
010.512.201 Social Security Taxes	123,499	137,523	153,031	153,031	157,625
010.512.202 Group Medical Insurance	467,190	485,096	521,076	521,076	534,376
010.512.203 Retirement	252,131	278,095	307,565	307,565	316,479
010.512.204 Workers Compensation Insurance	33,517	36,404	41,906	41,906	44,414
010.512.205 Uniforms	3,423	1,325	7,425	7,425	7,425
010.512.206 Unemployment Insurance	997	1,092	1,014	1,014	1,044
010.512.207 Employee Disability Insurance	768	761	792	792	792
Total Employee Benefits	<u>881,525</u>	<u>940,296</u>	<u>1,032,809</u>	<u>1,032,809</u>	<u>1,062,155</u>
010.512.301 Office Supplies	7,322	5,566	11,569	11,569	11,569
010.512.302 Food	276,492	304,538	275,000	275,000	295,000
010.512.303 Law Enforcement Supplies	2,831	3,248	4,500	4,500	4,500
010.512.308 Janitorial Supplies	36,663	38,174	30,000	30,000	30,000
010.512.309 Laundry and Kitchen Supplies	18,608	18,933	16,000	16,000	16,000
010.512.310 Inmate Supplies	3,943	8,725	10,000	9,000	10,000
010.512.311 Insecticide/Herbicide	117	125	400	400	400
010.512.312 Petroleum Products	18,593	18,615	20,000	20,000	20,000
010.512.314 Drugs and Medical Supplies	15,643	25,587	15,500	15,500	15,500
010.512.315 Vehicle and Equipment Supplies	1,860	1,153	1,000	1,500	1,000
010.512.316 Small Tools/Repair Supplies	766	1,085	2,000	1,500	2,000
010.512.319 Sign Materials	68	0	100	100	100
010.512.321 Furnishings/Small Equipment	166	135	1,000	2,000	1,000
010.512.323 Computer Equip/Access/Software	441	405	812	812	912
Total Supplies	<u>383,513</u>	<u>426,289</u>	<u>387,881</u>	<u>387,881</u>	<u>407,981</u>

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Jail and Detention Facility (Con't)</u>					
010.512.403 Physician Services	\$ 204,766	\$ 216,624	\$ 230,500	\$ 230,500	\$ 270,500
010.512.404 Hospital Inpatient	5,465	0	21,100	21,100	21,100
010.512.405 Hospital Outpatient	34,421	13,225	20,000	20,000	20,000
010.512.406 Lab/X-Ray	6,014	4,987	5,000	5,000	5,000
010.512.412 Environmental Fees	31	14	0	50	0
010.512.413 Bond Premiums	355	142	300	300	300
010.512.414 Data Processing Services	17,954	19,762	25,789	25,789	25,789
010.512.416 Property/Liability Insurance	45,423	49,185	0	57,270	0
010.512.420 Telephone	3,867	9,230	4,000	4,000	4,000
010.512.422 Postage and Freight	0	8	500	500	500
010.512.427 Advertising	0	0	100	100	100
010.512.429 Utilities	190,872	151,768	158,279	158,279	158,279
010.512.431 Equipment, Maintenance	8,628	14,973	15,330	15,212	15,330
010.512.432 Buildings, Maintenance	53,258	36,645	45,000	44,950	45,000
010.512.440 Rentals, Office Equipment	2,864	2,979	3,500	3,500	3,500
010.512.450 Dues/Training/Travel	8,362	5,752	6,350	6,350	6,350
010.512.461 Residential Services	1,980	17,875	100,000	77,846	100,000
010.512.462 Fees	195	168	150	150	150
010.512.478 Inmate Transports	925	0	23,000	23,000	23,000
Total Services and Charges	<u>585,380</u>	<u>543,337</u>	<u>658,898</u>	<u>693,896</u>	<u>698,898</u>
010.512.510 Building Equipment	58,766	8,782	25,000	25,000	25,000
010.512.517 Laundry and Kitchen Equipment	0	0	8,500	8,618	8,500
Total Capital Outlay	<u>58,766</u>	<u>8,782</u>	<u>33,500</u>	<u>33,618</u>	<u>33,500</u>
Total Jail and Detention Facility	<u>3,571,898</u>	<u>3,752,310</u>	<u>4,140,542</u>	<u>4,175,658</u>	<u>4,288,746</u>
<u>Constable, Precinct 1</u>					
010.550.101 Salary, Elected Official	55,741	59,126	65,380	65,380	67,436
010.550.114 Salary, Travel Allowance	13,588	13,588	13,588	13,588	3,397
010.550.117 Salary, Phone Allowance	240	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>70,769</u>	<u>74,154</u>	<u>80,408</u>	<u>80,408</u>	<u>72,273</u>
010.550.201 Social Security Taxes	4,801	5,013	5,481	5,481	4,838
010.550.202 Group Medical Insurance	18,357	19,757	20,603	20,603	21,214
010.550.203 Retirement	8,638	9,152	10,101	10,101	10,413
010.550.204 Workers Compensation Insurance	1,422	1,475	1,662	1,662	1,539
010.550.205 Uniforms	663	526	400	400	400
Total Employee Benefits	<u>33,881</u>	<u>35,923</u>	<u>38,247</u>	<u>38,247</u>	<u>38,404</u>
010.550.301 Office Supplies	235	123	300	284	300
010.550.303 Law Enforcement Supplies	830	1,292	1,750	1,750	1,750
010.550.312 Petroleum Products	0	0	0	0	8,000
010.550.315 Vehicle and Equipment Supplies	234	735	200	200	200
010.550.321 Furnishings/Small Equipment	0	1,931	150	150	150
010.550.323 Computer Equip/Access/Software	88	90	92	108	120
Total Supplies	<u>1,387</u>	<u>4,171</u>	<u>2,492</u>	<u>2,492</u>	<u>10,520</u>

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
Constable, Precinct 1 (Con't)					
010.550.413 Bond Premiums	\$ 0	\$ 0	\$ 1,200	\$ 1,200	\$ 0
010.550.414 Data Processing Services	329	339	361	361	361
010.550.416 Property/Liability Insurance	1,724	1,373	1,000	3,078	500
010.550.420 Telephone	456	418	480	480	480
010.550.422 Postage and Freight	132	204	275	275	275
010.550.431 Equipment, Maintenance	0	0	200	200	200
010.550.449 LEOSE, State Officer Education	1,508	70	0	12,415	0
010.550.450 Dues/Training/Travel	0	0	1,000	1,000	1,000
010.550.462 Fees	318	0	100	100	100
Total Services and Charges	4,467	2,404	4,616	19,109	2,916
010.550.516 Vehicles	0	0	0	0	65,000
010.550.519 Equipment, Grant	1,313	0	0	0	0
Total Capital Outlay	1,313	0	0	0	65,000
Total Constable, Pct. 1	111,817	116,652	125,763	140,256	189,113
Constable, Precinct 2					
010.551.101 Salary, Elected Official	63,672	67,442	73,471	73,471	75,678
010.551.104 Salary, Deputies (2) (City of East Berr	100,920	110,875	117,577	117,577	121,724
010.551.107 Salary, Temporary or Extra	14,980	24,109	26,750	26,750	27,552
010.551.113 Salary, Overtime/Holiday	1,811	2,199	2,143	2,143	2,207
010.551.114 Salary, Travel Allowance	13,588	13,588	13,588	13,588	3,397
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
010.551.123 Salary, Disaster	0	248	0	0	0
Total Salaries and Wages	200,371	223,861	238,929	238,929	235,958
010.551.201 Social Security Taxes	14,891	16,704	17,853	17,853	17,611
010.551.202 Group Medical Insurance	41,370	44,496	46,403	46,403	47,798
010.551.203 Retirement	26,062	28,226	30,126	30,126	31,100
010.551.204 Workers Compensation Insurance	4,475	4,717	5,154	5,154	5,245
010.551.205 Uniforms	0	438	1,200	1,200	1,200
010.551.206 Unemployment Insurance	73	84	76	76	79
010.551.207 Employee Disability Insurance	48	48	48	48	48
Total Employee Benefits	86,919	94,713	100,860	100,860	103,081
010.551.301 Office Supplies	66	1,306	400	400	400
010.551.303 Law Enforcement Supplies	1,060	5,709	2,620	2,620	2,620
010.551.312 Petroleum Products	3,468	3,004	6,750	6,750	14,750
010.551.315 Vehicle and Equipment Supplies	992	3,240	1,200	1,200	1,200
010.551.323 Computer Equip/Access/Software	88	1,116	707	707	845
Total Supplies	5,674	14,375	11,677	11,677	19,815
010.551.413 Bond Premiums	135	0	1,400	1,598	200
010.551.414 Data Processing Services	2,756	2,527	3,061	3,061	3,061
010.551.416 Property/Liability Insurance	7,605	7,765	1,000	9,424	500
010.551.420 Telephone	4,443	4,961	4,700	4,700	4,700
010.551.422 Postage and Freight	0	73	250	250	250
010.551.431 Equipment, Maintenance	516	993	2,500	2,302	2,500

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
Constable, Precinct 2 (Con't)					
010.551.440 Rentals, Office Equipment	\$ 0	\$ 0	\$ 300	\$ 300	\$ 300
010.551.449 LEOSE, State Officer Education	0	0	0	9,793	0
010.551.450 Dues/Training/Travel	806	338	1,000	1,000	1,000
010.551.462 Fees	0	100	60	60	60
Total Services and Charges	16,261	16,757	14,271	32,488	12,571
010.551.514 Law Enforcement Equipment	4,224	0	0	0	0
010.551.516 Vehicles	0	0	0	0	65,000
Total Capital Outlay	4,224	0	0	0	65,000
Total Constable, Pct. 2	313,449	349,706	365,737	383,954	436,425
Constable, Precinct 3					
010.552.101 Salary, Elected Official	55,781	59,166	65,220	65,220	67,276
010.552.114 Salary, Travel Allowance	13,828	13,588	13,588	13,588	3,397
010.552.117 Salary, Phone Allowance	0	240	240	240	240
010.552.122 Salary, Dec Supplement	1,200	1,200	1,200	1,200	1,200
Total Salaries and Wages	70,809	74,194	80,248	80,248	72,113
010.552.201 Social Security Taxes	5,417	5,675	6,139	6,139	5,517
010.552.202 Group Medical Insurance	12,558	13,513	14,092	14,092	14,508
010.552.203 Retirement	8,644	9,158	10,076	10,076	10,388
010.552.204 Workers Compensation Insurance	1,423	1,476	1,659	1,659	1,536
010.552.205 Uniforms	442	285	400	400	400
Total Employee Benefits	28,484	30,107	32,366	32,366	32,349
010.552.301 Office Supplies	315	134	300	400	300
010.552.303 Law Enforcement Supplies	332	264	2,750	2,750	1,550
010.552.312 Petroleum Products	0	0	0	0	8,000
010.552.321 Furnishings/Small Equipment	0	1,931	150	50	150
010.552.323 Computer Equip/Access/Software	88	90	352	352	1,580
Total Supplies	735	2,419	3,552	3,552	11,580
010.552.413 Bond Premiums	0	0	1,200	1,200	0
010.552.414 Data Processing Services	56	61	826	3,276	826
010.552.416 Property/Liability Insurance	1,561	1,918	1,000	2,059	500
010.552.420 Telephone	1,023	1,040	1,515	1,515	1,515
010.552.422 Postage and Freight	66	68	275	275	275
010.552.440 Rentals, Office Equipment	98	50	90	90	90
010.552.449 LEOSE, State Officer Education	1,045	1,591	0	1,518	0
010.552.450 Dues/Training/Travel	957	1,005	1,000	1,000	1,000
Total Services and Charges	4,806	5,733	5,906	10,933	4,206
010.552.516 Vehicles	0	0	0	0	65,000
Total Capital Outlay	0	0	0	0	65,000
Total Constable, Pct. 3	104,834	112,453	122,072	127,099	185,248

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Constable, Precinct 4</u>					
010.553.101 Salary, Elected Official	\$ 58,165	\$ 61,626	\$ 65,430	\$ 65,430	\$ 67,486
010.553.114 Salary, Travel Allowance	0	0	13,588	13,588	3,397
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	59,605	63,066	80,458	80,458	72,323
010.553.201 Social Security Taxes	4,448	4,713	6,156	6,156	5,533
010.553.202 Group Medical Insurance	12,558	13,513	14,092	18,186	14,508
010.553.203 Retirement	9,006	9,531	10,108	10,108	10,420
010.553.204 Workers Compensation Insurance	1,198	1,255	1,866	1,866	1,743
010.553.205 Uniforms	19	346	400	400	400
Total Employee Benefits	27,229	29,358	32,622	36,716	32,604
010.553.301 Office Supplies	441	330	300	324	300
010.553.303 Law Enforcement Supplies	40	922	3,250	2,930	3,250
010.553.312 Petroleum Products	0	0	0	0	8,000
010.553.315 Vehicle and Equipment Supplies	0	0	0	0	0
010.553.321 Furnishings/Small Equipment	190	1,931	0	320	0
010.553.323 Computer Equip/Access/Software	88	90	302	302	330
Total Supplies	759	3,273	3,852	3,876	11,880
010.553.413 Bond Premiums	0	0	1,200	1,200	0
010.553.414 Data Processing Services	56	61	861	861	861
010.553.416 Property/Liability Insurance	856	887	1,000	2,026	500
010.553.420 Telephone	1,606	2,602	1,630	1,630	1,630
010.553.422 Postage and Freight	0	272	275	275	275
010.553.431 Equipment, Maintenance	0	0	400	400	400
010.553.440 Rentals, Office Equipment	545	595	1,068	1,068	1,068
010.553.449 LEOSE, State Officer Education	0	717	0	4,074	0
010.553.450 Dues/Training/Travel	13,658	14,082	1,000	976	1,000
010.553.462 Fees	0	0	10	10	10
Total Services and Charges	16,721	19,216	7,444	12,520	5,744
010.553.516 Vehicles	0	0	0	0	65,000
Total Capital Outlay	0	0	0	0	65,000
Total Constable, Pct. 4	104,314	114,913	124,376	133,570	187,551
<u>OT/Lone Star Grant</u>					
010.558.113 Salary, Overtime/Holiday	54,431	61,677	0	36,401	0
Total Salaries and Wages	54,431	61,677	0	36,401	0
010.558.201 Social Security Taxes	4,063	4,595	0	2,709	0
010.558.203 Retirement	8,269	9,356	0	5,522	0
010.558.204 Workers Compensation Insurance	1,098	1,221	0	688	0
010.558.206 Unemployment Insurance	32	37	0	18	0
Total Employee Benefits	13,462	15,209	0	8,937	0
010.558.414 Data Processing Services	0	4,400	0	0	0
010.558.431 Equipment Maintenance	3,313	0	0	0	0
010.558.450 Dues/Training/Travel	481	2,574	0	0	0
Total Services and Charges	3,794	6,974	0	0	0

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>OT/Lone Star Grant (Con't)</u>					
010.558.514 Law Enforcement Equipment	\$ 187,262	\$ 12,200	\$ 0	\$ 0	\$ 0
Total Capital Outlay	187,262	12,200	0	0	0
Total OT/Lone Star Grant	258,949	96,060	0	45,338	0
<u>OT/Stonegarden Grant</u>					
010.559.113 Salary, Overtime/Holiday	42,310	39,117	0	0	0
Total Salaries and Wages	42,310	39,117	0	0	0
010.559.201 Social Security Taxes	3,179	2,893	0	0	0
010.559.203 Retirement	6,419	5,934	0	0	0
010.559.204 Workers Compensation Insurance	850	779	0	0	0
010.559.206 Unemployment Insurance	26	23	0	0	0
Total Employee Benefits	10,474	9,629	0	0	0
010.559.514 Law Enforcement Equipment	0	0	0	91,536	0
010.559.516 Vehicles	0	52,650	0	0	0
Total Capital Outlay	0	52,650	0	91,536	0
Total OT/Stonegarden Grant	52,784	101,396	0	91,536	0
<u>Sheriff</u>					
010.560.101 Salary, Elected Official	91,600	97,120	103,760	103,760	106,948
010.560.104 Salary, Deputies (33)	1,849,766	2,047,243	2,288,684	2,283,434	2,344,520
010.560.105 Salary, Secretaries (3)	121,662	129,572	139,030	143,089	150,432
010.560.106 Salary, Dispatchers (8)	374,523	383,502	455,116	456,307	465,715
010.560.107 Salary, Temporary or Extra	0	0	3,571	115	3,679
010.560.112 Salary, Supplements	8,745	9,371	8,400	8,400	9,600
010.560.113 Salary, Overtime/Holiday	26,485	25,765	37,371	37,371	38,493
010.560.119 Salary, Meal Allowance	74	357	1,000	1,000	1,000
010.560.121 Salary, Certification Pay	30,082	32,689	32,400	35,400	38,400
010.560.122 Salary, Dec Supplement	52,800	52,800	54,000	54,000	54,000
010.560.123 Salary, Disaster	0	9,248	0	0	0
Total Salaries and Wages	2,555,737	2,787,667	3,123,332	3,122,876	3,212,787
010.560.201 Social Security Taxes	184,549	202,762	229,306	229,306	235,347
010.560.202 Group Medical Insurance	643,248	682,934	715,661	715,661	741,638
010.560.203 Retirement	387,681	422,835	476,117	476,573	486,671
010.560.204 Workers Compensation Insurance	42,130	45,803	53,352	53,352	56,430
010.560.205 Uniforms	12,530	24,664	9,900	9,900	10,650
010.560.206 Unemployment Insurance	1,479	1,602	1,510	1,510	1,553
010.560.207 Employee Disability Insurance	1,038	1,030	1,056	1,056	1,056
Total Employee Benefits	1,272,655	1,381,630	1,486,902	1,487,358	1,533,345
010.560.301 Office Supplies	15,657	14,053	18,000	17,435	18,000
010.560.302 Food	306	0	0	0	0
010.560.303 Law Enforcement Supplies	13,981	30,332	15,000	15,000	15,000

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Sheriff (Con't)</u>					
010.560.305 Publications/Audio Visual	\$ 819	\$ 87	\$ 1,500	\$ 1,500	\$ 1,500
010.560.306 Demonstration Aids	0	0	1,500	1,500	1,500
010.560.312 Petroleum Products	208,624	210,608	215,000	214,279	215,000
010.560.313 Diesel	0	0	500	500	500
010.560.315 Vehicle and Equipment Supplies	19,645	22,049	15,000	12,000	15,000
010.560.316 Small Tools/Repair Supplies	1,571	19,369	2,000	1,595	2,000
010.560.321 Furnishings/Small Equipment	1,981	1,439	2,000	2,000	2,000
010.560.323 Computer Equip/Access/Software	9,785	8,912	4,897	13,120	5,335
010.560.328 K-9 Supplies	5,633	2,545	1,500	1,279	1,500
Total Supplies	278,002	309,394	276,897	280,208	277,335
010.560.403 Physician Services	368	593	500	500	500
010.560.412 Environmental Fees	497	558	500	500	500
010.560.413 Bond Premiums	921	708	1,729	1,729	1,729
010.560.414 Data Processing Services	49,195	52,367	50,627	50,627	50,627
010.560.416 Property/Liability Insurance	58,678	71,195	1,060	84,271	1,060
010.560.419 Contract Services	1,950	0	4,000	4,000	4,000
010.560.420 Telephone	42,478	75,912	50,000	50,000	80,000
010.560.422 Postage and Freight	5,387	7,309	4,000	4,000	4,000
010.560.427 Advertising	555	221	50	50	50
010.560.429 Utilities	66,788	52,681	65,240	65,240	65,240
010.560.430 Miscellaneous Claims/Repairs	38,566	19,274	0	1,587	0
010.560.431 Equipment, Maintenance	107,722	87,274	75,000	75,000	100,000
010.560.432 Buildings, Maintenance	3,174	0	0	0	0
010.560.440 Rentals, Office Equipment	6,509	6,706	5,900	5,900	5,900
010.560.447 Research/Investigation/Online	4,939	4,120	4,700	4,700	4,700
010.560.449 LEOSE, State Officer Education	10,095	3,953	0	17,239	0
010.560.450 Dues/Training/Travel	11,766	15,417	11,786	11,846	11,786
010.560.459 Animal Control	2,271	1,069	7,600	7,566	7,600
010.560.462 Fees	31	45	0	34	0
010.560.464 Services-VINE Grant	17,637	18,166	0	9,286	0
010.560.479 Services-Disasters	0	9,351	0	0	0
Total Services and Charges	429,527	426,919	282,692	394,075	337,692
010.560.511 Office Equipment	5,669	0	0	0	0
010.560.513 Law Enforcement Equipment, Grant	9,173	0	0	721	0
010.560.514 Law Enforcement Equipment	4,792	0	0	0	0
010.560.515 Communications	0	0	0	22,154	0
010.560.516 Vehicles	425,549	554,290	0	16,765	375,000
010.560.519 Equipment-Homeland Security Grant	478,232	0	0	0	0
Total Capital Outlay	923,415	554,290	0	39,640	375,000
Total Sheriff	5,459,336	5,459,900	5,169,823	5,324,157	5,736,159
<u>School Resource Officer-Boling</u>					
010.561.104 Salary, Deputies (3)	68,922	119,570	194,312	194,312	195,007
010.561.113 Salary, Overtime/Holiday	207	619	0	0	0
010.561.121 Salary, Certification Pay	1,535	1,434	1,800	1,800	1,800
010.561.122 Salary, Dec Supplement	3,600	3,600	3,600	3,600	3,600
Total Salaries and Wages	74,264	125,223	199,712	199,712	200,407

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>School Resource Officer-Boling (Con't)</u>					
010.561.201 Social Security Taxes	\$ 5,192	\$ 8,901	\$ 14,450	\$ 14,450	\$ 14,668
010.561.202 Group Medical Insurance	23,494	40,239	50,313	50,313	49,967
010.561.203 Retirement	11,266	18,997	30,297	30,297	30,402
010.561.204 Workers Compensation Insurance	1,492	2,497	4,128	4,128	4,267
010.561.205 Uniforms	0	0	675	675	675
010.561.206 Unemployment Insurance	45	75	100	100	101
010.561.207 Employee Disability Insurance	32	53	72	72	72
Total Employee Benefits	41,521	70,762	100,035	100,035	100,152
Total School Resource Officer Bol	116,377	195,985	299,747	299,747	300,559
<u>Environmental Control</u>					
010.562.102 Salary, Appointed Department Head	55,702	61,123	65,854	65,854	67,873
010.562.108 Salary, Part-time (1)	12,617	13,449	16,344	16,344	16,861
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
010.562.123 Salary, Disaster	0	266	0	0	0
Total Salaries and Wages	72,519	79,038	86,398	86,398	88,934
010.562.201 Social Security Taxes	5,277	5,782	6,371	6,371	6,555
010.562.202 Group Medical Insurance	14,644	15,733	16,409	16,409	16,923
010.562.203 Retirement	11,001	11,990	13,107	13,107	13,492
010.562.204 Workers Compensation Insurance	1,236	1,340	1,518	1,518	1,608
010.562.205 Uniforms	0	0	400	400	400
010.562.206 Unemployment Insurance	44	47	44	44	45
010.562.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	32,226	34,916	37,873	37,873	39,047
010.562.301 Office Supplies	1,317	1,173	200	200	200
010.562.303 Law Enforcement Supplies	0	0	50	50	50
010.562.312 Petroleum Products	2,307	1,975	4,000	2,200	4,000
010.562.315 Vehicle and Equipment Supplies	543	1,922	1,375	1,059	1,375
010.562.316 Small Tools/Repair Supplies	0	0	625	0	625
010.562.323 Computer Equip/Access/Software	88	90	92	92	92
Total Supplies	4,255	5,160	6,342	3,601	6,342
010.562.412 Environmental Fees	0	0	200	6	200
010.562.413 Bond Premiums	0	0	0	249	0
010.562.414 Data Processing Services	845	929	600	1,023	600
010.562.416 Property/Liability Insurance	1,963	2,038	0	2,263	0
010.562.420 Telephone	1,740	2,224	2,400	2,400	2,400
010.562.422 Postage and Freight	131	453	1,250	472	1,250
010.562.431 Equipment, Maintenance	771	2,123	750	7,085	750
010.562.440 Rentals, Office Equipment	0	16	150	150	150
010.562.450 Dues/Training/Travel	0	177	250	384	250
010.562.462 Fees	0	75	5,000	626	5,000
Total Services and Charges	5,450	8,035	10,600	14,658	10,600

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Environmental Control (Con't)</u>					
010.562.512 Machinery and Equipment	\$ 0	\$ 0	\$ 5,500	\$ 6,446	\$ 0
010.562.514 Law Enforcement Equipment	1,760	0	0	0	0
Total Capital Outlay	1,760	0	5,500	6,446	0
 Total Environmental Control	116,210	127,149	146,713	148,976	144,923
<u>School Resource Officer Louise</u>					
010.563.104 Salary, Deputies	35,069	42,252	67,087	67,087	69,099
010.563.113 Salary, Overtime/Holiday	192	220	0	0	0
010.563.121 Salary, Certification Pay	402	820	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	36,863	44,492	69,487	69,487	71,499
010.563.201 Social Security Taxes	2,787	3,313	5,097	5,097	5,243
010.563.202 Group Medical Insurance	9,493	12,132	16,223	16,223	16,713
010.563.203 Retirement	5,592	6,749	10,542	10,542	10,847
010.563.204 Workers Compensation Insurance	741	878	1,437	1,437	1,523
010.563.205 Uniforms	0	0	225	225	225
010.563.206 Unemployment Insurance	22	26	35	35	36
010.563.207 Employee Disability Insurance	16	18	24	24	24
Total Employee Benefits	18,651	23,116	33,583	33,583	34,611
 Total School Resource Officer Lo	56,085	67,608	103,070	103,070	106,110
<u>Adult Probation</u>					
010.570.316 Small Tools/Repair Supplies	0	0	500	500	500
010.570.321 Furnishings/Small Equipment	0	90	500	500	500
010.570.323 Computer Equip/Access/Software	88	90	442	442	480
Total Supplies	88	180	1,442	1,442	1,480
010.570.414 Data Processing Services	725	777	791	791	791
010.570.416 Property/Liability Insurance	3,229	4,395	0	6,239	0
010.570.419 Contract Services	0	1,000	1,000	1,000	1,000
010.570.420 Telephone	580	580	600	600	600
010.570.464 Other Agency Support	15,000	15,000	15,000	15,000	15,000
Total Services and Charges	19,534	21,752	17,391	23,630	17,391
 Total Adult Probation	19,622	21,932	18,833	25,072	18,871
<u>Juvenile Probation</u>					
010.571.102 Salary, Appointed Department Head	68,280	72,947	77,839	77,839	80,247
010.571.105 Salary, Secretaries (1)	43,171	26,551	25,140	25,140	25,905
010.571.112 Salary, Supplements	41,952	41,948	41,948	41,948	58,250
010.571.117 Salary, Phone Allowance	1,348	1,380	1,380	1,380	1,380
010.571.122 Salary, Dec Supplement	6,000	6,000	6,000	6,000	6,000
Total Salaries and Wages	160,751	148,826	152,307	152,307	171,782
010.571.201 Social Security Taxes	12,068	11,208	11,633	11,633	13,120
010.571.202 Group Medical Insurance	25,296	15,930	14,278	14,278	14,719
010.571.203 Retirement	24,180	22,367	22,896	22,896	25,850

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Juvenile Probation (Con't)</u>					
010.571.204 Workers Compensation Insurance	\$ 401	\$ 414	\$ 419	\$ 419	\$ 455
010.571.206 Unemployment Insurance	71	63	55	55	57
010.571.207 Employee Disability Insurance	48	29	48	48	48
Total Employee Benefits	<u>62,064</u>	<u>50,011</u>	<u>49,329</u>	<u>49,329</u>	<u>54,249</u>
010.571.301 Office Supplies	2,493	2,024	1,500	1,926	1,500
010.571.302 Food	0	20	0	498	0
010.571.305 Publications/Audio Visual	402	294	175	175	175
010.571.308 Janitorial Supplies	0	0	100	132	100
010.571.312 Petroleum Products	1,824	753	1,900	900	1,900
010.571.314 Drugs and Medical Supplies	83	157	1,000	422	1,000
010.571.315 Vehicle and Equipment Supplies	0	315	100	1,699	100
010.571.321 Furnishings/Small Equipment	430	1,015	0	276	0
010.571.323 Computer Equip/Access/Software	1,012	497	1,502	1,731	1,540
Total Supplies	<u>6,244</u>	<u>5,075</u>	<u>6,277</u>	<u>7,759</u>	<u>6,315</u>
010.571.403 Physician Services	654	0	1,500	1,500	1,500
010.571.413 Bond Premiums	371	300	400	400	400
010.571.414 Data Processing Services	6,789	487	968	968	426
010.571.416 Property/Liability Insurance	4,214	4,417	3,500	5,310	3,500
010.571.420 Telephone	4,063	3,727	1,500	3,665	1,500
010.571.422 Postage and Freight	120	79	500	500	500
010.571.427 Advertising	0	0	0	22	0
010.571.431 Equipment, Maintenance	39	2,193	0	8	0
010.571.440 Rentals, Office Equipment	2,638	2,937	2,500	2,500	2,500
010.571.450 Dues/Training/Travel	9,033	3,857	6,742	5,265	6,742
010.571.460 Non-Residential Services	27,043	17,099	27,200	27,200	22,200
010.571.461 Residential Services	28,094	29,344	38,482	37,068	20,482
010.571.464 Services-Grant	52,094	0	0	0	0
Total Services and Charges	<u>135,152</u>	<u>64,440</u>	<u>83,292</u>	<u>84,406</u>	<u>59,750</u>
010.571.511 Office Equipment	1,453	0	0	0	0
Total Capital Outlay	<u>1,453</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Juvenile Probation	<u>365,664</u>	<u>268,352</u>	<u>291,205</u>	<u>293,801</u>	<u>292,096</u>
<u>Juvenile Probation, Special</u>					
010.572.432 Buildings, Maintenance	11,625	0	0	0	0
Total Services and Charges	<u>11,625</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Public Safety, Other</u>					
010.580.301 Office Supplies	433	643	1,000	844	1,000
010.580.303 Law Enforcement Supplies	717	1,043	2,500	2,500	2,500
010.580.315 Vehicle and Equipment Supplies	78	177	0	156	0
010.580.321 Furnishings/Small Equipment	0	0	500	500	500
010.580.323 Computer Equip/Access/Software	0	0	175	175	175
Total Supplies	<u>1,228</u>	<u>1,863</u>	<u>4,175</u>	<u>4,175</u>	<u>4,175</u>

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Public Safety, Other (Con't)</u>					
010.580.413 Bond Premiums	\$ 0	\$ 0	\$ 75	\$ 75	\$ 75
010.580.416 Property/Liability Insurance	1,309	1,317	0	1,314	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	4,668	4,676	7,475	8,789	7,475
010.580.514 Law Enforcement Equipment	0	0	100,000	100,000	50,000
Total Capital Outlay	0	0	100,000	100,000	50,000
Total Public Safety, Other	5,896	6,539	111,650	112,964	61,650
<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	498	678	0	905	0
010.637.419 Contract Services	30,000	30,000	30,000	30,000	33,000
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	0	0	70	70	70
010.637.466 Optional Services	0	0	300	300	300
Total Services and Charges	30,570	30,750	30,700	31,605	33,700
Total IHC, Administration	30,570	30,750	31,300	32,205	34,300
<u>IHC, Eligible Expenses (Sep-Dec)</u>					
010.638.314 Drugs and Medical Supplies	0	168	40,000	40,000	15,000
Total Supplies	0	168	40,000	40,000	15,000
010.638.403 Physician Services	66	623	35,000	35,000	10,000
010.638.404 Hospital Inpatient	0	0	15,189	15,189	15,189
010.638.405 Hospital Outpatient	2,966	681	15,000	15,000	15,000
010.638.406 Lab/X-Ray	441	632	13,000	13,000	13,000
Total Services and Charges	3,473	1,936	78,189	78,189	53,189
Total IHC, Eligible (Sep-Dec)	3,473	2,104	118,189	118,189	68,189
<u>IHC, Eligible Expenses (Jan-Aug)</u>					
010.639.314 Drugs and Medical Supplies	4,595	66	50,000	50,000	25,000
Total Supplies	4,595	66	50,000	50,000	25,000
010.639.403 Physician Services	195	1,384	65,385	65,385	40,385
010.639.404 Hospital Inpatient	663	7,714	29,625	29,625	24,708
010.639.405 Hospital Outpatient	2,604	5,773	25,000	25,000	20,000
010.639.406 Lab/X-Ray	802	1,966	27,878	27,878	22,878
Total Services and Charges	4,264	16,837	147,888	147,888	107,971
Total IHC, Eligible (Jan-Aug)	8,859	16,903	197,888	197,888	132,971
Total IHC, Eligible (Sep-Aug)	12,332	19,007	316,077	316,077	201,160

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Aid to Indigent</u>					
010.640.416 Property/Liability Insurance	\$ 378	\$ 391	\$ 0	\$ 478	\$ 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	19,500	19,500	19,500	19,500	19,500
010.640.454 Mental Health Commitments	360	850	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	179,757	180,260	189,019	189,497	189,019
Total Aid to Indigent	179,757	180,260	189,019	189,497	189,019
<u>Libraries</u>					
010.650.102 Salary, Appointed Department Head	70,446	75,267	80,213	80,213	82,696
010.650.103 Salary, Assistants (13)	451,100	491,824	547,120	547,120	564,648
010.650.107 Salary, Temporary or Extra	635	667	720	720	742
010.650.108 Salary, Part-Time (4)	36,082	39,137	46,151	46,151	47,600
010.650.119 Salary, Meal Allowance	0	0	200	200	200
010.650.122 Salary, Dec Supplement	20,400	21,600	21,600	21,600	21,600
Total Salaries and Wages	578,663	628,495	696,004	696,004	717,486
010.650.201 Social Security Taxes	41,300	44,502	50,223	50,223	51,768
010.650.202 Group Medical Insurance	197,038	217,293	226,601	226,601	233,382
010.650.203 Retirement	87,687	95,241	105,445	105,445	108,700
010.650.204 Workers Compensation Insurance	681	743	856	856	909
010.650.206 Unemployment Insurance	361	374	348	348	359
010.650.207 Employee Disability Insurance	356	359	360	360	360
Total Employee Benefits	327,423	358,512	383,833	383,833	395,478
010.650.301 Office Supplies	11,170	11,916	5,300	5,300	5,300
010.650.302 Food	111	175	175	175	175
010.650.304 Supplies/Donations/Sales	31,216	27,966	15,000	23,000	15,000
010.650.305 Publications/Audio Visual	60,957	72,666	64,740	62,740	64,740
010.650.308 Janitorial Supplies	4,124	3,830	2,850	2,816	2,850
010.650.316 Small Tools/Repair Supplies	480	0	70	0	70
010.650.321 Furnishings/Small Equipment	0	1,559	2,273	2,094	2,273
010.650.323 Computer Equip/Access/Software	1,220	726	1,762	2,388	1,762
010.650.327 Literacy Program	525	639	0	10,372	0
Total Supplies	109,803	119,477	92,170	108,885	92,170
010.650.413 Bond Premiums	0	92	95	95	95
010.650.414 Data Processing Services	26,269	29,588	23,830	23,830	23,830
010.650.416 Property/Liability Insurance	34,924	40,935	0	49,931	0
010.650.419 Contract Services	17,073	17,073	19,850	19,850	19,850
010.650.420 Telephone	4,526	7,261	21,050	21,050	21,050
010.650.422 Postage and Freight	2,381	2,806	3,350	3,350	3,350
010.650.427 Advertising	155	0	35	0	35
010.650.429 Utilities	47,101	44,212	46,244	46,244	46,244

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Libraries (Con't)</u>					
010.650.431 Equipment, Maintenance	\$ 0	\$ 1,037	\$ 1,500	\$ 1,072	\$ 1,500
010.650.432 Buildings, Maintenance	3,261	4,895	9,500	9,500	9,500
010.650.440 Rentals, Office Equipment	8,758	9,097	7,309	7,309	7,309
010.650.447 Research/Investigation/Online	16,492	11,788	10,617	12,617	10,617
010.650.450 Dues/Training/Travel	4,935	5,625	4,700	5,412	4,700
010.650.464 Services-Various Grants	5,000	5,300	0	0	0
Total Services and Charges	170,875	179,709	148,080	200,260	148,080
010.650.504 Property Improvements	47,450	0	0	0	0
010.650.519 Equipment-GCMF & Johnson Fndtn.	99,388	0	0	0	0
010.650.527 Property Improvement-Grant	0	5,385	0	0	0
Total Capital Outlay	146,838	5,385	0	0	0
Total Libraries	1,333,602	1,291,578	1,320,087	1,388,982	1,353,214
<u>Historical Commission</u>					
010.652.301 Office Supplies	78	27	75	75	75
010.652.302 Food	0	48	75	75	75
010.652.305 Publications/Audio Visual	239	441	1,400	860	1,400
Total Supplies	317	516	1,550	1,010	1,550
010.652.414 Data Processing Services	0	1,043	300	300	300
010.652.416 Property/Liability Insurance	0	2	0	2	0
010.652.419 Contract Services	1,990	2,840	0	540	0
010.652.422 Postage and Freight	3	15	50	50	50
010.652.428 Records Preservation/Microfilming	0	100	100	100	100
010.652.450 Dues/Training/Travel	202	0	500	500	500
Total Services and Charges	2,195	4,000	950	1,492	950
Total Historical Commission	2,512	4,516	2,500	2,502	2,500
<u>Historical Museum</u>					
010.653.416 Property/Liability Insurance	16,685	17,014	0	21,707	0
010.653.442 Historical Museum Supplement	45,000	45,000	45,000	45,000	45,000
Total Services and Charges	61,685	62,014	45,000	66,707	45,000
Total Historical Museum	61,685	62,014	45,000	66,707	45,000
<u>Parks and Recreation</u>					
010.655.416 Property/Liability Insurance	133	137	0	169	0
Total Services and Charges	133	137	0	169	0
Total Parks and Recreation	133	137	0	169	0
<u>Extension Service</u>					
010.665.105 Salary, Secretaries (1)	33,885	24,393	42,119	42,119	43,382
010.665.112 Salary, Supplements	95,501	102,010	107,718	107,718	110,949
010.665.114 Salary, Travel Allowance	32,393	31,680	31,680	31,680	31,680
010.665.117 Salary, Phone Allowance	0	747	1,080	1,080	1,080
010.665.119 Salary, Meal Allowance	0	0	0	12	0
010.665.122 Salary, Dec Supplement	4,800	4,800	4,800	4,800	4,800
Total Salaries and Wages	166,579	163,630	187,397	187,409	191,891

General Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
Extension Service (Con't)					
010.665.201 Social Security Taxes	\$ 12,743	\$ 12,517	\$ 14,336	\$ 14,336	\$ 14,680
010.665.202 Group Medical Insurance	12,558	10,155	14,091	14,091	14,508
010.665.203 Retirement	5,322	3,883	7,118	7,118	7,310
010.665.204 Workers Compensation Insurance	64	50	87	87	92
010.665.206 Unemployment Insurance	100	98	78	78	79
010.665.207 Employee Disability Insurance	24	16	24	24	24
Total Employee Benefits	<u>30,811</u>	<u>26,719</u>	<u>35,734</u>	<u>35,734</u>	<u>36,693</u>
010.665.301 Office Supplies	4,154	3,439	6,000	6,000	6,000
010.665.305 Publications/Audio Visual	130	119	200	200	200
010.665.306 Demonstration Aids	0	0	50	50	50
010.665.321 Furnishings/Small Equipment	218	2,365	0	0	0
010.665.322 Suppliesm, Grqnt	1,180	0	0	0	0
010.665.323 Computer Equip/Access/Software	148	1,399	3,000	3,000	3,000
Total Supplies	<u>5,830</u>	<u>7,322</u>	<u>9,250</u>	<u>9,250</u>	<u>9,250</u>
010.665.408 Wellness Program	320	0	0	5,385	0
010.665.409 Ag Field Services	250	604	1,000	1,396	1,000
010.665.416 Property/Liability Insurance	2,396	3,132	0	4,442	0
010.665.420 Telephone	2,645	2,659	3,000	3,000	3,000
010.665.422 Postage and Freight	127	168	500	500	500
010.665.427 Advertising	0	136	0	0	0
010.665.431 Equipment, Maintenance	0	0	250	250	250
010.665.440 Rentals, Office Equipment	7,297	3,932	6,000	6,000	6,000
010.665.450 Dues/Training/Travel	10,250	13,280	14,000	13,988	14,000
010.665.457 Wharton County Youth Fair	4,000	4,000	4,000	4,000	4,000
Total Services and Charges	<u>27,285</u>	<u>27,911</u>	<u>28,750</u>	<u>38,961</u>	<u>28,750</u>
010.665.511 Office Equipment	1,396	0	0	0	0
010.665.519 Equipment, Grant	18,103	0	0	0	0
	<u>19,499</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Extension Service	<u>250,004</u>	<u>225,582</u>	<u>261,131</u>	<u>271,354</u>	<u>266,584</u>
Total Appropriations	<u>\$ 22,100,406</u>	<u>\$ 22,872,401</u>	<u>\$ 24,513,809</u>	<u>\$ 24,799,043</u>	<u>\$ 26,151,980</u>

Special Road and Road & Bridge Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
FUND BALANCES, JANUARY 1	\$ 2,635,885	\$ 3,317,373	\$ 1,759,110	\$ 2,890,067	\$ 2,304,383
REVENUES					
Taxes:					
Current Property	4,263,354	4,461,938	4,926,851	4,926,851	5,936,994
Delinquent Property	60,905	83,365	98,537	98,537	92,023
PILOT Tax	282,887	286,046	275,218	275,218	296,793
Penalty and Interest on Property Taxes	63,940	60,256	83,756	83,756	100,929
Total Taxes	<u>4,671,086</u>	<u>4,891,605</u>	<u>5,384,362</u>	<u>5,384,362</u>	<u>6,426,739</u>
Licenses and Permits	801,250	789,208	805,000	805,000	825,000
Intergovernmental	2,265,101	1,471,636	0	0	0
Charges for Services	139,374	138,727	130,000	130,000	130,000
Fines and Forfeitures	144,074	164,784	160,000	160,000	163,000
Interest	303,115	282,704	200,000	200,000	200,000
Solid Waste	134,271	142,050	145,000	145,000	145,000
Miscellaneous	879,511	757,220	94,200	102,829	92,200
Total Revenues	<u>9,337,782</u>	<u>8,637,934</u>	<u>6,918,562</u>	<u>6,927,191</u>	<u>7,981,939</u>
APPROPRIATIONS					
Salaries and Wages	2,103,110	2,135,481	2,598,307	2,598,327	2,667,142
Employee Benefits	1,089,526	1,120,660	1,287,570	1,287,686	1,330,787
Supplies	4,161,403	4,378,939	2,455,950	3,174,740	3,551,218
Services and Charges	818,601	798,936	1,299,779	1,310,328	1,216,214
Capital Outlay	918,028	991,654	1,200,000	1,255,000	1,295,000
Total Appropriations	<u>9,090,668</u>	<u>9,425,670</u>	<u>8,841,606</u>	<u>9,626,081</u>	<u>10,060,361</u>
Excess (deficiency) of revenues over (under) expenditures	<u>247,114</u>	<u>(787,736)</u>	<u>(1,923,044)</u>	<u>(2,698,890)</u>	<u>(2,078,422)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In:					
General	1,686,216	1,254,189	1,952,000	2,007,000	1,755,000
Drainage Project	0	0	0	55,000	0
Capital Replacement	0	22,820	0	0	0
Total Transfers In	<u>1,686,216</u>	<u>1,277,009</u>	<u>1,952,000</u>	<u>2,062,000</u>	<u>1,755,000</u>
Transfers Out:					
Capital Replacement	(1,361,492)	(946,545)	0	0	0
Total Transfers Out	<u>(1,361,492)</u>	<u>(946,545)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sale of Capital Assets	109,650	29,966	0	51,206	0
Total Other Financing Sources (Uses)	<u>434,374</u>	<u>360,430</u>	<u>1,952,000</u>	<u>2,113,206</u>	<u>1,755,000</u>
Net change in fund balances	<u>681,488</u>	<u>(427,306)</u>	<u>28,956</u>	<u>(585,684)</u>	<u>(323,422)</u>
FUND BALANCES, DECEMBER 31	<u>\$ 3,317,373</u>	<u>\$ 2,890,067</u>	<u>\$ 1,788,066</u>	<u>\$ 2,304,383</u>	<u>\$ 1,980,961</u>

Special Road and Road & Bridge Fund
Revenues
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES					
TAXES					
020.310.101 Current Property Taxes	\$ 2,301,887	\$ 2,390,324	\$ 2,533,245	\$ 2,533,245	\$ 3,237,165
020.311.101 Current Property Taxes, Spec. R&I	1,961,467	2,071,614	2,393,606	2,393,606	2,699,829
020.312.102 Delinquent Property Taxes	32,747	37,874	50,665	50,665	50,176
020.313.102 Delinquent Property Taxes, Spec. F	28,158	45,491	47,872	47,872	41,847
020.314.107 PILOT Tax	282,887	286,046	275,218	275,218	296,793
020.319.103 Penalty and Interest, Property Tax	63,940	60,256	83,756	83,756	100,929
Total Taxes	4,671,086	4,891,605	5,384,362	5,384,362	6,426,739
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	441,250	429,208	445,000	445,000	465,000
Total Licenses and Permits	801,250	789,208	805,000	805,000	825,000
INTERGOVERNMENTAL					
<u>Federal Grants</u>					
020.331.372 American Rescue Plan-Lost	2,240,101	1,414,545	0	0	0
<u>Federal Reimbursements</u>					
020.332.322 FEMA-Disasters	0	6,721	0	0	0
<u>State Reimbursements</u>					
020.333.318 H-GAC	25,000	50,370	0	0	0
Total Intergovernmental	2,265,101	1,471,636	0	0	0
CHARGES FOR SERVICES					
<u>Other Fees</u>					
020.342.442 Gross Axle Weight	139,374	138,727	130,000	130,000	130,000
FINES AND FORFEITURES					
020.350.506 District Court	52,394	53,478	52,000	52,000	55,000
020.350.507 County Court	91,680	111,306	108,000	108,000	108,000
Total Fines and Forfeitures	144,074	164,784	160,000	160,000	163,000
INTEREST					
020.360.603 Checking Account	303,115	282,704	200,000	200,000	200,000
SOLID WASTE					
<u>RB 2 Solid Waste Station</u>					
020.362.701 Environmental Fees	134,271	142,050	145,000	145,000	145,000
MISCELLANEOUS					
<u>Miscellaneous</u>					
020.370.702 Sale of Salvage/Surplus Supplies	3,025	0	0	0	0
020.370.730 Miscellaneous	1,193	6,382	1,200	1,200	1,200
020.370.733 Sales/Reimbursements, Precinct 1	27,066	640,082	8,000	8,000	8,000
020.370.734 Sales/Reimbursements, Precinct 2	73,728	66,193	65,000	73,629	65,000
020.370.735 Sales/Reimbursements, Precinct 3	3,400	4,050	6,000	6,000	4,000
020.370.736 Sales/Reimbursements, Precinct 4	771,099	40,513	14,000	14,000	14,000
Total Miscellaneous	879,511	757,220	94,200	102,829	92,200
Total Revenues	\$ 9,337,782	\$ 8,637,934	\$ 6,918,562	\$ 6,927,191	\$ 7,981,939

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
APPROPRIATIONS					
All Precincts (612 - 619)					
020.xxx.105 Salary, Secretaries (4)	\$ 145,370	\$ 162,513	\$ 174,622	\$ 174,622	\$ 180,883
020.xxx.107 Salary, Temporary or Extra	56,267	50,767	111,211	109,616	112,763
020.xxx.108 Salary, Part-Time (2)	16,143	17,285	18,572	18,572	18,438
020.xxx.110 Salary, Full-Time (40)	1,768,881	1,783,792	2,171,154	2,170,962	2,232,310
020.xxx.112 Salary, Supplements	4,540	947	3,160	3,160	3,160
020.xxx.113 Salary, Overtime/Holiday	144	2,067	0	1,787	0
020.xxx.114 Salary, Travel Allowance	50,228	50,228	50,228	50,228	50,228
020.xxx.117 Salary, Phone Allowance	10,913	10,745	15,360	15,360	15,360
020.xxx.119 Salary, Meal Allowance	224	64	0	20	0
020.xxx.122 Salary, Dec Supplement	50,400	51,600	54,000	54,000	54,000
020.xxx.123 Salary, Disaster	0	5,473	0	0	0
Total Salaries and Wages	2,103,110	2,135,481	2,598,307	2,598,327	2,667,142
020.xxx.201 Social Security Taxes	153,718	157,373	193,681	193,681	197,738
020.xxx.202 Group Medical Insurance	592,544	609,223	673,559	673,559	699,581
020.xxx.203 Retirement	301,196	306,992	367,344	367,344	377,550
020.xxx.204 Workers Compensation Insurance	39,495	39,128	50,660	50,660	53,558
020.xxx.205 Uniforms	351	427	0	116	0
020.xxx.206 Unemployment Insurance	1,225	6,556	1,270	1,270	1,304
020.xxx.207 Employee Disability Insurance	997	961	1,056	1,056	1,056
Total Employee Benefits	1,089,526	1,120,660	1,287,570	1,287,686	1,330,787
020.xxx.301 Office Supplies	4,795	5,668	3,000	4,601	6,000
020.xxx.302 Food	629	434	800	800	800
020.xxx.305 Publications/Audio Visual	220	87	280	180	280
020.xxx.307 Survey and Mapping Supplies	0	0	400	400	400
020.xxx.308 Janitorial Supplies	3,534	3,462	3,400	3,463	3,400
020.xxx.309 Laundry and Kitchen Supplies	0	0	0	0	0
020.xxx.311 Insecticide/Herbicide	77,156	12,260	47,500	44,480	87,500
020.xxx.312 Petroleum Products	78,308	85,767	77,500	77,500	77,500
020.xxx.313 Diesel	344,654	304,337	341,365	335,975	341,365
020.xxx.314 Drugs and Medical Supplies	366	288	300	429	300
020.xxx.315 Vehicle and Equipment Supplies	97,185	104,533	95,126	94,748	95,126
020.xxx.316 Small Tools/Repair Supplies	25,273	23,544	29,800	29,800	33,800
020.xxx.318 Culverts, Fluming, Pipe	101,383	52,748	9,500	27,844	49,500
020.xxx.319 Signs Materials	25,816	26,403	17,075	21,548	25,075
020.xxx.320 Road Materials	1,251,140	1,447,552	1,828,032	1,808,544	2,828,032
020.xxx.321 Furnishings/Small Equipment	478	9,926	900	900	950
020.xxx.323 Computer Equip/Access/Software	937	1,824	972	4,161	1,190
020.xxx.330 Damaged Road Materials	8,752	1,274,533	0	719,367	0
020.xxx.331 Road Materials-ARPA	2,140,777	1,025,573	0	0	0
Total Supplies	4,161,403	4,378,939	2,455,950	3,174,740	3,551,218
020.xxx.403 Physician Services	225	165	200	200	200
020.xxx.412 Environmental Fees	117,116	125,244	113,000	114,055	163,000
020.xxx.413 Bond Premiums	540	0	710	1,065	710
020.xxx.414 Data Processing Services	8,855	7,037	5,005	5,005	5,366
020.xxx.416 Property/Liability Insurance	92,193	107,517	106,740	113,522	116,814
020.xxx.418 Engineering	0	0	53,500	53,500	53,500
020.xxx.419 Contract Services	5,668	18,363	4,000	4,000	4,000
020.xxx.420 Telephone	12,170	12,967	12,952	12,952	12,952
020.xxx.422 Postage and Freight	82	166	250	250	250
020.xxx.427 Advertising	589	148	250	657	250
020.xxx.429 Utilities	30,392	26,167	30,900	30,900	30,900

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
All Precincts (612 - 619) (Con't)						
020.xxx.430	Miscellaneous Claims/Repairs	\$ 47,724	\$ 258	\$ 2,000	\$ 2,000	\$ 2,000
020.xxx.431	Equipment, Maintenance	419,347	412,049	423,342	423,342	423,342
020.xxx.432	Buildings, Maintenance	17,209	9,570	9,300	10,360	9,300
020.xxx.438	Bridge Maintenance	45,800	716	11,000	11,000	11,000
020.xxx.439	Rentals, Equipment and Buildings	4,348	4,432	5,200	5,200	5,200
020.xxx.440	Rentals, Office Equipment	5,149	5,301	4,960	4,960	4,960
020.xxx.450	Dues/Training/Travel	7,039	8,181	6,300	7,817	12,300
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	155	2	6,070	5,443	6,070
020.xxx.466	Optional Services (Contingency)	0	0	500,000	500,000	350,000
020.xxx.479	Services-Disasters	0	56,653	0	0	0
	Total Services and Charges	818,601	798,936	1,299,779	1,310,328	1,216,214
020.xxx.501	Land	41,670	0	0	0	0
020.xxx.502	Buildings	45,186	0	0	0	0
020.xxx.504	Property Improvements	20,800	65,517	0	0	135,000
020.xxx.511	Office Equipment	0	10,189	0	0	0
020.xxx.512	Machinery and Equipment	583,547	218,291	1,200,000	1,243,068	1,160,000
020.xxx.516	Vehicles	9,500	60,185	0	11,932	0
020.xxx.519	Equipment-Grant	99,325	372,042	0	0	0
020.xxx.520	Property Improvement Grant	0	16,930	0	0	0
020.xxx.522	Bridge Construction	118,000	248,500	0	0	0
	Total Capital Outlay	918,028	991,654	1,200,000	1,255,000	1,295,000
	Total Appropriations	\$ 9,090,668	\$ 9,425,670	\$ 8,841,606	\$ 9,626,081	\$ 10,060,361

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
Precinct 1						
020.612.105	Salary, Secretaries (1)	\$ 36,548	\$ 39,740	\$ 42,447	\$ 42,447	\$ 43,721
020.612.107	Salary, Temporary or Extra	0	0	28,178	27,837	28,178
020.612.110	Salary, Full-Time (9)	382,718	389,060	476,269	476,269	489,795
020.612.112	Salary, Supplements	0	0	790	790	790
020.612.113	Salary, Overtime/Holiday	0	480	0	341	0
020.612.114	Salary, Travel Allowance	12,557	12,557	12,557	12,557	12,557
020.612.117	Salary, Phone Allowance	1,509	1,503	3,540	3,540	3,540
020.612.122	Salary, Dec Supplement	9,600	12,000	12,000	12,000	12,000
020.612.123	Salary, Disaster	0	1,807	0	0	0
	Total Salaries and Wages	442,932	457,147	575,781	575,781	590,581
020.612.201	Social Security Taxes	31,490	33,006	42,220	42,220	42,624
020.612.202	Group Medical Insurance	137,232	140,883	158,634	158,634	169,857
020.612.203	Retirement	65,059	67,216	80,630	80,630	82,875
020.612.204	Workers Compensation Insurance	8,264	8,320	11,246	11,246	11,883
020.612.206	Unemployment Insurance	257	264	280	280	288
020.612.207	Employee Disability Insurance	227	218	240	240	240
	Total Employee Benefits	242,529	249,907	293,250	293,250	307,767
020.612.301	Office Supplies	1,544	723	500	1,101	1,000
020.612.302	Food	497	281	400	400	400
020.612.308	Janitorial Supplies	1,061	876	800	800	800
020.612.311	Insecticide/Herbicide	8,358	2,576	8,000	8,000	18,000
020.612.312	Petroleum Products	13,831	19,774	13,500	13,500	13,500
020.612.313	Diesel	73,950	48,391	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	19,492	16,034	16,000	16,000	16,000
020.612.316	Small Tools/Repair Supplies	3,317	7,997	2,500	2,500	3,500
020.612.318	Culverts, Fluming, Pipe	17,137	13,777	2,000	8,862	12,000
020.612.319	Signs Materials	7,928	6,571	2,500	4,053	4,500
020.612.320	Road Materials	315,747	369,516	452,000	438,464	702,000
020.612.321	Furnishings/Small Equipment	193	9,356	250	250	300
020.612.323	Computer Equip/Access/Software	132	360	132	3,281	180
020.612.330	Damaged Road Materials	0	0	0	632,500	0
020.612.331	Road MaterialS-ARPA	605,276	295,736	0	0	0
	Total Supplies	1,068,463	791,968	554,682	1,185,811	828,280
020.612.412	Environmental Fees	2,126	1,503	2,000	3,848	2,000
020.612.413	Bond Premiums	0	0	0	355	0
020.612.414	Data Processing Services	4,628	2,676	1,200	1,200	1,561
020.612.416	Property/Liability Insurance	19,552	24,118	19,827	19,827	25,827
020.612.418	Engineering	0	0	14,500	14,500	14,500
020.612.419	Contract Services	2,450	3,275	2,500	2,500	2,500
020.612.420	Telephone	2,572	2,170	1,500	1,500	1,500
020.612.422	Postage and Freight	0	0	100	100	100
020.612.427	Advertising	94	89	100	100	100
020.612.429	Utilities	4,571	3,666	7,500	7,500	7,500
020.612.430	Miscellaneous Claims/Repairs	1,300	0	1,500	1,500	1,500
020.612.431	Equipment, Maintenance	89,189	58,410	83,000	83,000	83,000
020.612.432	Buildings, Maintenance	4,569	5,086	1,000	1,647	1,000
020.612.438	Bridge Maintenance	5,000	0	3,000	3,000	3,000
020.612.440	Rentals, Office Equipment	1,392	1,395	1,200	1,200	1,200
020.612.450	Dues/Training/Travel	1,092	1,747	1,300	1,300	2,800
020.612.456	Right-of-Way Costs	0	0	100	100	100

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
Precinct 1 (Con't)						
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
020.612.479	Services-Disasters	0	55,723	0	0	0
	Total Services and Charges	139,535	160,858	142,827	145,677	150,688
020.612.511	Office Equipment	0	10,189	0	0	0
020.612.512	Machinery and Equipment	52,770	0	300,000	300,000	250,000
020.612.516	Vehicles	9,500	60,185	0	0	0
020.612.519	Equipment Grant	99,325	138,572	0	0	0
020.612.520	Property Improvement Grant	0	16,930	0	0	0
020.612.522	Bridge Construction	3,500	155,000	0	0	0
	Total Capital Outlay	165,095	380,876	300,000	300,000	250,000
	Total Precinct 1	2,058,554	2,040,756	1,866,540	2,500,519	2,127,316
Precinct 2						
020.613.105	Salary, Secretaries (1)	38,293	40,918	44,007	44,007	45,401
020.613.107	Salary, Temporary or Extra	16,573	6,222	22,536	21,773	23,212
020.613.110	Salary, Full-Time (10)	435,215	437,135	547,676	547,676	560,754
020.613.112	Salary, Supplements	0	0	790	790	790
020.613.113	Salary, Overtime/Holiday	0	396	0	763	0
020.613.114	Salary, Travel Allowance	12,557	12,557	12,557	12,557	12,557
020.613.117	Salary, Phone Allowance	1,864	2,145	3,840	3,840	3,840
020.613.119	Salary, Meal Allowance	15	0	0	0	0
020.613.122	Salary, Dec Supplement	12,000	12,000	13,200	13,200	13,200
020.613.123	Salary, Disaster	0	1,990	0	0	0
	Total Salaries and Wages	516,517	513,363	644,606	644,606	659,754
020.613.201	Social Security Taxes	38,203	38,593	48,868	48,868	49,822
020.613.202	Group Medical Insurance	135,063	133,709	145,045	145,045	151,173
020.613.203	Retirement	73,651	74,703	91,881	91,881	94,076
020.613.204	Workers Compensation Insurance	9,847	9,527	12,754	12,754	13,443
020.613.206	Unemployment Insurance	301	297	315	315	322
020.613.207	Employee Disability Insurance	240	230	264	264	264
	Total Employee Benefits	257,305	257,059	299,127	299,127	309,100
020.613.301	Office Supplies	884	2,868	1,000	1,000	2,500
020.613.305	Publications/Audio Visual	220	87	100	100	100
020.613.307	Survey and Mapping Supplies	0	0	400	400	400
020.613.308	Janitorial Supplies	694	648	1,000	1,000	1,000
020.613.311	Insecticide/Herbicide	32,410	8,050	13,000	13,000	23,000
020.613.312	Petroleum Products	21,833	22,222	23,000	23,000	23,000
020.613.313	Diesel	72,207	66,634	80,000	80,000	80,000
020.613.314	Drugs and Medical Supplies	239	268	200	200	200
020.613.315	Vehicle and Equipment Supplies	20,186	30,674	27,126	27,126	27,126
020.613.316	Small Tools/Repair Supplies	8,030	2,963	4,000	4,000	5,000
020.613.318	Culverts, Fluming, Pipe	51,130	34,153	2,500	13,982	12,500
020.613.319	Signs Materials	7,703	5,383	4,000	6,605	6,000
020.613.320	Road Materials	275,633	344,575	470,000	465,187	720,000
020.613.321	Furnishings/Small Equipment	0	570	400	400	400
020.613.323	Computer Equip/Access/Software	132	1,095	662	662	770
020.613.330	Damaged Road Materials	8,752	0	0	0	0
020.613.331	Road Materials-ARPA	319,033	480,047	0	0	0
	Total Supplies	819,086	1,000,237	627,388	636,662	901,996

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
Precinct 2 (Con't)					
020.613.403 Physician Services	\$ 125	\$ 165	\$ 200	\$ 200	\$ 200
020.613.412 Environmental Fees	117	51	100	100	100
020.613.413 Bond Premiums	185	0	355	355	355
020.613.414 Data Processing Services	2,768	2,778	2,000	2,000	2,000
020.613.416 Property/Liability Insurance	18,941	20,430	15,598	16,206	25,598
020.613.418 Engineering	0	0	13,000	13,000	13,000
020.613.419 Contract Services	2,425	1,150	1,500	1,500	1,500
020.613.420 Telephone	5,138	5,651	6,500	6,500	6,500
020.613.422 Postage and Freight	0	41	50	50	50
020.613.427 Advertising	223	59	0	407	0
020.613.429 Utilities	4,196	4,113	4,300	4,300	4,300
020.613.430 Miscellaneous Claims/Repairs	9,513	0	500	500	500
020.613.431 Equipment, Maintenance	95,972	96,449	112,342	112,342	112,342
020.613.432 Buildings, Maintenance	1,613	1,055	5,000	3,747	5,000
020.613.438 Bridge Maintenance	28,108	81	0	0	0
020.613.439 Rentals, Equipment and Buildings	608	603	700	700	700
020.613.440 Rentals, Office Equipment	1,720	1,685	2,000	2,000	2,000
020.613.450 Dues/Training/Travel	3,467	3,526	2,000	2,000	3,500
020.613.458 Soil Conservation District	1,000	1,000	1,000	1,000	1,000
020.613.462 Fees	155	2	1,535	1,128	1,535
020.613.479 Services-Disasters	0	930	0	0	0
Total Services and Charges	176,274	139,769	168,680	168,035	180,180
020.613.504 Property Improvements	0	0	0	0	135,000
020.613.512 Machinery and Equipment	16,650	17,449	300,000	343,068	250,000
020.613.516 Vehicles	0	0	0	11,932	0
020.613.519 Equipment-HGAC Grant	0	30,921	0	0	0
Total Capital Outlay	16,650	48,370	300,000	355,000	385,000
Total Precinct 2	1,785,832	1,958,798	2,039,801	2,103,430	2,436,030
Precinct 3					
020.614.105 Salary, Secretaries (1)	39,741	43,403	46,565	46,565	48,040
020.614.107 Salary, Temporary or Extra	24,424	28,456	29,197	28,514	30,073
020.614.110 Salary, Full-Time (10)	465,882	440,660	542,354	542,354	558,327
020.614.112 Salary, Supplements	790	790	790	790	790
020.614.113 Salary, Overtime/Holiday	0	634	0	683	0
020.614.114 Salary, Travel Allowance	12,557	12,557	12,557	12,557	12,557
020.614.117 Salary, Phone Allowance	3,807	3,517	3,840	3,840	3,840
020.614.119 Salary, Meal Allowance	158	64	0	0	0
020.614.122 Salary, Dec Supplement	13,200	12,000	13,200	13,200	13,200
020.614.123 Salary, Disaster	0	972	0	0	0
Total Salaries and Wages	560,559	543,053	648,503	648,503	666,827
020.614.201 Social Security Taxes	40,920	39,751	48,108	48,108	49,235
020.614.202 Group Medical Insurance	157,022	155,756	175,730	175,730	182,464
020.614.203 Retirement	78,825	75,616	91,461	91,461	94,108
020.614.204 Workers Compensation Insurance	10,700	10,073	12,747	12,747	13,504
020.614.206 Unemployment Insurance	327	314	317	317	326
020.614.207 Employee Disability Insurance	264	241	264	264	264
Total Employee Benefits	288,058	281,751	328,627	328,627	339,901
020.614.301 Office Supplies	938	1,028	500	1,500	1,000
020.614.302 Food	132	141	0	0	0
020.614.305 Publications/Audio Visual	0	0	180	80	180

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
Precinct 3 (Con't)					
020.614.308 Janitorial Supplies	\$ 1,306	\$ 1,003	\$ 1,000	\$ 1,000	\$ 1,000
020.614.311 Insecticide/Herbicide	32,230	246	20,000	16,980	30,000
020.614.312 Petroleum Products	25,778	21,135	22,500	22,500	22,500
020.614.313 Diesel	94,811	76,961	108,000	108,000	108,000
020.614.314 Drugs and Medical Supplies	86	0	0	100	0
020.614.315 Vehicle and Equipment Supplies	31,823	15,923	25,000	25,000	25,000
020.614.316 Small Tools/Repair Supplies	7,905	7,366	12,500	12,500	13,500
020.614.318 Culverts, Fluming, Pipe	8,882	4,405	2,500	2,500	12,500
020.614.319 Signs Materials	5,488	5,991	6,000	6,000	8,000
020.614.320 Road Materials	334,210	452,720	461,332	460,304	711,332
020.614.321 Furnishings/Small Equipment	0	0	250	250	250
020.614.323 Computer Equip/Access/Software	407	279	90	110	120
020.614.331 Road Materials-ARPA	662,569	167,785	0	0	0
Total Supplies	1,206,565	754,983	659,852	656,824	933,382
020.614.412 Environmental Fees	3,233	1,725	1,900	1,900	1,900
020.614.413 Bond Premiums	0	0	355	355	355
020.614.414 Data Processing Services	1,308	1,461	1,683	1,683	1,683
020.614.416 Property/Liability Insurance	26,471	29,076	19,928	20,956	29,928
020.614.418 Engineering	0	0	13,000	13,000	13,000
020.614.419 Contract Services	793	240	0	0	0
020.614.420 Telephone	2,392	2,325	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	11,259	8,948	11,100	11,100	11,100
020.614.430 Miscellaneous Claims/Repairs	669	33	0	0	0
020.614.431 Equipment, Maintenance	108,101	129,241	95,000	95,000	95,000
020.614.432 Buildings, Maintenance	6,164	864	1,000	3,000	1,000
020.614.438 Bridge Maintenance	6,624	635	8,000	8,000	8,000
020.614.439 Rentals, Equipment and Buildings	913	981	1,500	1,500	1,500
020.614.440 Rentals, Office Equipment	965	967	760	760	760
020.614.450 Dues/Training/Travel	1,177	1,557	1,500	1,500	3,000
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	171,069	179,053	161,113	164,141	172,613
020.614.512 Machinery and Equipment	8,545	131,000	300,000	300,000	250,000
020.614.522 Bridge Construction	114,500	90,000	0	0	0
Total Capital Outlay	123,045	221,000	300,000	300,000	250,000
Total Precinct 3	2,349,296	1,979,840	2,098,095	2,098,095	2,362,723
Precinct 4					
020.615.105 Salary, Secretaries (1)	30,788	38,452	41,603	41,603	43,721
020.615.107 Salary, Temporary or Extra	15,270	16,089	31,300	31,300	31,300
020.615.110 Salary, Full-Time (10)	438,622	467,371	550,913	550,913	567,851
020.615.112 Salary, Supplements	3,750	157	790	790	790
020.615.113 Salary, Overtime/Holiday	0	557	0	0	0
020.615.114 Salary, Travel Allowance	12,557	12,557	12,557	12,557	12,557
020.615.117 Salary, Phone Allowance	3,445	3,557	3,840	3,840	3,840
020.615.119 Salary, Meal Allowance	51	0	0	20	0
020.615.122 Salary, Dec Supplement	13,200	13,200	13,200	13,200	13,200
020.615.123 Salary, Disaster	0	589	0	0	0
Total Salaries and Wages	517,683	552,529	654,203	654,223	673,259

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
Precinct 4 (Con't)					
020.615.201 Social Security Taxes	\$ 38,100	\$ 40,715	\$ 48,731	\$ 48,731	\$ 50,187
020.615.202 Group Medical Insurance	150,668	165,362	180,058	180,058	181,579
020.615.203 Retirement	73,781	78,934	92,007	92,007	94,898
020.615.204 Workers Compensation Insurance	9,870	10,359	12,950	12,950	13,716
020.615.205 Uniforms	351	427	0	116	0
020.615.206 Unemployment Insurance	301	5,639	320	320	329
020.615.207 Employee Disability Insurance	242	248	264	264	264
Total Employee Benefits	273,313	301,684	334,330	334,446	340,973
020.615.301 Office Supplies	1,210	1,018	800	800	1,300
020.615.302 Food	0	12	400	400	400
020.615.308 Janitorial Supplies	400	872	600	600	600
020.615.311 Insecticide/Herbicide	4,092	1,388	6,500	6,500	16,500
020.615.312 Petroleum Products	16,866	22,636	18,500	18,500	18,500
020.615.313 Diesel	83,899	96,964	77,000	71,610	77,000
020.615.314 Drugs and Medical Supplies	41	20	0	29	0
020.615.315 Vehicle and Equipment Supplies	20,320	38,871	22,000	22,000	22,000
020.615.316 Small Tools/Repair Supplies	4,593	3,688	5,000	5,000	6,000
020.615.318 Culverts, Fluming, Pipe	24,234	413	2,500	2,500	12,500
020.615.319 Sign Materials	4,312	8,458	4,500	4,500	6,500
020.615.320 Road Materials	325,550	280,741	444,700	444,589	694,700
020.615.321 Furnishings/Small Equipment	285	0	0	0	0
020.615.323 Computer Equip/Access/Software	266	90	88	108	120
020.615.330 Damaged Road Materials	0	1,274,533	0	86,867	0
020.615.331 Road Materials-ARPA	553,899	82,005	0	0	0
Total Supplies	1,039,967	1,811,709	582,588	664,003	856,120
020.615.403 Physician Services	100	0	0	0	0
020.615.412 Environmental Fees	4,857	1,647	1,000	2,057	1,000
020.615.413 Bond Premiums	355	0	0	0	0
020.615.414 Data Processing Services	151	122	122	122	122
020.615.416 Property/Liability Insurance	23,008	28,124	18,752	22,048	28,752
020.615.418 Engineering	0	0	13,000	13,000	13,000
020.615.419 Contract Services	0	13,698	0	0	0
020.615.420 Telephone	1,182	1,864	1,500	1,500	1,500
020.615.422 Postage and Freight	82	125	50	50	50
020.615.427 Advertising	272	0	100	100	100
020.615.429 Utilities	6,694	6,014	6,000	6,000	6,000
020.615.430 Miscellaneous Claims/Repairs	36,242	225	0	0	0
020.615.431 Equipment, Maintenance	98,900	96,139	110,000	110,000	110,000
020.615.432 Buildings, Maintenance	2,264	2,475	2,000	1,666	2,000
020.615.438 Bridge Maintenance	6,068	0	0	0	0
020.615.439 Rentals, Equipment and Buildings	307	328	500	500	500
020.615.440 Rentals, Office Equipment	1,072	1,254	1,000	1,000	1,000
020.615.450 Dues/Training/Travel	1,273	1,351	1,500	3,017	3,000
020.615.458 Soil Conservation District	1,000	1,000	1,000	1,000	1,000
020.615.462 Fees	0	0	1,500	1,280	1,500
Total Services and Charges	183,827	154,366	158,024	163,340	169,524
020.615.504 Property Improvements	0	65,517	0	0	0
020.615.512 Machinery and Equipment	246,126	19,472	300,000	300,000	250,000
020.615.519 Equipment-Grant	0	202,549	0	0	0
020.615.522 Bridge Construction	0	3,500	0	0	0
Total Capital Outlay	246,126	291,038	300,000	300,000	250,000
Total Precinct 4	2,260,916	3,111,326	2,029,145	2,116,012	2,289,876

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>All Precincts - Road Paving</u>					
020.616.313 Diesel	\$ 0	\$ 0	\$ 500	\$ 500	\$ 500
020.616.315 Vehicle and Equipment Supplies	254	342	2,000	2,000	2,000
020.616.316 Small Tools/Repair Supplies	1,403	1,507	5,000	5,000	5,000
Total Supplies	1,657	1,849	7,500	7,500	7,500
020.616.412 Environmental Fees	7	6	0	0	0
020.616.416 Property/Liability Insurance	1,807	2,001	31,426	31,426	2,500
020.616.431 Equipment, Maintenance	25,430	23,420	20,000	20,000	20,000
020.616.450 Dues/Training/Travel	30	0	0	0	0
020.616.466 Optional Services (Contingency)	0	0	500,000	500,000	350,000
Total Services and Charges	27,274	25,427	551,426	551,426	372,500
020.616.501 Land	41,670	0	0	0	0
020.616.512 Machinery and Equipment	196,279	0	0	0	0
Total Capital Outlay	237,949	0	0	0	0
Total All Precincts, Road Paving	266,880	27,276	558,926	558,926	380,000
<u>Precinct 2, Solid Waste Station</u>					
020.617.107 Salary, Temporary or Extra	0	0	0	192	0
020.617.108 Salary, Part-Time (1)	16,143	17,285	18,572	18,572	18,438
020.617.110 Salary, Full-Time (1)	46,444	49,566	53,942	53,750	55,583
020.617.113 Salary, Overtime/Holiday	144	0	0	0	0
020.617.117 Salary, Phone Allowance	288	23	300	300	300
020.617.122 Salary, Dec Supplement	2,400	2,400	2,400	2,400	2,400
020.617.123 Salary, Disaster	0	115	0	0	0
Total Salaries and Wages	65,419	69,389	75,214	75,214	76,721
020.617.201 Social Security Taxes	5,005	5,308	5,754	5,754	5,870
020.617.202 Group Medical Insurance	12,559	13,513	14,092	14,092	14,508
020.617.203 Retirement	9,880	10,523	11,365	11,365	11,593
020.617.204 Workers Compensation Insurance	814	849	963	963	1,012
020.617.206 Unemployment Insurance	39	42	38	38	39
020.617.207 Employee Disability Insurance	24	24	24	24	24
Total Employee Benefits	28,321	30,259	32,236	32,236	33,046
020.617.301 Office Supplies	219	31	200	200	200
020.617.308 Janitorial Supplies	73	63	0	63	0
020.617.311 Insecticides and Herbicides	66	0	0	0	0
020.617.313 Diesel	19,787	15,387	19,865	19,865	19,865
020.617.315 Vehicle and Equipment Supplies	5,110	2,689	3,000	2,622	3,000
020.617.316 Small Tools/Repair Supplies	25	23	800	800	800
020.617.319 Sign Materials	385	0	75	390	75
Total Supplies	25,665	18,193	23,940	23,940	23,940
020.617.412 Environmental Fees	106,776	120,312	108,000	106,150	158,000
020.617.416 Property/Liability Insurance	2,414	3,768	1,209	3,059	4,209
020.617.420 Telephone	886	957	700	700	700
020.617.429 Utilities	3,672	3,426	2,000	2,000	2,000
020.617.431 Equipment, Maintenance	1,755	8,390	3,000	3,000	3,000
020.617.432 Buildings, Maintenance	2,599	90	300	300	300
020.617.439 Rentals, Equipment and Buildings	2,520	2,520	2,500	2,500	2,500
Total Services and Charges	120,622	139,463	117,709	117,709	170,709

Special Road and Road & Bridge Fund
Appropriations
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Precinct 2, Solid Waste Station (Con't)</u>						
020.617.502	Buildings	\$ 45,186	\$ 0	\$ 0	\$ 0	\$ 0
020.617.504	Property Improvements	20,800	0	0	0	0
020.617.512	Machinery and Equipment	63,177	50,370	0	0	160,000
	Total Capital Outlay	<u>129,163</u>	<u>50,370</u>	<u>0</u>	<u>0</u>	<u>160,000</u>
	Total Pct 2, Solid Waste Station	<u>369,190</u>	<u>307,674</u>	<u>249,099</u>	<u>249,099</u>	<u>464,416</u>
	Total Appropriations	<u>\$ 9,090,668</u>	<u>\$ 9,425,670</u>	<u>\$ 8,841,606</u>	<u>\$ 9,626,081</u>	<u>\$ 10,060,361</u>

Special Road and Road & Bridge Fund
Appropriations by Precinct and Type
(Excluding All Precincts, Road Paving - \$380,000 and Solid Waste Station - \$464,416)

	Precinct 1	Precinct 2	Precinct 3	Precinct 4	Total
105 Salary, Secretaries	\$ 43,721	\$ 45,401	\$ 48,040	\$ 43,721	\$ 180,883
107 Salary, Temporary or Extra	28,178	23,212	30,073	31,300	112,763
110 Salary, Full-Time	489,795	560,754	558,327	567,851	2,176,727
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>590,581</u>	<u>659,754</u>	<u>666,827</u>	<u>673,259</u>	<u>2,590,421</u>
201 Social Security Taxes	42,624	49,822	49,235	50,187	191,868
202 Group Medical Insurance	169,857	151,173	182,464	181,579	685,073
203 Retirement	82,875	94,076	94,108	94,898	365,957
204 Workers Compensation Insurance	11,883	13,443	13,504	13,716	52,546
206 Unemployment Insurance	288	322	326	329	1,265
207 Employee Disability Insurance	240	264	264	264	1,032
Total Employee Benefits	<u>307,767</u>	<u>309,100</u>	<u>339,901</u>	<u>340,973</u>	<u>1,297,741</u>
301 Office Supplies	1,000	2,500	1,000	1,300	5,800
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	18,000	23,000	30,000	16,500	87,500
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	3,500	5,000	13,500	6,000	28,000
318 Culverts, Fluming, Pipe	12,000	12,500	12,500	12,500	49,500
319 Signs Materials	4,500	6,000	8,000	6,500	25,000
320 Road Materials	702,000	720,000	711,332	694,700	2,828,032
321 Furnishings/Small Equipment	300	400	250	0	950
323 Computer Equip/Access/Software	180	770	120	120	1,190
Total Supplies	<u>828,280</u>	<u>901,996</u>	<u>933,382</u>	<u>856,120</u>	<u>3,519,778</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	1,561	2,000	1,683	122	5,366
416 Property/Liability Insurance	25,827	25,598	29,928	28,752	110,105
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	2,800	3,500	3,000	3,000	12,300
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>150,688</u>	<u>180,180</u>	<u>172,613</u>	<u>169,524</u>	<u>673,005</u>
512 Machinery and Equipment	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>1,000,000</u>
Total Capital Outlay	<u>250,000</u>	<u>385,000</u>	<u>250,000</u>	<u>250,000</u>	<u>1,135,000</u>
Total Appropriations	<u><u>\$ 2,127,316</u></u>	<u><u>\$ 2,436,030</u></u>	<u><u>\$ 2,362,723</u></u>	<u><u>\$ 2,289,876</u></u>	<u><u>\$ 9,215,945</u></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, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
FUND BALANCES, JANUARY 1	\$ 1,025,497	\$ 1,099,652	\$ 978,270	\$ 1,458,135	\$ 1,222,438
REVENUES					
Taxes:					
Current Property	1,867,917	1,938,668	2,224,708	2,224,708	2,486,124
Delinquent Property	27,308	37,288	44,494	44,494	38,535
PILOT Tax	124,312	124,619	124,633	124,633	124,598
Penalty and Interest on Property Taxes	29,391	27,069	37,820	37,820	42,264
Total Taxes	<u>2,048,928</u>	<u>2,127,644</u>	<u>2,431,655</u>	<u>2,431,655</u>	<u>2,691,521</u>
Interest	62,527	98,555	55,000	55,000	60,000
Miscellaneous	241	188	0	0	0
Total Revenues	<u>2,111,696</u>	<u>2,231,262</u>	<u>2,486,655</u>	<u>2,543,052</u>	<u>2,751,521</u>
APPROPRIATIONS					
Salaries and Wages	712,362	760,086	930,724	930,724	958,984
Employee Benefits	358,750	379,816	457,578	457,578	469,955
Supplies	361,570	265,859	425,193	425,193	424,743
Services and Charges	456,535	562,688	665,254	665,254	777,654
Capital Outlay	295,521	97,012	300,000	251,100	600,000
Total Appropriations	<u>2,184,738</u>	<u>2,065,461</u>	<u>2,778,749</u>	<u>2,729,849</u>	<u>3,231,336</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(73,042)</u>	<u>165,801</u>	<u>(292,094)</u>	<u>(186,797)</u>	<u>(479,815)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In:					
General	201,676	325,000	0	0	0
Road and Bridge	0	20,669	0	0	0
Total Transfers In	<u>201,676</u>	<u>345,669</u>	<u>0</u>	<u>0</u>	<u>0</u>
Transfers Out:					
Road and Bridge	0	0	0	(55,000)	0
Capital Replacement	(57,004)	(168,793)	0	0	0
Total Transfers Out	<u>(57,004)</u>	<u>(168,793)</u>	<u>0</u>	<u>(55,000)</u>	<u>0</u>
Sale of Capital Assets	2,525	15,806	0	6,100	0
Total Other Financing Sources (Uses)	<u>147,197</u>	<u>192,682</u>	<u>0</u>	<u>(48,900)</u>	<u>0</u>
Net change in fund balances	74,155	358,483	(292,094)	(235,697)	(479,815)
FUND BALANCES, DECEMBER 31	<u>\$ 1,099,652</u>	<u>\$ 1,458,135</u>	<u>\$ 686,176</u>	<u>\$ 1,222,438</u>	<u>\$ 742,623</u>
				0	

Farm to Market and Lateral Road Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES					
TAXES					
030.310.101 Current Property Taxes	\$ 1,867,917	\$ 1,938,668	\$ 2,224,708	\$ 2,224,708	\$ 2,486,124
030.312.102 Delinquent Property Taxes	27,308	37,288	44,494	44,494	38,535
030.314.107 PILOT Tax	124,312	124,619	124,633	124,633	124,598
030.319.103 Penalty and Interest, Property Taxes	29,391	27,069	37,820	37,820	42,264
Total Taxes	<u>2,048,928</u>	<u>2,127,644</u>	<u>2,431,655</u>	<u>2,431,655</u>	<u>2,691,521</u>
INTERGOVERNMENTAL					
State Reimbursements					
030.332.322 FEMA-Disasters	0	4,875	0	56,397	0
Total State Reimbursements	<u>0</u>	<u>4,875</u>	<u>0</u>	<u>56,397</u>	<u>0</u>
INTEREST					
030.360.603 Checking Account	<u>62,526</u>	<u>98,555</u>	<u>55,000</u>	<u>55,000</u>	<u>60,000</u>
MISCELLANEOUS					
Miscellaneous					
030.370.730 Miscellaneous	241	188	0	0	0
Total Miscellaneous	<u>241</u>	<u>188</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>\$ 2,111,695</u>	<u>\$ 2,231,262</u>	<u>\$ 2,486,655</u>	<u>\$ 2,543,052</u>	<u>\$ 2,751,521</u>
APPROPRIATIONS					
Countywide Drainage					
030.632.102 Salary, Appointed Department Head	\$ 78,519	\$ 83,886	\$ 89,375	\$ 89,375	\$ 92,130
030.632.110 Salary, Full-Time (15)	601,047	639,565	804,552	804,467	830,057
030.632.113 Salary, Overtime/Holiday	111	0	0	85	0
030.632.114 Salary, Travel Allowance	12,557	12,557	12,557	12,557	12,557
030.632.117 Salary, Phone Allowance	3,328	3,309	5,040	5,040	5,040
030.632.122 Salary, Dec Supplement	16,800	16,800	19,200	19,200	19,200
030.632.123 Salary, Disaster	0	3,969	0	0	0
Total Salaries and Wages	<u>712,362</u>	<u>760,086</u>	<u>930,724</u>	<u>930,724</u>	<u>958,984</u>
030.632.201 Social Security Taxes	52,732	56,382	69,537	69,537	71,835
030.632.202 Group Medical Insurance	194,332	204,216	241,591	241,591	246,935
030.632.203 Retirement	105,655	112,898	138,522	138,522	142,809
030.632.204 Workers Compensation Insurance	5,262	5,532	7,087	7,087	7,521
030.632.206 Unemployment Insurance	425	452	457	457	471
030.632.207 Employee Disability Insurance	344	336	384	384	384
Total Employee Benefits	<u>358,750</u>	<u>379,816</u>	<u>457,578</u>	<u>457,578</u>	<u>469,955</u>
030.632.301 Office Supplies	349	172	500	500	500
030.632.302 Food	643	464	250	250	800
030.632.305 Publications/Audio Visuals	0	0	150	150	150
030.632.308 Janitorial Supplies	95	1,040	0	0	0
030.632.311 Insecticide/Herbicide	176,656	130,967	160,000	160,000	160,000
030.632.312 Petroleum Products	32,452	26,986	35,705	35,705	35,705
030.632.313 Diesel	115,474	81,769	187,000	187,000	181,000
030.632.314 Drugs and Medical Supplies	38	0	0	0	0

Farm to Market and Lateral Road Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
Countywide Drainage (Con't)						
030.632.315	Vehicle and Equipment Supplies	\$ 21,028	\$ 19,042	\$ 25,000	\$ 25,000	\$ 25,000
030.632.316	Small Tools/Repair Supplies	8,615	4,959	15,000	15,000	20,000
030.632.318	Culverts, Fluming, Pipe	5,835	0	0	0	0
030.632.321	Furnishings/Small Equipment	297	370	1,000	1,000	1,000
030.632.323	Computer Equip/Access/Software	88	90	588	588	588
	Total Supplies	<u>361,570</u>	<u>265,859</u>	<u>425,193</u>	<u>425,193</u>	<u>424,743</u>
030.632.412	Environmental Fees	295	137	600	600	100,600
030.632.414	Data Processing Services	1,798	3,902	3,962	3,962	3,962
030.632.415	Central Appraisal Board	0	42,632	47,503	47,503	57,503
030.632.416	Property/Liability Insurance	24,415	26,020	25,549	25,549	27,874
030.632.418	Engineering	90,845	217,787	150,000	150,000	150,000
030.632.419	Contract Services	153,858	113,780	153,000	153,000	153,000
030.632.420	Telephone	2,516	1,643	500	500	575
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	168,319	132,636	155,390	155,390	155,390
030.632.439	Rentals, Equipment and Buildings	0	399	0	0	0
030.632.450	Dues/Training/Travel	269	224	2,500	2,500	2,500
030.632.456	Right-of-Way Costs	14,220	23,528	125,000	125,000	125,000
	Total Services and Charges	<u>456,535</u>	<u>562,688</u>	<u>665,254</u>	<u>665,254</u>	<u>777,654</u>
030.632.512	Machinery and Equipment	196,571	0	300,000	195,005	600,000
030.632.516	Vehicles	98,950	97,012	0	56,095	0
	Total Capital Outlay	<u>295,521</u>	<u>97,012</u>	<u>300,000</u>	<u>251,100</u>	<u>600,000</u>
	Total Countywide Drainage	<u><u>\$ 2,184,738</u></u>	<u><u>\$ 2,065,461</u></u>	<u><u>\$ 2,778,749</u></u>	<u><u>\$ 2,729,849</u></u>	<u><u>\$ 3,231,336</u></u>

Child Abuse Prevention Fund
Summary of Revenues, Appropriations and Fund Balances
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
FUND BALANCES, JANUARY 1	\$ 1,906	\$ 1,927	\$ 1,937	\$ 1,957	\$ 1,972
REVENUES					
Interest	21	30	15	15	25
Total Revenues	<u>21</u>	<u>30</u>	<u>15</u>	<u>15</u>	<u>25</u>
APPROPRIATIONS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	21	30	15	15	25
FUND BALANCES, DECEMBER 31	<u>\$ 1,927</u>	<u>\$ 1,957</u>	<u>\$ 1,952</u>	<u>\$ 1,972</u>	<u>\$ 1,997</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, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES					
CHARGES FOR SERVICES					
INTEREST					
033.360.603 Checking Account	<u>21</u>	<u>30</u>	<u>15</u>	<u>15</u>	<u>25</u>
Total Revenues	<u>\$ 21</u>	<u>\$ 30</u>	<u>\$ 15</u>	<u>\$ 15</u>	<u>\$ 25</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, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
FUND BALANCES, JANUARY 1	\$ 13,908	\$ 13,818	\$ 12,178	\$ 15,318	\$ 13,818
REVENUES					
Charges for Services	1,029	1,279	1,050	1,050	1,170
Interest	157	221	150	150	200
Total Revenues	<u>1,186</u>	<u>1,500</u>	<u>1,200</u>	<u>1,200</u>	<u>1,370</u>
APPROPRIATIONS					
Supplies	0	0	2,700	2,700	2,700
Total Appropriations	<u>1,276</u>	<u>0</u>	<u>2,700</u>	<u>2,700</u>	<u>2,700</u>
Excess (deficiency) of revenues over (under) expenditures	(90)	1,500	(1,500)	(1,500)	(1,330)
FUND BALANCES, DECEMBER 31	<u>\$ 13,818</u>	<u>\$ 15,318</u>	<u>\$ 10,678</u>	<u>\$ 13,818</u>	<u>\$ 12,488</u>

County and District Court Technology Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES						
CHARGES FOR SERVICES						
<u>Other Fees</u>						
034.342.470	County Court	\$ 697	\$ 906	\$ 700	\$ 700	\$ 770
034.342.471	District Court	332	373	350	350	400
	Total Charges for Services	<u>1,029</u>	<u>1,279</u>	<u>1,050</u>	<u>1,050</u>	<u>1,170</u>
INTEREST						
034.360.603	Checking Account	<u>157</u>	<u>221</u>	<u>150</u>	<u>150</u>	<u>200</u>
	Total Revenues	<u>\$ 1,186</u>	<u>\$ 1,500</u>	<u>\$ 1,200</u>	<u>\$ 1,200</u>	<u>\$ 1,370</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>1,276</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Capital Outlay	<u>1,276</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total County Court Technolog	<u>1,276</u>	<u>0</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	0	0	200	200	200
	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>\$ 1,276</u>	<u>\$ 0</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, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
FUND BALANCES, JANUARY 1	\$ 0	\$ 0	\$ 39,444	\$ 0	\$ 0
REVENUES					
Intergovernmental	39,303	35,763	36,000	35,660	35,500
APPROPRIATIONS					
Supplies	39,303	35,763	36,000	35,660	35,500
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0	0
FUND BALANCES, DECEMBER 31	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 39,444</u>	<u>\$ 0</u>	<u>\$ 0</u>

State Lateral Road Fund
Revenues and Appropriations, All Precincts
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES						
INTERGOVERNMENTAL						
State Shared Revenue						
035.334.315	Road Materials	\$ 39,303	\$ 35,763	\$ 36,000	\$ 35,660	\$ 35,500
APPROPRIATIONS						
Precinct 1						
035.621.320	Road Materials	\$ 9,826	\$ 8,938	\$ 9,000	\$ 8,915	\$ 8,875
	Total Supplies	9,826	8,938	9,000	8,915	8,875
Precinct 2						
035.622.320	Road Materials	9,826	8,941	9,000	8,915	8,875
	Total Supplies	9,826	8,941	9,000	8,915	8,875
Precinct 3						
035.623.320	Road Materials	9,826	8,941	9,000	8,915	8,875
	Total Supplies	9,826	8,941	9,000	8,915	8,875
Precinct 4						
035.624.320	Road Materials	9,825	8,943	9,000	8,915	8,875
	Total Supplies	9,825	8,943	9,000	8,915	8,875
	Total Appropriations	\$ 39,303	\$ 35,763	\$ 36,000	\$ 35,660	\$ 35,500

Records Management & Preservation-District Clerk Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2024	Adopted Budget 2026
FUND BALANCES, JANUARY 1	\$ 172,246	\$ 190,613	\$ 205,025	\$ 215,693	\$ 213,955
REVENUES					
Charges for Services	24,762	29,046	24,100	24,100	24,000
Interest	1,973	2,993	1,500	1,500	2,000
Total Revenues	<u>26,735</u>	<u>32,039</u>	<u>25,600</u>	<u>25,600</u>	<u>26,000</u>
APPROPRIATIONS					
Salaries and Wages	4,799	4,786	6,000	6,000	7,200
Employee Benefits	1,055	1,052	1,384	1,384	1,662
Supplies	299	0	2,000	2,000	2,000
Services and Charges	2,215	15,030	17,544	17,954	17,544
Total Appropriations	<u>8,368</u>	<u>20,868</u>	<u>26,928</u>	<u>27,338</u>	<u>28,406</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,367</u>	<u>11,171</u>	<u>(1,328)</u>	<u>(1,738)</u>	<u>(2,406)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In:					
Records Management	<u>0</u>	<u>13,909</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	<u>18,367</u>	<u>25,080</u>	<u>(1,328)</u>	<u>(1,738)</u>	<u>(2,406)</u>
FUND BALANCES, DECEMBER 31	<u>\$ 190,613</u>	<u>\$ 215,693</u>	<u>\$ 203,697</u>	<u>\$ 213,955</u>	<u>\$ 211,549</u>

Records Management & Preservation-District Clerk Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

		<u>Acutal 2023</u>	<u>Acutal 2024</u>	<u>Adopted Budget 2025</u>	<u>Revised Budget 2025</u>	<u>Adopted Budget 2026</u>
REVENUES						
CHARGES FOR SERVICES						
<u>Other Fees</u>						
036.342.418	Court	\$ 422	\$ 350	\$ 500	\$ 500	\$ 600
036.342.448	Archive	737	505	600	600	400
036.342.472	Civil Preservation	23,603	28,191	23,000	23,000	23,000
	Total Charges for Services	<u>24,762</u>	<u>29,046</u>	<u>24,100</u>	<u>24,100</u>	<u>24,000</u>
INTEREST						
036.360.603	Checking Account	<u>1,973</u>	<u>2,993</u>	<u>1,500</u>	<u>1,500</u>	<u>2,000</u>
	Total Revenues	<u>\$ 26,735</u>	<u>\$ 32,039</u>	<u>\$ 25,600</u>	<u>\$ 25,600</u>	<u>\$ 26,000</u>
APPROPRIATIONS						
<u>Records Archival-District Clerk</u>						
036.403.323	Computer Equip/Access/Software	\$ 0	\$ 0	\$ 2,000	\$ 2,000	\$ 2,000
	Total Supplies	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
036.403.428	Records Preservation/Microfilm	2,215	410	0	410	0
	Total Services	<u>2,215</u>	<u>410</u>	<u>0</u>	<u>410</u>	<u>0</u>
	Total Archl Preservtn.-Dist. Cl	<u>2,215</u>	<u>410</u>	<u>2,000</u>	<u>2,410</u>	<u>2,000</u>
<u>Records Preservation-District Clerk</u>						
036.404.112	Salary, Supplements	4,799	4,786	6,000	6,000	7,200
	Total Salaries and Wages	<u>4,799</u>	<u>4,786</u>	<u>6,000</u>	<u>6,000</u>	<u>7,200</u>
036.404.201	Social Security Taxes	315	315	459	459	551
036.404.203	Retirement	728	726	911	911	1,093
036.404.204	Workers Compensation Insurance	9	8	11	11	14
036.404.206	Unemployment Insurance	3	3	3	3	4
	Total Employee Benefits	<u>1,055</u>	<u>1,052</u>	<u>1,384</u>	<u>1,384</u>	<u>1,662</u>
036.404.301	Office Supplies	299	0	0	0	0
	Total Supplies	<u>299</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
036.404.414	Data Processing	0	14,620	17,544	17,544	17,544
	Total Services and Charges	<u>0</u>	<u>14,620</u>	<u>17,544</u>	<u>17,544</u>	<u>17,544</u>
	Total Rcrds. Preservtn.-Dist. C	<u>6,153</u>	<u>20,458</u>	<u>24,928</u>	<u>24,928</u>	<u>26,406</u>
	Total Appropriations	<u>\$ 8,368</u>	<u>\$ 20,868</u>	<u>\$ 26,928</u>	<u>\$ 27,338</u>	<u>\$ 28,406</u>

Guardianship Fund
Summary of Revenues, Appropriations and Fund Balances
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
FUND BALANCES, JANUARY 1	\$ 48,518	\$ 49,048	\$ 44,148	\$ 49,803	\$ 45,203
REVENUES					
Interest	530	755	400	400	500
Total Revenues	<u>530</u>	<u>755</u>	<u>400</u>	<u>400</u>	<u>500</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	<u>530</u>	<u>755</u>	<u>(4,600)</u>	<u>(4,600)</u>	<u>(4,500)</u>
FUND BALANCES, DECEMBER 31	<u>\$ 49,048</u>	<u>\$ 49,803</u>	<u>\$ 39,548</u>	<u>\$ 45,203</u>	<u>\$ 40,703</u>

Guardianship Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES					
CHARGES FOR SERVICES					
INTEREST					
038.360.603 Checking Account	530	755	400	400	500
Total Revenues	<u>\$ 530</u>	<u>\$ 755</u>	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ 500</u>

APPROPRIATIONS

Guardianship

038.453.419 Contract Services	\$ 0	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000
Total Services and Charges	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>

Juvenile Case Manager Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
FUND BALANCES, JANUARY 1	\$ 67,769	\$ 81,336	\$ 93,519	\$ 100,572	\$ 113,305
REVENUES					
Charges for Services	12,743	17,865	14,500	14,500	17,000
Interest	824	1,371	800	800	1,000
Total Revenues	<u>13,567</u>	<u>19,236</u>	<u>15,300</u>	<u>15,300</u>	<u>18,000</u>
APPROPRIATIONS					
Services and Charges	<u>0</u>	<u>0</u>	<u>2,567</u>	<u>2,567</u>	<u>2,567</u>
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>13,567</u>	<u>19,236</u>	<u>12,733</u>	<u>12,733</u>	<u>15,433</u>
FUND BALANCES, DECEMBER 31	<u>\$ 81,336</u>	<u>\$ 100,572</u>	<u>\$ 106,252</u>	<u>\$ 113,305</u>	<u>\$ 128,738</u>

Juvenile Case Manager Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES						
CHARGES FOR SERVICES						
<u>Other Fees</u>						
039.342.418	Court	\$ 12,743	\$ 17,865	\$ 14,500	\$ 14,500	\$ 17,000
INTEREST						
039.360.603	Checking Account	824	1,371	800	800	1,000
Total Revenues		<u>\$ 13,567</u>	<u>\$ 19,236</u>	<u>\$ 15,300</u>	<u>\$ 15,300</u>	<u>\$ 18,000</u>
APPROPRIATIONS						
<u>Juvenile Case Manager, Justice Courts</u>						
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		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,567</u>	<u>\$ 2,567</u>	<u>\$ 2,567</u>

Election Services Fund
Summary of Revenues, Appropriations and Fund Balances
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2025
FUND BALANCES, JANUARY 1	\$ 96,739	\$ 107,027	\$ 106,427	\$ 119,330	\$ 118,830
REVENUES					
Charges for Services	9,155	22,858	9,000	9,000	8,000
Interest	1,133	1,799	500	500	1,000
Total Revenues	<u>10,288</u>	<u>24,657</u>	<u>9,500</u>	<u>9,500</u>	<u>9,000</u>
APPROPRIATIONS					
Services and Charges	0	8,218	10,000	10,000	10,000
Total Appropriations	<u>0</u>	<u>8,218</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,288</u>	<u>16,439</u>	<u>(500)</u>	<u>(500)</u>	<u>(1,000)</u>
OTHER FINANCING SOURCES (USES)					
Transfers Out:					
General	0	(4,136)	0	0	0
FUND BALANCES, DECEMBER 31	<u>\$ 107,027</u>	<u>\$ 119,330</u>	<u>\$ 105,927</u>	<u>\$ 118,830</u>	<u>\$ 117,830</u>

Election Services Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES						
CHARGES FOR SERVICES						
<u>Other Fees</u>						
040.342.476	Administration Fee	\$ 4,085	\$ 4,474	\$ 2,000	\$ 2,000	\$ 2,000
040.342.477	Rental Voting Equipment	5,070	18,384	7,000	7,000	6,000
	Total Charges for Services	<u>9,155</u>	<u>22,858</u>	<u>9,000</u>	<u>9,000</u>	<u>8,000</u>
INTEREST						
040.360.603	Checking Account	<u>1,133</u>	<u>1,799</u>	<u>500</u>	<u>500</u>	<u>1,000</u>
	Total Revenues	<u>\$ 10,288</u>	<u>\$ 24,657</u>	<u>\$ 9,500</u>	<u>\$ 9,500</u>	<u>\$ 9,000</u>
APPROPRIATIONS						
<u>Election Services</u>						
040.491.419	Contract Services	\$ 0	\$ 7,598	\$ 0	\$ 0	\$ 0
040.491.431	Equipment, Maintenance	0	620	10,000	10,000	10,000
	Total Services and Charges	<u>\$ 0</u>	<u>\$ 8,218</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
	Total Appropriations	<u>\$ 0</u>	<u>\$ 8,218</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, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
FUND BALANCES, JANUARY 1	\$ 26,761	\$ 25,914	\$ 20,974	\$ 26,313	\$ 21,373
REVENUES					
Interest	281	399	100	60	150
Total Revenues	<u>281</u>	<u>399</u>	<u>100</u>	<u>60</u>	<u>150</u>
APPROPRIATIONS					
Supplies	0	0	5,000	5,000	5,000
Capital Outlay	1,128	0	0	0	0
Total Appropriations	<u>1,128</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Excess (deficiency) of revenues over (under) expenditures	(847)	399	(4,900)	(4,940)	(4,850)
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	(847)	399	(4,900)	(4,940)	(4,850)
FUND BALANCES, DECEMBER 31	<u>\$ 25,914</u>	<u>\$ 26,313</u>	<u>\$ 16,074</u>	<u>\$ 21,373</u>	<u>\$ 16,523</u>

Constables Forfeiture Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES					
FINES AND FORFEITURES					
INTEREST					
041.360.603 Checking Account	\$ 281	\$ 399	\$ 100	\$ 60	\$ 150
Total Revenues	<u>\$ 281</u>	<u>\$ 399</u>	<u>\$ 100</u>	<u>\$ 60</u>	<u>\$ 150</u>
 APPROPRIATIONS					
<u>Constable 2 Forfeiture (Local)</u>					
041.551.303 Law Enforcement Supplies	\$ 0	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000
Total Supplies	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
041.551.514 Law Enforcement Equipment	0	0	0	16,815	0
041.551.516 Vehicles	1,128	0	0	0	0
Total Capital Outlay	<u>1,128</u>	<u>0</u>	<u>0</u>	<u>16,815</u>	<u>0</u>
Total Constable 2 Forfeiture (Local)	<u>1,128</u>	<u>0</u>	<u>5,000</u>	<u>21,815</u>	<u>5,000</u>
 Total Appropriations	 <u>\$ 1,128</u>	 <u>\$ 0</u>	 <u>\$ 5,000</u>	 <u>\$ 21,815</u>	 <u>\$ 5,000</u>

Sheriff Forfeiture Fund
Summary of Revenues, Appropriations and Fund Balances
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
FUND BALANCES, JANUARY 1	\$ 38,905	\$ 56,420	\$ 9,910	\$ 78,300	\$ 69,720
REVENUES					
Federal Reimbursement	6,123	0	0	0	0
Fines and Forfeitures	48,287	88,599	0	0	0
Interest	371	1,457	100	100	300
Total Revenues	<u>54,781</u>	<u>90,056</u>	<u>100</u>	<u>100</u>	<u>300</u>
APPROPRIATIONS					
Supplies	12,744	26,002	6,680	6,680	10,180
Services and Charges	8,453	29,890	2,000	2,000	5,000
Capital Outlay	46,441	34,792	0	0	0
Total Appropriations	<u>67,638</u>	<u>90,684</u>	<u>8,680</u>	<u>8,680</u>	<u>15,180</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,857)</u>	<u>(628)</u>	<u>(8,580)</u>	<u>(8,580)</u>	<u>(14,880)</u>
Sale of Capital Assets	30,372	22,508	0	0	0
Total Other Financing Sources (Uses)	<u>30,372</u>	<u>22,508</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	17,515	21,880	(8,580)	(8,580)	(14,880)
FUND BALANCES, DECEMBER 31	<u>\$ 56,420</u>	<u>\$ 78,300</u>	<u>\$ 1,330</u>	<u>\$ 69,720</u>	<u>\$ 54,840</u>

Sheriff Forfeiture Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES					
FEDERAL REIMBURSEMENT					
042.332.354 Bulletproof Vest Partners	\$ 6,123	\$ 0	\$ 0	\$ 0	\$ 0
Total Fed. Reimbursement	<u>6,123</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FINES AND FORFEITURES					
042.350.509 Forfeitures-Local	48,287	88,599	0	0	0
Total Fines and Forfeitures	<u>48,287</u>	<u>88,599</u>	<u>0</u>	<u>0</u>	<u>0</u>
INTEREST					
042.360.603 Checking Account	371	1,457	100	100	300
Total Revenues	<u>\$ 54,781</u>	<u>\$ 90,056</u>	<u>\$ 100</u>	<u>\$ 100</u>	<u>\$ 300</u>
APPROPRIATIONS					
<u>Sheriff Forfeiture (Local)</u>					
042.675.301 Office Supplies	\$ 1,219	\$ 0	\$ 1,000	\$ 1,000	\$ 2,000
042.675.303 Law Enforcement Supplies	6,207	14,833	4,000	4,000	5,000
042.675.321 Furnishings/Small Equipment	0	7,360	1,000	1,000	2,000
042.675.323 Compute Equip/Access/Software	5,318	2,250	500	500	1,000
042.675.328 K9 Supplies	0	1,559	0	0	0
Total Supplies	<u>12,744</u>	<u>26,002</u>	<u>6,500</u>	<u>6,500</u>	<u>10,000</u>
042.675.414 Data Processing Services	0	7,000	0	0	0
042.675.420 Telephone	32	0	0	0	0
042.675.431 Equipment, Maintenance	0	3,719	0	0	0
042.675.432 Building, Maintenance	1,565	14,827	0	0	0
042.675.447 Research/Investigation/Online	500	0	2,000	2,000	5,000
042.675.450 Dues/Training/Travel	6,356	4,344	0	0	0
Total Services and Charges	<u>8,453</u>	<u>29,890</u>	<u>2,000</u>	<u>2,000</u>	<u>5,000</u>
042.675.502 Buildings	3,240	0	0	0	0
042.675.504 Property Improvement	0	13,117	0	0	0
042.675.511 Office Equipment	8,135	0	0	0	0
042.675.514 Law Enforcement Equipment	35,066	21,675	0	0	0
Total Capital Outlay	<u>46,441</u>	<u>34,792</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Sheriff Forfeiture (Local)	<u>67,638</u>	<u>90,684</u>	<u>8,500</u>	<u>8,500</u>	<u>15,000</u>
<u>Sheriff Forfeiture (Federal Treasury)</u>					
042.685.303 Law Enforcement Supplies	\$ 0	\$ 0	\$ 180	\$ 180	\$ 180
Total Supplies	<u>0</u>	<u>0</u>	<u>180</u>	<u>180</u>	<u>180</u>
Total Sheriff Forfeiture (Fed. T	<u>0</u>	<u>0</u>	<u>180</u>	<u>180</u>	<u>180</u>
Total Appropriations	<u>\$ 67,638</u>	<u>\$ 90,684</u>	<u>\$ 8,680</u>	<u>\$ 8,680</u>	<u>\$ 15,180</u>

District Attorney Forfeiture Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
FUND BALANCES, JANUARY 1	\$ 632,122	\$ 535,432	\$ 392,153	\$ 541,822	\$ 437,849
REVENUES					
Grants	80,767	17,889	0	0	0
Fines and Forfeitures	22,634	34,948	0	0	0
Interest	5,920	8,350	2,000	2,000	3,500
Miscellaneous	0	3,903	0	3,842	0
Total Revenues	<u>109,321</u>	<u>65,090</u>	<u>2,000</u>	<u>5,842</u>	<u>3,500</u>
APPROPRIATIONS					
Salaries and Wages	100,147	31,548	39,361	41,311	41,431
Employee Benefits	44,184	10,199	9,089	10,572	9,612
Supplies	7,681	11,088	10,400	9,259	10,400
Services and Charges	17,044	13,645	42,104	49,995	43,200
Capital Outlay	43,761	0	5,000	5,000	5,000
Total Appropriations	<u>212,817</u>	<u>66,480</u>	<u>105,954</u>	<u>116,137</u>	<u>109,643</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(103,496)</u>	<u>(1,390)</u>	<u>(103,954)</u>	<u>(110,295)</u>	<u>(106,143)</u>
OTHER FINANCING SOURCES (USES)					
Sale of Capital Assets	6,806	7,780	0	6,322	0
Total Other Financing Sources (Uses)	<u>6,806</u>	<u>7,780</u>	<u>0</u>	<u>6,322</u>	<u>0</u>
Net change in fund balances	<u>(96,690)</u>	<u>6,390</u>	<u>(103,954)</u>	<u>(103,973)</u>	<u>(106,143)</u>
FUND BALANCES, DECEMBER 31	<u>\$ 535,432</u>	<u>\$ 541,822</u>	<u>\$ 288,199</u>	<u>\$ 437,849</u>	<u>\$ 331,706</u>

District Attorney Forfeiture Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES					
INTERGOVERNMENTAL					
<u>State Grants</u>					
043.333.341 Crime Victim Grant	\$ 80,767	\$ 17,889	\$ 0	\$ 0	\$ 0
FINES AND FORFEITURES					
043.350.509 Forfeitures-Local	22,634	34,948	0	0	0
Total Fines and Forfeitures	22,634	34,948	0	0	0
INTEREST					
<u>Interest Earned</u>					
043.360.603 Checking Account	5,920	8,350	2,000	2,000	3,500
MISCELLANEOUS					
<u>Miscellaneous</u>					
043.370.730 Miscellaneous	0	3,903	0	3,842	0
Total Miscellaneous	0	3,903	0	3,842	0
Total Revenues	109,321	\$ 65,090	\$ 2,000	\$ 5,842	\$ 3,500

APPROPRIATIONS

District Attorney VAWA Grant

043.671.104 Salary, Deputies	\$ 50,299	17,123	0	0	0
043.671.122 Salary, Dec Supplement	1,200	0	0	0	0
Total Salaries and Wages	51,499	17,123	0	0	0
043.671.201 Social Security Taxes	3,940	1,310	0	0	0
043.671.202 Group Medical	10,514	3,359	0	0	0
043.671.203 Retirement	7,812	2,598	0	0	0
043.671.204 Workers Compensation Insurance	1,035	341	0	0	0
043.671.206 Unemployment Insurance	31	10	0	0	0
043.671.207 Disability Insurance	19	7	0	0	0
Total Employee Benefits	23,351	7,625	0	0	0
043.671.403 Physician Services	134	0	0	0	0
043.671.410 Legal /Professional Services	1,628	526	0	0	0
043.671.419 Contract Services	300	0	0	0	0
043.671.420 Telephone	641	282	0	0	0
Total Services and Charges	2,703	808	0	0	0
Total Dist. Atty. VAWA Grant	77,553	25,556	0	0	0

District Attorney Grant Forfeiture (Local)

043.672.105 Salary, Secretaries	21,098	0	0	0	0
Total Salaries and Wages	21,098	0	0	0	0
043.672.201 Social Security Taxes	1,493	0	0	0	0
043.672.202 Group Medical	9,319	0	0	0	0
043.672.203 Retirement	3,201	0	0	0	0
043.672.204 Workers Compensation Insurance	35	0	0	0	0
043.672.206 Unemployment Insurance	12	0	0	0	0
043.672.207 Disability Insurance	16	0	0	0	0
Total Employee Benefits	14,076	0	0	0	0

District Attorney Forfeiture Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>District Attorney Grant Forfeiture (Local) (Con't)</u>					
043.672.414 Data Processing Services	\$ 501	\$ 0	\$ 0	\$ 0	\$ 0
043.672.422 Postage & Freight	1,201	0	0	0	0
043.672.440 Rentals, Office Equipment	156	0	0	0	0
Total Services and Charges	<u>1,858</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Dist. Atty. Forf. (Local)	<u>37,032</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
043.674.104 Salary, Deputies	0	0		1,950	2,070
043.674.105 Salary, Secretaries	4,615	0	0	0	0
043.674.107 Salary, Temporary	8,997	4,983	21,836	21,836	21,836
043.674.112 Salary, Supplements	13,938	9,253	17,525	17,525	17,525
043.674.113 Salary, Overtime?Holiday	0	189	0	0	0
Total Salaries and Wages	<u>27,550</u>	<u>14,425</u>	<u>39,361</u>	<u>41,311</u>	<u>41,431</u>
043.674.201 Social Security Taxes	2,075	1,095	3,012	3,162	3,170
043.674.202 Group Medical	1,165	0	0	0	0
043.674.203 Retirement	2,814	1,403	5,972	6,268	6,286
043.674.204 Workers Compensation Insurance	160	68	85	126	135
043.674.205 Uniforms	525	0	0	995	0
043.674.206 Unemployment Insurance	16	8	20	21	21
043.674.207 Disability Insurance	2	0	0	0	0
Total Employee Benefits	<u>6,757</u>	<u>2,574</u>	<u>9,089</u>	<u>10,572</u>	<u>9,612</u>
043.674.301 Office Supplies	2,276	4,550	3,000	2,859	3,000
043.674.303 Law Enforcement Supplies	0	94	0	0	0
043.674.312 Petroleum Products	5,387	5,034	3,600	3,600	3,600
043.674.315 Vehicle and Equipment Supplies	0	87	300	300	300
043.674.321 Furnishings/Small Equipment	0	521	500	500	500
Total Supplies	<u>7,663</u>	<u>10,286</u>	<u>7,400</u>	<u>7,259</u>	<u>7,400</u>
043.674.410 Legal/Professional Services	0	232	5,000	5,000	5,000
043.674.414 Data Processing Services	2,999	3,500	0	3,500	0
043.674.416 Property/Liability Insurance	972	1,267	254	935	1,350
043.674.419 Contract Services	1,112	680	30,000	24,561	30,000
043.674.420 Telephone	2,845	3,653	2,500	2,500	2,500
043.674.422 Postage and Freight	189	140	0	404	0
043.674.431 Equipment, Maintenance	512	208	0	0	0
043.674.440 Rentals, Office Equipment	191	183	300	300	300
043.674.447 Research/Investigation/Online	0	714	0	0	0
043.674.450 Dues/Training/Travel	912	2,039	1,000	1,000	1,000
Total Services and Charges	<u>9,734</u>	<u>12,616</u>	<u>39,054</u>	<u>38,200</u>	<u>40,150</u>
Total Dist. Atty. Forf. (Local)	<u>51,704</u>	<u>39,901</u>	<u>94,904</u>	<u>97,342</u>	<u>98,593</u>

District Attorney Forfeiture Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>District Attorney Forfeiture (Federal Treasury)</u>					
043.676.430 Miscellaneous Claims/Repairs	0	0	0	8,745	0
043.676.450 Dues/Training/Travel	\$ 2,500	\$ 0	\$ 2,500	\$ 2,500	\$ 2,500
Total Services and Charges	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>11,245</u>	<u>2,500</u>
043.676.514 Law Enforcement Equipment	0	0	2,500	2,500	2,500
043.676.516 Vehicles	43,761	0	2,500	2,500	2,500
Total Capital Outlay	<u>43,761</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total Dist. Atty. Forf. (Fed. Treas.)	<u>46,261</u>	<u>0</u>	<u>7,500</u>	<u>16,245</u>	<u>7,500</u>
<u>District Attorney Forfeiture (Federal Justice)</u>					
043.678.315 Vehicle and Equipment Supplies	18	802	3,000	2,000	3,000
Total Supplies	<u>18</u>	<u>802</u>	<u>3,000</u>	<u>2,000</u>	<u>3,000</u>
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	249	221	500	500	500
Total Services and Charges	<u>249</u>	<u>221</u>	<u>550</u>	<u>550</u>	<u>550</u>
Total Dist. Atty. Forf. (Fed. Just.)	<u>267</u>	<u>1,023</u>	<u>3,550</u>	<u>2,550</u>	<u>3,550</u>
Total Appropriations	<u>\$ 212,817</u>	<u>\$ 66,480</u>	<u>\$ 105,954</u>	<u>\$ 116,137</u>	<u>\$ 109,643</u>

Justice Court Security Fund
Summary of Revenues, Appropriations and Fund Balances
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
FUND BALANCES, JANUARY 1	\$ 7,095	\$ 7,539	\$ 6,490	\$ 7,949	\$ 6,820
REVENUES					
Charges for Services	364	292	500	500	350
Interest	80	118	50	50	75
Total Revenues	<u>444</u>	<u>410</u>	<u>550</u>	<u>550</u>	<u>425</u>
APPROPRIATIONS					
Supplies	0	0	0	0	800
Services and Charges	0	0	1,829	1,829	3,829
Total Appropriations	<u>0</u>	<u>0</u>	<u>1,829</u>	<u>1,829</u>	<u>4,629</u>
Excess (deficiency) of revenues over (under) expenditures	<u>444</u>	<u>410</u>	<u>(1,279)</u>	<u>(1,279)</u>	<u>(4,204)</u>
Net change in fund balances	<u>444</u>	<u>410</u>	<u>(1,279)</u>	<u>(1,129)</u>	<u>(4,204)</u>
FUND BALANCES, DECEMBER 31	<u><u>\$ 7,539</u></u>	<u><u>\$ 7,949</u></u>	<u><u>\$ 5,211</u></u>	<u><u>\$ 6,820</u></u>	<u><u>\$ 2,616</u></u>

Justice Court Security Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES					
CHARGES FOR SERVICES					
<u>Other Fees</u>					
045.342.418 Court	\$ 364	\$ 292	\$ 500	\$ 500	\$ 350
INTEREST					
045.360.603 Checking Account	80	118	50	50	75
Total Revenues	\$ 444	\$ 410	\$ 550	\$ 550	\$ 425
APPROPRIATIONS					
<u>Justice Court Security, JP 1</u>					
045.455.321 Furnishings/Small Equipment	\$ 0	\$ 0	\$ 0	\$ 0	\$ 800
Total Supplies	0	0	0	0	800
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
Total Justice Court Security, JP 1	0	0	680	680	1,480
<u>Justice Court Security, JP 2</u>					
045.456.431 Equipment, Maintenance	0	0	500	500	500
Total Services and Charges	0	0	500	500	500
Total Justice Court Security, JP 2	0	0	500	500	500
<u>Justice Court Security, JP 4</u>					
045.458.414 Data Processing	0	0	149	149	149
045.458.431 Equipment, Maintenance	0	0	500	500	2,500
Total Services and Charges	0	0	649	649	2,649
Total Justice Court Security, JP 4	0	0	649	649	2,649
Total Appropriations	\$ 0	\$ 0	\$ 1,829	\$ 1,829	\$ 4,629

Courthouse Security Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
FUND BALANCES, JANUARY 1	\$ 209,620	\$ 215,074	\$ 165,345	\$ 239,464	\$ 178,641
REVENUES					
Charges for Services	38,158	38,574	36,000	36,000	38,000
Interest	2,439	3,513	1,000	1,000	1,500
Total Revenues	<u>40,597</u>	<u>42,087</u>	<u>37,000</u>	<u>37,000</u>	<u>39,500</u>
APPROPRIATIONS					
Salaries and Wages	0	0	24,036	24,036	24,681
Employee Benefits	0	0	5,996	5,996	6,173
Services and Charges	8,182	1,699	11,612	22,791	11,612
Capital Outlay	25,719	15,734	45,000	45,000	45,000
Total Appropriations	<u>35,143</u>	<u>17,697</u>	<u>86,644</u>	<u>97,823</u>	<u>87,466</u>
Excess (deficiency) of revenues over (under) expenditures	5,454	24,390	(49,644)	(60,823)	(47,966)
FUND BALANCES, DECEMBER 31	<u>\$ 215,074</u>	<u>\$ 239,464</u>	<u>\$ 115,701</u>	<u>\$ 178,641</u>	<u>\$ 130,675</u>

Courthouse Security Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES						
CHARGES FOR SERVICES						
<u>Other Fees</u>						
046.342.418	Court	\$ 38,158	\$ 38,574	\$ 36,000	\$ 36,000	\$ 38,000
INTEREST						
046.360.603	Checking Account	2,439	3,513	1,000	1,000	1,500
Total Revenues		<u>\$ 40,597</u>	<u>\$ 42,087</u>	<u>\$ 37,000</u>	<u>\$ 37,000</u>	<u>\$ 39,500</u>

APPROPRIATIONS

Courthouse Security

046.506.108	Salary, Part-time (1)	\$ 0	\$ 0	\$ 22,836	\$ 22,836	\$ 23,481
046.506.112	Salary, Supplements	0	0	1,200	1,200	1,200
	Total Salaries and Wages	<u>0</u>	<u>0</u>	<u>24,036</u>	<u>24,036</u>	<u>24,681</u>
046.506.201	Social Security Taxes	0	0	1,839	1,839	1,889
046.506.203	Retirement	0	0	3,647	3,647	3,745
046.506.204	Workers Compensation Insuranc	0	0	497	497	526
046.506.206	Unemployment Insurance	0	0	13	13	13
	Total Employee Benefits	<u>0</u>	<u>0</u>	<u>5,996</u>	<u>5,996</u>	<u>6,173</u>
046.506.302	Food	1,137	264	0	0	0
046.506.323	Computer Equip/Access/Softwar	105	0	0	0	0
	Total Supplies	<u>1,242</u>	<u>264</u>	<u>0</u>	<u>0</u>	<u>0</u>
046.506.414	Data Processing Services	0	0	7,500	7,500	7,500
046.506.416	Property/Liability Insurance	103	103	112	112	112
046.506.431	Equipment, Maintenance	3,394	1,304	4,000	12,500	4,000
046.506.432	Buildings, Maintenance	4,685	292	0	2,679	0
	Total Services and Charges	<u>8,182</u>	<u>1,699</u>	<u>11,612</u>	<u>22,791</u>	<u>11,612</u>
046.506.511	Office Equipment	25,719	15,734	45,000	45,000	45,000
	Total Capital Outlay	<u>25,719</u>	<u>15,734</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
Total Appropriations		<u>\$ 35,143</u>	<u>\$ 17,697</u>	<u>\$ 86,644</u>	<u>\$ 97,823</u>	<u>\$ 87,466</u>

Records Management & Preservation-County Clerk Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
FUND BALANCES, JANUARY 1	\$ 1,056,012	\$ 1,151,261	\$ 1,210,855	\$ 1,266,703	\$ 1,096,572
REVENUES					
Charges for Services	167,060	170,075	165,000	165,000	163,000
Interest	12,211	18,594	10,000	10,000	12,000
Total Revenues	<u>179,271</u>	<u>188,669</u>	<u>175,000</u>	<u>175,000</u>	<u>175,000</u>
APPROPRIATIONS					
Salaries and Wages	18,500	19,079	26,150	26,150	26,150
Employee Benefits	4,155	4,209	5,249	5,249	5,249
Supplies	10,709	8,998	27,000	27,000	27,000
Services and Charges	40,060	40,941	63,144	282,144	63,300
Capital Outlay	10,598	0	0	4,588	0
Total Appropriations	<u>84,022</u>	<u>73,227</u>	<u>121,543</u>	<u>345,131</u>	<u>121,699</u>
Excess (deficiency) of revenues over (under) expenditures	<u>95,249</u>	<u>115,442</u>	<u>53,457</u>	<u>(170,131)</u>	<u>53,301</u>
OTHER FINANCING SOURCES (USES)					
Transfers In:					
General	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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	<u>95,249</u>	<u>115,442</u>	<u>53,457</u>	<u>(170,131)</u>	<u>53,301</u>
FUND BALANCES, DECEMBER 31	<u>\$ 1,151,261</u>	<u>\$ 1,266,703</u>	<u>\$ 1,264,312</u>	<u>\$ 1,096,572</u>	<u>\$ 1,149,873</u>

Records Management & Preservation-County Clerk Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES						
CHARGES FOR SERVICES						
<u>Other Fees</u>						
048.342.418	Court	\$ 71,706	\$ 73,045	\$ 70,000	\$ 70,000	\$ 70,000
048.342.448	Archival (prior 1990)	68,485	70,160	67,000	67,000	67,000
048.342.472	Archival (prior 1990)-Civil	8,119	8,870	8,000	8,000	8,000
048.342.475	Electronic User	18,750	18,000	20,000	20,000	18,000
	Total Charges for Services	<u>167,060</u>	<u>170,075</u>	<u>165,000</u>	<u>165,000</u>	<u>163,000</u>
INTEREST						
048.360.603	Checking Account	<u>12,211</u>	<u>18,594</u>	<u>10,000</u>	<u>10,000</u>	<u>12,000</u>
	Total Revenues	<u>\$ 179,271</u>	<u>\$ 188,669</u>	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ 175,000</u>
APPROPRIATIONS						
<u>Records Archive-County Clerk</u>						
048.403.107	Salary, Temporary or Extra	\$ 0	\$ 579	\$ 5,150	\$ 5,150	\$ 5,150
	Total Salaries and Wages	<u>0</u>	<u>579</u>	<u>5,150</u>	<u>5,150</u>	<u>5,150</u>
048.403.201	Social Security Taxes	0	44	394	394	394
048.403.204	Workers Compensation Insurance	0	1	10	10	10
048.403.206	Unemployment Insurance	<u>0</u>	<u>1</u>	<u>3</u>	<u>3</u>	<u>3</u>
	Total Employee Benefits	<u>0</u>	<u>46</u>	<u>407</u>	<u>407</u>	<u>407</u>
048.403.301	Office Supplies	<u>0</u>	<u>7,840</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
	Total Supplies	<u>0</u>	<u>7,840</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
048.403.414	Data Processing Services	7,993	7,705	9,000	9,000	9,000
048.403.428	Records Preservation/Microfilm	2,607	2,186	3,000	3,000	3,000
048.403.462	Fees	<u>360</u>	<u>390</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
	Total Services and Charges	<u>10,960</u>	<u>10,281</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
	Total Records Archive-Co. Clk.	<u>10,960</u>	<u>18,746</u>	<u>32,557</u>	<u>32,557</u>	<u>32,557</u>
<u>Records Preservation-County Clerk</u>						
048.404.112	Salary, Supplements	<u>18,500</u>	<u>18,500</u>	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>
	Total Salaries and Wages	<u>18,500</u>	<u>18,500</u>	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>
048.404.201	Social Security Taxes	1,304	1,312	1,607	1,607	1,607
048.404.203	Retirement	2,807	2,806	3,186	3,186	3,186
048.404.204	Workers Compensation Insurance	33	34	38	38	38
048.404.206	Unemployment Insurance	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>
	Total Employee Benefits	<u>4,155</u>	<u>4,163</u>	<u>4,842</u>	<u>4,842</u>	<u>4,842</u>

Records Management & Preservation-County Clerk Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2025
<u>Records Preservation-County Clerk (Con't)</u>						
048.404.301	Office Supplies	\$ 10,709	\$ 1,158	\$ 12,000	\$ 12,000	\$ 12,000
048.404.323	Computer Equip/Access/ Software	0	0	3,000	3,000	3,000
	Total Supplies	<u>10,709</u>	<u>1,158</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
048.404.414	Data Processing Services	29,100	30,660	45,144	45,144	45,300
048.404.428	Records Preservation/Microfilming	0	0	3,000	222,000	3,000
	Total Services and Charges	<u>29,100</u>	<u>30,660</u>	<u>48,144</u>	<u>267,144</u>	<u>48,300</u>
048.404.511	Office Equipment	10,598	0	0	4,588	0
	Total Capital Outlay	<u>10,598</u>	<u>0</u>	<u>0</u>	<u>4,588</u>	<u>0</u>
Total Records Preservation-Co. C		<u>73,062</u>	<u>54,481</u>	<u>88,986</u>	<u>312,574</u>	<u>89,142</u>
Total Appropriations		<u>\$ 84,022</u>	<u>\$ 73,227</u>	<u>\$ 121,543</u>	<u>\$ 345,131</u>	<u>\$ 121,699</u>

Justice Court Technology Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
FUND BALANCES, JANUARY 1	\$ 25,494	\$ 29,537	\$ 20,372	\$ 38,665	\$ 29,600
REVENUES					
Charges for Services	10,450	14,480	12,000	12,000	14,000
Interest	310	515	200	200	400
Total Revenues	<u>10,760</u>	<u>14,995</u>	<u>12,200</u>	<u>12,200</u>	<u>14,400</u>
APPROPRIATIONS					
Supplies	0	0	6,000	6,000	6,000
Services and Charges	6,717	5,867	12,865	12,865	12,865
Capital Outlay	0	0	2,400	2,400	2,400
Total Appropriations	<u>6,717</u>	<u>5,867</u>	<u>21,265</u>	<u>21,265</u>	<u>21,265</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,043</u>	<u>9,128</u>	<u>(9,065)</u>	<u>(9,065)</u>	<u>(6,865)</u>
Net change in fund balances	<u>4,043</u>	<u>9,128</u>	<u>(9,065)</u>	<u>(9,065)</u>	<u>(6,865)</u>
FUND BALANCES, DECEMBER 31	<u><u>\$ 29,537</u></u>	<u><u>\$ 38,665</u></u>	<u><u>\$ 11,307</u></u>	<u><u>\$ 29,600</u></u>	<u><u>\$ 22,735</u></u>

Justice Court Technology Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES					
CHARGES FOR SERVICES					
<u>Other Fees</u>					
049.342.418 Court	\$ 10,450	\$ 14,480	\$ 12,000	\$ 12,000	\$ 14,000
INTEREST					
049.360.603 Checking Account	310	515	200	200	400
Total Revenues	<u>\$ 10,760</u>	<u>\$ 14,995</u>	<u>\$ 12,200</u>	<u>\$ 12,200</u>	<u>\$ 14,400</u>
APPROPRIATIONS					
<u>Justice Court Technology-JP 1</u>					
049.455.323 Computer Equip/Access/Software	\$ 0	\$ 0	\$ 1,000	\$ 1,000	\$ 1,000
Total Supplies	0	0	1,000	1,000	1,000
049.455.414 Data Processing Services	344	344	344	413	344
049.455.420 Telephone	1,618	1,027	1,200	1,131	1,200
Total Services and Charges	1,962	1,371	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	<u>1,962</u>	<u>1,371</u>	<u>4,944</u>	<u>4,944</u>	<u>4,944</u>
<u>Justice Court Technology-JP 2</u>					
049.456.414 Data Processing Services	344	344	344	413	344
049.456.420 Telephone	0	0	1,448	1,379	1,448
Total Services and Charges	344	344	1,792	1,792	1,792
Total Just. Crt. Technology-JP 2	<u>344</u>	<u>344</u>	<u>1,792</u>	<u>1,792</u>	<u>1,792</u>
<u>Justice Court Technology-JP 3</u>					
049.457.414 Data Processing Services	344	344	344	413	344
049.457.420 Telephone	2,871	1,524	4,341	4,272	4,341
Total Services and Charges	3,215	1,868	4,685	4,685	4,685
Total Just. Crt. Technology-JP 3	<u>3,215</u>	<u>1,868</u>	<u>4,685</u>	<u>4,685</u>	<u>4,685</u>

Justice Court Technology Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
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	413	344
049.458.420	Telephone	852	1,940	2,500	2,431	2,500
049.458.450	Dues/Training/Travel	0	0	2,000	2,000	2,000
	Total Services and Charges	1,196	2,284	4,844	4,844	4,844
	Total Just. Crt. Technology-JP 4	<u>1,196</u>	<u>2,284</u>	<u>9,844</u>	<u>9,844</u>	<u>9,844</u>
	Total Appropriations	<u>\$ 6,717</u>	<u>\$ 5,867</u>	<u>\$ 21,265</u>	<u>\$ 21,265</u>	<u>\$ 21,265</u>

Law Library Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
FUND BALANCES, JANUARY 1	\$ 67,469	\$ 80,295	\$ 82,995	\$ 96,643	\$ 101,543
REVENUES					
Charges for Services	28,862	31,549	27,000	27,000	25,000
Interest	820	1,354	500	500	800
Total Revenues	<u>29,682</u>	<u>32,903</u>	<u>27,500</u>	<u>27,500</u>	<u>25,800</u>
APPROPRIATIONS					
Supplies	54	65	9,500	9,500	9,500
Services and Charges	16,802	16,490	13,100	13,100	13,100
Total Appropriations	<u>16,856</u>	<u>16,555</u>	<u>22,600</u>	<u>22,600</u>	<u>22,600</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,826</u>	<u>16,348</u>	<u>4,900</u>	<u>4,900</u>	<u>3,200</u>
Net change in fund balances	<u>12,826</u>	<u>16,348</u>	<u>4,900</u>	<u>4,900</u>	<u>3,200</u>
FUND BALANCES, DECEMBER 31	<u>\$ 80,295</u>	<u>\$ 96,643</u>	<u>\$ 87,895</u>	<u>\$ 101,543</u>	<u>\$ 104,743</u>

Law Library Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES						
CHARGES FOR SERVICES						
<u>Other Fees</u>						
050.342.432	Law Library	\$ 28,862	\$ 31,549	\$ 27,000	\$ 27,000	\$ 25,000
INTEREST						
050.360.603	Checking Account	820	1,354	500	500	800
	Total Interest	820	1,354	500	500	800
	Total Revenues	<u>\$ 29,682</u>	<u>\$ 32,903</u>	<u>\$ 27,500</u>	<u>\$ 27,500</u>	<u>\$ 25,800</u>
APPROPRIATIONS						
<u>Law Library Fund</u>						
050.476.305	Publications/Audio Visual	54	65	9,500	9,500	9,500
	Total Supplies	54	65	9,500	9,500	9,500
050.476.447	Research/Investigation/Online	16,802	16,490	13,100	13,100	13,100
	Total Services and Charges	16,802	16,490	13,100	13,100	13,100
	Total Appropriations	<u>\$ 16,856</u>	<u>\$ 16,555</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, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
FUND BALANCE, JANUARY 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
REVENUES					
Intergovernmental	543,433	703,715	713,044	713,044	716,322
Total Revenue	<u>543,433</u>	<u>703,715</u>	<u>713,044</u>	<u>713,044</u>	<u>716,322</u>
APPROPRIATIONS					
Salaries and Wages	163,209	236,570	282,783	314,095	312,656
Employee Benefits	79,662	107,096	135,794	135,798	135,042
Supplies	3,629	8,983	3,400	42	1,600
Services and Charges	296,933	351,066	250,528	263,109	267,024
Total Appropriations	<u>543,433</u>	<u>703,715</u>	<u>672,505</u>	<u>713,044</u>	<u>716,322</u>
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0	0
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, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES					
INTERGOVERNMENTAL					
<u>State Grants</u>					
051.333.335 State Aid	\$ 371,875	\$ 468,061	\$ 468,061	\$ 468,061	\$ 468,420
051.333.345 State Aid-2024 Supplements	0	13,332	26,766	26,766	29,685
051.333.387 Miscellaneous TJJD Grants	3,341	4,105	0	0	0
051.333.388 W-Grant JJAEP	0	50,000	50,000	50,000	50,000
051.333.395 Prevention and Intervention	168,217	168,217	168,217	168,217	168,217
Total State Grants	<u>543,433</u>	<u>703,715</u>	<u>713,044</u>	<u>713,044</u>	<u>716,322</u>
Total Revenues	<u>\$ 543,433</u>	<u>\$ 703,715</u>	<u>\$ 713,044</u>	<u>\$ 713,044</u>	<u>\$ 716,322</u>
APPROPRIATIONS					
<u>051-755 State Aid</u>					
010.755.103 Salary, Assistant	\$ 0	\$ 0	\$ 0	\$ 1,265	\$ 3,007
051.755.105 Salary, Secretaries (1/3)	0	11,869	47,639	40,439	25,645
051.755.109 Salary, Officers (3.25)	149,846	165,113	188,455	186,432	199,392
051.755.112 Salary, Supplements	13,363	28,794	46,689	45,424	19,335
Total Salaries and Wages	<u>163,209</u>	<u>205,776</u>	<u>282,783</u>	<u>273,560</u>	<u>272,122</u>
051.755.201 Social Security Taxes	11,804	14,997	20,962	20,962	20,126
051.755.202 Group Medical Insurance	42,243	52,894	61,229	61,229	62,892
051.755.203 Retirement	24,758	31,216	42,898	42,898	41,281
051.755.204 Workers Compensation Insurance	695	639	1,030	1,030	1,068
051.755.206 Unemployment Insurance	90	98	142	142	137
051.755.207 Employee Disability Insurance	72	81	72	72	72
Total Employee Benefits	<u>79,662</u>	<u>99,925</u>	<u>126,333</u>	<u>126,333</u>	<u>125,576</u>
051.755.301 Office Supplies	254	2,104	1,300	42	500
051.755.314 Drugs and Medical Supplies	34	0	100	0	100
051.755.323 Computer Equip/Access/Software	0	0	2,000	0	1,000
Total Supplies	<u>288</u>	<u>2,104</u>	<u>3,400</u>	<u>42</u>	<u>1,600</u>
051.755.403 Physician Services	150	0	1000	0	500
051.755.411 Audits/Associated Services	5,000	5,250	5,500	5,500	5,775
051.755.414 Data Processing	0	0	0	6,415	6,500
051.755.431 Equipment Maintenance	0	10,623	0	0	0
051.755.450 Dues/Training/Travel	0	0	0	102	100
051.755.460 Non-Residential Services	41,747	73,652	40,000	40,017	40,000
051.755.461 Residential Services	81,819	84,063	35,811	42,858	45,932
Total Services and Charges	<u>128,716</u>	<u>173,588</u>	<u>82,311</u>	<u>94,892</u>	<u>98,807</u>
Total State Aid	<u>371,875</u>	<u>481,393</u>	<u>494,827</u>	<u>494,827</u>	<u>498,105</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>

Juvenile Probation Grants Fund
Revenues and Appropriations
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>S&E Grant</u>						
051.763.323	Computer/Equip,Access,Sftwr	\$ 3,341	\$ 4,105	\$ 0	\$ 0	\$ 0
	Total Supplies	<u>3,341</u>	<u>4,105</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total S&E Grant	<u>3,341</u>	<u>4,105</u>	<u>0</u>	<u>0</u>	<u>0</u>
 <u>W Grant JJAEP</u>						
051.764.109	Salary, Officers/Teachers (2)	0	30,794	38,139	38,135	38,134
051.764.122	Salary, Dec Supplement	<u>0</u>	<u>0</u>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>
	Total Salaries and Wages	0	30,794	40,539	40,535	40,534
051.764.201	Social Security Taxes	0	2,356	3,102	3,098	3,101
051.764.203	Retirement	0	4,671	6,150	6,144	6,150
051.764.204	Workers Compensation Insurance	0	126	189	203	195
051.764.206	Unemployment Insurance	<u>0</u>	<u>18</u>	<u>20</u>	<u>20</u>	<u>20</u>
	Total Employee Benefits	0	7,171	9,461	9,465	9,466
051.764.301	Office Supplies	0	514	0	0	0
051.764.302	Food	0	291	0	0	0
051.764.312	Petroleum Products	0	453	0	0	0
051.764.321	Furnishings/Small Equipment	0	30	0	0	0
051.764.323	Computer/Equip/Access/Software	<u>0</u>	<u>1,486</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Supplies	0	2,774	0	0	0
051.764.414	Data Processing Services	0	6,415	0	0	0
051.764.420	Telephone	0	988	0	0	0
051.764.431	Equipment, Maintenance	0	1,093	0	0	0
051.764.460	Non-Residential Services	<u>0</u>	<u>765</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Services and Charges	0	9,261	0	0	0
	Total W Grant JJAEP	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
	Total Appropriations	<u>\$ 543,433</u>	<u>\$ 703,715</u>	<u>\$ 713,044</u>	<u>\$ 713,044</u>	<u>\$ 716,322</u>

District Attorney Pretrial Intervention
Summary of Revenues, Appropriations and Fund Balances
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
FUND BALANCES, JANUARY 1	\$ 2,393	\$ 2,419	\$ 2,429	\$ 2,456	\$ 2,466
REVENUES					
Interest	26	37	10	10	15
Total Revenues	<u>26</u>	<u>37</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>
Excess (deficiency) of revenues over (under) expenditures	26	37	10	10	15
FUND BALANCES, DECEMBER 31	<u>\$ 2,419</u>	<u>\$ 2,456</u>	<u>\$ 2,439</u>	<u>\$ 2,466</u>	<u>\$ 2,481</u>

District Attorney Pretrial Intervention
Revenues and Appropriations
For Four Years Ending December 31, 2026

	Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES					
CHARGES FOR SERVICES					
INTEREST					
060.360.603 Checking Account	26	37	10	10	15
Total Revenues	<u>\$ 26</u>	<u>\$ 37</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>

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2026

	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>Adopted Budget 2025</u>	<u>Revised Budget 2025</u>	<u>Adopted Budget 2026</u>
FUND BALANCES, JANUARY 1	\$ 3,700,126	\$ 4,075,294	\$ 0	\$ 3,877,396	\$ 0
REVENUES					
Sale of Capital Assets	<u>7,100</u>	<u>17,965</u>	<u>0</u>	<u>2,600</u>	<u>0</u>
APPROPRIATIONS					
Capital Outlay	<u>1,374,491</u>	<u>1,505,267</u>	<u>0</u>	<u>3,879,996</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,367,391)</u>	<u>(1,487,302)</u>	<u>0</u>	<u>(3,877,396)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES)					
Transfers In:					
General	614,643	219,418	0	0	0
Road and Bridge	1,102,164	925,876	0	0	0
Farm-to-Market and Lateral Road	<u>57,004</u>	<u>168,793</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers In	<u>1,773,811</u>	<u>1,314,087</u>	<u>0</u>	<u>0</u>	<u>0</u>
Transfers Out					
General	0	(1,863)	0	0	0
Road and Bridge	0	(22,820)	0	0	0
Farm-to-Market and Lateral Road	<u>(31,252)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers Out	<u>(31,252)</u>	<u>(24,683)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>1,742,559</u>	<u>1,289,404</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	<u>375,168</u>	<u>(197,898)</u>	<u>0</u>	<u>(3,877,396)</u>	<u>0</u>
FUND BALANCES, DECEMBER 31	<u><u>\$ 4,075,294</u></u>	<u><u>\$ 3,877,396</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
REVENUES						
	Total Revenues	<u>\$ 7,100</u>	<u>\$ 17,965</u>	<u>\$ 0</u>	<u>\$ 2,600</u>	<u>\$ 0</u>
APPROPRIATIONS						
<u>Commissioners Court</u>						
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>273,472</u>	<u>0</u>
<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	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,670</u>	<u>0</u>
	Total County Clerk	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,670</u>	<u>0</u>
<u>Emergency Management</u>						
066.406.511	Office Equipment	0	0	0	32,295	0
	Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,295</u>	<u>0</u>
<u>Permits</u>						
066.407.511	Office Equipment	0	0	0	914	0
	Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>914</u>	<u>0</u>
<u>County Court</u>						
066.426.524	Computer Software	0	0	0	11,267	0
	Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,267</u>	<u>0</u>
<u>District Courts</u>						
066.434.323	Computer Equip/Access/Software	0	3,238	0	0	0
066.435.323	Computer Equip/Access/Software	200	0	0	7,001	0
	Total Supplies	<u>200</u>	<u>3,238</u>	<u>0</u>	<u>7,001</u>	<u>0</u>
066.435.524	Computer Software	0	0	0	21,482	0
	Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,482</u>	<u>0</u>
	Total District Courts	<u>200</u>	<u>3,238</u>	<u>0</u>	<u>28,483</u>	<u>0</u>
<u>District Attorney</u>						
066.440.301	Office Suplies	286	0	0	0	0
	Total Supplies	<u>286</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
066.440.447	Research/Investigation/Online	636	0	0	0	0
	Total Services and Charges	<u>636</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
066.440.524	Computer Software	0	0	0	1,000	0
	Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>0</u>
	Total District Attorney	<u>922</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>0</u>
<u>District Clerk</u>						
066.450.518	Furniture and Fixtures	0	0	0	8,617	0
	Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,617</u>	<u>0</u>

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Justice of Peace PCT 1</u>						
066.455.511	Office Equipment	\$ 1,459	\$ 0	\$ 0	\$ 0	\$ 0
	Total Capital Outlay	1,459	0	0	0	0
<u>Justice of Peace PCT 2</u>						
066.456.511	Office Equipment	1,459	0	0	0	0
	Total Capital Outlay	1,459	0	0	0	0
<u>Justice of Peace PCT 4</u>						
066.458.511	Office Equipment	0	0	0	3,440	0
	Total Capital Outlay	0	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
<u>Elections/Voters Registration</u>						
066.490.511	Office Equipment	0	0	0	21,276	0
	Total Capital Outlay	0	0	0	21,276	0
<u>County Auditor</u>						
066.495.321	Furnhings/Small Equipment	300	0	0	0	0
	Total Capital Outlay	300	0	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
<u>Tax Accessor/Collector</u>						
066.499.511	Office Equipment	0	0	0	1,129	0
	Total Capital Outlay	0	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
066.503.511	Office Equipment	4,775	9,075	0	6,465	0
	Total Capital Outlay	4,775	9,075	0	6,465	0
	Total Data Processing	4,775	9,075	0	7,203	0
<u>Courthouse and Associated Buildings</u>						
066.510.432	Building Maintenance	4,612	0	0	0	0
	Total Servlces and Charges	4,612	0	0	0	0
066.510.502	Buildings	4,251	44,079	0	0	0
066.510.504	Property Improvements	0	39,621	0	84,165	0
066.510.510	Building Equipment	0	849	0	51,792	0
	Total Capital Outlay	4,251	84,549	0	135,957	0
	Total Courthouse & Assc Bldgs	8,863	84,549	0	135,957	0
<u>Jail and Detention Facility</u>						
066.512.510	Building Equipment	0	0	0	16,218	0
	Total Capital Outlay	0	0	0	16,218	0

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<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>						
066.551.511	Office Equipment	0	0	0	957	0
066.551.514	Law Enforcement Equipment	0	0	0	1,775	0
066.551.516	Vehicles	48,361	0	0	0	0
	Total Capital Outlay	48,361	0	0	2,732	0
<u>Constable , Precinct 4</u>						
066.553.514	Law Enforcement Equipment	5,030	0	0	0	0
	Total Capital Outlay	5,030	0	0	0	0
<u>Sheriff</u>						
066.560.315	Vehicle/Equipment Supplies	0	0	0	3,186	0
	Total Supplies	0	0	0	3,186	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	0	477,330	0	120,448	0
	Total Capital Outlay	0	477,330	0	122,028	0
	Total Sheriff	0	477,330	0	125,214	0
<u>Environmental Control</u>						
066.562.514	Law Enforcement Equipment	0	0	0	325	0
066.562.516	Vehicles	0	0	0	50,000	0
	Total Capital Outlay	0	0	0	50,325	0
<u>Juvenile Probation</u>						
066.571.511	Office Equipment	0	0	0	743	0
	Total Capital Outlay	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	106,951	0
	Total Capital Outlay	0	0	0	203,426	0
<u>Road and Bridge, Precinct 1</u>						
066.612.512	Machinery and Equipment	2,332	0	0	569,292	0
066.612.516	Vehicles	0	0	0	4,650	0
	Total Capital Outlay	2,332	0	0	573,942	0
<u>Road and Bridge, Precinct 2</u>						
066.613.512	Machinery and Equipment	31,566	531,562	0	110,818	0
066.613.516	Vehicles	52,479	0	0	313,282	0
066.613.522	Bridge Construction	215,000	0	0	0	0
	Total Capital Outlay	299,045	531,562	0	424,100	0
<u>Road and Bridge, Precinct 3</u>						
066.614.431	Equipment, Maintenance	0	8,085	0	800	0
066.614.432	Buildings, Maintenance	19,750	5,300	0	0	0
	Total Services and Charges	19,750	13,385	0	800	0

Capital Replacement Fund
Summary of Revenues, Appropriations, Other Financing Sources (Uses) and Fund Balances
For Four Years Ending December 31, 2026

		Actual 2023	Actual 2024	Adopted Budget 2025	Revised Budget 2025	Adopted Budget 2026
<u>Road and Bridge, Precinct 3 (Con't)</u>						
066.614.514	Property Improvement	\$ 9,300	\$ 0	\$ 0	\$ 0	\$ 0
066.614.512	Machinery and Equipment	276,663	44,600	0	193,104	0
066.614.516	Vehicles	0	44,820	0	92,253	0
066.614.522	Bridge Construction	0	95,000	0	0	0
	Total Capital Outlay	285,963	184,420	0	285,357	0
	Total R & B PCT 3	305,713	197,805	0	286,157	0
<u>Road and Bridge, Precinct 4</u>						
066.615.512	Machinery and Equipment	367,742	0	0	26,068	0
066.615.516	Vehicles	0	0	0	265,779	0
066.615.522	Bridge Construction	235,000	0	0	125,000	0
	Total Capital Outlay	602,742	0	0	416,847	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	803	0	0	34,447	0
066.617.512	Machinery and Equipment	4,262	0	0	22,633	0
	Total Capital Outlay	5,065	0	0	57,080	0
<u>Drainage</u>						
066.632.512	Machinery and Equipment	0	138,865	0	1,024,955	0
066.632.516	Vehicles	63,535	61,940	0	49,900	0
066.632.530	Culvert/Pipes	0	0	0	5,220	0
	Total Capital Outlay	63,535	200,805	0	1,080,075	0
<u>Libraries</u>						
066.650.301	Office Supplies	0	10	0	0	0
066.650.321	Furnishings/Small Equipment	1,551	752	0	0	0
066.650.323	Computer Equip, Access, Softwr	0	141	0	0	0
	Total Services and Charges	1,551	903	0	0	0
066.650.464	Services-Gramt	622	0	0	0	0
	Total Services and Charges	622	0	0	0	0
066.650.511	Office Equipment	13,733	0	0	0	0
066.650.527	Property Improvement-Gramt	8,784	0	0	0	0
	Total Capital Outlay	22,517	0	0	0	0
	Total Library	24,690	903	0	0	0
	Total Appropriations	\$ 1,374,491	\$ 1,505,267	\$ 0	\$ 3,879,996	\$ 0