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MONTAGUE COUNTY CLERK
MONTAGUE, TX

MONTAGUE COUNTY, TEXAS

2027 PROPOSED BUDGET

This budget will raise more total property taxes than last year's budget by $453,016.00 = 2.20% and of that amount $446,610.00 is tax revenue to be raised from new property added to the tax roll this year.

Fiscal Year 2027 (10-01-26 thru 09-30-27) Adopted Proposed Budget

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
10	310 Taxes	110 CURRENT TAX LEVY	$ (9,860,574.00)	$ (10,536,656.00)	$ (676,082.00)
10	310 Taxes	111 DELINQUENT TAXES	$ (130,000.00)	$ (136,105.00)	$ (6,105.00)
10	310 Taxes	115 MIXED DRINK TAX	$ (15,000.00)	$ (15,000.00)	$ -
10	310 Taxes	116 PENALTY & INTERES	$ (100,000.00)	$ (104,761.00)	$ (4,761.00)
	310 Taxes Total		**$ (10,105,574.00)**	**$ (10,792,522.00)**	**$ (686,948.00)**
10	348 County Judge Prog Rev	100 COUNTY JUDGE CIV	$ (450.00)	$ (450.00)	$ -
10	348 County Judge Prog Rev	101 COUNTY JUDGE EDU	$ (600.00)	$ (600.00)	$ -
10	348 County Judge Prog Rev	102 COUNTY JUDGE CRI	$ -	$ -	$ -
	348 County Judge Prog Rev Total		**$ (1,050.00)**	**$ (1,050.00)**	**$ -**
10	349 County Attorney Prog Re	300 COUNTY ATTORNEY	$ (1,000.00)	$ (1,000.00)	$ -
10	349 County Attorney Prog Re	325 COUNTY ATTORNEY	$ -	$ -	$ -
	349 County Attorney Prog Rev Total		**$ (1,000.00)**	**$ (1,000.00)**	**$ -**
10	351 County Clerk Revenue	105 10% TIME PAY FEES	$ -	$ -	$ -
10	351 County Clerk Revenue	400 COUNTY CLERK FEE	$ (160,000.00)	$ (160,000.00)	$ -
10	351 County Clerk Revenue	401 COUNTY CLERK CIVI	$ (1,500.00)	$ (1,500.00)	$ -
10	351 County Clerk Revenue	402 COUNTY CLERK CRI	$ (3,000.00)	$ (3,000.00)	$ -
10	351 County Clerk Revenue	403 COURT APPOINTED	$ (1,000.00)	$ (1,000.00)	$ -
10	351 County Clerk Revenue	404 COUNTY CLERK FEE	$ (300.00)	$ (300.00)	$ -
10	351 County Clerk Revenue	405 COUNTY CLERK LAW	$ -	$ -	$ -
10	351 County Clerk Revenue	406 COUNTY CLERK CIVI	$ -	$ -	$ -
10	351 County Clerk Revenue	407 COUNTY CLERK CRI	$ -	$ -	$ -
10	351 County Clerk Revenue	409 COURT REPORTER I	$ -	$ -	$ -
10	351 County Clerk Revenue	487 IN/OUT	$ -	$ -	$ -
10	351 County Clerk Revenue	490 JURY FEES	$ (1,500.00)	$ (1,500.00)	$ -
10	351 County Clerk Revenue	496 COLLECTION AGENC	$ -	$ -	$ -
10	351 County Clerk Revenue	710 BOND FORFIETURE	$ -	$ -	$ -
10	351 County Clerk Revenue	908 EMAIL COPY FEE	$ (1,200.00)	$ (1,200.00)	$ -
10	351 County Clerk Revenue	910 XEROX COPIES	$ (10,000.00)	$ (10,000.00)	$ -
10	351 County Clerk Revenue	912 FAX CHARGES	$ -	$ -	$ -
10	351 County Clerk Revenue	966 VISUAL RECORDING	$ (250.00)	$ (250.00)	$ -
10	351 County Clerk Revenue	995 AMSC WARRANT FE	$ -	$ -	$ -
	351 County Clerk Revenue Total		**$ (178,750.00)**	**$ (178,750.00)**	**$ -**
10	352 JP #1 Program Revenue	107 10% TIME PAY FEES	$ -	$ -	$ -
10	352 JP #1 Program Revenue	121 COUNTY FINES	$ (40,000.00)	$ (40,000.00)	$ -
10	352 JP #1 Program Revenue	127 JP 1 FEES	$ (5,000.00)	$ (5,000.00)	$ -
10	352 JP #1 Program Revenue	137 JP 1 CIVIL FEES	$ (3,000.00)	$ (3,000.00)	$ -
10	352 JP #1 Program Revenue	491 J.P. #1 JURY FEES	$ -	$ -	$ -
10	352 JP #1 Program Revenue	496 COLLECTION AGENC	$ -	$ -	$ -
10	352 JP #1 Program Revenue	497 PARKS & WILDLIFE F	$ -	$ -	$ -
10	352 JP #1 Program Revenue	892 Truancy Prevention	$ (1,000.00)	$ (1,000.00)	$ -
10	352 JP #1 Program Revenue	995 AMSC WARRANT FE	$ -	$ -	$ -
	352 JP #1 Program Revenue Total		**$ (49,000.00)**	**$ (49,000.00)**	**$ -**
10	353 JP #2 Program Revenue	108 10% TIME PAY FEES	$ (50.00)	$ (50.00)	$ -
10	353 JP #2 Program Revenue	122 COUNTY FINES	$ (65,000.00)	$ (65,000.00)	$ -
10	353 JP #2 Program Revenue	128 JP 2 FEE	$ (10,000.00)	$ (10,000.00)	$ -
10	353 JP #2 Program Revenue	138 JP 2 CIVIL FEES	$ (6,000.00)	$ (6,000.00)	$ -
10	353 JP #2 Program Revenue	487 IN/OUT	$ -	$ -	$ -
10	353 JP #2 Program Revenue	488 CREDIT CARD FEES	$ -	$ -	$ -
10	353 JP #2 Program Revenue	492 J.P. #2 JURY FEES	$ -	$ -	$ -
10	353 JP #2 Program Revenue	496 COLLECTION AGENC	$ -	$ -	$ -
10	353 JP #2 Program Revenue	497 PARKS & WILDLIFE F	$ -	$ -	$ -
10	353 JP #2 Program Revenue	892 Truancy Prevention	$ (1,500.00)	$ (1,500.00)	$ -
10	353 JP #2 Program Revenue	995 AMSC WARRANT FE	$ -	$ -	$ -

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
	353 JP #2 Program Revenue Total		**$ (82,550.00)**	**$ (82,550.00)**	**$ -**
10	354 District Clerk Revenue	106 10% TIME PAY FEES	$ (200.00)	$ (200.00)	$ -
10	354 District Clerk Revenue	124 DISTRICT COURT CI	$ -	$ -	$ -
10	354 District Clerk Revenue	125 DISTRICT COURT CF	$ (55,000.00)	$ (55,000.00)	$ -
10	354 District Clerk Revenue	406 COUNTY CLERK CIV	$ 75.00	$ -	$ (75.00)
10	354 District Clerk Revenue	486 Restitution	$ -	$ -	$ -
10	354 District Clerk Revenue	487 IN/OUT	$ -	$ -	$ -
10	354 District Clerk Revenue	488 CREDIT CARD FEES	$ -	$ -	$ -
10	354 District Clerk Revenue	490 JURY FEES	$ (2,000.00)	$ (2,000.00)	$ -
10	354 District Clerk Revenue	493 SHERIFF CIVIL JURY	$ (200.00)	$ (200.00)	$ -
10	354 District Clerk Revenue	494 SHERIFF CRIMINAL J	$ (25.00)	$ (25.00)	$ -
10	354 District Clerk Revenue	495 SHERIFF TRANSPOR	$ -	$ -	$ -
10	354 District Clerk Revenue	496 COLLECTION AGENC	$ -	$ -	$ -
10	354 District Clerk Revenue	600 COURT APPOINTED	$ (15,000.00)	$ (15,000.00)	$ -
10	354 District Clerk Revenue	700 DISTRICT CLERK FE	$ (30,000.00)	$ (30,000.00)	$ -
10	354 District Clerk Revenue	702 DISTRICT CLERK CR	$ (2,500.00)	$ (2,500.00)	$ -
10	354 District Clerk Revenue	705 DISTRICT CLERK RE	$ -	$ -	$ -
10	354 District Clerk Revenue	707 DISTRICT CLERK MIS	$ (1,500.00)	$ (1,500.00)	$ -
10	354 District Clerk Revenue	708 DISTRICT CLERK LA	$ -	$ -	$ -
10	354 District Clerk Revenue	710 BOND FORFIETURE	$ -	$ -	$ -
10	354 District Clerk Revenue	909 NOTARY FEES	$ -	$ -	$ -
10	354 District Clerk Revenue	910 XEROX COPIES	$ (6,000.00)	$ (6,000.00)	$ -
	354 District Clerk Revenue Total		**$ (112,350.00)**	**$ (112,425.00)**	**$ (75.00)**
10	355 Sheriff Revenue	200 SHERIFF CIVIL FEES	$ (3,000.00)	$ (3,000.00)	$ -
10	355 Sheriff Revenue	202 SHERIFF CRIMINAL F	$ (1,500.00)	$ (1,500.00)	$ -
10	355 Sheriff Revenue	487 IN/OUT	$ -	$ -	$ -
	355 Sheriff Revenue Total		**$ (4,500.00)**	**$ (4,500.00)**	**$ -**
10	357 County Treasurer Progra	900 COUNTY TREASURE	$ (25,000.00)	$ (25,000.00)	$ -
10	357 County Treasurer Progra	902 FORCED ACCT BILLI	$ (150.00)	$ (150.00)	$ -
	357 County Treasurer Program Rev Total		**$ (25,150.00)**	**$ (25,150.00)**	**$ -**
10	358 Constable Program Rev	220 CONSTABLE CIVIL FI	$ (40,000.00)	$ (40,000.00)	$ -
10	358 Constable Program Rev	222 CONSTABLE CRIMIN	$ -	$ -	$ -
10	358 Constable Program Rev	487 IN/OUT	$ -	$ -	$ -
	358 Constable Program Revenue Total		**$ (40,000.00)**	**$ (40,000.00)**	**$ -**
10	359 Tax A/C Program Reven	500 AUTO REGISTRATIO	$ (415,000.00)	$ (415,000.00)	$ -
10	359 Tax A/C Program Reven	501 AD VALOREM FEES	$ (60,000.00)	$ (60,000.00)	$ -
10	359 Tax A/C Program Reven	502 ALCOHOLIC BEVERA	$ (150.00)	$ (150.00)	$ -
	359 Tax A/C Program Revenue Total		**$ (475,150.00)**	**$ (475,150.00)**	**$ -**
10	370 Misc Income	112 FEDERAL PAYMENTS	$ -	$ -	$ -
10	370 Misc Income	119 TEX POOL INTEREST	$ (25,030.00)	$ (25,030.00)	$ -
10	370 Misc Income	120 INTEREST	$ (5,000.00)	$ (5,000.00)	$ -
10	370 Misc Income	129 Capital Asset Sales	$ -	$ -	$ -
10	370 Misc Income	130 SALES	$ -	$ -	$ -
10	370 Misc Income	210 OIL ROYALTY	$ (8,000.00)	$ (8,000.00)	$ -
10	370 Misc Income	340 DISTRICT ATTORNE	$ (217,371.00)	$ (217,371.00)	$ -
10	370 Misc Income	341 DISTRICT ATTORNE	$ (264,626.00)	$ (264,626.00)	$ -
10	370 Misc Income	342 R & B #4 BENEFITS	$ (14,578.00)	$ (14,578.00)	$ -
10	370 Misc Income	343 OAG Reimb Grant	$ (43,562.00)	$ (43,562.00)	$ -
10	370 Misc Income	408 JUROR REIMBURSE	$ (5,000.00)	$ (5,000.00)	$ -
10	370 Misc Income	411 REFUNDS	$ (5,000.00)	$ (6,351.00)	$ -
10	370 Misc Income	412 LEASES	$ (2,400.00)	$ (2,400.00)	$ -
10	370 Misc Income	413 CONTRACTED ELEC	$ (20,000.00)	$ (20,000.00)	$ -
10	370 Misc Income	416 TOBACCO SETTLEM	$ (6,000.00)	$ (6,000.00)	$ -

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
10	370 Misc Income	420 JAIL PHONE	$ (12,000.00)	$ (12,000.00)	$ -
10	370 Misc Income	427 COUNTY JUDGE STA	$ (34,650.00)	$ (34,650.00)	$ -
10	370 Misc Income	428 ASST DISTRICT ATT(	$ (3,840.00)	$ (3,840.00)	$ -
10	370 Misc Income	476 COUNTY ATTORNEY	$ (35,000.00)	$ (35,000.00)	$ -
10	370 Misc Income	480 INDIGENT DEFENSE	$ (19,750.00)	$ (19,750.00)	$ -
10	370 Misc Income	487 IN/OUT	$ (40,000.00)	$ (40,000.00)	$ -
10	370 Misc Income	490 JURY FEES	$ -	$ -	$ -
10	370 Misc Income	497 Septic Fee	$ (115,000.00)	$ -	$ 115,000.00
10	370 Misc Income	498 MASS GATHERING P	$ -	$ -	$ -
10	370 Misc Income	499 PLAT FEES	$ (15,000.00)	$ (15,000.00)	$ -
10	370 Misc Income	571 RADIO GRANT REV	$ -	$ -	$ -
10	370 Misc Income	573 MEDICAL REIMBURS	$ -	$ -	$ -
10	370 Misc Income	574 PRISONER HOUSING	$ -	$ -	$ -
10	370 Misc Income	898 CASH RESERVES	$ (632,242.00)	$ (632,242.00)	$ -
10	370 Misc Income	899 GRANT REVENUE	$ -	$ -	$ -
10	370 Misc Income	901 TRANSFER	$ (500,000.00)	$ (500,000.00)	$ -
10	370 Misc Income	997 LEASE PURCHASE R	$ -	$ -	$ -
10	370 Misc Income	999 MISCELLANEOUS RE	$ -	$ (1,110.00)	$ -
	370 Misc Income Total		**$ (2,024,049.00)**	**$ (1,911,510.00)**	**$ 115,000.00**
10	400 CONTINGENCY EXPEN	004 GROUP INSURANCE	$ 98,400.00	$ 120,000.00	$ 21,600.00
10	400 CONTINGENCY EXPEN	107 COMP TIME/HOLIDA	$ 74,000.00	$ 74,000.00	$ -
10	400 CONTINGENCY EXPEN	203 RETIREMENT	$ -	$ -	$ -
10	400 CONTINGENCY EXPEN	414 AUTOPSY	$ 150,000.00	$ 150,000.00	$ -
10	400 CONTINGENCY EXPEN	480 LEGAL EXPENSE	$ 50,000.00	$ 50,000.00	$ -
10	400 CONTINGENCY EXPEN	484 COUNTY HEALTH DI	$ 5,000.00	$ 5,000.00	$ -
10	400 CONTINGENCY EXPEN	492 CHD ABATEMENT C(	$ 1,000.00	$ 1,000.00	$ -
10	400 CONTINGENCY EXPEN	800 INVESTMENTS CDS	$ -	$ -	$ -
10	400 CONTINGENCY EXPEN	805 CONTINGENCY EXPE	$ 600,000.00	$ 600,000.00	$ -
10	400 CONTINGENCY EXPEN	901 TRANSFER	$ -	$ 135,868.00	$ 135,868.00
	400 CONTINGENCY EXPENSES Total		**$ 978,400.00**	**$ 1,135,868.00**	**$ 157,468.00**
10	401 COMMISSIONERS COU	105 PART TIME	$ 23,296.00	$ 23,296.00	$ -
10	401 COMMISSIONERS COU	201 SOCIAL SECURITY	$ 1,445.00	$ 1,445.00	$ -
10	401 COMMISSIONERS COU	203 RETIREMENT	$ 3,318.00	$ 3,318.00	$ -
10	401 COMMISSIONERS COU	205 MEDICARE	$ 338.00	$ 338.00	$ -
10	401 COMMISSIONERS COU	305 OPERATING EXPENS	$ 1,500.00	$ 1,500.00	$ -
10	401 COMMISSIONERS COU	400 DUES & BONDS	$ 7,500.00	$ 7,500.00	$ -
10	401 COMMISSIONERS COU	420 COMMUNICATION	$ 540.00	$ 540.00	$ -
10	401 COMMISSIONERS COU	425 TRANSPORTATION	$ 7,000.00	$ 7,000.00	$ -
10	401 COMMISSIONERS COU	427 TRAINING	$ 3,000.00	$ 3,000.00	$ -
10	401 COMMISSIONERS COU	480 LEGAL EXPENSE	$ 15,000.00	$ 15,000.00	$ -
10	401 COMMISSIONERS COU	560 INVENTORY	$ -	$ -	$ -
10	401 COMMISSIONERS COU	570 MACHINERY & EQUI	$ -	$ -	$ -
10	401 COMMISSIONERS COU	901 TRANSFER	$ 71,833.00	$ 71,833.00	$ -
	401 COMMISSIONERS COURT Total		**$ 134,770.00**	**$ 134,770.00**	**$ -**
10	403 COUNTY CLERK	101 ELECTED OFFICIALS	$ 70,642.00	$ 70,642.00	$ -
10	403 COUNTY CLERK	103 DEPT PERSONNEL S	$ 218,401.00	$ 218,401.00	$ -
10	403 COUNTY CLERK	120 LONGEVITY PAY	$ 9,250.00	$ 10,500.00	$ 1,250.00
10	403 COUNTY CLERK	150 MEAL EXPENSE	$ -	$ -	$ -
10	403 COUNTY CLERK	201 SOCIAL SECURITY	$ 18,495.00	$ 18,495.00	$ -
10	403 COUNTY CLERK	202 GROUP INSURANCE	$ 69,780.00	$ 74,280.00	$ 4,500.00
10	403 COUNTY CLERK	203 RETIREMENT	$ 42,477.00	$ 42,477.00	$ -
10	403 COUNTY CLERK	205 MEDICARE	$ 4,326.00	$ 4,326.00	$ -
10	403 COUNTY CLERK	305 OPERATING EXPENS	$ 3,500.00	$ 3,500.00	$ -

Fiscal Year 2027 (10-01-26 thru 09-30-27) Adopted Proposed Budget

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
10	403 COUNTY CLERK	400 DUES & BONDS	$ 1,250.00	$ 1,250.00	$ -
10	403 COUNTY CLERK	420 COMMUNICATION	$ 540.00	$ 540.00	$ -
10	403 COUNTY CLERK	425 TRANSPORTATION	$ 3,500.00	$ 3,500.00	
10	403 COUNTY CLERK	427 TRAINING	$ 3,000.00	$ 3,000.00	
10	403 COUNTY CLERK	460 RENTAL AGREEMEN	$ 3,850.00	$ 6,350.00	$ 2,500.00
10	403 COUNTY CLERK	560 INVENTORY	$ 5,000.00	$ 5,000.00	$ -
10	403 COUNTY CLERK	570 MACHINERY & EQUIF	$ -	$ -	$ -
	403 COUNTY CLERK Total		**$ 454,011.00**	**$ 462,261.00**	**$ 8,250.00**
10	405 VETERAN'S SERVICE C	102 OFFICIAL DEPT HEA	$ 65,659.00	$ 65,659.00	$ -
10	405 VETERAN'S SERVICE C	103 DEPT PERSONNEL S	$ 53,471.00	$ 53,471.00	$ -
10	405 VETERAN'S SERVICE C	120 LONGEVITY PAY	$ 3,250.00	$ 3,750.00	$ 500.00
10	405 VETERAN'S SERVICE C	201 SOCIAL SECURITY	$ 7,588.00	$ 7,588.00	$ -
10	405 VETERAN'S SERVICE C	202 GROUP INSURANCE	$ 27,912.00	$ 29,712.00	$ 1,800.00
10	405 VETERAN'S SERVICE C	203 RETIREMENT	$ 17,427.00	$ 17,427.00	$ -
10	405 VETERAN'S SERVICE C	205 MEDICARE	$ 1,775.00	$ 1,775.00	$ -
10	405 VETERAN'S SERVICE C	305 OPERATING EXPENS	$ 1,000.00	$ 1,000.00	$ (400.00)
10	405 VETERAN'S SERVICE C	425 TRANSPORTATION	$ 1,000.00	$ 1,000.00	$ (300.00)
10	405 VETERAN'S SERVICE C	427 TRAINING	$ 1,000.00	$ 1,000.00	$ 700.00
10	405 VETERAN'S SERVICE C	460 RENTAL AGREEMEN	$ 500.00	$ 500.00	$ -
10	405 VETERAN'S SERVICE C	560 INVENTORY	$ -	$ -	$ -
10	405 VETERAN'S SERVICE C	570 MACHINERY & EQUIF	$ -	$ -	$ -
	405 VETERAN'S SERVICE OFFICER Total		**$ 180,582.00**	**$ 182,882.00**	**$ 2,300.00**
10	409 NON DEPARTMENTAL	204 WORKMANS COMP	$ 40,000.00	$ 40,000.00	$ -
10	409 NON DEPARTMENTAL	206 UNEMPLOYMENT INS	$ 35,000.00	$ 35,000.00	$ -
10	409 NON DEPARTMENTAL	305 OPERATING EXPENS	$ 25,000.00	$ 25,000.00	$ -
10	409 NON DEPARTMENTAL	312 COPY PAPER	$ 7,000.00	$ 7,000.00	$ -
10	409 NON DEPARTMENTAL	332 POSTAGE	$ 45,000.00	$ 45,000.00	$ -
10	409 NON DEPARTMENTAL	416 PROPERTY TAX	$ 700.00	$ 700.00	$ -
10	409 NON DEPARTMENTAL	420 COMMUNICATION	$ 45,000.00	$ 45,000.00	$ -
10	409 NON DEPARTMENTAL	428 APPRAISAL DISTRIC	$ 336,265.00	$ 356,871.00	$ 20,606.00
10	409 NON DEPARTMENTAL	430 ADVERTISING	$ 5,000.00	$ 5,000.00	$ -
10	409 NON DEPARTMENTAL	440 UTILITIES	$ 170,000.00	$ 170,000.00	$ -
10	409 NON DEPARTMENTAL	460 RENTAL AGREEMEN	$ 5,000.00	$ 5,000.00	$ -
10	409 NON DEPARTMENTAL	482 INSURANCE	$ 190,000.00	$ 190,000.00	$ -
10	409 NON DEPARTMENTAL	487 ATTORNEY AD LITEM	$ 40,000.00	$ 40,000.00	$ -
10	409 NON DEPARTMENTAL	489 PEST CONTROL	$ 3,500.00	$ 3,500.00	$ -
10	409 NON DEPARTMENTAL	491 MEDICAL	$ 4,000.00	$ 4,000.00	$ -
10	409 NON DEPARTMENTAL	495 PLAT EXPENSE	$ 15,000.00	$ 15,000.00	$ -
10	409 NON DEPARTMENTAL	497 SALES TAX	$ -	$ -	$ -
10	409 NON DEPARTMENTAL	570 MACHINERY & EQUIF	$ -	$ -	$ -
10	409 NON DEPARTMENTAL	802 AUDIT	$ 38,000.00	$ 38,000.00	$ -
	409 NON DEPARTMENTAL Total		**$ 1,004,465.00**	**$ 1,025,071.00**	**$ 20,606.00**
10	415 SAFETY COMMITTEE	305 OPERATING EXPENS	$ 2,816.00	$ 2,816.00	$ -
10	415 SAFETY COMMITTEE	425 TRANSPORTATION	$ -	$ -	$ -
10	415 SAFETY COMMITTEE	427 TRAINING	$ -	$ -	$ -
10	415 SAFETY COMMITTEE	570 MACHINERY & EQUIF	$ -	$ -	$ -
	415 SAFETY COMMITTEE Total		**$ 2,816.00**	**$ 2,816.00**	**$ -**
10	426 COUNTY COURT	101 ELECTED OFFICIALS	$ 79,360.00	$ 79,360.00	$ -
10	426 COUNTY COURT	103 DEPT PERSONNEL S	$ 114,713.00	$ 114,713.00	$ -
10	426 COUNTY COURT	105 PART TIME	$ 1,000.00	$ 8,000.00	$ 7,000.00
10	426 COUNTY COURT	120 LONGEVITY PAY	$ 3,500.00	$ 4,250.00	$ 750.00
10	426 COUNTY COURT	150 MEAL EXPENSE	$ 100.00	$ 100.00	$ -
10	426 COUNTY COURT	201 SOCIAL SECURITY	$ 12,318.00	$ 12,318.00	$ -

Fiscal Year 2027 (10-01-26 thru 09-30-27) Adopted Proposed Budget

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
10	426 COUNTY COURT	202 GROUP INSURANCE	$ 41,868.00	$ 44,568.00	$ 2,700.00
10	426 COUNTY COURT	203 RETIREMENT	$ 28,292.00	$ 28,292.00	$ -
10	426 COUNTY COURT	205 MEDICARE	$ 2,881.00	$ 2,881.00	$ -
10	426 COUNTY COURT	305 OPERATING EXPENS	$ 3,000.00	$ 3,000.00	$ 600.00
10	426 COUNTY COURT	311 SOFTWARE	$ 4,740.00	$ 4,740.00	$ -
10	426 COUNTY COURT	400 DUES & BONDS	$ 750.00	$ 750.00	$ -
10	426 COUNTY COURT	413 VISITING JUDGE	$ 1,500.00	$ 1,500.00	$ -
10	426 COUNTY COURT	420 COMMUNICATION	$ 948.00	$ 948.00	$ -
10	426 COUNTY COURT	425 TRANSPORTATION	$ 4,500.00	$ 4,800.00	$ 300.00
10	426 COUNTY COURT	427 TRAINING	$ 1,500.00	$ 2,550.00	$ 300.00
10	426 COUNTY COURT	460 RENTAL AGREEMEN	$ 2,000.00	$ 2,000.00	$ -
10	426 COUNTY COURT	480 LEGAL EXPENSE	$ 30,000.00	$ 30,000.00	$ -
10	426 COUNTY COURT	482 INSURANCE	$ 1,500.00	$ 1,500.00	$ -
10	426 COUNTY COURT	483 COURT COMMITMEN	$ 5,000.00	$ 5,000.00	$ -
10	426 COUNTY COURT	485 VISITING COURT RE	$ 2,000.00	$ 2,000.00	$ -
10	426 COUNTY COURT	490 JURORS/BAIL/SERV/	$ 1,500.00	$ 1,500.00	$ -
10	426 COUNTY COURT	560 INVENTORY	$ -	$ -	$ -
10	426 COUNTY COURT	570 MACHINERY & EQUI	$ -	$ -	$ -
	426 COUNTY COURT Total		**$ 342,970.00**	**$ 354,770.00**	**$ 11,650.00**
10	427 COUNTY JUDGE STATE	101 ELECTED OFFICIALS	$ 34,650.00	$ 34,650.00	$ -
10	427 COUNTY JUDGE STATE	201 SOCIAL SECURITY	$ 2,149.00	$ 2,149.00	$ -
10	427 COUNTY JUDGE STATE	203 RETIREMENT	$ 4,935.00	$ 4,935.00	$ -
10	427 COUNTY JUDGE STATE	205 MEDICARE	$ 503.00	$ 503.00	$ -
	427 COUNTY JUDGE STATE SALARY Total		**$ 42,237.00**	**$ 42,237.00**	**$ -**
10	435 DISTRICT COURT	102 OFFICIAL DEPT HEA	$ -	$ -	$ -
10	435 DISTRICT COURT	103 DEPT PERSONNEL S	$ 199,670.00	$ 199,670.00	$ -
10	435 DISTRICT COURT	105 PART TIME	$ -	$ -	$ -
10	435 DISTRICT COURT	120 LONGEVITY PAY	$ 2,750.00	$ 3,250.00	$ 500.00
10	435 DISTRICT COURT	150 MEAL EXPENSE	$ -	$ -	$ -
10	435 DISTRICT COURT	201 SOCIAL SECURITY	$ 12,551.00	$ 12,551.00	$ -
10	435 DISTRICT COURT	202 GROUP INSURANCE	$ 27,912.00	$ 29,712.00	$ 1,800.00
10	435 DISTRICT COURT	203 RETIREMENT	$ 28,825.00	$ 28,825.00	$ -
10	435 DISTRICT COURT	205 MEDICARE	$ 2,936.00	$ 2,936.00	$ -
10	435 DISTRICT COURT	305 OPERATING EXPENS	$ 6,200.00	$ 6,200.00	$ -
10	435 DISTRICT COURT	311 SOFTWARE	$ 18,261.00	$ 18,261.00	$ -
10	435 DISTRICT COURT	391 TRIAL EXPENSE	$ 20,000.00	$ 20,000.00	$ -
10	435 DISTRICT COURT	392 EVIDENCE EXPENSE	$ 2,000.00	$ 2,000.00	$ -
10	435 DISTRICT COURT	393 INVESTIGATION EXP	$ 2,000.00	$ 2,000.00	$ -
10	435 DISTRICT COURT	394 EXPERT WITNESS E	$ 2,500.00	$ 2,500.00	$ -
10	435 DISTRICT COURT	395 TRANSCRIPT EXPEN	$ 17,000.00	$ 17,000.00	$ -
10	435 DISTRICT COURT	400 DUES & BONDS	$ 75.00	$ 200.00	$ 125.00
10	435 DISTRICT COURT	413 VISITING JUDGE	$ 2,500.00	$ 2,500.00	$ -
10	435 DISTRICT COURT	420 COMMUNICATION	$ 1,452.00	$ 1,452.00	$ -
10	435 DISTRICT COURT	425 TRANSPORTATION	$ 2,000.00	$ 2,000.00	$ -
10	435 DISTRICT COURT	427 TRAINING	$ 2,000.00	$ 2,000.00	$ -
10	435 DISTRICT COURT	433 8TH ADMINISTRATIV	$ 1,768.00	$ 1,768.00	$ -
10	435 DISTRICT COURT	460 RENTAL AGREEMEN	$ 4,300.00	$ 4,300.00	$ -
10	435 DISTRICT COURT	480 LEGAL EXPENSE	$ 150,000.00	$ 175,000.00	$ 25,000.00
10	435 DISTRICT COURT	481 LEGAL-CIVIL	$ 185,000.00	$ 185,000.00	$ -
10	435 DISTRICT COURT	482 INSURANCE	$ 2,500.00	$ 2,500.00	$ -
10	435 DISTRICT COURT	485 VISITING COURT RE	$ 5,000.00	$ 5,000.00	$ -
10	435 DISTRICT COURT	490 JURORS/BAIL/SERV/	$ 48,000.00	$ 48,000.00	$ -
10	435 DISTRICT COURT	560 INVENTORY	$ -	$ -	$ -

Fiscal Year 2027 (10-01-26 thru 09-30-27) Adopted Proposed Budget

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
10	435 DISTRICT COURT	570 MACHINERY & EQUIF	$ -	$ -	$ -
	435 DISTRICT COURT Total		**$ 747,200.00**	**$ 774,625.00**	**$ 27,425.00**
10	436 DISTRICT COURT TRIA	305 OPERATING EXPENS	$ 2,000.00	$ 2,000.00	$ -
10	436 DISTRICT COURT TRIA	391 TRIAL EXPENSE	$ -	$ -	$ -
10	436 DISTRICT COURT TRIA	392 EVIDENCE EXPENSE	$ 5,000.00	$ 5,000.00	$ -
10	436 DISTRICT COURT TRIA	393 INVESTIGATION EXP	$ 5,000.00	$ 5,000.00	$ -
10	436 DISTRICT COURT TRIA	394 EXPERT WITNESS E	$ 5,000.00	$ 5,000.00	$ -
10	436 DISTRICT COURT TRIA	395 TRANSCRIPT EXPEN	$ 5,000.00	$ 5,000.00	$ -
10	436 DISTRICT COURT TRIA	425 TRANSPORTATION	$ 5,000.00	$ 5,000.00	$ -
10	436 DISTRICT COURT TRIA	480 LEGAL EXPENSE	$ 10,000.00	$ 10,000.00	$ -
10	436 DISTRICT COURT TRIA	490 JURORS/BAIL/SERV/	$ -	$ -	$ -
	436 DISTRICT COURT TRIAL Total		**$ 37,000.00**	**$ 37,000.00**	**$ -**
10	450 DISTRICT CLERK	101 ELECTED OFFICIALS	$ 70,642.00	$ 70,642.00	$ -
10	450 DISTRICT CLERK	103 DEPT PERSONNEL S	$ 218,401.00	$ 218,401.00	$ -
10	450 DISTRICT CLERK	105 PART TIME	$ -	$ -	$ -
10	450 DISTRICT CLERK	120 LONGEVITY PAY	$ 4,750.00	$ 6,000.00	$ 1,250.00
10	450 DISTRICT CLERK	150 MEAL EXPENSE	$ -	$ -	$ -
10	450 DISTRICT CLERK	201 SOCIAL SECURITY	$ 18,216.00	$ 18,216.00	$ -
10	450 DISTRICT CLERK	202 GROUP INSURANCE	$ 69,780.00	$ 74,280.00	$ 4,500.00
10	450 DISTRICT CLERK	203 RETIREMENT	$ 41,837.00	$ 41,837.00	$ -
10	450 DISTRICT CLERK	205 MEDICARE	$ 4,260.00	$ 4,260.00	$ -
10	450 DISTRICT CLERK	305 OPERATING EXPENS	$ 7,000.00	$ 7,000.00	$ -
10	450 DISTRICT CLERK	311 SOFTWARE	$ 1,200.00	$ 1,200.00	$ -
10	450 DISTRICT CLERK	400 DUES & BONDS	$ 1,300.00	$ 1,300.00	$ -
10	450 DISTRICT CLERK	420 COMMUNICATION	$ 540.00	$ 540.00	$ -
10	450 DISTRICT CLERK	425 TRANSPORTATION	$ 3,000.00	$ 3,000.00	$ (1,325.00)
10	450 DISTRICT CLERK	427 TRAINING	$ 2,000.00	$ 2,000.00	$ 950.00
10	450 DISTRICT CLERK	460 RENTAL AGREEMEN	$ 1,000.00	$ 1,000.00	$ -
10	450 DISTRICT CLERK	560 INVENTORY	$ -	$ -	$ -
10	450 DISTRICT CLERK	570 MACHINERY & EQUIF	$ -	$ -	$ -
	450 DISTRICT CLERK Total		**$ 443,926.00**	**$ 449,676.00**	**$ 5,375.00**
10	461 J.P. #1	101 ELECTED OFFICIALS	$ 70,642.00	$ 70,642.00	$ -
10	461 J.P. #1	103 DEPT PERSONNEL S	$ 57,988.00	$ 57,988.00	$ -
10	461 J.P. #1	120 LONGEVITY PAY	$ 5,250.00	$ 5,750.00	$ 500.00
10	461 J.P. #1	201 SOCIAL SECURITY	$ 8,301.00	$ 8,301.00	$ -
10	461 J.P. #1	202 GROUP INSURANCE	$ 27,912.00	$ 29,712.00	$ 1,800.00
10	461 J.P. #1	203 RETIREMENT	$ 19,065.00	$ 19,065.00	$ -
10	461 J.P. #1	205 MEDICARE	$ 1,942.00	$ 1,942.00	$ -
10	461 J.P. #1	305 OPERATING EXPENS	$ 2,000.00	$ 2,000.00	$ (1,113.41)
10	461 J.P. #1	311 SOFTWARE	$ 4,158.00	$ 4,500.00	$ 342.00
10	461 J.P. #1	400 DUES & BONDS	$ 400.00	$ 400.00	$ 113.41
10	461 J.P. #1	420 COMMUNICATION	$ 540.00	$ 540.00	$ -
10	461 J.P. #1	425 TRANSPORTATION	$ 4,500.00	$ 4,500.00	$ 1,000.00
10	461 J.P. #1	427 TRAINING	$ 1,000.00	$ 1,800.00	$ 800.00
10	461 J.P. #1	490 JURORS/BAIL/SERV/	$ 300.00	$ 300.00	$ -
10	461 J.P. #1	560 INVENTORY	$ -	$ 1,000.00	$ 1,000.00
10	461 J.P. #1	570 MACHINERY & EQUIF	$ -	$ -	$ -
	461 J.P. #1 Total		**$ 203,998.00**	**$ 208,440.00**	**$ 4,442.00**
10	462 J.P. #2	101 ELECTED OFFICIALS	$ 70,642.00	$ 70,642.00	$ -
10	462 J.P. #2	103 DEPT PERSONNEL S	$ 57,988.00	$ 57,988.00	$ -
10	462 J.P. #2	105 PART TIME	$ 32,615.00	$ 32,615.00	$ -
10	462 J.P. #2	120 LONGEVITY PAY	$ 1,750.00	$ 750.00	$ (1,000.00)
10	462 J.P. #2	201 SOCIAL SECURITY	$ 10,106.00	$ 10,106.00	$ -

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
10	462 J.P. #2	202 GROUP INSURANCE	$ 27,912.00	$ 29,712.00	$ 1,800.00
10	462 J.P. #2	203 RETIREMENT	$ 23,211.00	$ 23,211.00	$ -
10	462 J.P. #2	205 MEDICARE	$ 2,364.00	$ 2,364.00	$ -
10	462 J.P. #2	305 OPERATING EXPENS	$ 2,100.00	$ 2,100.00	$ 293.50
10	462 J.P. #2	311 SOFTWARE	$ 4,158.00	$ 6,100.00	$ 1,648.50
10	462 J.P. #2	400 DUES & BONDS	$ 400.00	$ 400.00	$ -
10	462 J.P. #2	420 COMMUNICATION	$ 460.00	$ 540.00	$ 80.00
10	462 J.P. #2	425 TRANSPORTATION	$ 6,500.00	$ 4,500.00	$ (2,000.00)
10	462 J.P. #2	427 TRAINING	$ 1,500.00	$ 2,000.00	$ 500.00
10	462 J.P. #2	485 VISITING COURT RE	$ -	$ -	$ -
10	462 J.P. #2	490 JURORS/BAIL/SERV/	$ 500.00	$ 300.00	$ (200.00)
10	462 J.P. #2	560 INVENTORY	$ -	$ -	$ -
	462 J.P. #2 Total		**$ 242,206.00**	**$ 243,328.00**	**$ 1,122.00**
10	473 COUNTY ATTORNEY ST	101 ELECTED OFFICIALS	$ 35,000.00	$ 35,000.00	$ -
10	473 COUNTY ATTORNEY ST	201 SOCIAL SECURITY	$ 2,170.00	$ 2,170.00	$ -
10	473 COUNTY ATTORNEY ST	203 RETIREMENT	$ 4,984.00	$ 4,984.00	$ -
10	473 COUNTY ATTORNEY ST	205 MEDICARE	$ 508.00	$ 508.00	$ -
	473 COUNTY ATTORNEY STATE SALARY Total		**$ 42,662.00**	**$ 42,662.00**	**$ -**
10	475 COUNTY ATTORNEY	101 ELECTED OFFICIALS	$ 83,495.00	$ 83,495.00	$ -
10	475 COUNTY ATTORNEY	103 DEPT PERSONNEL S	$ 61,342.00	$ 61,342.00	$ -
10	475 COUNTY ATTORNEY	105 PART TIME	$ 15,000.00	$ 15,000.00	$ -
10	475 COUNTY ATTORNEY	120 LONGEVITY PAY	$ 9,750.00	$ 10,500.00	$ 750.00
10	475 COUNTY ATTORNEY	201 SOCIAL SECURITY	$ 10,515.00	$ 10,515.00	$ -
10	475 COUNTY ATTORNEY	202 GROUP INSURANCE	$ 27,912.00	$ 29,712.00	$ 1,800.00
10	475 COUNTY ATTORNEY	203 RETIREMENT	$ 24,150.00	$ 24,150.00	$ -
10	475 COUNTY ATTORNEY	205 MEDICARE	$ 2,460.00	$ 2,460.00	$ -
10	475 COUNTY ATTORNEY	305 OPERATING EXPENS	$ 2,045.00	$ 2,045.00	$ -
10	475 COUNTY ATTORNEY	311 SOFTWARE (Chris LC	$ 6,936.00	$ 10,176.00	$ 3,240.00
10	475 COUNTY ATTORNEY	400 DUES & BONDS	$ 1,000.00	$ 1,000.00	$ -
10	475 COUNTY ATTORNEY	411 FUEL	$ 5,000.00	$ 5,000.00	$ -
10	475 COUNTY ATTORNEY	420 COMMUNICATION	$ 2,472.00	$ 2,472.00	$ -
10	475 COUNTY ATTORNEY	425 TRANSPORTATION	$ 3,500.00	$ 3,500.00	$ (926.00)
10	475 COUNTY ATTORNEY	427 TRAINING	$ 4,000.00	$ 4,000.00	$ -
10	475 COUNTY ATTORNEY	460 RENTAL AGREEMEN	$ 500.00	$ 500.00	$ -
10	475 COUNTY ATTORNEY	560 INVENTORY	$ -	$ -	$ -
10	475 COUNTY ATTORNEY	570 MACHINERY & EQUIF	$ -	$ -	$ -
	475 COUNTY ATTORNEY Total		**$ 260,077.00**	**$ 265,867.00**	**$ 4,864.00**
10	476 DISTRICT ATTORNEY	101 ELECTED OFFICIALS	$ -	$ -	$ -
10	476 DISTRICT ATTORNEY	103 DEPT PERSONNEL S	$ 364,915.00	$ 364,915.00	$ -
10	476 DISTRICT ATTORNEY	105 PART TIME	$ -	$ 15,000.00	$ 15,000.00
10	476 DISTRICT ATTORNEY	106 ASST DISTRICT ATT	$ 5,000.00	$ 5,000.00	$ -
10	476 DISTRICT ATTORNEY	120 LONGEVITY PAY	$ 1,000.00	$ 2,250.00	$ 1,250.00
10	476 DISTRICT ATTORNEY	150 MEAL EXPENSE	$ -	$ -	$ -
10	476 DISTRICT ATTORNEY	201 SOCIAL SECURITY	$ 22,997.00	$ 22,997.00	$ -
10	476 DISTRICT ATTORNEY	202 GROUP INSURANCE	$ 83,736.00	$ 89,136.00	$ 5,400.00
10	476 DISTRICT ATTORNEY	203 RETIREMENT	$ 52,819.00	$ 52,819.00	$ -
10	476 DISTRICT ATTORNEY	205 MEDICARE	$ 5,379.00	$ 5,379.00	$ -
10	476 DISTRICT ATTORNEY	305 OPERATING EXPENS	$ 12,000.00	$ 10,000.00	$ (2,000.00)
10	476 DISTRICT ATTORNEY	311 SOFTWARE	$ 54,406.00	$ 53,202.00	$ (1,204.00)
10	476 DISTRICT ATTORNEY	391 TRIAL EXPENSE	$ 20,000.00	$ 20,000.00	$ -
10	476 DISTRICT ATTORNEY	400 DUES & BONDS	$ 3,400.00	$ 4,600.00	$ 1,200.00
10	476 DISTRICT ATTORNEY	420 COMMUNICATION	$ 3,230.00	$ 3,230.00	$ -
10	476 DISTRICT ATTORNEY	425 TRANSPORTATION	$ 18,000.00	$ 18,000.00	$ -

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
10	476 DISTRICT ATTORNEY	427 TRAINING	$ 6,000.00	$ 6,000.00	$ -
10	476 DISTRICT ATTORNEY	460 RENTAL AGREEMEN	$ 6,480.00	$ 6,480.00	$ -
10	476 DISTRICT ATTORNEY	482 INSURANCE	$ 6,400.00	$ 8,100.00	$ 1,700.00
10	476 DISTRICT ATTORNEY	560 INVENTORY	$ 7,450.00	$ 4,500.00	$ (2,950.00)
10	476 DISTRICT ATTORNEY	570 MACHINERY & EQUIF	$ 65,800.00	$ -	$ (65,800.00)
10	476 DISTRICT ATTORNEY	901 TRANSFER	$ -	$ -	$ -
	476 DISTRICT ATTORNEY Total		**$ 739,012.00**	**$ 691,608.00**	**$ (47,404.00)**
10	477 LAW LIBRARY	500 LAW LIBRARY EXPEI	$ -	$ -	$ -
	477 LAW LIBRARY Total		**$ -**	**$ -**	**$ -**
10	478 GAME WARDEN	305 OPERATING EXPENS	$ 500.00	$ 500.00	$ -
	478 GAME WARDEN Total		**$ 500.00**	**$ 500.00**	**$ -**
10	480 FEMA PROJECT MANA(	102 OFFICIAL DEPT HEAI	$ 40,885.00	$ 40,885.00	$ -
10	480 FEMA PROJECT MANA(	201 SOCIAL SECURITY	$ 2,535.00	$ 2,535.00	$ -
10	480 FEMA PROJECT MANA(	203 RETIREMENT	$ 5,823.00	$ 5,823.00	$ -
10	480 FEMA PROJECT MANA(	205 MEDICARE	$ 593.00	$ 593.00	$ -
10	480 FEMA PROJECT MANA(	305 OPERATING EXPENS	$ 500.00	$ 500.00	$ -
10	480 FEMA PROJECT MANA(	420 COMMUNICATION	$ 600.00	$ 600.00	$ -
10	480 FEMA PROJECT MANA(	425 TRANSPORTATION	$ 1,500.00	$ 1,500.00	$ -
10	480 FEMA PROJECT MANA(	427 TRAINING	$ 500.00	$ 500.00	$ -
10	480 FEMA PROJECT MANA(	560 INVENTORY	$ -	$ -	$ -
10	480 FEMA PROJECT MANA(	570 MACHINERY & EQUIF	$ -	$ -	$ -
	480 FEMA PROJECT MANAGEMENT Total		**$ 52,936.00**	**$ 52,936.00**	**$ -**
10	490 ELECTIONS	102 OFFICIAL DEPT HEAI	$ 58,807.00	$ 58,807.00	$ -
10	490 ELECTIONS	103 DEPT PERSONNEL S	$ 53,471.00	$ 53,471.00	$ -
10	490 ELECTIONS	104 ELECTION JUDGES S	$ 54,000.00	$ 54,000.00	$ -
10	490 ELECTIONS	105 PART TIME	$ -	$ -	$ -
10	490 ELECTIONS	120 LONGEVITY PAY	$ 3,750.00	$ 4,250.00	$ 500.00
10	490 ELECTIONS	150 MEAL EXPENSE	$ -	$ -	$ -
10	490 ELECTIONS	201 SOCIAL SECURITY	$ 10,542.00	$ 10,542.00	$ -
10	490 ELECTIONS	202 GROUP INSURANCE	$ 27,912.00	$ 29,712.00	$ 1,800.00
10	490 ELECTIONS	203 RETIREMENT	$ 24,212.00	$ 24,212.00	$ -
10	490 ELECTIONS	205 MEDICARE	$ 2,466.00	$ 2,466.00	$ -
10	490 ELECTIONS	305 OPERATING EXPENS	$ 16,500.00	$ 17,555.00	$ -
10	490 ELECTIONS	311 SOFTWARE	$ 27,600.00	$ 30,700.00	$ 3,100.00
10	490 ELECTIONS	333 ELECTION SUPPLIES	$ 7,950.00	$ 7,950.00	$ (105.00)
10	490 ELECTIONS	400 DUES & BONDS	$ 500.00	$ 500.00	$ -
10	490 ELECTIONS	420 COMMUNICATION	$ 1,500.00	$ 1,500.00	$ -
10	490 ELECTIONS	425 TRANSPORTATION	$ 2,000.00	$ 2,000.00	
10	490 ELECTIONS	427 TRAINING	$ 3,150.00	$ 3,150.00	
10	490 ELECTIONS	460 RENTAL AGREEMEN	$ -	$ -	$ -
10	490 ELECTIONS	560 INVENTORY	$ -	$ -	$ -
10	490 ELECTIONS	570 MACHINERY & EQUIF	$ -	$ -	$ -
	490 ELECTIONS Total		**$ 294,360.00**	**$ 300,815.00**	**$ 5,295.00**
10	495 COUNTY AUDITOR	102 OFFICIAL DEPT HEAI	$ 99,359.00	$ 99,359.00	$ -
10	495 COUNTY AUDITOR	120 LONGEVITY PAY	$ 4,500.00	$ -	$ (4,500.00)
10	495 COUNTY AUDITOR	150 MEAL EXPENSE	$ -	$ -	$ -
10	495 COUNTY AUDITOR	201 SOCIAL SECURITY	$ 6,440.00	$ 6,440.00	$ -
10	495 COUNTY AUDITOR	202 GROUP INSURANCE	$ 13,956.00	$ 14,856.00	$ 900.00
10	495 COUNTY AUDITOR	203 RETIREMENT	$ 14,790.00	$ 14,790.00	$ -
10	495 COUNTY AUDITOR	205 MEDICARE	$ 1,506.00	$ 1,506.00	$ -
10	495 COUNTY AUDITOR	305 OPERATING EXPENS	$ 3,600.00	$ 3,600.00	$ -
10	495 COUNTY AUDITOR	311 SOFTWARE	$ 35,000.00	$ 38,600.00	$ 3,600.00
10	495 COUNTY AUDITOR	400 DUES & BONDS	$ 285.00	$ 285.00	$ -

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
10	495 COUNTY AUDITOR	420 COMMUNICATION	$ 912.00	$ 912.00	$ -
10	495 COUNTY AUDITOR	425 TRANSPORTATION	$ 4,000.00	$ 4,000.00	$ -
10	495 COUNTY AUDITOR	427 TRAINING	$ 1,500.00	$ 1,500.00	$ -
10	495 COUNTY AUDITOR	460 RENTAL AGREEMEN	$ 2,000.00	$ 2,000.00	$ -
10	495 COUNTY AUDITOR	560 INVENTORY	$ -	$ -	$ -
10	495 COUNTY AUDITOR	570 MACHINERY & EQUIF	$ -	$ -	$ -
	495 COUNTY AUDITOR Total		**$ 187,848.00**	**$ 187,848.00**	**$ -**
10	497 COUNTY TREASURER	101 ELECTED OFFICIALS	$ 70,642.00	$ 70,642.00	$ -
10	497 COUNTY TREASURER	103 DEPT PERSONNEL S	$ 111,459.00	$ 111,459.00	$ -
10	497 COUNTY TREASURER	120 LONGEVITY PAY	$ 8,250.00	$ 9,000.00	$ 750.00
10	497 COUNTY TREASURER	150 MEAL EXPENSE	$ -	$ -	$ -
10	497 COUNTY TREASURER	201 SOCIAL SECURITY	$ 11,802.00	$ 11,802.00	$ -
10	497 COUNTY TREASURER	202 GROUP INSURANCE	$ 41,868.00	$ 44,568.00	$ 2,700.00
10	497 COUNTY TREASURER	203 RETIREMENT	$ 27,106.00	$ 27,106.00	$ -
10	497 COUNTY TREASURER	205 MEDICARE	$ 2,761.00	$ 2,761.00	$ -
10	497 COUNTY TREASURER	305 OPERATING EXPENS	$ 11,000.00	$ 11,000.00	$ -
10	497 COUNTY TREASURER	400 DUES & BONDS	$ 700.00	$ 700.00	$ -
10	497 COUNTY TREASURER	420 COMMUNICATION	$ 600.00	$ 600.00	$ -
10	497 COUNTY TREASURER	425 TRANSPORTATION	$ 6,000.00	$ 6,000.00	$ -
10	497 COUNTY TREASURER	427 TRAINING	$ 2,000.00	$ 2,000.00	$ -
10	497 COUNTY TREASURER	460 RENTAL AGREEMEN	$ -	$ -	$ -
10	497 COUNTY TREASURER	560 INVENTORY	$ -	$ -	$ -
10	497 COUNTY TREASURER	570 MACHINERY & EQUIF	$ -	$ -	$ -
	497 COUNTY TREASURER Total		**$ 294,188.00**	**$ 297,638.00**	**$ 3,450.00**
10	499 TAX ASSESSOR/COLLE	101 ELECTED OFFICIALS	$ 70,642.00	$ 70,642.00	$ -
10	499 TAX ASSESSOR/COLLE	103 DEPT PERSONNEL S	$ 218,401.00	$ 218,401.00	$ -
10	499 TAX ASSESSOR/COLLE	105 PART TIME	$ -	$ -	$ -
10	499 TAX ASSESSOR/COLLE	120 LONGEVITY PAY	$ 6,000.00	$ 5,500.00	$ (500.00)
10	499 TAX ASSESSOR/COLLE	150 MEAL EXPENSE	$ 400.00	$ 400.00	$ -
10	499 TAX ASSESSOR/COLLE	201 SOCIAL SECURITY	$ 18,318.00	$ 18,318.00	$ -
10	499 TAX ASSESSOR/COLLE	202 GROUP INSURANCE	$ 69,780.00	$ 74,280.00	$ 4,500.00
10	499 TAX ASSESSOR/COLLE	203 RETIREMENT	$ 42,072.00	$ 42,072.00	$ -
10	499 TAX ASSESSOR/COLLE	205 MEDICARE	$ 4,284.00	$ 4,284.00	$ -
10	499 TAX ASSESSOR/COLLE	305 OPERATING EXPENS	$ 7,808.00	$ 7,808.00	$ -
10	499 TAX ASSESSOR/COLLE	400 DUES & BONDS	$ 1,500.00	$ 1,500.00	$ -
10	499 TAX ASSESSOR/COLLE	420 COMMUNICATION	$ 600.00	$ 600.00	$ -
10	499 TAX ASSESSOR/COLLE	425 TRANSPORTATION	$ 6,500.00	$ 6,500.00	$ -
10	499 TAX ASSESSOR/COLLE	427 TRAINING	$ 2,000.00	$ 2,000.00	$ -
10	499 TAX ASSESSOR/COLLE	430 ADVERTISING	$ -	$ -	$ -
10	499 TAX ASSESSOR/COLLE	437 TAX ROLL PREPARA	$ 5,500.00	$ 7,228.00	$ 1,728.00
10	499 TAX ASSESSOR/COLLE	460 RENTAL AGREEMEN	$ 17,800.00	$ 17,800.00	$ -
10	499 TAX ASSESSOR/COLLE	560 INVENTORY	$ -	$ -	$ -
10	499 TAX ASSESSOR/COLLE	570 MACHINERY & EQUIF	$ -	$ -	$ -
	499 TAX ASSESSOR/COLLECTOR Total		**$ 471,605.00**	**$ 477,333.00**	**$ 5,728.00**
10	510 COURTHOUSE MAINTE	103 DEPT PERSONNEL S	$ 174,342.00	$ 174,342.00	$ -
10	510 COURTHOUSE MAINTE	105 PART TIME	$ 720.00	$ 720.00	$ -
10	510 COURTHOUSE MAINTE	120 LONGEVITY PAY	$ 4,000.00	$ 4,500.00	$ 500.00
10	510 COURTHOUSE MAINTE	201 SOCIAL SECURITY	$ 11,102.00	$ 11,102.00	$ -
10	510 COURTHOUSE MAINTE	202 GROUP INSURANCE	$ 41,868.00	$ 29,712.00	$ (12,156.00)
10	510 COURTHOUSE MAINTE	203 RETIREMENT	$ 25,499.00	$ 25,499.00	$ -
10	510 COURTHOUSE MAINTE	205 MEDICARE	$ 2,597.00	$ 2,597.00	$ -
10	510 COURTHOUSE MAINTE	305 OPERATING EXPENS	$ 62,405.00	$ 62,405.00	$ 1,500.00
10	510 COURTHOUSE MAINTE	320 JANITORIAL SUPPLIE	$ 8,000.00	$ 10,000.00	$ 500.00

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
10	510 COURTHOUSE MAINTE	411 FUEL	$ 5,500.00	$ 5,500.00	$ -
10	510 COURTHOUSE MAINTE	420 COMMUNICATION	$ 600.00	$ 600.00	$ -
10	510 COURTHOUSE MAINTE	451 SEWER REPAIR & M/	$ 8,000.00	$ 2,000.00	$ (5,288.57)
10	510 COURTHOUSE MAINTE	452 Wastewater Treatment	$ -	$ 21,544.00	$ 21,544.00
10	510 COURTHOUSE MAINTE	460 RENTAL AGREEMEN	$ 5,000.00	$ 6,500.00	$ 788.57
10	510 COURTHOUSE MAINTE	471 CONTRACT SERVICE	$ 20,580.00	$ 28,000.00	$ (580.00)
10	510 COURTHOUSE MAINTE	560 INVENTORY	$ -	$ -	$ -
10	510 COURTHOUSE MAINTE	570 MACHINERY & EQUIF	$ 500,000.00	$ 500,000.00	$ 64,000.00
	510 COURTHOUSE MAINTENANCE Total		**$ 870,213.00**	**$ 885,021.00**	**$ 70,808.00**
10	515 JUVENILE DEPARTMEN	350 RESIDENTIAL PLACE	$ 100,000.00	$ 100,000.00	$ -
10	515 JUVENILE DEPARTMEN	480 LEGAL EXPENSE	$ 10,000.00	$ 10,000.00	$ -
10	515 JUVENILE DEPARTMEN	901 TRANSFER	$ 123,635.00	$ 123,635.00	$ -
	515 JUVENILE DEPARTMENT Total		**$ 233,635.00**	**$ 233,635.00**	**$ -**
10	520 IT DEPARTMENT	102 OFFICIAL DEPT HEA	$ 72,147.00	$ 72,147.00	$ -
10	520 IT DEPARTMENT	120 LONGEVITY PAY	$ 2,750.00	$ 3,000.00	$ 250.00
10	520 IT DEPARTMENT	201 SOCIAL SECURITY	$ 4,644.00	$ 4,644.00	$ -
10	520 IT DEPARTMENT	202 GROUP INSURANCE	$ 13,956.00	$ 14,856.00	$ 900.00
10	520 IT DEPARTMENT	203 RETIREMENT	$ 10,667.00	$ 10,667.00	$ -
10	520 IT DEPARTMENT	205 MEDICARE	$ 1,086.00	$ 1,086.00	$ -
10	520 IT DEPARTMENT	305 OPERATING EXPENS	$ 6,500.00	$ 6,500.00	$ -
10	520 IT DEPARTMENT	311 SOFTWARE (EMS no	$ 12,300.00	$ 17,300.00	$ 5,000.00
10	520 IT DEPARTMENT	420 COMMUNICATION	$ 1,100.00	$ 1,100.00	$ -
10	520 IT DEPARTMENT	425 TRANSPORTATION	$ 1,400.00	$ 1,400.00	$ -
10	520 IT DEPARTMENT	427 TRAINING	$ 1,100.00	$ 1,100.00	$ -
10	520 IT DEPARTMENT	460 RENTAL AGREEMEN	$ 3,000.00	$ 3,000.00	$ -
10	520 IT DEPARTMENT	560 INVENTORY	$ 35,000.00	$ 35,000.00	$ -
10	520 IT DEPARTMENT	570 MACHINERY & EQUIF	$ -	$ -	$ -
	520 IT DEPARTMENT Total		**$ 165,650.00**	**$ 171,800.00**	**$ 6,150.00**
10	551 CONSTABLE #1	101 ELECTED OFFICIALS	$ 55,068.00	$ 55,068.00	$ -
10	551 CONSTABLE #1	120 LONGEVITY PAY	$ 1,000.00	$ 1,250.00	$ 250.00
10	551 CONSTABLE #1	150 MEAL EXPENSE	$ -	$ -	$ -
10	551 CONSTABLE #1	151 UNIFORMS	$ 300.00	$ 300.00	$ -
10	551 CONSTABLE #1	201 SOCIAL SECURITY	$ 3,495.00	$ 3,495.00	$ -
10	551 CONSTABLE #1	202 GROUP INSURANCE	$ 13,956.00	$ 14,856.00	$ 900.00
10	551 CONSTABLE #1	203 RETIREMENT	$ 8,027.00	$ 8,027.00	$ -
10	551 CONSTABLE #1	205 MEDICARE	$ 818.00	$ 818.00	$ -
10	551 CONSTABLE #1	305 OPERATING EXPENS	$ 2,000.00	$ 2,000.00	$ -
10	551 CONSTABLE #1	311 SOFTWARE	$ -	$ 2,500.00	$ 2,500.00
10	551 CONSTABLE #1	400 DUES & BONDS	$ 100.00	$ 100.00	$ -
10	551 CONSTABLE #1	410 TIRES	$ 600.00	$ 600.00	$ -
10	551 CONSTABLE #1	411 FUEL	$ 4,000.00	$ 4,000.00	$ -
10	551 CONSTABLE #1	420 COMMUNICATION	$ 1,068.00	$ 1,068.00	$ -
10	551 CONSTABLE #1	425 TRANSPORTATION	$ 400.00	$ 400.00	$ -
10	551 CONSTABLE #1	427 TRAINING	$ 200.00	$ 200.00	$ -
10	551 CONSTABLE #1	560 INVENTORY	$ 1,000.00	$ 1,000.00	$ -
10	551 CONSTABLE #1	570 MACHINERY & EQUIF	$ -	$ -	$ -
	551 CONSTABLE #1 Total		**$ 92,032.00**	**$ 95,682.00**	**$ 3,650.00**
10	552 CONSTABLE #2	101 ELECTED OFFICIALS	$ 55,068.00	$ 55,068.00	$ -
10	552 CONSTABLE #2	120 LONGEVITY PAY	$ 1,250.00	$ 1,500.00	$ 250.00
10	552 CONSTABLE #2	150 MEAL EXPENSE	$ 100.00	$ 100.00	$ -
10	552 CONSTABLE #2	151 UNIFORMS	$ 300.00	$ 300.00	$ -
10	552 CONSTABLE #2	201 SOCIAL SECURITY	$ 3,517.00	$ 3,517.00	$ -
10	552 CONSTABLE #2	202 GROUP INSURANCE	$ 13,956.00	$ 14,856.00	$ 900.00

Fiscal Year 2027 (10-01-26 thru 09-30-27) Adopted Proposed Budget

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
10	552 CONSTABLE #2	203 RETIREMENT	$ 8,077.00	$ 8,077.00	$ -
10	552 CONSTABLE #2	205 MEDICARE	$ 823.00	$ 823.00	$ -
10	552 CONSTABLE #2	305 OPERATING EXPENS	$ 2,500.00	$ 2,500.00	$ -
10	552 CONSTABLE #2	311 SOFTWARE	$ -	$ 2,500.00	$ 2,500.00
10	552 CONSTABLE #2	400 DUES & BONDS	$ 200.00	$ 200.00	$ -
10	552 CONSTABLE #2	410 TIRES	$ 600.00	$ 600.00	$ -
10	552 CONSTABLE #2	411 FUEL	$ 4,000.00	$ 4,000.00	$ -
10	552 CONSTABLE #2	420 COMMUNICATION	$ 948.00	$ 948.00	$ -
10	552 CONSTABLE #2	425 TRANSPORTATION	$ 500.00	$ 500.00	$ -
10	552 CONSTABLE #2	427 TRAINING	$ 200.00	$ 200.00	$ -
10	552 CONSTABLE #2	560 INVENTORY	$ 1,000.00	$ 1,000.00	$ -
10	552 CONSTABLE #2	570 MACHINERY & EQUIF	$ -	$ -	$ -
	552 CONSTABLE #2 Total		**$ 93,039.00**	**$ 96,689.00**	**$ 3,650.00**
10	560 SHERIFF'S DEPARTME	101 ELECTED OFFICIALS	$ 80,000.00	$ 80,000.00	$ -
10	560 SHERIFF'S DEPARTME	102 OFFICIAL DEPT HEAI	$ -	$ -	$ -
10	560 SHERIFF'S DEPARTME	103 DEPT PERSONNEL S	$ 870,182.00	$ 870,182.00	$ -
10	560 SHERIFF'S DEPARTME	105 PART TIME	$ -	$ -	$ -
10	560 SHERIFF'S DEPARTME	107 COMP TIME/HOLIDAY	$ -	$ -	$ -
10	560 SHERIFF'S DEPARTME	108 CERTIFICATION PAY	$ 8,000.00	$ 9,500.00	$ 1,500.00
10	560 SHERIFF'S DEPARTME	120 LONGEVITY PAY	$ 23,750.00	$ 29,750.00	$ 6,000.00
10	560 SHERIFF'S DEPARTME	150 MEAL EXPENSE	$ 350.00	$ 350.00	$ -
10	560 SHERIFF'S DEPARTME	201 SOCIAL SECURITY	$ 60,902.00	$ 60,902.00	$ -
10	560 SHERIFF'S DEPARTME	202 GROUP INSURANCE	$ 195,384.00	$ 207,984.00	$ 12,600.00
10	560 SHERIFF'S DEPARTME	203 RETIREMENT	$ 139,877.00	$ 139,877.00	$ -
10	560 SHERIFF'S DEPARTME	205 MEDICARE	$ 14,244.00	$ 14,244.00	$ -
10	560 SHERIFF'S DEPARTME	305 OPERATING EXPENS	$ 15,500.00	$ 15,500.00	$ -
10	560 SHERIFF'S DEPARTME	311 SOFTWARE	$ 73,197.00	$ 73,197.00	$ -
10	560 SHERIFF'S DEPARTME	335 LAW ENFORCEMENT	$ 20,000.00	$ 20,000.00	$ -
10	560 SHERIFF'S DEPARTME	336 K-9 EXPENSES	$ 4,500.00	$ -	$ (4,500.00)
10	560 SHERIFF'S DEPARTME	393 INVESTIGATION EXP	$ 600.00	$ 600.00	$ -
10	560 SHERIFF'S DEPARTME	396 STATE LAB EXPENSI	$ 10,000.00	$ 10,000.00	$ -
10	560 SHERIFF'S DEPARTME	400 DUES & BONDS	$ 2,100.00	$ 2,100.00	$ -
10	560 SHERIFF'S DEPARTME	410 TIRES	$ 5,000.00	$ 5,000.00	$ -
10	560 SHERIFF'S DEPARTME	411 FUEL	$ 85,000.00	$ 85,000.00	$ -
10	560 SHERIFF'S DEPARTME	420 COMMUNICATION	$ 15,200.00	$ 16,000.00	$ 800.00
10	560 SHERIFF'S DEPARTME	425 TRANSPORTATION	$ 6,500.00	$ 6,500.00	$ -
10	560 SHERIFF'S DEPARTME	427 TRAINING	$ 5,000.00	$ 5,000.00	$ -
10	560 SHERIFF'S DEPARTME	430 ADVERTISING	$ -	$ -	$ -
10	560 SHERIFF'S DEPARTME	445 AUTO REPAIR & MAI	$ 6,000.00	$ 9,000.00	$ 3,000.00
10	560 SHERIFF'S DEPARTME	460 RENTAL AGREEMEN	$ 3,500.00	$ 3,500.00	$ -
10	560 SHERIFF'S DEPARTME	491 MEDICAL	$ 3,500.00	$ 4,000.00	$ 500.00
10	560 SHERIFF'S DEPARTME	493 RESERVES	$ -	$ -	$ -
10	560 SHERIFF'S DEPARTME	560 INVENTORY	$ 2,500.00	$ 2,500.00	$ -
10	560 SHERIFF'S DEPARTME	570 MACHINERY & EQUIF	$ -	$ -	$ -
10	560 SHERIFF'S DEPARTME	575 LEASE PAYMENTS	$ 115,198.00	$ 115,198.00	$ -
	560 SHERIFF'S DEPARTMENT Total		**$ 1,765,984.00**	**$ 1,785,884.00**	**$ 19,900.00**
10	565 JAIL	103 DEPT PERSONNEL S	$ 1,142,409.00	$ 1,142,409.00	$ -
10	565 JAIL	105 PART TIME	$ 34,106.00	$ 34,106.00	$ -
10	565 JAIL	107 COMP TIME/HOLIDAY	$ -	$ -	$ -
10	565 JAIL	108 CERTIFICATION PAY	$ 10,500.00	$ 11,000.00	$ 500.00
10	565 JAIL	120 LONGEVITY PAY	$ 25,000.00	$ 24,250.00	$ (750.00)
10	565 JAIL	150 MEAL EXPENSE	$ 1,000.00	$ 1,000.00	$ -
10	565 JAIL	151 UNIFORMS	$ 3,000.00	$ 3,000.00	$ -

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
10	565 JAIL	201 SOCIAL SECURITY	$ 75,393.00	$ 75,393.00	$ -
10	565 JAIL	202 GROUP INSURANCE	$ 279,120.00	$ 311,976.00	$ 32,856.00
10	565 JAIL	203 RETIREMENT	$ 173,161.00	$ 173,161.00	$ -
10	565 JAIL	205 MEDICARE	$ 17,633.00	$ 17,633.00	$ -
10	565 JAIL	305 OPERATING EXPENS	$ 27,000.00	$ 31,000.00	$ 4,000.00
10	565 JAIL	320 JANITORIAL SUPPLIE	$ 9,000.00	$ 11,000.00	$ 2,000.00
10	565 JAIL	338 JAIL SUPPLIES	$ 20,500.00	$ 26,000.00	$ 5,500.00
10	565 JAIL	380 FOOD SUPPLIES	$ 143,052.00	$ 171,052.00	$ 28,000.00
10	565 JAIL	400 DUES & BONDS	$ 500.00	$ 500.00	$ -
10	565 JAIL	420 COMMUNICATION	$ -	$ -	$ -
10	565 JAIL	425 TRANSPORTATION	$ 6,000.00	$ 6,000.00	$ -
10	565 JAIL	427 TRAINING	$ 3,000.00	$ 3,000.00	$ -
10	565 JAIL	489 PEST CONTROL	$ 2,100.00	$ 2,250.00	$ 150.00
10	565 JAIL	491 MEDICAL	$ 136,070.00	$ 142,874.00	$ 6,804.00
10	565 JAIL	560 INVENTORY	$ 4,000.00	$ 4,000.00	$ -
10	565 JAIL	570 MACHINERY & EQUIF	$ -	$ -	$ -
	565 JAIL Total		**$ 2,112,544.00**	**$ 2,191,604.00**	**$ 79,060.00**
10	566 RADIO TOWER	305 OPERATING EXPENS	$ 500.00	$ 500.00	$ -
10	566 RADIO TOWER	411 FUEL	$ 200.00	$ 200.00	$ -
	566 RADIO TOWER Total		**$ 700.00**	**$ 700.00**	**$ -**
10	567 EMG MGMNT COORDIN	103 DEPT PERSONNEL S	$ 31,124.00	$ 31,124.00	$ -
10	567 EMG MGMNT COORDIN	201 SOCIAL SECURITY	$ 1,930.00	$ 1,930.00	$ -
10	567 EMG MGMNT COORDIN	203 RETIREMENT	$ 4,433.00	$ 4,433.00	$ -
10	567 EMG MGMNT COORDIN	205 MEDICARE	$ 452.00	$ 452.00	$ -
10	567 EMG MGMNT COORDIN	305 OPERATING EXPENS	$ 11,000.00	$ 13,500.00	$ (1,000.00)
10	567 EMG MGMNT COORDIN	411 FUEL	$ 500.00	$ 500.00	$ -
10	567 EMG MGMNT COORDIN	420 COMMUNICATION (C	$ 10,632.00	$ 10,632.00	$ 2,500.00
10	567 EMG MGMNT COORDIN	425 TRANSPORTATION	$ 1,525.00	$ 1,525.00	$ 1,000.00
10	567 EMG MGMNT COORDIN	460 RENTAL AGREEMEN	$ -	$ -	$ -
10	567 EMG MGMNT COORDIN	560 INVENTORY	$ -	$ -	$ -
10	567 EMG MGMNT COORDIN	570 MACHINERY & EQUIF	$ -	$ -	$ -
	567 EMG MGMNT COORDINATOR Total		**$ 61,596.00**	**$ 64,096.00**	**$ 2,500.00**
10	581 Animal Shelter	103 DEPT PERSONNEL S	$ -	$ 53,400.00	$ 26,700.00
10	581 Animal Shelter	120 LONGEVITY PAY	$ -	$ -	$ -
10	581 Animal Shelter	201 SOCIAL SECURITY	$ -	$ 3,315.00	$ 1,655.00
10	581 Animal Shelter	202 GROUP INSURANCE	$ -	$ 14,856.00	$ 8,956.00
10	581 Animal Shelter	203 RETIREMENT	$ -	$ 7,585.00	$ 3,775.00
10	581 Animal Shelter	205 MEDICARE	$ -	$ 775.00	$ 385.00
10	581 Animal Shelter	305 OPERATING EXPENS	$ -	$ 75,000.00	$ 60,693.00
10	581 Animal Shelter	411 Fuel	$ -	$ 3,400.00	$ 3,400.00
10	581 Animal Shelter	420 COMMUNICATION (c	$ -	$ 450.00	$ 125.00
10	581 Animal Shelter	425 TRANSPORTATION	$ -	$ 4,000.00	$ 1,850.00
10	581 Animal Shelter	427 TRAINING	$ -	$ 1,800.00	$ 1,610.00
10	581 Animal Shelter	489 Pest Control	$ -	$ 450.00	$ 32.00
	581 Animal Shelter Total		**$ -**	**$ 165,031.00**	**$ 109,181.00**
10	630 HEALTH	475 MHMR CENTERS	$ 130,657.00	$ 144,257.00	$ 13,600.00
10	630 HEALTH	476 FIRE DEPARTMENTS	$ 18,000.00	$ 36,000.00	$ 18,000.00
10	630 HEALTH	477 BOWIE AMBULANCE	$ 86,250.00	$ 99,188.00	$ 12,938.00
10	630 HEALTH	478 SAINT JO AMBULANC	$ 40,250.00	$ 46,288.00	$ 6,038.00
10	630 HEALTH	479 NOCONA AMBULANC	$ 71,875.00	$ 82,657.00	$ 10,782.00
	630 HEALTH Total		**$ 347,032.00**	**$ 408,390.00**	**$ 61,358.00**
10	640 SOCIAL WELFARE	418 INDIGENT BURIAL	$ 12,000.00	$ 12,000.00	$ -
10	640 SOCIAL WELFARE	473 MEALS ON WHEELS	$ 3,000.00	$ 3,000.00	$ -

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
	640 SOCIAL WELFARE Total		**$ 15,000.00**	**$ 15,000.00**	**$ -**
10	665 COUNTY AGENTS	103 DEPT PERSONNEL S	$ 110,849.00	$ 110,849.00	$ -
10	665 COUNTY AGENTS	120 LONGEVITY PAY	$ 1,750.00	$ 2,000.00	$ 250.00
10	665 COUNTY AGENTS	150 MEAL EXPENSE	$ 500.00	$ 500.00	$ -
10	665 COUNTY AGENTS	201 SOCIAL SECURITY	$ 7,013.00	$ 7,013.00	$ -
10	665 COUNTY AGENTS	202 GROUP INSURANCE	$ 13,956.00	$ 14,856.00	$ 900.00
10	665 COUNTY AGENTS	203 RETIREMENT	$ 16,106.00	$ 16,106.00	$ -
10	665 COUNTY AGENTS	205 MEDICARE	$ 1,640.00	$ 1,640.00	$ -
10	665 COUNTY AGENTS	305 OPERATING EXPENS	$ 1,700.00	$ 2,000.00	$ 300.00
10	665 COUNTY AGENTS	400 DUES & BONDS	$ 355.00	$ 600.00	$ 245.00
10	665 COUNTY AGENTS	420 COMMUNICATION	$ 1,560.00	$ 1,560.00	$ -
10	665 COUNTY AGENTS	425 TRANSPORTATION	$ 25,500.00	$ 29,000.00	$ 3,500.00
10	665 COUNTY AGENTS	427 TRAINING	$ 500.00	$ 500.00	$ -
10	665 COUNTY AGENTS	460 RENTAL AGREEMEN	$ 2,000.00	$ 2,000.00	$ -
10	665 COUNTY AGENTS	560 INVENTORY	$ -	$ -	$ -
10	665 COUNTY AGENTS	570 MACHINERY & EQUIF	$ -	$ -	$ -
	665 COUNTY AGENTS Total		**$ 183,429.00**	**$ 188,624.00**	**$ 5,195.00**
10	670 GOVERNMENT DAMS	556 GOV'T DAM MAINTEN	$ 500.00	$ 500.00	$ -
	670 GOVERNMENT DAMS Total		**$ 500.00**	**$ 500.00**	**$ -**
	Grand Total		**$ -**	**$ -**	**$ -**
12	310 TAXES	110 CURRENT TAX LEVY	$ (202,122.00)	$ (208,788.00)	$ (6,666.00)
12	310 TAXES	111 DELINQUENT TAXES	$ (13,083.00)	$ (2,697.00)	$ 10,386.00
12	310 TAXES	116 PENALTY & INTERES	$ (5,000.00)	$ (2,076.00)	$ 2,924.00
12	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
12	370 MISC. INCOME	120 INTEREST	$ (500.00)	$ (500.00)	$ -
12	370 MISC. INCOME	411 REFUNDS	$ -	$ -	$ -
12	370 MISC. INCOME	415 STATE FUNDS	$ -	$ -	$ -
12	370 MISC. INCOME	416 TOBACCO SETTLEM	$ -	$ -	$ -
12	370 MISC. INCOME	898 CASH RESERVES	$ (875,749.00)	$ (1,018,261.00)	$ (142,512.00)
12	640 SOCIAL WELFARE	305 OPERATING EXPENS	$ 750.00	$ 750.00	$ -
12	640 SOCIAL WELFARE	311 SOFTWARE	$ 12,708.00	$ 12,708.00	$ -
12	640 SOCIAL WELFARE	415 ELIGIBLE MEDICAL S	$ 581,996.00	$ 717,864.00	$ 135,868.00
12	640 SOCIAL WELFARE	425 TRANSPORTATION	$ 1,000.00	$ 1,000.00	$ -
12	640 SOCIAL WELFARE	427 TRAINING	$ -	$ -	$ -
12	640 SOCIAL WELFARE	430 ADVERTISING	$ -	$ -	$ -
12	640 SOCIAL WELFARE	570 MACHINERY & EQUIF	$ -	$ -	$ -
12	640 SOCIAL WELFARE	901 TRANSFER	$ 500,000.00	$ 500,000.00	$ -
12	**Indigent Health Care Fund Total**		**$ -**	**$ -**	**$ -**
13	301 GENERAL FUND REVEI	120 INTEREST	$ -	$ -	$ -
13	301 GENERAL FUND REVEI	301 GENERAL FUND BEN	$ -	$ -	$ -
13	321 R & B #1 REVENUE	120 INTEREST	$ -	$ -	$ -
13	321 R & B #1 REVENUE	321 R & B #1 BENEFITS	$ -	$ -	$ -
13	322 R & B #2 REVENUE	120 INTEREST	$ -	$ -	$ -
13	322 R & B #2 REVENUE	322 R & B #2 BENEFITS	$ -	$ -	$ -
13	323 R & B #3 REVENUE	120 INTEREST	$ -	$ -	$ -
13	323 R & B #3 REVENUE	323 R & B #3 BENEFITS	$ -	$ -	$ -
13	324 R & B #4 REVENUE	120 INTEREST	$ -	$ -	$ -
13	324 R & B #4 REVENUE	324 R & B #4 BENEFITS	$ -	$ -	$ -
13	370 MISC. INCOME	120 INTEREST	$ -	$ -	$ -
13	501 GROUP INSURANCE BE	501 GENERAL FUND BEN	$ -	$ -	$ -
13	501 GROUP INSURANCE BE	521 R & B #1 BENEFITS	$ -	$ -	$ -
13	501 GROUP INSURANCE BE	522 R & B #2 BENEFITS	$ -	$ -	$ -
13	501 GROUP INSURANCE BE	523 R & B #3 BENEFITS	$ -	$ -	$ -

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
13	501 GROUP INSURANCE BE	524 R & B #4 BENEFITS	$ -	$ -	$ -
13	**Group Insurance Benefit Total**		**$ -**	**$ -**	**$ -**
15	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
15	370 MISC. INCOME	120 INTEREST	$ (100.00)	$ (100.00)	$ -
15	370 MISC. INCOME	130 SALES	$ -	$ -	$ -
15	370 MISC. INCOME	400 COUNTY CLERK FEE	$ (44,900.00)	$ (44,900.00)	$ -
15	370 MISC. INCOME	898 CASH RESERVES	$ -	$ -	$ -
15	403 COUNTY CLERK	103 DEPT PERSONNEL S	$ -	$ -	$ -
15	403 COUNTY CLERK	201 SOCIAL SECURITY	$ -	$ -	$ -
15	403 COUNTY CLERK	202 GROUP INSURANCE	$ -	$ -	$ -
15	403 COUNTY CLERK	203 RETIREMENT	$ -	$ -	$ -
15	403 COUNTY CLERK	205 MEDICARE	$ -	$ -	$ -
15	403 COUNTY CLERK	206 UNEMPLOYMENT INS	$ -	$ -	$ -
15	403 COUNTY CLERK	305 OPERATING EXPENS	$ 20,000.00	$ 20,000.00	$ -
15	403 COUNTY CLERK	311 SOFTWARE	$ 20,000.00	$ 20,000.00	$ -
15	403 COUNTY CLERK	560 INVENTORY	$ 5,000.00	$ 5,000.00	$ -
15	403 COUNTY CLERK	570 MACHINERY & EQUIF	$ -	$ -	$ -
15	**Record Management Acct Total**		**$ -**	**$ -**	**$ -**
16	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
16	370 MISC. INCOME	120 INTEREST	$ -	$ -	$ -
16	370 MISC. INCOME	127 JP 1 FEES	$ (1,500.00)	$ (1,500.00)	$ -
16	370 MISC. INCOME	128 JP 2 FEE	$ (2,000.00)	$ (2,000.00)	$ -
16	370 MISC. INCOME	400 COUNTY CLERK FEE	$ (5,000.00)	$ (5,000.00)	$ -
16	370 MISC. INCOME	406 COUNTY CLERK CIVI	$ (1,000.00)	$ (1,000.00)	$ -
16	370 MISC. INCOME	407 COUNTY CLERK CRI	$ -	$ -	$ -
16	370 MISC. INCOME	706 DISTRICT CLERK CIV	$ (1,500.00)	$ (1,500.00)	$ -
16	370 MISC. INCOME	707 DISTRICT CLERK MIS	$ (300.00)	$ (300.00)	$ -
16	370 MISC. INCOME	898 CASH RESERVES	$ (12,700.00)	$ (22,700.00)	$ (10,000.00)
16	436 DISTRICT COURT TRIA	305 OPERATING EXPENS	$ -	$ -	$ -
16	436 DISTRICT COURT TRIA	510 COURTHOUSE SECU	$ 18,000.00	$ 28,000.00	$ 10,000.00
16	436 DISTRICT COURT TRIA	570 MACHINERY & EQUIF	$ 6,000.00	$ 6,000.00	$ -
16	**Courthouse Security Fund Total**		**$ -**	**$ -**	**$ -**
17	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
17	370 MISC. INCOME	120 INTEREST	$ -	$ -	$ -
17	370 MISC. INCOME	400 COUNTY CLERK FEE	$ (1,000.00)	$ (1,000.00)	$ -
17	370 MISC. INCOME	898 CASH RESERVES	$ (2,000.00)	$ (2,000.00)	$ -
17	403 COUNTY CLERK	305 OPERATING EXPENS	$ 3,000.00	$ 3,000.00	$ -
17	403 COUNTY CLERK	570 MACHINERY & EQUIF	$ -	$ -	$ -
17	**BVS Preservation Fund Total**		**$ -**	**$ -**	**$ -**
18	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
18	370 MISC. INCOME	120 INTEREST	$ -	$ -	$ -
18	370 MISC. INCOME	706 DISTRICT CLERK CIV	$ (1,500.00)	$ (1,500.00)	$ -
18	370 MISC. INCOME	707 DISTRICT CLERK MIS	$ (300.00)	$ (300.00)	$ -
18	370 MISC. INCOME	898 CASH RESERVES	$ (4,200.00)	$ (4,200.00)	$ -
18	437 COURT RPT SVC FEE E	305 OPERATING EXPENS	$ 6,000.00	$ 6,000.00	$ -
18	437 COURT RPT SVC FEE E	560 INVENTORY	$ -	$ -	$ -
18	437 COURT RPT SVC FEE E	570 MACHINERY & EQUIF	$ -	$ -	$ -
18	**Dist Clerk Rec Mgmnt & Presv Fund Total**		**$ -**	**$ -**	**$ -**
19	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
19	370 MISC. INCOME	120 INTEREST	$ -	$ -	$ -
19	370 MISC. INCOME	406 COUNTY CLERK CIVI	$ (1,500.00)	$ (1,500.00)	$ -
19	370 MISC. INCOME	407 COUNTY CLERK CRI	$ (500.00)	$ (500.00)	$ -
19	370 MISC. INCOME	411 REFUNDS	$ -	$ -	$ -

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
19	370 MISC. INCOME	706 DISTRICT CLERK CIV	$ (1,500.00)	$ (1,500.00)	$ -
19	370 MISC. INCOME	707 DISTRICT CLERK MIS	$ (500.00)	$ (500.00)	$ -
19	370 MISC. INCOME	898 CASH RESERVES	$ (2,300.00)	$ (2,300.00)	$ -
19	406 RECORDS PRESERVAT	305 OPERATING EXPENS	$ -	$ -	$ -
19	406 RECORDS PRESERVAT	311 SOFTWARE	$ -	$ -	$ -
19	406 RECORDS PRESERVAT	560 INVENTORY	$ 6,300.00	$ 6,300.00	$ -
19	406 RECORDS PRESERVAT	570 MACHINERY & EQUIF	$ -	$ -	$ -
19	**Records Preservation Total**		**$ -**	**$ -**	**$ -**
26	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
26	370 MISC. INCOME	120 INTEREST	$ -	$ -	$ -
26	370 MISC. INCOME	418 UTITLITY REIMB REV	$ -	$ -	$ -
26	370 MISC. INCOME	601 DONATIONS	$ -	$ -	$ -
26	370 MISC. INCOME	999 MISCELLANEOUS RE	$ -	$ -	$ -
26	570 PROBATION EXPENDIT	305 OPERATING EXPENS	$ -	$ -	$ -
26	570 PROBATION EXPENDIT	332 POSTAGE	$ -	$ -	$ -
26	570 PROBATION EXPENDIT	425 TRANSPORTATION	$ -	$ -	$ -
26	**Unclaimed Prop/Economic Dev Fund Total**		**$ -**	**$ -**	**$ -**
27	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
27	370 MISC. INCOME	120 INTEREST	$ (150.00)	$ (150.00)	$ -
27	370 MISC. INCOME	413 CONTRACTED ELEC	$ (1,000.00)	$ (1,000.00)	$ -
27	370 MISC. INCOME	898 CASH RESERVES	$ (1,076.00)	$ (1,076.00)	$ -
27	370 MISC. INCOME	901 TRANSFER	$ -	$ -	$ -
27	370 MISC. INCOME	911 ADMINISTRATIVE FE	$ (1,000.00)	$ (1,000.00)	$ -
27	370 MISC. INCOME	999 MISCELLANEOUS RE	$ -	$ -	$ -
27	491 ELECTION FUND EXP	305 OPERATING EXPENS	$ -	$ -	$ -
27	491 ELECTION FUND EXP	311 SOFTWARE	$ -	$ -	$ -
27	491 ELECTION FUND EXP	333 ELECTION SUPPLIES	$ 1,050.00	$ 1,050.00	$ -
27	491 ELECTION FUND EXP	411 FUEL	$ -	$ -	$ -
27	491 ELECTION FUND EXP	570 MACHINERY & EQUIF	$ 2,176.00	$ 2,176.00	$ -
27	491 ELECTION FUND EXP	901 TRANSFER	$ -	$ -	$ -
27	**Election Fund Total**		**$ -**	**$ -**	**$ -**
28	370 MISC. INCOME	408 JUROR REIMBURSEI	$ -	$ -	$ -
28	405 VETERAN'S SERVICE C	305 OPERATING EXPENS	$ -	$ -	$ -
28	**VSO Jury Donations Total**		**$ -**	**$ -**	**$ -**
30	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
30	370 MISC. INCOME	120 INTEREST	$ -	$ -	$ -
30	370 MISC. INCOME	211 FORFEITURE PROCE	$ -	$ -	$ -
30	370 MISC. INCOME	901 TRANSFER	$ -	$ -	$ -
30	529 CA FORF EXPENSE	305 OPERATING EXPENS	$ -	$ -	$ -
30	529 CA FORF EXPENSE	420 COMMUNICATION	$ -	$ -	$ -
30	529 CA FORF EXPENSE	425 TRANSPORTATION	$ -	$ -	$ -
30	529 CA FORF EXPENSE	460 RENTAL AGREEMEN	$ -	$ -	$ -
30	529 CA FORF EXPENSE	570 MACHINERY & EQUIF	$ -	$ -	$ -
30	**County Atty Forf Fund Total**		**$ -**	**$ -**	**$ -**
31	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
31	370 MISC. INCOME	120 INTEREST	$ (40.00)	$ (40.00)	$ -
31	370 MISC. INCOME	503 V I T PENALTY & INTI	$ (125.00)	$ (125.00)	$ -
31	370 MISC. INCOME	898 CASH RESERVES	$ -	$ -	$ -
31	499 TAX ASSESSOR/COLLE	305 OPERATING EXPENS	$ 165.00	$ 165.00	$ -
31	499 TAX ASSESSOR/COLLE	570 MACHINERY & EQUIF	$ -	$ -	$ -
31	**V I T Collector Account Total**		**$ -**	**$ -**	**$ -**
32	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
32	370 MISC. INCOME	120 INTEREST	$ -	$ -	$ -

Fiscal Year 2027 (10-01-26 thru 09-30-27) Adopted Proposed Budget

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
32	370 MISC. INCOME	130 SALES	$ -	$ -	$ -
32	370 MISC. INCOME	211 FORFEITURE PROCE	$ -	$ -	$ -
32	732 S.O. FORFEITURE EXPI	305 OPERATING EXPENS	$ -	$ -	$ -
32	732 S.O. FORFEITURE EXPI	336 K-9 EXPENSES	$ -	$ -	$ -
32	732 S.O. FORFEITURE EXPI	560 INVENTORY	$ -	$ -	$ -
32	732 S.O. FORFEITURE EXPI	570 MACHINERY & EQUIF	$ -	$ -	$ -
32	**S O Forfeiture Fund Total**		**$ -**	**$ -**	**$ -**
33	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
33	370 MISC. INCOME	120 INTEREST	$ -	$ -	$ -
33	370 MISC. INCOME	130 SALES	$ -	$ -	$ -
33	370 MISC. INCOME	211 FORFEITURE PROCE	$ -	$ -	$ -
33	370 MISC. INCOME	898 CASH RESERVES	$ (167,059.00)	$ -	$ 167,059.00
33	370 MISC. INCOME	901 TRANSFER	$ -	$ -	$ -
33	370 MISC. INCOME	999 MISCELLANEOUS RE	$ -	$ -	$ -
33	533 DA FORFEITURE EXPE	102 OFFICIAL DEPT HEA	$ -	$ -	$ -
33	533 DA FORFEITURE EXPE	103 DEPT PERSONNEL S	$ 80,592.00	$ -	$ (80,592.00)
33	533 DA FORFEITURE EXPE	105 PART TIME	$ 7,650.00	$ -	$ (7,650.00)
33	533 DA FORFEITURE EXPE	120 LONGEVITY PAY	$ -	$ -	$ -
33	533 DA FORFEITURE EXPE	201 SOCIAL SECURITY	$ 5,471.00	$ -	$ (5,471.00)
33	533 DA FORFEITURE EXPE	202 GROUP INSURANCE	$ -	$ -	$ -
33	533 DA FORFEITURE EXPE	203 RETIREMENT	$ 12,566.00	$ -	$ (12,566.00)
33	533 DA FORFEITURE EXPE	204 WORKMANS COMP	$ -	$ -	$ -
33	533 DA FORFEITURE EXPE	205 MEDICARE	$ 1,280.00	$ -	$ (1,280.00)
33	533 DA FORFEITURE EXPE	206 UNEMPLOYMENT INS	$ -	$ -	$ -
33	533 DA FORFEITURE EXPE	305 OPERATING EXPENS	$ 3,000.00	$ -	$ (3,000.00)
33	533 DA FORFEITURE EXPE	420 COMMUNICATION	$ 500.00	$ -	$ (500.00)
33	533 DA FORFEITURE EXPE	425 TRANSPORTATION	$ 500.00	$ -	$ (500.00)
33	533 DA FORFEITURE EXPE	460 RENTAL AGREEMEN	$ 500.00	$ -	$ (500.00)
33	533 DA FORFEITURE EXPE	497 SALES TAX	$ -	$ -	$ -
33	533 DA FORFEITURE EXPE	560 INVENTORY	$ -	$ -	$ -
33	533 DA FORFEITURE EXPE	570 MACHINERY & EQUIF	$ 55,000.00	$ -	$ (55,000.00)
33	533 DA FORFEITURE EXPE	901 TRANSFER	$ -	$ -	$ -
33	533 DA FORFEITURE EXPE	909 PAY TO OTHER AGE	$ -	$ -	$ -
33	**Dist Atty Forfeiture Fund Total**		**$ -**	**$ -**	**$ -**
34	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
34	370 MISC. INCOME	120 INTEREST	$ -	$ -	$ -
34	370 MISC. INCOME	212 PENDING FOREFITU	$ -	$ -	$ -
34	634 PENDING FORF EXPEN	373 MONTAGUE CO EXP	$ -	$ -	$ -
34	**Pending Forfeiture Acct Total**		**$ -**	**$ -**	**$ -**
35	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
35	370 MISC. INCOME	120 INTEREST	$ (100.00)	$ (100.00)	$ -
35	370 MISC. INCOME	326 HOT CHECK FEES	$ (1,500.00)	$ (1,500.00)	$ -
35	370 MISC. INCOME	898 CASH RESERVES	$ (1,400.00)	$ (1,400.00)	$ -
35	370 MISC. INCOME	999 MISCELLANEOUS RE	$ -	$ -	$ -
35	474 C.A. HOT CHECK FUND	305 OPERATING EXPENS	$ -	$ -	$ -
35	474 C.A. HOT CHECK FUND	400 DUES & BONDS	$ -	$ -	$ -
35	474 C.A. HOT CHECK FUND	420 COMMUNICATION	$ -	$ -	$ -
35	474 C.A. HOT CHECK FUND	425 TRANSPORTATION	$ 1,500.00	$ 1,500.00	$ -
35	474 C.A. HOT CHECK FUND	427 TRAINING	$ 1,500.00	$ 1,500.00	$ -
35	474 C.A. HOT CHECK FUND	460 RENTAL AGREEMEN	$ -	$ -	$ -
35	474 C.A. HOT CHECK FUND	480 LEGAL EXPENSE	$ -	$ -	$ -
35	474 C.A. HOT CHECK FUND	570 MACHINERY & EQUIF	$ -	$ -	$ -
35	**County Atty Hot Check Fund Total**		**$ -**	**$ -**	**$ -**

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
36	370 MISC. INCOME	120 INTEREST	$ -	$ -	$ -
36	370 MISC. INCOME	302 STATE GRANT	$ (27,500.00)	$ (27,500.00)	$ -
36	370 MISC. INCOME	304 DA SALARY SUPPLE	$ -	$ -	$ -
36	370 MISC. INCOME	411 REFUNDS	$ -	$ -	$ -
36	370 MISC. INCOME	901 TRANSFER	$ -	$ -	$ -
36	636 D.A. SPECIAL EXPENSE	103 DEPT PERSONNEL S	$ 27,500.00	$ 27,500.00	$ -
36	636 D.A. SPECIAL EXPENSE	201 SOCIAL SECURITY	$ -	$ -	$ -
36	636 D.A. SPECIAL EXPENSE	202 GROUP INSURANCE	$ -	$ -	$ -
36	636 D.A. SPECIAL EXPENSE	203 RETIREMENT	$ -	$ -	$ -
36	636 D.A. SPECIAL EXPENSE	205 MEDICARE	$ -	$ -	$ -
36	**DA State Fund Total**		**$ -**	**$ -**	**$ -**
38	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
38	370 MISC. INCOME	120 INTEREST	$ -	$ -	$ -
38	370 MISC. INCOME	326 HOT CHECK FEES	$ -	$ -	$ -
38	370 MISC. INCOME	487 IN/OUT	$ -	$ -	$ -
38	370 MISC. INCOME	999 MISCELLANEOUS RE	$ -	$ -	$ -
38	638 DA HOT CHECK FUND I	305 OPERATING EXPENS	$ -	$ -	$ -
38	638 DA HOT CHECK FUND I	570 MACHINERY & EQUIF	$ -	$ -	$ -
38	**Dist Atty Hot Check Fund Total**		**$ -**	**$ -**	**$ -**
39	370 MISC. INCOME	120 INTEREST	$ -	$ -	$ -
39	370 MISC. INCOME	130 SALES	$ -	$ -	$ -
39	370 MISC. INCOME	999 MISCELLANEOUS RE	$ -	$ -	$ -
39	639 ESTRAY EXPENDITURE	305 OPERATING EXPENS	$ -	$ -	$ -
39	**Estray Account Total**		**$ -**	**$ -**	**$ -**
43	370 MISC. INCOME	120 INTEREST	$ -	$ -	$ -
43	370 MISC. INCOME	130 SALES	$ -	$ -	$ -
43	370 MISC. INCOME	303 LOCAL FUNDING	$ (128,680.00)	$ (128,680.00)	$ -
43	370 MISC. INCOME	305 IVE REVENUES	$ -	$ -	$ -
43	370 MISC. INCOME	399 MISCELLANEOUS	$ -	$ -	$ -
43	370 MISC. INCOME	411 REFUNDS	$ -	$ -	$ -
43	370 MISC. INCOME	898 CASH RESERVES	$ (25,000.00)	$ (25,000.00)	$ -
43	370 MISC. INCOME	901 TRANSFER	$ (123,635.00)	$ (123,635.00)	$ -
43	370 MISC. INCOME	905 PROBATION FEES	$ -	$ -	$ -
43	370 MISC. INCOME	907 CHILD SUPPORT	$ -	$ -	$ -
43	370 MISC. INCOME	942 SALARY TRANSFER	$ (191,345.37)	$ (191,345.37)	$ -
43	571 BASIC SUPERVISION E	102 OFFICIAL DEPT HEAI	$ -	$ -	$ -
43	571 BASIC SUPERVISION E	103 DEPT PERSONNEL S	$ 269,126.37	$ 269,126.37	$ -
43	571 BASIC SUPERVISION E	120 LONGEVITY PAY	$ 14,500.00	$ 15,250.00	$ 750.00
43	571 BASIC SUPERVISION E	150 MEAL EXPENSE	$ -	$ -	$ -
43	571 BASIC SUPERVISION E	160 BOARD & FO EXPEN	$ 25,000.00	$ 25,000.00	$ -
43	571 BASIC SUPERVISION E	201 SOCIAL SECURITY	$ 19,135.00	$ 19,135.00	$ -
43	571 BASIC SUPERVISION E	202 GROUP INSURANCE	$ 41,868.00	$ 44,568.00	$ 2,700.00
43	571 BASIC SUPERVISION E	203 RETIREMENT	$ 43,949.00	$ 43,949.00	$ -
43	571 BASIC SUPERVISION E	204 WORKMANS COMP	$ 2,500.00	$ 2,500.00	$ -
43	571 BASIC SUPERVISION E	205 MEDICARE	$ 4,476.00	$ 4,476.00	$ -
43	571 BASIC SUPERVISION E	206 UNEMPLOYMENT INS	$ 600.00	$ 600.00	$ -
43	571 BASIC SUPERVISION E	305 OPERATING EXPENS	$ 5,300.00	$ 5,300.00	$ -
43	571 BASIC SUPERVISION E	351 NON RESIDENTIAL	$ 5,000.00	$ 5,000.00	$ -
43	571 BASIC SUPERVISION E	400 DUES & BONDS	$ 500.00	$ 500.00	$ -
43	571 BASIC SUPERVISION E	420 COMMUNICATION	$ 1,940.00	$ 1,940.00	$ -
43	571 BASIC SUPERVISION E	425 TRANSPORTATION	$ 23,166.00	$ 19,466.00	$ (3,700.00)
43	571 BASIC SUPERVISION E	427 TRAINING	$ 2,500.00	$ 2,500.00	$ -
43	571 BASIC SUPERVISION E	482 INSURANCE	$ 600.00	$ 600.00	$ -

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
43	571 BASIC SUPERVISION E	497 SALES TAX	$ -	$ -	$ -
43	571 BASIC SUPERVISION E	560 INVENTORY	$ -	$ -	$ -
43	571 BASIC SUPERVISION E	570 MACHINERY & EQUIF	$ -	$ -	$ -
43	571 BASIC SUPERVISION E	802 AUDIT	$ 8,500.00	$ 8,750.00	$ 250.00
43	**County Juvenile Probation Total**		**$ -**	**$ -**	**$ -**
48	351 COUNTY CLERK REVEI	409 COURT REPORTER F	$ -	$ -	$ -
48	354 DISTRICT CLERK REVE	409 COURT REPORTER F	$ -	$ -	$ -
48	354 DISTRICT CLERK REVE	901 TRANSFER	$ -	$ -	$ -
48	437 COURT RPT SVC FEE E	305 OPERATING EXPENS	$ -	$ -	$ -
48	437 COURT RPT SVC FEE E	311 SOFTWARE	$ -	$ -	$ -
48	437 COURT RPT SVC FEE E	395 TRANSCRIPT EXPEN	$ -	$ -	$ -
48	437 COURT RPT SVC FEE E	485 VISITING COURT RE	$ -	$ -	$ -
48	437 COURT RPT SVC FEE E	570 MACHINERY & EQUIF	$ -	$ -	$ -
48	**Court Reporter Svc Fee Fund Total**		**$ -**	**$ -**	**$ -**
49	351 COUNTY CLERK REVEI	407 COUNTY CLERK CRI	$ -	$ -	$ -
49	351 COUNTY CLERK REVEI	901 TRANSFER	$ -	$ -	$ -
49	438 SUPPLEMENT GUARDI	486 GUARDIAN AD LITEM	$ -	$ -	$ -
49	438 SUPPLEMENT GUARDI	487 ATTORNEY AD LITEI	$ -	$ -	$ -
49	438 SUPPLEMENT GUARDI	488 INDIGENT GUARD PF	$ -	$ -	$ -
49	**Supplement Guardianship Fee Total**		**$ -**	**$ -**	**$ -**
50	354 DISTRICT CLERK REVE	705 DISTRICT CLERK RE	$ -	$ -	$ -
50	354 DISTRICT CLERK REVE	901 TRANSFER	$ -	$ -	$ -
50	439 FAMILY PROTECTION F	439 FAMILY PROTECTIOI	$ -	$ -	$ -
50	**Family Protection Fee Acct Total**		**$ -**	**$ -**	**$ -**
51	351 COUNTY CLERK REVEI	400 COUNTY CLERK FEE	$ -	$ -	$ -
51	354 DISTRICT CLERK REVE	700 DISTRICT CLERK FE	$ -	$ -	$ -
51	401 COMMISSIONERS COU	305 OPERATING EXPENS	$ -	$ -	$ -
51	**Court Facility Fund Total**		**$ -**	**$ -**	**$ -**
52	351 COUNTY CLERK REVEI	405 COUNTY CLERK LAW	$ (6,000.00)	$ (6,000.00)	$ -
52	351 COUNTY CLERK REVEI	901 TRANSFER	$ -	$ -	$ -
52	354 DISTRICT CLERK REVE	708 DISTRICT CLERK LA	$ (8,000.00)	$ (8,000.00)	$ -
52	575 LAW LIBRARY EXPENS	500 LAW LIBRARY EXPEI	$ 14,000.00	$ 14,000.00	$ -
52	575 LAW LIBRARY EXPENS	570 MACHINERY & EQUIF	$ -	$ -	$ -
52	**Law Library Fund Total**		**$ -**	**$ -**	**$ -**
56	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
56	370 MISC. INCOME	120 INTEREST	$ -	$ -	$ -
56	370 MISC. INCOME	127 JP 1 FEES	$ -	$ -	$ -
56	370 MISC. INCOME	128 JP 2 FEE	$ -	$ -	$ -
56	436 DISTRICT COURT TRIA	510 COURTHOUSE SECU	$ -	$ -	$ -
56	436 DISTRICT COURT TRIA	560 INVENTORY	$ -	$ -	$ -
56	**JP Courthouse Security Total**		**$ -**	**$ -**	**$ -**
57	351 COUNTY CLERK REVEI	400 COUNTY CLERK FEE	$ -	$ -	$ -
57	354 DISTRICT CLERK REVE	700 DISTRICT CLERK FE	$ -	$ -	$ -
57	990 EXPENSE	305 OPERATING EXPENS	$ -	$ -	$ -
57	**Specialty Court Account Total**		**$ -**	**$ -**	**$ -**
58	351 COUNTY CLERK REVEI	400 COUNTY CLERK FEE	$ -	$ -	$ -
58	354 DISTRICT CLERK REVE	700 DISTRICT CLERK FE	$ -	$ -	$ -
58	**Language Access Fund Total**		**$ -**	**$ -**	**$ -**
70	310 TAXES	110 CURRENT TAX LEVY	$ (10,854.00)	$ (11,440.00)	$ (586.00)
70	310 TAXES	111 DELINQUENT TAXES	$ (200.00)	$ (148.00)	$ 52.00
70	310 TAXES	116 PENALTY & INTERES	$ (75.00)	$ (114.00)	$ (39.00)
70	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
70	370 MISC. INCOME	120 INTEREST	$ (1,500.00)	$ (1,500.00)	$ -

Fiscal Year 2027 (10-01-26 thru 09-30-27) Adopted Proposed Budget

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
70	370 MISC. INCOME	901 TRANSFER	$ -	$ -	$ -
70	625 FM-ROW EXPENSES	551 RIGHT-OF-WAY PUR	$ 12,629.00	$ 13,202.00	$ 573.00
70	625 FM-ROW EXPENSES	553 UTILITY ADJUSTMEN	$ -	$ -	$ -
70	**F-M Right of Way Fund Total**		**$ -**	**$ -**	**$ -**
76	370 MISC. INCOME	120 INTEREST	$ -	$ -	$ -
76	370 MISC. INCOME	302 STATE GRANT	$ (175,000.00)	$ (175,000.00)	$ -
76	475 COUNTY ATTORNEY	103 DEPT PERSONNEL S	$ 113,000.00	$ 113,000.00	$ -
76	475 COUNTY ATTORNEY	105 PART TIME	$ -	$ -	$ -
76	475 COUNTY ATTORNEY	120 LONGEVITY PAY	$ 2,250.00	$ 2,250.00	$ -
76	475 COUNTY ATTORNEY	201 SOCIAL SECURITY	$ 7,146.00	$ 7,146.00	$ -
76	475 COUNTY ATTORNEY	202 GROUP INSURANCE	$ 13,956.00	$ 13,956.00	$ -
76	475 COUNTY ATTORNEY	203 RETIREMENT	$ 16,412.00	$ 16,412.00	$ -
76	475 COUNTY ATTORNEY	204 WORKMANS COMP	$ -	$ -	$ -
76	475 COUNTY ATTORNEY	205 MEDICARE	$ 1,672.00	$ 1,672.00	$ -
76	475 COUNTY ATTORNEY	206 UNEMPLOYMENT INS	$ -	$ -	$ -
76	475 COUNTY ATTORNEY	805 CONTINGENCY EXPE	$ 20,564.00	$ 20,564.00	$ -
76	**SB22 County Attorney Total**		**$ -**	**$ -**	**$ -**
77	370 MISC. INCOME	120 INTEREST	$ -	$ -	$ -
77	370 MISC. INCOME	302 STATE GRANT	$ (175,000.00)	$ (175,000.00)	$ -
77	476 DISTRICT ATTORNEY	103 DEPT PERSONNEL S	$ 130,455.00	$ 130,455.00	$ -
77	476 DISTRICT ATTORNEY	105 PART TIME	$ -	$ -	$ -
77	476 DISTRICT ATTORNEY	201 SOCIAL SECURITY	$ 8,089.00	$ 8,089.00	$ -
77	476 DISTRICT ATTORNEY	202 GROUP INSURANCE	$ 13,956.00	$ 13,956.00	$ -
77	476 DISTRICT ATTORNEY	203 RETIREMENT	$ 18,577.00	$ 18,577.00	$ -
77	476 DISTRICT ATTORNEY	204 WORKMANS COMP	$ -	$ -	$ -
77	476 DISTRICT ATTORNEY	205 MEDICARE	$ 1,892.00	$ 1,892.00	$ -
77	476 DISTRICT ATTORNEY	206 UNEMPLOYMENT INS	$ -	$ -	$ -
77	476 DISTRICT ATTORNEY	805 CONTINGENCY EXPE	$ 2,031.00	$ 2,031.00	$ -
77	**SB22 District Attorney Total**		**$ -**	**$ -**	**$ -**
78	370 MISC. INCOME	120 INTEREST	$ -	$ -	$ -
78	370 MISC. INCOME	302 STATE GRANT	$ (350,000.00)	$ (350,000.00)	$ -
78	560 SB22 SHERIFF'S DEPAI	103 DEPT PERSONNEL S	$ 143,073.00	$ 143,073.00	$ -
78	560 SB22 SHERIFF'S DEPAI	201 SOCIAL SECURITY	$ 8,871.00	$ 8,871.00	$ -
78	560 SB22 SHERIFF'S DEPAI	202 GROUP INSURANCE	$ 13,956.00	$ 13,956.00	$ -
78	560 SB22 SHERIFF'S DEPAI	203 RETIREMENT	$ 20,374.00	$ 20,374.00	$ -
78	560 SB22 SHERIFF'S DEPAI	204 WORKMANS COMP	$ -	$ -	$ -
78	560 SB22 SHERIFF'S DEPAI	205 MEDICARE	$ 2,075.00	$ 2,075.00	$ -
78	560 SB22 SHERIFF'S DEPAI	206 UNEMPLOYMENT INS	$ -	$ -	$ -
78	560 SB22 SHERIFF'S DEPAI	305 OPERATING EXPENS	$ 161,651.00	$ 161,651.00	$ -
78	560 SB22 SHERIFF'S DEPAI	560 INVENTORY	$ -	$ -	$ -
78	560 SB22 SHERIFF'S DEPAI	570 MACHINERY & EQUIF	$ -	$ -	$ -
78	**SB22 Sheriff's Office Total**		**$ -**	**$ -**	**$ -**
81	358 CONSTABLE PROGRAI	120 INTEREST	$ -	$ -	$ -
81	358 CONSTABLE PROGRAI	398 LEOSE FUNDS	$ -	$ -	$ -
81	551 CONSTABLE #1	426 LEOSE EXPENSE	$ -	$ -	$ -
81	**Constable 1 LEOSE Fund Total**		**$ -**	**$ -**	**$ -**
82	358 CONSTABLE PROGRAI	120 INTEREST	$ -	$ -	$ -
82	358 CONSTABLE PROGRAI	398 LEOSE FUNDS	$ -	$ -	$ -
82	552 CONSTABLE #2	426 LEOSE EXPENSE	$ -	$ -	$ -
82	**Constable 2 LEOSE Fund Total**		**$ -**	**$ -**	**$ -**
83	355 SHERIFF REVENUE	120 INTEREST	$ -	$ -	$ -
83	355 SHERIFF REVENUE	398 LEOSE FUNDS	$ -	$ -	$ -
83	560 SHERIFF'S DEPARTME	426 LEOSE EXPENSE	$ -	$ -	$ -

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
83	565 JAIL	560 SHERIFF'S DEPARTM	$ -	$ -	$ -
83	**SO LEOSE Fund Total**		**$ -**	**$ -**	**$ -**
84	356 DA LEOSE FUND REVE	120 INTEREST	$ -	$ -	$ -
84	356 DA LEOSE FUND REVE	398 LEOSE FUNDS	$ -	$ -	$ -
84	476 DISTRICT ATTORNEY	426 LEOSE EXPENSE	$ -	$ -	$ -
84	**DA LEOSE Fund Total**		**$ -**	**$ -**	**$ -**
85	351 COUNTY CLERK REVEI	410 ARCHIVE FEE	$ (50,000.00)	$ (50,000.00)	$ -
85	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
85	370 MISC. INCOME	120 INTEREST	$ -	$ -	$ -
85	403 COUNTY CLERK	305 OPERATING EXPENS	$ 50,000.00	$ 50,000.00	$ -
85	**County Clerk Archive Fund Total**		**$ -**	**$ -**	**$ -**
86	354 DISTRICT CLERK REVE	410 ARCHIVE FEE	$ (3,000.00)	$ (3,000.00)	$ -
86	354 DISTRICT CLERK REVE	898 CASH RESERVES	$ (4,850.00)	$ (4,850.00)	$ -
86	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
86	370 MISC. INCOME	120 INTEREST	$ (150.00)	$ (150.00)	$ -
86	450 DISTRICT CLERK	305 OPERATING EXPENS	$ 8,000.00	$ 8,000.00	$ -
86	**District Clerk Archive Fund Total**		**$ -**	**$ -**	**$ -**
87	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
87	370 MISC. INCOME	120 INTEREST	$ (50.00)	$ (50.00)	$ -
87	370 MISC. INCOME	131 TECH FEE	$ (300.00)	$ (300.00)	$ -
87	370 MISC. INCOME	898 CASH RESERVES	$ (1,050.00)	$ (1,050.00)	$ -
87	403 COUNTY CLERK	305 OPERATING EXPENS	$ 1,400.00	$ 1,400.00	$ -
87	403 COUNTY CLERK	420 COMMUNICATION	$ -	$ -	$ -
87	403 COUNTY CLERK	570 MACHINERY & EQUIF	$ -	$ -	$ -
87	**County Clerk Tech Fund Total**		**$ -**	**$ -**	**$ -**
89	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
89	370 MISC. INCOME	120 INTEREST	$ (150.00)	$ (150.00)	$ -
89	370 MISC. INCOME	132 DISTRICT CLERK TE	$ (3,000.00)	$ (3,000.00)	$ -
89	370 MISC. INCOME	898 CASH RESERVES	$ (1,850.00)	$ (1,850.00)	$ -
89	992 DIST CLERK TECH FUN	305 OPERATING EXPENS	$ 5,000.00	$ 5,000.00	$ -
89	992 DIST CLERK TECH FUN	420 COMMUNICATION	$ -	$ -	$ -
89	992 DIST CLERK TECH FUN	570 MACHINERY & EQUIF	$ -	$ -	$ -
89	**Dist Clerk Tech Fund Total**		**$ -**	**$ -**	**$ -**
90	370 MISC. INCOME	119 TEX POOL INTEREST	$ (300.00)	$ (300.00)	$ -
90	370 MISC. INCOME	120 INTEREST	$ (150.00)	$ (150.00)	$ -
90	370 MISC. INCOME	127 JP 1 FEES	$ (1,500.00)	$ (1,500.00)	$ -
90	370 MISC. INCOME	128 JP 2 FEE	$ (2,000.00)	$ (2,000.00)	$ -
90	370 MISC. INCOME	898 CASH RESERVES	$ (3,550.00)	$ (3,550.00)	$ -
90	370 MISC. INCOME	999 MISCELLANEOUS RE	$ -	$ -	$ -
90	990 JP TECHNOLOGY FUNI	305 OPERATING EXPENS	$ 4,000.00	$ 4,000.00	$ -
90	990 JP TECHNOLOGY FUNI	311 SOFTWARE	$ -	$ -	$ -
90	990 JP TECHNOLOGY FUNI	420 COMMUNICATION	$ -	$ -	$ -
90	990 JP TECHNOLOGY FUNI	460 RENTAL AGREEMEN	$ -	$ -	$ -
90	990 JP TECHNOLOGY FUNI	560 INVENTORY	$ 3,500.00	$ 3,500.00	$ -
90	990 JP TECHNOLOGY FUNI	570 MACHINERY & EQUIF	$ -	$ -	$ -
90	**JP Technology Fund Total**		**$ -**	**$ -**	**$ -**
91	370 MISC. INCOME	899 GRANT REVENUE	$ -	$ -	$ -
91	409 NON DEPARTMENTAL	305 OPERATING EXPENS	$ -	$ -	$ -
91	409 NON DEPARTMENTAL	570 MACHINERY & EQUIF	$ -	$ -	$ -
91	**OPIOID Abatement Fund Total**		**$ -**	**$ -**	**$ -**
92	710 STATE FEE EXPENSES	100 STATE TREASURER	$ -	$ -	$ -
92	710 STATE FEE EXPENSES	200 BAIL BOND FEE REF	$ -	$ -	$ -
92	710 STATE FEE EXPENSES	300 DEPT OF HEALTH/VI	$ -	$ -	$ -

Fiscal Year 2027 (10-01-26 thru 09-30-27) Adopted Proposed Budget

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
92	710 STATE FEE EXPENSES	901 TRANSFER	$ -	$ -	$ -
92	810 CHILD SAFETY	127 JP 1 FEES	$ -	$ -	$ -
92	810 CHILD SAFETY	128 JP 2 FEE	$ -	$ -	$ -
92	810 CHILD SAFETY	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	823 TRUANCY PREV FEE	127 JP 1 FEES	$ -	$ -	$ -
92	823 TRUANCY PREV FEE	128 JP 2 FEE	$ -	$ -	$ -
92	831 TIME PAY	127 JP 1 FEES	$ -	$ -	$ -
92	831 TIME PAY	128 JP 2 FEE	$ -	$ -	$ -
92	831 TIME PAY	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	831 TIME PAY	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	832 TLFTA REVENUES	127 JP 1 FEES	$ -	$ -	$ -
92	832 TLFTA REVENUES	128 JP 2 FEE	$ -	$ -	$ -
92	835 BIRTH CERTIFICATE RE	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	835 BIRTH CERTIFICATE RE	401 COUNTY CLERK CIVI	$ -	$ -	$ -
92	836 MARRIAGE LICENCSE I	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	837 NON DISCLOSURE FEE	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	837 NON DISCLOSURE FEE	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	838 DRUG COURT COST RE	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	838 DRUG COURT COST RE	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	839 INDIGENT DEFENSE RE	127 JP 1 FEES	$ -	$ -	$ -
92	839 INDIGENT DEFENSE RE	128 JP 2 FEE	$ -	$ -	$ -
92	839 INDIGENT DEFENSE RE	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	839 INDIGENT DEFENSE RE	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	840 DPS REVENUES	127 JP 1 FEES	$ -	$ -	$ -
92	840 DPS REVENUES	128 JP 2 FEE	$ -	$ -	$ -
92	840 DPS REVENUES	137 JP 1 CIVIL FEES	$ -	$ -	$ -
92	840 DPS REVENUES	138 JP 2 CIVIL FEES	$ -	$ -	$ -
92	840 DPS REVENUES	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	840 DPS REVENUES	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	840 DPS REVENUES	707 DISTRICT CLERK MIS	$ -	$ -	$ -
92	844 CIVIL COURT TRAINING	127 JP 1 FEES	$ -	$ -	$ -
92	844 CIVIL COURT TRAINING	128 JP 2 FEE	$ -	$ -	$ -
92	844 CIVIL COURT TRAINING	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	844 CIVIL COURT TRAINING	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	845 STATE CIVIL IND DEF F	127 JP 1 FEES	$ -	$ -	$ -
92	845 STATE CIVIL IND DEF F	128 JP 2 FEE	$ -	$ -	$ -
92	845 STATE CIVIL IND DEF F	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	845 STATE CIVIL IND DEF F	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	846 DIST COURT FAMILY LA	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	847 OTHER THAN DIVORCE	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	848 CIVIL JUDICIAL FILING	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	849 CRIM JUDICIAL FILING	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	850 TP&W REVENUES	127 JP 1 FEES	$ -	$ -	$ -
92	850 TP&W REVENUES	128 JP 2 FEE	$ -	$ -	$ -
92	850 TP&W REVENUES	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	860 JUDICAL SUPPORT FEE	127 JP 1 FEES	$ -	$ -	$ -
92	860 JUDICAL SUPPORT FEE	128 JP 2 FEE	$ -	$ -	$ -
92	860 JUDICAL SUPPORT FEE	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	860 JUDICAL SUPPORT FEE	404 COUNTY CLERK FEE	$ -	$ -	$ -
92	860 JUDICAL SUPPORT FEE	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	860 JUDICAL SUPPORT FEE	707 DISTRICT CLERK MIS	$ -	$ -	$ -
92	861 CIVIL ELECTRONIC FIL	127 JP 1 FEES	$ -	$ -	$ -
92	861 CIVIL ELECTRONIC FIL	128 JP 2 FEE	$ -	$ -	$ -

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
92	861 CIVIL ELECTRONIC FIL	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	861 CIVIL ELECTRONIC FIL	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	862 CRIMINAL ELECTRONIC	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	862 CRIMINAL ELECTRONIC	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	863 APPELLANT JUDICIAL S	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	863 APPELLANT JUDICIAL S	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	864 Dispute Resolution	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	864 Dispute Resolution	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	870 JURY SERVICE FEES	127 JP 1 FEES	$ -	$ -	$ -
92	870 JURY SERVICE FEES	128 JP 2 FEE	$ -	$ -	$ -
92	870 JURY SERVICE FEES	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	870 JURY SERVICE FEES	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	880 EXPUNGEMENT FEES	128 JP 2 FEE	$ -	$ -	$ -
92	960 OVER WEIGHT MOTOR	127 JP 1 FEES	$ -	$ -	$ -
92	960 OVER WEIGHT MOTOR	128 JP 2 FEE	$ -	$ -	$ -
92	961 MOVING VIOLATION FE	127 JP 1 FEES	$ -	$ -	$ -
92	961 MOVING VIOLATION FE	128 JP 2 FEE	$ -	$ -	$ -
92	962 STATE SEAT BELT FINE	127 JP 1 FEES	$ -	$ -	$ -
92	962 STATE SEAT BELT FINE	128 JP 2 FEE	$ -	$ -	$ -
92	962 STATE SEAT BELT FINE	137 JP 1 CIVIL FEES	$ -	$ -	$ -
92	962 STATE SEAT BELT FINE	138 JP 2 CIVIL FEES	$ -	$ -	$ -
92	963 CMI FEES	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	964 STATE TRAFFIC FEES	127 JP 1 FEES	$ -	$ -	$ -
92	964 STATE TRAFFIC FEES	128 JP 2 FEE	$ -	$ -	$ -
92	964 STATE TRAFFIC FEES	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	964 STATE TRAFFIC FEES	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	965 BAIL BOND FEE	200 SHERIFF CIVIL FEES	$ -	$ -	$ -
92	966 VISUAL RECORDING FE	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	971 CCC1 REVENUES	127 JP 1 FEES	$ -	$ -	$ -
92	971 CCC1 REVENUES	128 JP 2 FEE	$ -	$ -	$ -
92	971 CCC1 REVENUES	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	971 CCC1 REVENUES	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	975 CCC5 REVENUES	127 JP 1 FEES	$ -	$ -	$ -
92	975 CCC5 REVENUES	128 JP 2 FEE	$ -	$ -	$ -
92	975 CCC5 REVENUES	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	975 CCC5 REVENUES	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	976 CCC6 REVENUES	127 JP 1 FEES	$ -	$ -	$ -
92	976 CCC6 REVENUES	128 JP 2 FEE	$ -	$ -	$ -
92	976 CCC6 REVENUES	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	976 CCC6 REVENUES	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	977 Non-Suspension Fine	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	977 Non-Suspension Fine	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	985 EMS TRAUMA	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	985 EMS TRAUMA	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	986 Consolidated Court Cost	400 COUNTY CLERK FEE	$ -	$ -	$ -
92	986 Consolidated Court Cost	700 DISTRICT CLERK FE	$ -	$ -	$ -
92	**State Fees Total**		**$ -**	**$ -**	**$ -**
21	310 TAXES	110 CURRENT TAX LEVY	$ (847,944.00)	$ (858,034.00)	$ (10,090.00)
21	310 TAXES	111 DELINQUENT TAXES	$ (10,000.00)	$ (11,083.00)	$ (1,083.00)
21	310 TAXES	116 PENALTY & INTERES	$ (9,000.00)	$ (8,531.00)	$ 469.00
21	370 MISC. INCOME	112 FEDERAL PAYMENTS	$ -	$ -	$ -
21	370 MISC. INCOME	113 STATE-LATERAL RO	$ (7,200.00)	$ (7,200.00)	$ -
21	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -

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Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
21	370 MISC. INCOME	120 INTEREST	$ (200.00)	$ (200.00)	$ -
21	370 MISC. INCOME	126 COUNTY COURT FIN	$ (7,000.00)	$ (7,000.00)	$ -
21	370 MISC. INCOME	129 Capital Asset Sales	$ -	$ -	$ -
21	370 MISC. INCOME	130 SALES	$ -	$ -	$ -
21	370 MISC. INCOME	205 AUTO LICENSE REG	$ (150,000.00)	$ (150,000.00)	$ -
21	370 MISC. INCOME	206 AUTO FEES	$ (24,000.00)	$ (24,000.00)	$ -
21	370 MISC. INCOME	411 REFUNDS	$ -	$ -	$ -
21	370 MISC. INCOME	805 EASEMENTS	$ -	$ -	$ -
21	370 MISC. INCOME	898 CASH RESERVES	$ (400,000.00)	$ (400,000.00)	$ -
21	370 MISC. INCOME	901 TRANSFER	$ (16,708.00)	$ (16,708.00)	$ -
21	370 MISC. INCOME	903 INSF CHECK FEES	$ -	$ -	$ -
21	370 MISC. INCOME	997 LEASE PURCHASE R	$ -	$ -	$ -
21	370 MISC. INCOME	999 MISCELLANEOUS RE	$ -	$ -	$ -
21	612 R & B #1 EXPENDITURE	004 GROUP INSURANCE	$ 10,800.00	$ 12,000.00	$ 1,200.00
21	612 R & B #1 EXPENDITURE	101 ELECTED OFFICIALS	$ 71,834.00	$ 71,834.00	$ -
21	612 R & B #1 EXPENDITURE	103 DEPT PERSONNEL S	$ 218,397.00	$ 218,397.00	$ -
21	612 R & B #1 EXPENDITURE	105 PART TIME	$ 166,400.00	$ 166,400.00	$ -
21	612 R & B #1 EXPENDITURE	120 LONGEVITY PAY	$ 8,250.00	$ 9,500.00	$ 1,250.00
21	612 R & B #1 EXPENDITURE	150 MEAL EXPENSE	$ -	$ -	$ -
21	612 R & B #1 EXPENDITURE	151 UNIFORMS	$ 2,500.00	$ 5,000.00	$ 2,500.00
21	612 R & B #1 EXPENDITURE	201 SOCIAL SECURITY	$ 28,978.00	$ 28,978.00	$ -
21	612 R & B #1 EXPENDITURE	202 GROUP INSURANCE	$ 69,780.00	$ 74,280.00	$ 4,500.00
21	612 R & B #1 EXPENDITURE	203 RETIREMENT	$ 66,556.00	$ 66,556.00	$ -
21	612 R & B #1 EXPENDITURE	204 WORKMANS COMP	$ 6,600.00	$ 6,600.00	$ -
21	612 R & B #1 EXPENDITURE	205 MEDICARE	$ 6,778.00	$ 6,778.00	$ -
21	612 R & B #1 EXPENDITURE	206 UNEMPLOYMENT IN	$ 2,000.00	$ 2,000.00	$ -
21	612 R & B #1 EXPENDITURE	305 OPERATING EXPENS	$ 70,000.00	$ 70,000.00	$ -
21	612 R & B #1 EXPENDITURE	405 R&M BRIDGES	$ -	$ -	$ -
21	612 R & B #1 EXPENDITURE	410 TIRES	$ 8,500.00	$ 8,500.00	$ -
21	612 R & B #1 EXPENDITURE	411 FUEL	$ 65,000.00	$ 65,000.00	$ -
21	612 R & B #1 EXPENDITURE	420 COMMUNICATION	$ 3,200.00	$ 3,200.00	$ -
21	612 R & B #1 EXPENDITURE	435 GRAVEL	$ 581,485.00	$ 582,739.00	$ 41,254.00
21	612 R & B #1 EXPENDITURE	440 UTILITIES	$ 9,000.00	$ 9,000.00	$ -
21	612 R & B #1 EXPENDITURE	449 PAVING	$ 2,500.00	$ 2,500.00	$ -
21	612 R & B #1 EXPENDITURE	458 CULVERTS	$ 10,000.00	$ 10,000.00	$ -
21	612 R & B #1 EXPENDITURE	482 INSURANCE	$ 15,000.00	$ 15,000.00	$ -
21	612 R & B #1 EXPENDITURE	497 SALES TAX	$ 100.00	$ 100.00	$ -
21	612 R & B #1 EXPENDITURE	498 FUEL TAX	$ 5,000.00	$ 5,000.00	$ -
21	612 R & B #1 EXPENDITURE	560 INVENTORY	$ -	$ -	$ -
21	612 R & B #1 EXPENDITURE	570 MACHINERY & EQUI	$ -	$ -	$ (40,000.00)
21	612 R & B #1 EXPENDITURE	572 R&B#1 BUILDING	$ -	$ -	$ -
21	612 R & B #1 EXPENDITURE	573 LAND R&B#1	$ -	$ -	$ -
21	612 R & B #1 EXPENDITURE	575 LEASE PAYMENTS	$ 43,394.00	$ 43,394.00	$ -
21	612 R & B #1 EXPENDITURE	576 ROADS	$ -	$ -	$ -
21	612 R & B #1 EXPENDITURE	902 FORCED ACCOUNT I	$ -	$ -	$ -
21	**R & B #1 Fund Total**		**$ -**	**$ -**	**$ -**
22	310 TAXES	110 CURRENT TAX LEVY	$ (847,944.00)	$ (858,034.00)	$ (10,090.00)
22	310 TAXES	111 DELINQUENT TAXES	$ (10,000.00)	$ (11,083.00)	$ (1,083.00)
22	310 TAXES	116 PENALTY & INTERES	$ (9,000.00)	$ (8,531.00)	$ 469.00
22	370 MISC. INCOME	805 EASEMENTS	$ -	$ -	$ -
22	370 MISC. INCOME	112 FEDERAL PAYMENTS	$ -	$ -	$ -
22	370 MISC. INCOME	113 STATE-LATERAL RO	$ (7,200.00)	$ (7,200.00)	$ -
22	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -

Fiscal Year 2027 (10-01-26 thru 09-30-27) Adopted Proposed Budget

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
22	370 MISC. INCOME	120 INTEREST	$ (200.00)	$ (200.00)	$ -
22	370 MISC. INCOME	126 COUNTY COURT FIN	$ (7,000.00)	$ (7,000.00)	$ -
22	370 MISC. INCOME	129 Capital Asset Sales	$ -	$ -	$ -
22	370 MISC. INCOME	130 SALES	$ -	$ -	$ -
22	370 MISC. INCOME	205 AUTO LICENSE REG	$ (150,000.00)	$ (150,000.00)	$ -
22	370 MISC. INCOME	206 AUTO FEES	$ (24,000.00)	$ (24,000.00)	$ -
22	370 MISC. INCOME	411 REFUNDS	$ -	$ -	$ -
22	370 MISC. INCOME	898 CASH RESERVES	$ (375,000.00)	$ (375,000.00)	$ -
22	370 MISC. INCOME	901 TRANSFER	$ (16,708.00)	$ (16,708.00)	$ -
22	370 MISC. INCOME	903 INSF CHECK FEES	$ -	$ -	$ -
22	370 MISC. INCOME	997 LEASE PURCHASE R	$ -	$ -	$ -
22	370 MISC. INCOME	999 MISCELLANEOUS RE	$ (2,000.00)	$ -	$ 2,000.00
22	613 R & B #2 EXPENDITURE	004 GROUP INSURANCE	$ 5,400.00	$ 6,000.00	$ 600.00
22	613 R & B #2 EXPENDITURE	101 ELECTED OFFICIALS	$ 71,834.00	$ 71,834.00	$ -
22	613 R & B #2 EXPENDITURE	103 DEPT PERSONNEL S	$ 218,397.00	$ 218,397.00	$ -
22	613 R & B #2 EXPENDITURE	105 PART TIME	$ 25,000.00	$ 25,000.00	$ (10,000.00)
22	613 R & B #2 EXPENDITURE	120 LONGEVITY PAY	$ 10,750.00	$ 12,000.00	$ 1,250.00
22	613 R & B #2 EXPENDITURE	150 MEAL EXPENSE	$ -	$ -	$ -
22	613 R & B #2 EXPENDITURE	151 UNIFORMS	$ 2,000.00	$ 5,000.00	$ 2,000.00
22	613 R & B #2 EXPENDITURE	152 Vehicle Allowance	$ 30,000.00	$ 30,000.00	$ -
22	613 R & B #2 EXPENDITURE	201 SOCIAL SECURITY	$ 22,195.00	$ 22,195.00	$ -
22	613 R & B #2 EXPENDITURE	202 GROUP INSURANCE	$ 69,780.00	$ 74,280.00	$ 4,500.00
22	613 R & B #2 EXPENDITURE	203 RETIREMENT	$ 50,977.00	$ 50,977.00	$ -
22	613 R & B #2 EXPENDITURE	204 WORKMANS COMP	$ 6,600.00	$ 6,600.00	$ -
22	613 R & B #2 EXPENDITURE	205 MEDICARE	$ 5,191.00	$ 5,191.00	$ -
22	613 R & B #2 EXPENDITURE	206 UNEMPLOYMENT IN	$ 1,500.00	$ 1,500.00	$ -
22	613 R & B #2 EXPENDITURE	305 OPERATING EXPENS	$ 52,000.00	$ 52,000.00	$ (50,000.00)
22	613 R & B #2 EXPENDITURE	405 R&M BRIDGES	$ -	$ -	$ -
22	613 R & B #2 EXPENDITURE	410 TIRES	$ 9,000.00	$ 9,000.00	$ (6,000.00)
22	613 R & B #2 EXPENDITURE	411 FUEL	$ 87,796.00	$ 87,796.00	$ -
22	613 R & B #2 EXPENDITURE	420 COMMUNICATION	$ 2,000.00	$ 2,000.00	$ -
22	613 R & B #2 EXPENDITURE	435 GRAVEL	$ 181,743.00	$ 308,097.00	$ 160,429.00
22	613 R & B #2 EXPENDITURE	440 UTILITIES	$ 5,000.00	$ 5,000.00	$ -
22	613 R & B #2 EXPENDITURE	449 PAVING	$ 318,318.00	$ 191,318.00	$ (127,000.00)
22	613 R & B #2 EXPENDITURE	458 CULVERTS	$ 3,000.00	$ 3,000.00	$ -
22	613 R & B #2 EXPENDITURE	482 INSURANCE	$ 13,000.00	$ 13,000.00	$ -
22	613 R & B #2 EXPENDITURE	497 SALES TAX	$ 1,500.00	$ 1,500.00	$ -
22	613 R & B #2 EXPENDITURE	498 FUEL TAX	$ 5,500.00	$ 5,500.00	$ -
22	613 R & B #2 EXPENDITURE	560 INVENTORY	$ -	$ -	$ -
22	613 R & B #2 EXPENDITURE	570 MACHINERY & EQUIF	$ 178,127.00	$ 178,127.00	$ 32,925.00
22	613 R & B #2 EXPENDITURE	575 LEASE PAYMENTS	$ 72,444.00	$ 72,444.00	$ -
22	613 R & B #2 EXPENDITURE	902 FORCED ACCOUNT I	$ -	$ -	$ -
22	**R & B #2 Fund Total**		**$ -**	**$ -**	**$ -**
23	310 TAXES	110 CURRENT TAX LEVY	$ (847,944.00)	$ (858,034.00)	$ (10,090.00)
23	310 TAXES	111 DELINQUENT TAXES	$ (10,000.00)	$ (11,083.00)	$ (1,083.00)
23	310 TAXES	116 PENALTY & INTERES	$ (9,000.00)	$ (8,531.00)	$ 469.00
23	370 MISC. INCOME	112 FEDERAL PAYMENTS	$ -	$ -	$ -
23	370 MISC. INCOME	113 STATE-LATERAL RO	$ (7,200.00)	$ (7,200.00)	$ -
23	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
23	370 MISC. INCOME	120 INTEREST	$ (200.00)	$ (200.00)	$ -
23	370 MISC. INCOME	126 COUNTY COURT FIN	$ (7,000.00)	$ (7,000.00)	$ -
23	370 MISC. INCOME	129 Capital Asset Sales	$ -	$ -	$ -
23	370 MISC. INCOME	130 SALES	$ -	$ -	$ -

Fiscal Year 2027 (10-01-26 thru 09-30-27) Adopted Proposed Budget

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
23	370 MISC. INCOME	205 AUTO LICENSE REG	$ (150,000.00)	$ (150,000.00)	$ -
23	370 MISC. INCOME	206 AUTO FEES	$ (24,000.00)	$ (24,000.00)	$ -
23	370 MISC. INCOME	411 REFUNDS	$ -	$ -	$ -
23	370 MISC. INCOME	805 EASEMENTS	$ -	$ -	$ -
23	370 MISC. INCOME	898 CASH RESERVES	$ (50,000.00)	$ (175,000.00)	$ (125,000.00)
23	370 MISC. INCOME	901 TRANSFER	$ (16,708.00)	$ (16,708.00)	$ -
23	370 MISC. INCOME	903 INSF CHECK FEES	$ -	$ -	$ -
23	370 MISC. INCOME	997 LEASE PURCHASE R	$ -	$ -	$ -
23	370 MISC. INCOME	999 MISCELLANEOUS RE	$ -	$ -	$ -
23	614 R & B #3 EXPENDITURE	004 GROUP INSURANCE	$ -	$ -	$ -
23	614 R & B #3 EXPENDITURE	101 ELECTED OFFICIALS	$ 71,834.00	$ 71,834.00	$ -
23	614 R & B #3 EXPENDITURE	103 DEPT PERSONNEL S	$ 218,397.00	$ 218,397.00	$ -
23	614 R & B #3 EXPENDITURE	105 PART TIME	$ 60,000.00	$ 60,000.00	$ -
23	614 R & B #3 EXPENDITURE	120 LONGEVITY PAY	$ 21,000.00	$ 22,250.00	$ 1,250.00
23	614 R & B #3 EXPENDITURE	150 MEAL EXPENSE	$ 30.00	$ 30.00	$ -
23	614 R & B #3 EXPENDITURE	151 UNIFORMS	$ 2,000.00	$ 5,000.00	$ 3,000.00
23	614 R & B #3 EXPENDITURE	152 Vehicle Allowance	$ 30,000.00	$ 30,000.00	$ -
23	614 R & B #3 EXPENDITURE	201 SOCIAL SECURITY	$ 25,003.00	$ 25,003.00	$ -
23	614 R & B #3 EXPENDITURE	202 GROUP INSURANCE	$ 69,780.00	$ 74,280.00	$ 4,500.00
23	614 R & B #3 EXPENDITURE	203 RETIREMENT	$ 57,425.00	$ 57,425.00	$ -
23	614 R & B #3 EXPENDITURE	204 WORKMANS COMP	$ 6,600.00	$ 6,600.00	$ -
23	614 R & B #3 EXPENDITURE	205 MEDICARE	$ 5,848.00	$ 5,848.00	$ -
23	614 R & B #3 EXPENDITURE	206 UNEMPLOYMENT INS	$ 1,500.00	$ 1,500.00	$ -
23	614 R & B #3 EXPENDITURE	305 OPERATING EXPENS	$ 100,000.00	$ 100,000.00	$ -
23	614 R & B #3 EXPENDITURE	405 R&M BRIDGES	$ -	$ -	$ -
23	614 R & B #3 EXPENDITURE	410 TIRES	$ 10,000.00	$ 10,000.00	$ -
23	614 R & B #3 EXPENDITURE	411 FUEL	$ 80,000.00	$ 80,000.00	$ -
23	614 R & B #3 EXPENDITURE	420 COMMUNICATION	$ 3,000.00	$ 4,000.00	$ 1,000.00
23	614 R & B #3 EXPENDITURE	435 GRAVEL	$ 162,397.00	$ 288,351.00	$ 125,954.00
23	614 R & B #3 EXPENDITURE	440 UTILITIES	$ 10,000.00	$ 10,000.00	$ -
23	614 R & B #3 EXPENDITURE	449 PAVING	$ 75,000.00	$ 75,000.00	$ -
23	614 R & B #3 EXPENDITURE	458 CULVERTS	$ 3,000.00	$ 3,000.00	$ -
23	614 R & B #3 EXPENDITURE	482 INSURANCE	$ 15,000.00	$ 15,000.00	$ -
23	614 R & B #3 EXPENDITURE	497 SALES TAX	$ -	$ -	$ -
23	614 R & B #3 EXPENDITURE	498 FUEL TAX	$ 4,000.00	$ 4,000.00	$ -
23	614 R & B #3 EXPENDITURE	560 INVENTORY	$ 5,000.00	$ 5,000.00	$ -
23	614 R & B #3 EXPENDITURE	570 MACHINERY & EQUIP	$ -	$ 85,238.00	$ 85,238.00
23	614 R & B #3 EXPENDITURE	575 LEASE PAYMENTS	$ 85,238.00	$ -	$ (85,238.00)
23	614 R & B #3 EXPENDITURE	902 FORCED ACCOUNT I	$ -	$ -	$ -
23	**R & B #3 Fund Total**		**$ -**	**$ -**	**$ -**
24	310 TAXES	110 CURRENT TAX LEVY	$ (847,944.00)	$ (858,034.00)	$ (10,090.00)
24	310 TAXES	111 DELINQUENT TAXES	$ (10,000.00)	$ (11,083.00)	$ (1,083.00)
24	310 TAXES	116 PENALTY & INTERES	$ (9,000.00)	$ (8,531.00)	$ 469.00
24	370 MISC. INCOME	112 FEDERAL PAYMENTS	$ -	$ -	$ -
24	370 MISC. INCOME	113 STATE-LATERAL RO	$ (7,200.00)	$ (7,200.00)	$ -
24	370 MISC. INCOME	119 TEX POOL INTEREST	$ -	$ -	$ -
24	370 MISC. INCOME	120 INTEREST	$ (200.00)	$ (200.00)	$ -
24	370 MISC. INCOME	126 COUNTY COURT FIN	$ (7,000.00)	$ (7,000.00)	$ -
24	370 MISC. INCOME	129 Capital Asset Sales	$ -	$ -	$ -
24	370 MISC. INCOME	130 SALES	$ -	$ -	$ -
24	370 MISC. INCOME	205 AUTO LICENSE REG	$ (150,000.00)	$ (150,000.00)	$ -
24	370 MISC. INCOME	206 AUTO FEES	$ (24,000.00)	$ (24,000.00)	$ -
24	370 MISC. INCOME	411 REFUNDS	$ -	$ -	$ -

Fiscal Year 2027 (10-01-26 thru 09-30-27) Adopted Proposed Budget

Fund	Dept.	Line Item	Original FY 2026 Budget	FY 2027 Prop. Budget	FY 2027 Change
24	370 MISC. INCOME	805 EASEMENTS	$ -	$ -	$ -
24	370 MISC. INCOME	898 CASH RESERVES	$ (300,000.00)	$ (300,000.00)	$ -
24	370 MISC. INCOME	901 TRANSFER	$ (16,708.00)	$ (16,708.00)	$ -
24	370 MISC. INCOME	903 INSF CHECK FEES	$ -	$ -	$ -
24	370 MISC. INCOME	997 LEASE PURCHASE R	$ -	$ -	$ -
24	370 MISC. INCOME	999 MISCELLANEOUS RE	$ -	$ -	$ -
24	615 R & B #4 EXPENDITURE	004 GROUP INSURANCE	$ 16,200.00	$ 24,000.00	$ 7,800.00
24	615 R & B #4 EXPENDITURE	101 ELECTED OFFICIALS	$ 71,834.00	$ 71,834.00	$ -
24	615 R & B #4 EXPENDITURE	103 DEPT PERSONNEL S	$ 164,927.00	$ 164,927.00	$ -
24	615 R & B #4 EXPENDITURE	105 PART TIME	$ 55,000.00	$ 55,000.00	$ -
24	615 R & B #4 EXPENDITURE	120 LONGEVITY PAY	$ 15,750.00	$ 12,500.00	$ (3,250.00)
24	615 R & B #4 EXPENDITURE	150 MEAL EXPENSE	$ 200.00	$ 200.00	$ -
24	615 R & B #4 EXPENDITURE	151 UNIFORMS	$ 2,000.00	$ 4,000.00	$ 2,000.00
24	615 R & B #4 EXPENDITURE	152 Vehicle Allowance	$ 30,000.00	$ 30,000.00	$ -
24	615 R & B #4 EXPENDITURE	201 SOCIAL SECURITY	$ 21,063.00	$ 21,063.00	$ -
24	615 R & B #4 EXPENDITURE	202 GROUP INSURANCE	$ 55,824.00	$ 59,424.00	$ 3,600.00
24	615 R & B #4 EXPENDITURE	203 RETIREMENT	$ 48,375.00	$ 48,375.00	$ -
24	615 R & B #4 EXPENDITURE	204 WORKMANS COMP	$ 6,600.00	$ 6,600.00	$ -
24	615 R & B #4 EXPENDITURE	205 MEDICARE	$ 4,926.00	$ 4,926.00	$ -
24	615 R & B #4 EXPENDITURE	206 UNEMPLOYMENT INS	$ 1,500.00	$ 1,500.00	$ -
24	615 R & B #4 EXPENDITURE	305 OPERATING EXPENS	$ 69,500.00	$ 69,500.00	$ -
24	615 R & B #4 EXPENDITURE	400 DUES & BONDS	$ -	$ -	$ -
24	615 R & B #4 EXPENDITURE	405 R&M BRIDGES	$ -	$ -	$ -
24	615 R & B #4 EXPENDITURE	410 TIRES	$ 19,000.00	$ 19,000.00	$ -
24	615 R & B #4 EXPENDITURE	411 FUEL	$ 80,000.00	$ 80,000.00	$ -
24	615 R & B #4 EXPENDITURE	420 COMMUNICATION	$ 2,500.00	$ 2,500.00	$ -
24	615 R & B #4 EXPENDITURE	435 GRAVEL	$ 99,130.00	$ 99,684.00	$ 554.00
24	615 R & B #4 EXPENDITURE	440 UTILITIES	$ 6,000.00	$ 6,000.00	$ -
24	615 R & B #4 EXPENDITURE	449 PAVING	$ 50,000.00	$ 50,000.00	$ -
24	615 R & B #4 EXPENDITURE	458 CULVERTS	$ 5,000.00	$ 5,000.00	$ -
24	615 R & B #4 EXPENDITURE	482 INSURANCE	$ 12,000.00	$ 12,000.00	$ -
24	615 R & B #4 EXPENDITURE	497 SALES TAX	$ 500.00	$ 500.00	$ -
24	615 R & B #4 EXPENDITURE	498 FUEL TAX	$ 4,000.00	$ 4,000.00	$ -
24	615 R & B #4 EXPENDITURE	560 INVENTORY	$ -	$ -	$ -
24	615 R & B #4 EXPENDITURE	570 MACHINERY & EQUIP	$ 437,359.00	$ 478,223.00	$ 40,864.00
24	615 R & B #4 EXPENDITURE	575 LEASE PAYMENTS (N	$ 92,864.00	$ 52,000.00	$ (40,864.00)
24	615 R & B #4 EXPENDITURE	902 FORCED ACCOUNT I	$ -	$ -	$ -
24	**R & B #4 Fund Total**		**$ -**	**$ -**	**$ -**
Grand Total			**$ -**	**$ -**	**$ -**

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

Form 50-856

Montague County
Taxing Unit Name

(940) 894-3601
Phone *(area code and number)*

PO Box 8, Montague, TX, 76251
Taxing Unit's Address, City, State, ZIP Code

http://www.co.montague.tx.us
Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

https://www.co.montague.tx.us/upload/page/12679/docs/TNT/Source/2026/MGSource.pdf

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 2,897,858,536
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 458,423,033
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 2,439,435,503
4.	**Prior year total adopted tax rate.**	$ 0.4961 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**	
	A. Original prior year ARB values: $ 0	
	B. Prior year values resulting from final court decisions: - $ 0	
	C. Prior year value loss. Subtract B from A.[4]	$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 0 **B. Prior year disputed value:** - $ 0 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 2,439,435,503
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 1,189,708 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 54,870,264 **C. Value loss.** Add A and B. [7]	$ 56,059,972
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** $ 9,952,480 **B. Current year productivity or special appraised value:** - $ 73,220 **C. Value loss.** Subtract B from A. [8]	$ 9,879,260
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 65,939,232
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 2,373,496,271
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 11,774,915
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 13,094
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 11,788,009

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]	
	A. Certified values: ..... $ 3,017,685,102	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + $ 15,954,716	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - $ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 ..... - $ 0	
	E. Total current year value. Add A and B, then subtract C and D.	$ 3,033,639,818
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] ..... $ 0	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] ..... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 0
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 511,822,718
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 2,521,817,100
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 93,632,505

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 93,632,505
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 2,428,184,595
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.4854 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ 0.4854 /$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.4961 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 2,439,435,503
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 12,102,039
32.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year.	+ $ 13,090	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.	- $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ 13,090	
	E. Add Line 31 to 32D.		$ 12,115,129
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 2,428,184,595
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.4989 /$100

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

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.0000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.0000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	$ 1,122	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.	– $ 6,408	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.0000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.0000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.	$ 258,234	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 165,323	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.0038 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100	$ 0.0003 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.0003 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.0000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100	$ 0.0000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.0000 /$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A.** **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. $ 0 **B.** **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 $ 0.0000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.0000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.4992 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100 $ 0.0000 /$100 **C.** Add Line 41B to Line 40.	$ 0.4992 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.5166 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] $ 0.5391 /$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** $ b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100 $ /$100 c. Add Line D42(B)(b) to Line 42 $ /$100 d. Enter the **current year unused increment rate** from Line 68 $ /$100 e Add Line D42(c) to Line D42(d) $ /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ /$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount ..... $ 0 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0 **D.** Subtract **amount paid** from other resources ..... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 0
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 0
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] ..... 100.00 % **B.** Enter the prior year actual collection rate. ..... 96.65 % **C.** Enter the 2024 actual collection rate. ..... 96.72 % **D.** Enter the 2023 actual collection rate. ..... 97.06 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,521,817,100
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.0000 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.5166 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ 0.5166 /$100

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

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

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

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

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

SECTION 4: Adjustment for Pollution Control

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

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

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

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

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.4872 /$100
	B. Unused increment rate (Line 68)	$ 0.5340 /$100
	C. Subtract B from A	$ -0.0468 /$100
	D. Adopted Tax Rate	$ 0.4961 /$100
	E. Subtract D from C	$ -0.5429 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 2,476,128,925
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.5239 /$100
	B. Unused increment rate (Line 67)	$ 0.0013 /$100
	C. Subtract B from A	$ 0.5226 /$100
	D. Adopted Tax Rate	$ 0.4961 /$100
	E. Subtract D from C	$ 0.0265 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 2,758,039,499
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 730,880
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.5036 /$100
	B. Unused increment rate (Line 66)	$ 0.0233 /$100
	C. Subtract B from A	$ 0.4803 /$100
	D. Adopted Tax Rate	$ 0.5036 /$100
	E. Subtract D from C	$ -0.0233 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 2,171,594,417
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 730,880.0000
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.0289 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.5444 /$100

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

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.4992 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,521,817,100
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.0198 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.0000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.5190 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.0000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ /$100

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.4854 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 28

Voter-approval tax rate. ..... $ 0.5444 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate. ..... $ 0.5190 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

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

print here Kathy Phillips
Printed Name of Taxing Unit Representative

sign here Kathy Phillips
Taxing Unit Representative

07/24/2026
Date

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