



MADISON COUNTY, TEXAS

FISCAL YEAR 2026 – 2027

PROPOSED BUDGET

This budget will raise more revenue from property taxes than last year's budget by \$287,743, a 3.48% percent increase, and of that amount \$164,684 is tax revenue to be raised from new property added to the tax roll this year.

FILED
AT 9:11 O'CLOCK A.M.

AUG 13 2026

Adrian Lawson
ADRIAN LAWSON, MADISON COUNTY CLERK
BY _____
DEPUTY CLERK

Madison County, Texas

Proposed Budget

Fiscal Year 2026-2027

This budget will raise more revenue from property taxes than last year's budget by \$287,743, a 3.48% percent increase, and of that amount \$164,684 is tax revenue to be raised from new property added to the tax roll this year.

The recorded votes on the adoption of the 2027 budget on 09/8/26 were:

County Judge Clark Osborne:	_____
Commissioner Precinct 1 Steve Parrish:	_____
Commissioner Precinct 2 Carl Wiseman:	_____
Commissioner Precinct 3 Carl Cannon:	_____
Commissioner Precinct 4 David Pohorelsky:	_____

Total debt obligations for Madison County, secured by Property Taxes at 9/30/26:

1968 General Obligation Bonds	\$ 5,000.00	
2012 Certificate of Obligation	\$210,000.00	Total \$215,000.00

Tax Rate Year	2025	2026
Budget Year	2026	2027
Property Tax Rate	\$ 0.5000	\$ 0.5000
No New Revenue Rate	\$ 0.4715	\$ 0.4957
No New Revenue M&O Rate	\$ 0.4660	\$ 0.5039
Voter Approval Tax Rate	\$ 0.4951	\$ 0.4495
Debt Tax Rate	\$ 0.0128	\$ 0.0118
De Minimas Rate	\$ 0.5108	\$ 0.5477
Total Debt Payable	\$420,000	\$215,000

FOR PROPOSED PURPOSES ONLY

MADISON COUNTY BREAKOUT OF AD VALOREM TAX RATES FOR BUDGET YEAR ENDING 2027

DRAFT

SAP Prepared on:

Certified Taxable Value —	1,826,804,855
Freeze Ceiling ----	(264,951,820)
Rolling Stock —	3,432,735
Transfers —	0
	0

TOTAL ASSESSED PROPERTY VALUE	\$ 1,826,804,855
LESS FREEZE & TRANSFER VALUES	-\$ 264,951,820
	\$ 0
PLUS RAILROAD ROLLING STOCK	\$ 3,432,735
CURRENT TAXABLE VALUE	\$ 1,565,285,770

NO NEW REVENUE (EFFECTIVE) TAX RATE	0.4956	
ANTICIPATED INCREASE (DECREASE):	0.0044	0.89%
DE MINIMUS RATE:	0.5475	

TOTAL ANTICIPATED RATE PER \$100:	0.5000
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CURRENT VALUE LEVY	\$ 7,826,429	9042013
FREEZE VALUE LEVY	\$ 823,583	
ESTIMATED TAX LEVY	\$ 8,650,012	

TAX RATE BREAKDOWNS:

GENERAL FUND:	87.18%	0.43590	\$ 7,540,903	-\$ 75,409	\$ 7,465,494
ROAD & BRIDGE FUND:	10.00%	0.05000	\$ 865,001	-\$ 8,650	\$ 856,351
DEBT SERVICE FUND:	2.24%	0.01120	\$ 193,603	-\$ 1,936	\$ 191,667
IHC FUND:	0.58%	0.00290	\$ 50,505	-\$ 505	\$ 50,000

TOTAL LEVY:	0.5000	\$ 8,650,012	-\$ 86,500	\$ 8,563,512
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M & O rate	0.4888
Debt Service	0.0112

ROAD & BRIDGE CALCULATIONS:

PRECINCT 1	21.00%	\$ 856,351	\$ 179,834	0.0105
PRECINCT 2	25.00%	\$ 856,351	\$ 214,088	0.0125
PRECINCT 3	21.00%	\$ 856,351	\$ 179,834	0.0105
PRECINCT 4	33.00%	\$ 856,351	\$ 282,596	0.0165

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The History of Madison County, Texas

Madison County, Texas, has a history shaped by geography, movement, settlement, agriculture, local government, and community memory. Located in central East Texas between the Trinity and Navasota rivers, the county developed from an area of Indigenous homelands and early travel routes into an organized county with Madisonville as its seat. Its story reflects many larger themes in Texas history: Native peoples and European exploration, the growth of Anglo-American settlement, the creation of counties and towns, the importance of roads and railroads, the disruption of fires and war, and the continued effort of local citizens to preserve records and stories for future generations.

The county's development can best be understood as a relationship between people and place. The rivers, creek bottoms, prairies, timber, roads, and later rail lines shaped where people lived, how they traveled, what they produced, and where public institutions were built. In this way, Madison County was never isolated from the larger history of Texas. Instead, it was connected to Indigenous homelands, Spanish and French movement across the region, the Texas Revolution, antebellum settlement, the Civil War era, Reconstruction, agricultural modernization, and twentieth-century preservation efforts.

Madison County covers a relatively small but varied landscape. Historical descriptions place it mainly in the post oak savannah, with portions touching the Blackland Prairies and the Piney Woods. Early reports described the area as a combination of timber and prairie, with hardwoods, pine, and creek-bottom lands supporting both wildlife and later human settlement. The Trinity River forms an important eastern boundary, the Navasota River marks the west, and Bedia Creek helps define the southern part of the county. These waterways were not just geographic features; they helped direct travel, shaped settlement, and influenced agriculture.

Long before Madison County existed as a political unit, the area was home to Indigenous peoples. The Texas State Historical Association identifies the Caddoes and Atakapans as groups associated with the region, with the Bidais living along the Trinity River valley and near Bedia Creek. Cecil N. Neely's early history of the county also emphasizes the Bidai presence and notes that the area's Indigenous history reaches far back before county

organization. These early communities lived in a landscape of prairies, forests, creeks, and river crossings that later influenced settlement patterns and transportation routes.

The Bidai were especially important to the history of the area that became Madison County. Neely's study describes the Bidai as a branch of the Atakapan peoples and places them near Bedias Creek and the Trinity River region. Their presence shows that the county's history did not begin with Anglo-American settlement or county organization. By the nineteenth century, disease, displacement, and pressure from colonial and later American expansion had sharply reduced Indigenous populations in East Texas. Remembering this earlier history helps place Madison County within the broader story of Native survival, movement, and loss in Texas.

European exploration and Spanish colonial activity also form part of the county's early background. Neely's study discusses Spanish and French exploration connected to the broader region and highlights the importance of historic routes such as the Old San Antonio Road, El Camino Real, the King's Highway, and the La Bahía Road. These roads helped link isolated settlements and later supported migration, trade, and communication. Because Madison County lay near important waterways and travel corridors, its location made it a natural crossing point and meeting ground in early Texas.

The old roads were especially important because they connected the area to settlements far beyond the future county lines. The Old San Antonio Road, also known as El Camino Real or the King's Highway, linked East Texas with San Antonio and other Spanish colonial centers. The La Bahía Road provided another route through the region. These roads carried travelers, soldiers, traders, settlers, and news. They also made the Madison County area part of a wider network of movement long before railroads or modern highways existed.

The present Madison County grew out of the settlement of northern portions of surrounding counties. A short-lived judicial Madison County had been created in 1842 from Montgomery County, but judicial counties were later declared unconstitutional because they lacked legislative representation. The modern county was approved in 1853 from parts of Grimes, Walker, and Leon counties, and its organization became official in 1854. Local accounts credit Dr. Pleasant Williams Kittrell with helping select the county seat and naming both the county and Madisonville for James Madison, the fourth president of the United States.

The petition for a new county reflected practical needs. Residents in the northern parts of Grimes and Walker counties were far from their county seats, making legal business, elections, court appearances, and record keeping difficult. Creating Madison County brought government closer to residents and gave the growing settlement area a clearer civic identity. The choice of Madisonville as county seat showed the importance of central

location, dependable water, and access to surrounding communities. County organization therefore represented more than a boundary change; it gave residents a center for law, politics, commerce, and public memory.

Madisonville became the center of county government and trade. The town was founded in 1853 on land donated by Job Starks Collard, and its central location and access to water made it a practical county seat. Early public buildings reflected the young county's needs, including a log courthouse built in 1854 and later structures that served local government. By the late nineteenth century, Madisonville had grown into an agricultural trade center with churches, schools, stores, newspapers, mills, and cotton gins. The arrival of newspapers such as the *Madisonville Meteor* helped record local events and preserve community identity.

Madisonville's growth illustrates how county seats often became the heart of rural Texas counties. The courthouse square created a visible center for public life, while surrounding businesses served farmers and travelers. Churches and schools helped define community values and social organization. By the late nineteenth century, Madisonville had grown beyond a courthouse village into a commercial and educational center. The establishment of schools, including institutions serving Black residents, reflected both community needs and the racial divisions of the period. Newspapers such as the *Watchman* and later the *Madisonville Meteor* gave the town a public voice and created records that historians still use.

Agriculture dominated much of Madison County's early economy. The region's prairies, timber, creeks, and river bottomlands supported farming, ranching, and trade. Over time, local businesses, schools, churches, and civic organizations developed around the needs of farm families and small communities. Transportation improvements also changed the county. The International-Great Northern Railroad branch to Madisonville in the early twentieth century improved shipping and travel, while later highways and motor transportation reduced the railroad's importance. These shifts connected Madison County more closely to regional markets while preserving the character of a rural East Texas county.

Cotton, corn, livestock, timber, and small-scale trade all played roles in the county economy. Cotton gins and gristmills were central to agricultural production because they processed crops for local use and wider sale. Stores, blacksmith shops, churches, schools, and civic groups developed around these farming communities. The arrival of the railroad in 1903 gave Madisonville a stronger connection to markets beyond the county, but the rise of paved roads and trucking in the 1920s and 1930s gradually shifted transportation away from rail. When the rail line was abandoned in the 1940s, it marked a transition from railroad-centered commerce to highway-centered movement.

Madison County's history has also been marked by loss and preservation. Genealogical summaries note that several courthouses burned between the mid-nineteenth century and the twentieth century, destroying valuable public records. That makes the work of historians, newspapers, genealogists, libraries, and the Madison County Historical Commission especially important. Local history publications, historical markers, cemetery records, real property records, oral histories, and family biographies help rebuild the past when official records are incomplete. The two-volume *A History of Madison County, Texas* is especially valuable because it gathers local biographies, photographs, and community accounts that might otherwise be lost.

Courthouse fires are a major theme in Madison County's historical record. Local and genealogical sources describe repeated losses of courthouse buildings, including fires in the nineteenth century and the destruction of the 1896 courthouse in 1967. Each fire represented not only the loss of a building but also the possible loss of deeds, court records, probate materials, marriages, school records, tax records, and other documents that help reconstruct the past. For historians and genealogists, these losses make surviving newspapers, cemetery records, family papers, oral histories, and historical commission collections especially valuable.

The preservation of Madison County history is also a community effort. The Madison County Historical Commission's work with historical markers, cemeteries, real property records, maps, oral histories, veterans' stories, and local publications shows how history is maintained through both official and personal records. The two-volume *A History of Madison County, Texas* is important because it brings together family histories, photographs, and local memories that might not appear in state-level histories. These materials help residents understand how ordinary lives shaped the county's identity.

Current Work and Industries

Today, Madison County's economy still reflects its rural roots while also showing the effects of highways, regional markets, public services, and modern employment patterns. Agriculture remains a major part of the county's identity and economy, especially cattle, hay, grain sorghum, pecans, poultry, horses, and other agricultural-related activity. A recent agricultural economic impact report estimated that production agriculture and related items generated more than \$72 million in economic output and supported more than 600 jobs in Madison County, showing that farming and ranching continue to connect the county's past with its present.

At the same time, the county's current workforce is not limited to agriculture. Industry data show that the three largest workforce sectors are education and health care, employing about 12.2 percent of civilian workers; agriculture, forestry, fishing, and hunting, employing about 11.0 percent; and retail trade, employing about 9.8 percent. Hospitality, construction, government, manufacturing, transportation, administrative services, and professional services also contribute to the local economy. Data summaries for Madison County show a small labor force and a business base made up of hundreds of establishments, while regional economic development groups emphasize the county's location near Interstate 45, Highway 21, and Highway 75. These routes place Madison County within driving distance of Houston, Dallas-Fort Worth, Austin, and Bryan-College Station, making transportation access an important economic asset.

Economic development efforts build on that location. The Madison County Economic Development Corporation, created in 1997 by Madison County and the City of Madisonville, works to promote industrial and commercial development, support business retention and expansion, and attract new business activity. In this sense, the county's modern economy continues a long historical pattern: natural resources, transportation routes, county government, and local initiative all shape how people make a living. The difference is that today's work includes a broader mix of agriculture, services, public-sector jobs, small businesses, transportation-related activity, and commercial development.

Current Demographics and Education

Current demographic data show that Madison County remains a small rural county, but one with gradual recent population growth and a diverse population. The U.S. Census Bureau estimated the county's population at 14,226 on July 1, 2025, compared with 13,455 residents counted in the 2020 Census. The county's age profile includes children, working-age adults, and older residents: about 21.0 percent of residents are under age eighteen, 6.1 percent are under age five, and 16.5 percent are age sixty-five or older. Census estimates also report 4,225 households for 2020–2024, with an average of 2.70 persons per household.

The county's racial and ethnic makeup reflects both long-standing local history and more recent population change. Census QuickFacts estimates identify the population as 75.2 percent White alone, 19.3 percent Black or African American alone, 1.5 percent American Indian and Alaska Native alone, 1.0 percent Asian alone, 0.1 percent Native Hawaiian and Other Pacific Islander alone, and 2.8 percent identifying with two or more races. Hispanic or Latino residents, who may be of any race, make up 27.9 percent of the county population, while White residents who are not Hispanic or Latino make up 50.3 percent.

Education is another important part of the county's current profile. For residents age twenty-five and older, 83.4 percent are high school graduates or higher, and 18.4 percent have a bachelor's degree or higher, according to 2020–2024 Census estimates. These figures help explain both the opportunities and challenges facing Madison County today. A strong high school completion rate supports the local workforce, while the lower share of residents with four-year degrees shows why access to higher education, workforce training, technical programs, and regional colleges remains important for future economic development.

The history of Madison County is the story of people adapting to a distinctive place while participating in the broader development of Texas. Indigenous communities lived in the region long before formal counties existed. Spanish and French movement, old roads, and river crossings connected the area to colonial and early Texas history. Settlers later created farms, towns, churches, schools, businesses, and county government institutions. Madisonville grew as a courthouse town and agricultural trade center, while railroads, highways, and Interstate 45 reshaped transportation and commerce. The county's current demographics show that this history is still unfolding: Madison County remains a small rural county, but its recent population growth, multigenerational households, racial and ethnic diversity, and mix of children, working-age adults, and older residents reveal a community that continues to change. Education is also part of that story. The county's high school completion rate supports local work and civic life, while the smaller share of residents with four-year degrees points to the ongoing importance of workforce training, technical education, regional colleges, and local schools. Today, agriculture remains important, but the county's three largest workforce industries—education and health care, agriculture, forestry, fishing, and hunting, and retail trade—show how public services, rural production, and local commerce all shape the modern economy. Fires, record loss, and changing economic patterns created challenges, but residents and historians continued to preserve local memory. From the Bidai presence along Bedias Creek to modern industries, demographic change, educational needs, and preservation work, Madison County's past and present show that local history is built from landscape, movement, community, labor, conflict, loss, adaptation, and remembrance. The sources used for this paper demonstrate that Madison County's heritage remains alive because people continue to collect, protect, teach, and share its stories.

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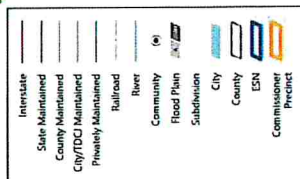
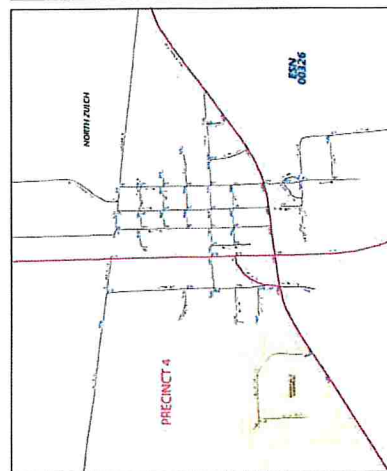
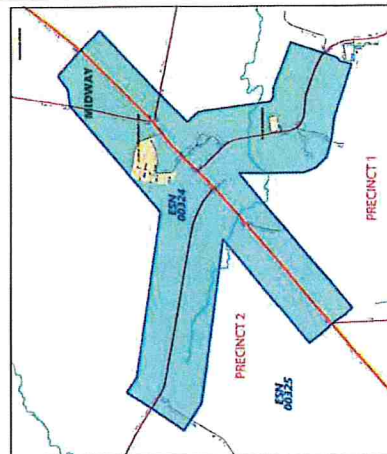
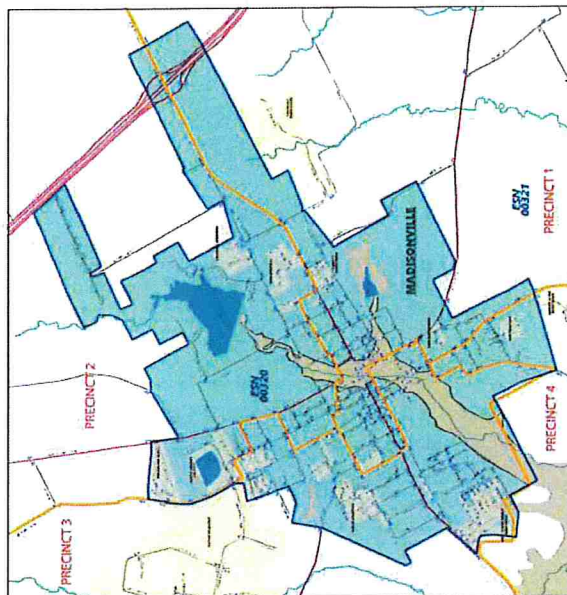
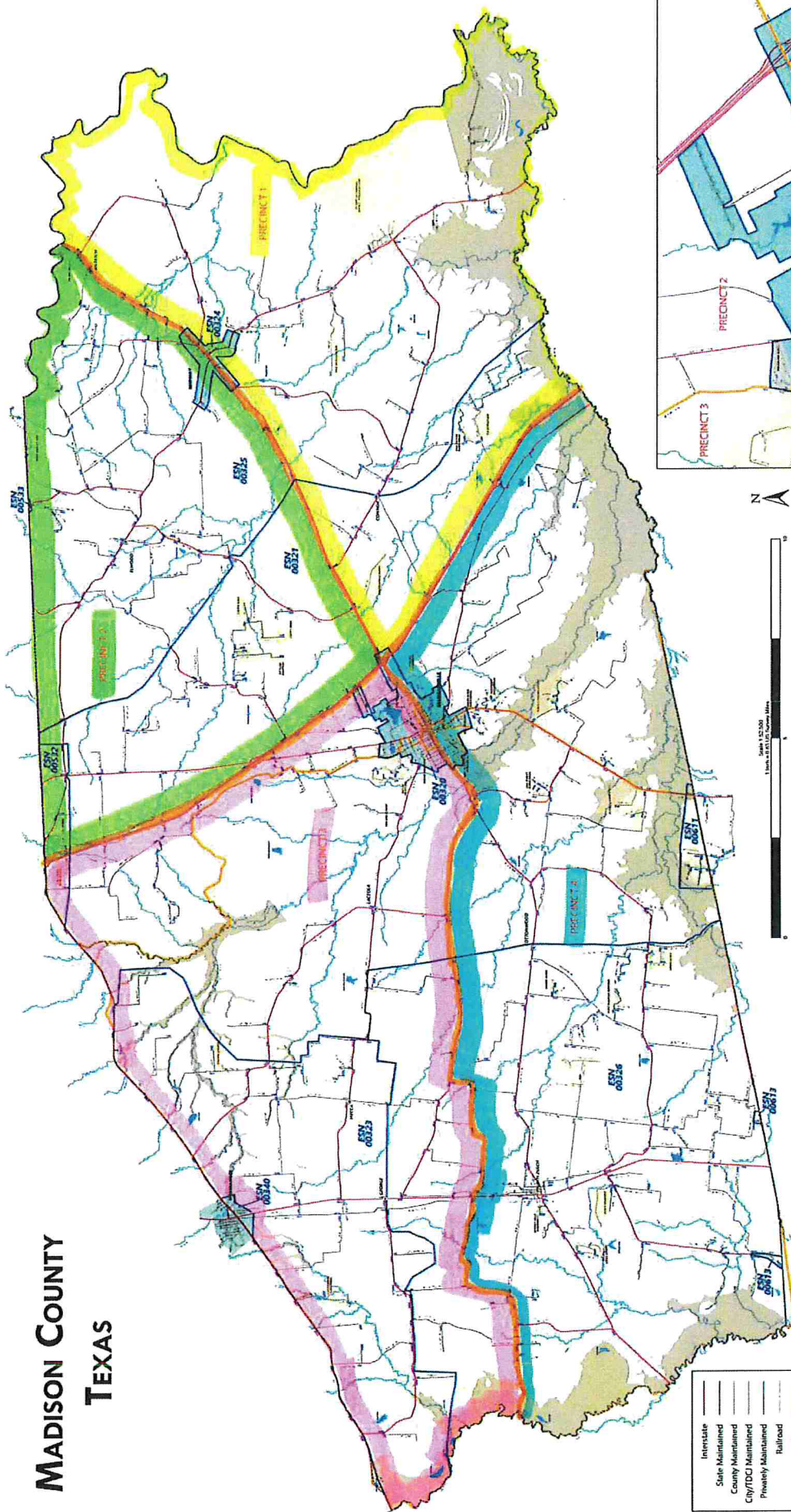
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Madison County, Texas
Directory of County Officials
October 1, 2026

County Judge.....	Clark Osborne
Commissioner Precinct #1	Steve Parrish
Commissioner Precinct #2	Carl Wiseman
Commissioner Precinct #3	Carl Cannon
Commissioner Precinct #4	David Pohorelsky
District Judge - 12 th District	David Moorman
District Judge - 278 th District	Tracy Sorensen
Criminal District Attorney	Courtney Cain
Justice of the Peace, Precinct #1	Kevin Council
Justice of the Peace, Precinct #2	Steve Cole
County Sheriff.....	Bobby Adams
Constable Precinct #1	Aaron Campbell
Constable Precinct #2.....	Charles Turner
Adult Probation Officer-Chief*	Elizabeth Porterfield
Juvenile Probation Officer-Chief*	Jill Saumell
County Clerk	Adrian Lawson
District Clerk	Rhonda Savage
County Auditor*	Susan A. Pugh
County Treasurer.....	Judi Delesandri
County Tax Assessor-Collector	Karen Lane
Emergency Management & Rural Addressing Coordinator*	Shelly Butts
Agricultural Extension Agent*	Allen Homann
County Librarian*	Veronica Landmann
Veteran's Services Officer*	Gordon Plumlee
Designated Representative & Food Inspector*	Tom McWhorter
Elections Administrator*	Bobbie Duke

**Denotes Appointed Positions. All others are Elected Positions*

MADISON COUNTY TEXAS



Law, Fire, and EMS Responders

ESN	Area	ESN	Area
00321	Madisonville	00326	North Tazewell
00322	Madisonville	00327	Madisonville
00323	Madisonville	00328	Madisonville
00324	Madisonville	00329	Madisonville
00325	Madisonville	00330	Madisonville
00326	Madisonville	00331	Madisonville
00327	Madisonville	00332	Madisonville
00328	Madisonville	00333	Madisonville
00329	Madisonville	00334	Madisonville
00330	Madisonville	00335	Madisonville
00331	Madisonville	00336	Madisonville
00332	Madisonville	00337	Madisonville
00333	Madisonville	00338	Madisonville
00334	Madisonville	00339	Madisonville
00335	Madisonville	00340	Madisonville

Based on information collected by Madison County's 11 Local Area Units. Created by JRC/ESN. Last 2014.
 MAPS: These maps are for informational purposes only. They are not intended to be used for legal purposes.
 Accuracy is limited by the available data and other factors.

BUDGET CERTIFICATION

MADISON COUNTY, TEXAS

FISCAL YEAR 2027 BUDGET

Beginning October 1, 2026, to September 30, 2027

STATE OF TEXAS

COUNTY OF MADISON

We, Clark Osborne, County Judge, Adrian Lawson, County Clerk, and Susan Pugh, County Auditor of Madison County, do hereby certify that the attached budget is a true and correct copy of the budget of Madison County, Texas as passed and approved by the Madison County Commissioners Court on the 8th day of September 2026, as the same appears on file in the office of the Madison County Clerk and on the Madison County website Financial Transparency Page per Local Government Code 111.006.

Clark Osborne, County Judge

Susan Pugh, County Auditor

Adrian Lawson, County Clerk

SUBSCRIBED AND SWORN to before me the undersigned authority this the 8th day of September 2026.

Notary Public in and for Madison County, Texas



Madison County
Tax Assessor/Collector

Karen M. Lane
101 W. Main, Room 102
P. O. Box 417

Madisonville, Texas 77864
(936)348-2654 fax : (936)348-2655

email : karen.lane@madisoncountytexas.org

July 24, 2026

Madison County

PROPERTY TAX CODE, SECTION 26.04
SUBMISSION OF TAX RATES

I, Karen M. Lane, Tax Assessor/Collector for Madison County, Texas, do hereby submit to the governing body of your taxing jurisdiction the No-New-revenue and Voter-Approval rate. The rates as reflected below are calculated by my office as per Chapter 26.04 of the Texas Property Tax Code for the tax year 2026.

NO-NEW-REVENUE TAX RATE:	\$0.495760 / \$100
VOTER-APPROVAL TAX RATE:	\$0.449556 / \$100
DE MINIMIS TAX RATE:	\$0.547725 / 100
CALCULATED DEBT RATE:	\$0.011856 / \$100

Karen M. Lane, PCAC
Madison County Tax Assessor/Collector

Attachment: 2026 Tax Rate Worksheets

MADISON COUNTY, TEXAS

TAXPAYER IMPACT STATEMENT 2026

(Pursuant to Texas Government Code 551.043(c)(2))

Fiscal Year (Tax Year) *	Median- Valued Homestead**	Tax Rate per \$100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	\$194,562	Adopted 2025 Tax Rate:	\$972.81
FY 2026-2027 (TY 2026)	\$214,975	Proposed 2026 tax rate based on the proposed budget for 2026-2027:	\$1,177.47

*The tax year begins on January 1.

**The tax year 2026 data is based on the July certified value report.

ORDER ADOPTING THE BUDGET FOR FISCAL YEAR 2027

MADISON COUNTY, TEXAS

On this the 8th day of September, 2026, came to be considered the Budget of estimated revenues and expenditures for the period beginning October 1, 2026 and ending September 30, 2027, as it is appearing to the Commissioner's Court that said Budget is in accordance with law, and has been duly prepared by the County Judge, assisted by the County Auditor, and fully filed for inspection, and the said Budget having been duly considered by the Commissioners Court on motion made, seconded, and carried, it is ordered by the Commissioners Court that the said Budget be, and it is hereby, approved and adopted.

This budget has been prepared on an adjusted tax valuation of \$1,565,285,770.

The proposed county Tax Rate for the 2026 county ad valorem taxes contained in this budget is \$.5000 on each \$100.00 valuation for M&O and I&S to be apportioned as follows:

PROPOSED TAX RATE:

<i>General Fund</i>	.4359	87.18%
<i>Road & Bridge Fund</i>	.0500	10.00%
<i>Debt Service Fund</i>	.0112	2.24%
<i>Indigent Health Fund</i>	<u>.0029</u>	<u>0.58%</u>
<i>Total Proposed Rate</i>	.5000	100.00%

The total amount of taxes levied for this budget, based on the above assessed valuation, is \$8,650,012. Of this amount, it is estimated that 99%, or \$8,563,512, of the above tax will be collected within the current year.

COUNTY OF MADISON, TEXAS

Clark Osborne, County Judge

Steve Parrish, Commissioner Pct #1

Carl Wiseman, Commissioner Pct #2

Carl Cannon, Commissioner Pct #3

David Pohoretsky, Commissioner Pct #4

ATTEST:

Adrian Lawson, County Clerk

Date:

**MADISON COUNTY, TEXAS
FYE 2027 BUDGET
COMBINING BUDGET STATEMENT
ALL FUNDS**

REVENUES	GENERAL	DISTRICT ATTORNEY	ROAD & BRIDGE	OTHER SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS FUND	TOTAL
AD VALOREM & SALES TAXES	\$ 9,093,656.03		\$ 870,652.00	\$ 99,000.00	\$ 196,667.00		\$ 10,259,975.03
FEES	\$ 1,273,074.71	\$ 50.00	\$ 448,000.00	\$ 68,845.00	\$ -		\$ 1,789,969.71
STATE / FEDERAL RECEIPTS	\$ 153,750.00		\$ 43,300.00	\$ 1,579,895.66	\$ -		\$ 1,776,945.66
INTEREST	\$ 300,134.00	\$ 1,400.00	\$ 37,000.00	\$ 37,800.00	\$ -	\$ 10,000.00	\$ 386,334.00
OTHER REVENUE	\$ 287,539.00	\$ 20,000.00	\$ 82,000.00	\$ 16,800.00	\$ -		\$ 406,339.00
TOTAL REVENUES	\$ 11,108,153.74	\$ 21,450.00	\$ 1,480,952.00	\$ 1,802,340.66	\$ 196,667.00	\$ 10,000.00	\$ 14,619,563.39
EXPENDITURES							
OPERATIONS							
GENERAL ADMINISTRATIVE	\$ 4,578,654.85	\$ 121,450.00				\$ 109,914.00	\$ 4,810,018.85
JUDICIAL AND ELECTIONS	\$ 1,866,257.12			\$ 213,278.93			\$ 2,079,536.05
PUBLIC SERVICE	\$ 1,073,761.58			\$ 1,049,950.00			\$ 2,123,711.58
PUBLIC SAFETY	\$ 5,553,151.63			\$ 658,575.46			\$ 6,211,727.10
HEALTH AND WELFARE				\$ 498,900.00			\$ 498,900.00
PUBLIC TRANSPORTATION			\$ 3,795,952.00	\$ 879,619.00			\$ 4,675,571.00
DEBT SERVICE							
PRINCIPAL RETIREMENT					\$ 215,000.00		\$ 215,000.00
INTEREST AND FISCAL CHARGES					\$ 6,000.00		\$ 6,000.00
TOTAL EXPENDITURES	\$ 13,071,825.18	\$ 121,450.00	\$ 3,795,952.00	\$ 3,300,323.40	\$ 221,000.00	\$ 109,914.00	\$ 20,620,464.58
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	\$ (1,963,671.44)	\$ (100,000.00)	\$ (2,315,000.00)	\$ (1,497,982.74)	\$ (24,333.00)	\$ (99,914.00)	\$ (6,000,901.19)
OTHER FINANCING SOURCES (USES)							
OPERATING TRANSFERS IN			\$ 600,000.00	\$ 195,998.80			\$ 795,998.80
OPERATING TRANSFERS OUT	\$ (795,998.80)						\$ (795,998.80)
TOTAL OTHER FINANCING	\$ (795,998.80)	\$ -	\$ 600,000.00	\$ 195,998.80	\$ -	\$ -	\$ -
EXCESS (DEFICIT) REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (2,759,670.24)	\$ (100,000.00)	\$ (1,715,000.00)	\$ (1,301,983.94)	\$ (24,333.00)	\$ (99,914.00)	\$ (6,000,901.19)
BUDGETED USES OF FUND BALANCE	\$ 2,759,670.25	\$ 100,000.00	\$ 1,715,000.00	\$ 1,304,500.00	\$ 24,830.00	\$ 99,914.00	\$ 6,003,914.25
EXCESS (DEFICIT) INCLUDING USE OF FUND BALANCE	\$ 0.01	\$ -	\$ (0.00)	\$ 2,516.06	\$ 497.00	\$ -	\$ 3,013.06
EST FUND BALANCE AT 9/30/2026	\$ 8,350,000.00	\$ 100,000.00	\$ 1,715,000.00	\$ 1,301,983.00	\$ 24,333.00	\$ 99,914.00	\$ 11,591,230.00

PROPOSED BUDGET FY 2026 - 2027
MADISON COUNTY FY27 REVENUE VS. EXPENDITURE SUMMARY BY FUND

			**** ACTUAL ****						
ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL	
2027	010	GENERAL FUND REVENUES	\$ 13,867,823.99	\$ 13,037,958.80	\$ 9,607,092.87	73.69%	\$ 10,395,328.80	\$ 11,910,260.97	\$ 9,201,439.39
2027	010	GENERAL FUND EXPENDITURES	\$ 13,867,823.98	\$ 13,037,958.80	\$ 8,149,103.82	62.50%	\$ 11,209,160.27	\$ 15,750,841.79	\$ 10,424,121.86
2027	013	DISTRICT ATTORNEY REVENUES	\$ 121,450.00	\$ 594,365.16	\$ 29,368.18	4.94%	\$ 447,781.51	\$ 671,861.58	\$ 290,215.79
2027	013	DISTRICT ATTORNEY EXPENDITURES	\$ 121,450.00	\$ 54,500.00	\$ 2,963.00	5.44%	\$ 39,321.00	\$ -	\$ -
2027	021	ROAD & BRIDGE #1 REVENUES	\$ 936,534.00	\$ 749,534.00	\$ 606,039.45	80.86%	\$ 523,430.10	\$ 671,522.80	\$ 787,001.40
2027	021	ROAD & BRIDGE #1 EXPENDITURES	\$ 936,534.00	\$ 749,460.56	\$ 210,226.12	28.05%	\$ 674,093.59	\$ 809,750.70	\$ 900,238.12
2027	022	ROAD & BRIDGE #2 REVENUES	\$ 1,161,988.00	\$ 915,434.82	\$ 704,538.26	76.96%	\$ 562,769.14	\$ 593,724.66	\$ 785,157.19
2027	022	ROAD & BRIDGE #2 EXPENDITURES	\$ 1,161,988.00	\$ 915,434.82	\$ 354,442.72	38.72%	\$ 435,741.72	\$ 645,523.52	\$ 746,121.83
2027	023	ROAD & BRIDGE #3 REVENUES	\$ 881,434.00	\$ 947,123.50	\$ 624,687.12	65.96%	\$ 523,080.10	\$ 587,947.09	\$ 741,344.88
2027	023	ROAD & BRIDGE #3 EXPENDITURES	\$ 881,434.00	\$ 947,123.50	\$ 325,275.27	34.34%	\$ 539,554.66	\$ 579,622.13	\$ 698,417.17
2027	024	ROAD & BRIDGE #4 REVENUES	\$ 815,996.00	\$ 876,582.25	\$ 733,418.30	83.67%	\$ 581,322.60	\$ 610,497.57	\$ 730,610.82
2027	024	ROAD & BRIDGE #4 EXPENDITURES	\$ 815,996.00	\$ 876,449.27	\$ 547,564.15	62.48%	\$ 563,161.80	\$ 748,113.13	\$ 674,754.71
2027	030	ELECTION SERVICES REVENUE	\$ 10,000.00	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027	030	ELECTION SERVICES EXPENDITURES	\$ 10,000.00	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027	031	INDIGENT HEALTH REVENUE	\$ 356,000.00	\$ 255,600.00	\$ 256,585.40	100.39%	\$ 231,470.58	\$ 227,268.46	\$ 313,309.89
2027	031	INDIGENT HEALTH EXPENDITURES	\$ 356,000.00	\$ 255,600.00	\$ 146,483.76	57.31%	\$ 196,325.68	\$ 171,556.36	\$ 111,572.28
2027	032	LAW LIBRARY REVENUE	\$ 12,000.00	\$ 16,528.00	\$ 22,505.95	136.17%	\$ 11,979.60	\$ 13,639.40	\$ 15,148.45
2027	032	LAW LIBRARY EXPENDITURES	\$ 12,000.00	\$ 16,528.00	\$ 10,707.00	64.78%	\$ 15,407.00	\$ 15,904.00	\$ 14,774.00
2027	034	CO CLERK RECORDS MGMT REVENUE	\$ 459,000.00	\$ 410,000.00	\$ 62,725.74	15.30%	\$ 78,733.19	\$ 84,342.51	\$ 89,858.72
2027	034	CO CLERK RECORDS MGMT EXPENDITURES	\$ 459,000.00	\$ 410,000.00	\$ -	0.00%	\$ 102,206.36	\$ 8,727.75	\$ 105,469.33
2027	035	SHERIFF'S OFFICE FORFEITURE REVENUE	\$ 4,200.00	\$ 3,250.00	\$ 157.86	4.86%	\$ 171.99	\$ 266.64	\$ 261.94
2027	035	SHERIFF'S OFFICE FORFEITURE EXPENDITURES	\$ 4,200.00	\$ 3,250.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027	036	LEOSE REVENUES	\$ 62,825.66	\$ 45,300.00	\$ 11,290.32	24.92%	\$ 9,979.73	\$ 3,820.40	\$ 3,631.53
2027	036	LEOSE EXPENDITURES	\$ 62,825.66	\$ 45,300.00	\$ 3,966.42	8.76%	\$ 3,663.73	\$ 1,828.34	\$ 3,235.00
2027	037	JUVENILE PROB GRANT REVENUES	\$ 89,951.00	\$ 89,951.00	\$ 76,765.49	85.34%	\$ 67,589.98	\$ 83,633.52	\$ 66,298.69
2027	037	JUVENILE PROB GRANT EXPENDITURES	\$ 89,951.00	\$ 89,950.98	\$ 38,749.72	43.08%	\$ 76,065.15	\$ 83,300.49	\$ 66,059.68
2027	038	HISTORICAL COMMISSION REVENUES	\$ 8,500.00	\$ 12,550.00	\$ 1,882.31	15.00%	\$ 9,493.91	\$ 3,726.02	\$ 5,794.70
2027	038	HISTORICAL COMMISSION EXPENDITURES	\$ 8,500.00	\$ 12,550.00	\$ 1,729.65	13.78%	\$ 7,878.55	\$ 8,376.27	\$ 5,024.04
2027	039	LIBRARY MEMORIAL REVENUES	\$ 4,550.00	\$ 1,625.00	\$ 977.67	60.16%	\$ 2,595.20	\$ 151.87	\$ 272.68
2027	039	LIBRARY MEMORIAL EXPENDITURES	\$ 4,550.00	\$ 2,375.00	\$ 1,089.09	45.86%	\$ 4,839.30	\$ 1,026.87	\$ 1,138.04
2027	040	COURT TECHNOLOGY REVENUES	\$ 28,295.00	\$ 18,000.00	\$ 3,828.69	21.27%	\$ 5,943.37	\$ 6,166.38	\$ 6,383.90
2027	040	COURT TECHNOLOGY EXPENDITURES	\$ 28,295.00	\$ 18,000.00	\$ -	0.00%	\$ 4,000.00	\$ 3,000.00	\$ 4,000.00
2027	041	DISTRICT CLERK REC MGMT REVENUES	\$ 51,700.00	\$ 41,000.00	\$ 1,153.91	2.81%	\$ 2,360.80	\$ 4,012.98	\$ 3,939.14
2027	041	DISTRICT CLERK REC MGMT EXPENDITURES	\$ 51,700.00	\$ 41,000.00	\$ -	0.00%	\$ -	\$ 3,536.66	\$ -
2027	042	HOTEL / MOTEL TAX REVENUES	\$ 510,000.00	\$ 551,000.00	\$ 46,278.00	8.40%	\$ 69,840.60	\$ 85,349.93	\$ 81,637.72
2027	042	HOTEL / MOTEL TAX EXPENDITURES	\$ 510,000.00	\$ 551,000.00	\$ 62,700.00	11.38%	\$ 60,700.00	\$ 36,000.00	\$ 46,500.00
2027	043	CRTHSE SECURITY REVENUES	\$ 151,998.80	\$ 133,325.42	\$ 93,026.55	69.77%	\$ 171,519.99	\$ 15,650.35	\$ 43,587.00
2027	043	CRTHSE SECURITY EXPENDITURES	\$ 151,998.80	\$ 134,825.42	\$ 87,087.47	64.59%	\$ 120,773.54	\$ 63,203.12	\$ 24,271.37
2027	044	BVCOG COMM PRGM REVENUES	\$ 142,900.00	\$ 108,672.00	\$ 72,173.50	66.41%	\$ 123,554.42	\$ 133,688.50	\$ 106,966.62
2027	044	BVCOG COMM PRGM EXPENDITURES	\$ 142,900.00	\$ 108,671.51	\$ 70,439.27	64.82%	\$ 101,303.63	\$ 121,919.16	\$ 101,563.31
2027	045	GRANT REVENUES	\$ -	\$ 101,768.00	\$ -	0.00%	\$ 33,027.63	\$ 420,421.27	\$ (1,047,858.93)
2027	045	GRANT EXPENDITURES	\$ -	\$ 94,268.00	\$ 10,122.00	10.74%	\$ 1,819,335.37	\$ 420,421.27	\$ 30,436.03

PROPOSED BUDGET FY 2026 - 2027

2027	048	SHERIFF'S SB22 REVENUES	\$ 353,800.00	\$ 354,000.00	\$ 353,822.28	99.95%	\$ 359,403.81	\$ 393,085.81	\$ -
2027	048	SHERIFF'S SB22 EXPENDITURES	\$ 353,800.00	\$ 348,976.49	\$ 218,904.47	62.73%	\$ 359,403.81	\$ 385,649.72	\$ -
2027	049	DIST ATTY SB22 REVENUES	\$ 177,500.00	\$ 273,003.03	\$ 209,103.25	76.59%	\$ 271,348.93	\$ 183,424.96	\$ -
2027	049	DIST ATTY SB22 EXPENDITURES	\$ 174,983.93	\$ 262,499.40	\$ 133,588.22	50.89%	\$ 214,765.28	\$ 183,227.57	\$ -
2027	050	GLO CDBG MIT MOD REVENUES	\$ 879,619.00	\$ 895,200.00	\$ 79,981.42	0.00%	\$ 38,000.00	\$ -	\$ -
2027	050	GLO CDBG MIT MOD EXPENDITURES	\$ 879,619.00	\$ 895,200.00	\$ 46,559.57	5.20%	\$ 71,421.85	\$ -	\$ -
2027	060	DEBT SERVICE REVENUE	\$ 221,497.00	\$ 236,005.00	\$ 207,935.66	88.11%	\$ 215,744.35	\$ 229,839.35	\$ 213,265.15
2027	060	DEBT SERVICE EXPENDITURES	\$ 221,000.00	\$ 236,000.00	\$ 210,996.75	89.41%	\$ 214,835.33	\$ 215,779.10	\$ 216,291.78
2027	070	CAPITAL PROJECTS REVENUES	\$ 109,914.00	\$ 895,000.00	\$ 9,798.34	1.09%	\$ 35,581.60	\$ 4,272,801.95	\$ 21,897.35
2027	070	CAPITAL PROJECTS EXPENDITURES	\$ 109,914.00	\$ 895,000.00	\$ 171,629.23	19.18%	\$ 354,892.97	\$ 3,900,440.32	\$ 191,329.00
		TOTAL REVENUES	\$ 21,419,476.44	\$ 21,562,775.98	\$ 13,815,136.52	64.07%	\$ 14,772,051.93	\$ 21,207,104.97	\$ 12,460,164.02
		TOTAL EXPENDITURES	\$ 21,416,463.38	\$ 21,001,921.75	\$ 10,804,327.70	51.44%	\$ 17,188,850.57	\$ 24,157,748.27	\$ 14,385,317.55

General Fund

The General Fund is the primary operating fund of a Texas county government and is used to pay for general governmental services that are not required to be accounted for in a separate special revenue, debt service, capital project, or enterprise fund.

PROPOSED BUDGET FY 2026 - 2027

GENERAL FUND REVENUE

		**** ACTUAL****						
ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 010-310-300	AD VALOREM TAXES	\$ 7,465,494.00	\$ 6,987,508.00	\$ 6,869,494.10	98.31%	\$ 6,685,689.07	\$ 6,217,529.93	\$ 5,719,287.69
2027 010-310-301	AD VALOREM-DEL TAX	\$ 200,000.00	\$ 146,323.00	\$ 222,537.98	152.09%	\$ 217,553.69	\$ 123,471.69	\$ 126,251.17
2027 010-318-300	SALES TAX REVENUE	\$ 1,286,760.03	\$ 1,153,564.00	\$ 907,753.62	78.69%	\$ 1,241,349.71	\$ 1,158,270.72	\$ 1,196,286.04
2027 010-319-301	AD VALOREM TAX-P&I	\$ 136,402.00	\$ 128,927.00	\$ 52,623.54	40.82%	\$ 160,526.31	\$ 131,080.87	\$ 117,598.31
2027 010-319-302	TAX REFUND/EXCESS PROCEEDS	\$ 5,000.00	\$ 10,000.00	\$ 1,603.71	0.00%	\$ 28,375.34	\$ -	\$ -
2027 010-319-397	SUB TOTAL - TAXES	\$ 9,093,656.03	\$ 8,426,322.00	\$ 8,054,012.95	95.58%	\$ 8,333,494.12	\$ 7,630,353.21	\$ 7,159,423.21
2027 010-333-310	STATE-TOBACCO SETTLEMENT	\$ 6,000.00	\$ 3,927.00	\$ 6,145.96	156.51%	\$ 5,285.95	\$ 3,612.53	\$ 6,255.77
2027 010-333-311	STATE-MIXED DRINK TAX	\$ 11,500.00	\$ 11,500.00	\$ 9,034.86	78.56%	\$ 11,648.37	\$ 13,090.67	\$ 11,823.69
2027 010-333-312	STATE - D.A. ALLOCATION	\$ 27,500.00	\$ 27,500.00	\$ 18,333.34	66.67%	\$ 27,500.00	\$ 18,333.33	\$ 27,500.01
2027 010-333-315	STATE-COUNTY JUDGE SUPPLEMEN	\$ 31,500.00	\$ 31,500.00	\$ 19,875.00	63.10%	\$ 30,200.00	\$ 25,200.00	\$ 25,200.00
2027 010-333-316	STATE-TRUST FEES	\$ 22,250.00	\$ 22,250.00	\$ 16,854.67	75.75%	\$ 18,343.65	\$ 22,902.63	\$ 27,102.78
2027 010-333-322	STATE-ANNEX RENTAL INCOME	\$ -	\$ 4,800.00	\$ -	0.00%	\$ 4,100.00	\$ 4,510.00	\$ 4,510.00
2027 010-333-323	STATE-RURAL ADDRESSING	\$ 20,000.00	\$ 20,000.00	\$ 15,000.00	75.00%	\$ 25,000.00	\$ 15,000.00	\$ 20,000.00
2027 010-333-326	STATE-LIBRARY GRANT	\$ -	\$ -	\$ -	0.00%	\$ 876.00	\$ 949.00	\$ 625.50
2027 010-333-332	STATE-IND DEFENSE GRANT	\$ 20,000.00	\$ 20,000.00	\$ -	0.00%	\$ 22,756.00	\$ 43,686.00	\$ 410.00
2027 010-333-333	STATE-BVCOG SOLID WASTE GRAN	\$ -	\$ -	\$ -	0.00%	\$ 2,860.00	\$ -	\$ -
2027 010-333-338	STATE-JUROR REIMB	\$ 15,000.00	\$ 4,000.00	\$ 15,218.00	380.45%	\$ 51,146.00	\$ 8,840.00	\$ 4,964.00
2027 010-333-397	SUB TOTAL - STATE FEES	\$ 153,750.00	\$ 145,477.00	\$ 100,461.83	69.06%	\$ 199,715.97	\$ 156,124.16	\$ 128,391.75
2027 010-340-307	FEES-ADMINISTRATIVE FEES	\$ 50.00	\$ 50.00	\$ 18.71	37.42%	\$ 53.54	\$ 83.49	\$ 83.60
2027 010-340-310	FEES-VIDEO	\$ 800.00	\$ 800.00	\$ 443.55	55.44%	\$ 919.11	\$ 937.90	\$ 904.11
2027 010-340-311	FEES-COUNTY JUDGE	\$ 11,984.71	\$ 15,000.00	\$ 5,936.93	39.58%	\$ 23,623.04	\$ 9,925.08	\$ 13,215.50
2027 010-340-312	FEES-COUNTY ATTORNEY	\$ 385.00	\$ 500.00	\$ 213.01	42.60%	\$ 538.59	\$ 429.32	\$ 421.81
2027 010-340-315	FEES-JUDGES EDUCATION	\$ 375.00	\$ 400.00	\$ 246.88	61.72%	\$ 396.00	\$ 374.00	\$ 432.00
2027 010-340-318	FEES-TIME PAYMENT	\$ 1,800.00	\$ 1,800.00	\$ 1,433.75	79.65%	\$ 1,635.74	\$ 1,869.88	\$ 1,649.18
2027 010-340-319	FEES-TIME PAYMENT ADMIN	\$ 130.00	\$ 135.00	\$ 86.96	64.41%	\$ 102.42	\$ 159.70	\$ 155.10
2027 010-340-320	FEES-COUNTY CLERK	\$ 141,500.00	\$ 142,200.00	\$ 101,389.48	71.30%	\$ 145,245.36	\$ 124,152.24	\$ 149,940.32
2027 010-340-321	FEES-RMPF	\$ 8,500.00	\$ 7,700.00	\$ 5,998.17	77.90%	\$ 8,987.10	\$ 8,210.64	\$ 8,872.91
2027 010-340-322	FEES-TFC COUNTY COURT COST	\$ -	\$ -	\$ -	0.00%	\$ 3.00	\$ 3.00	\$ 2.03
2027 010-340-323	FEES-DISTRICT CLERK	\$ 69,125.00	\$ 64,000.00	\$ 45,797.21	71.56%	\$ 73,733.58	\$ 67,270.13	\$ 79,764.59
2027 010-340-324	FEES-COURT REPORTER SVC	\$ 6,500.00	\$ 5,800.00	\$ 4,648.18	80.14%	\$ 6,518.00	\$ 6,164.18	\$ 7,069.05
2027 010-340-326	FEES-RETAIL FOOD PERMITS	\$ 26,500.00	\$ 22,500.00	\$ 21,740.00	96.62%	\$ 23,358.00	\$ 21,043.00	\$ 22,634.00
2027 010-340-327	FEES-TABC LICENSE	\$ 150.00	\$ 150.00	\$ 120.00	80.00%	\$ 135.00	\$ 270.00	\$ -
2027 010-340-328	FEES-TAX ASSESSOR	\$ 5,800.00	\$ 3,000.00	\$ 7,281.81	242.73%	\$ 763.96	\$ 625.63	\$ 2,606.94
2027 010-340-329	FEES-TITLE APPLICATION	\$ 80,000.00	\$ 47,500.00	\$ 71,215.00	149.93%	\$ 84,580.00	\$ 62,195.00	\$ 35,645.00
2027 010-340-330	FEES-AUTO REGISTRATION	\$ 101,675.00	\$ 74,500.00	\$ 80,225.98	107.69%	\$ 106,968.63	\$ 101,981.60	\$ 56,476.87
2027 010-340-331	FEES-MV SALES TAX COLLECTION	\$ 298,000.00	\$ 340,000.00	\$ 297,268.34	87.43%	\$ 282,298.20	\$ 300,114.71	\$ 311,435.32
2027 010-340-332	FEES-TAX COLLECTION REV	\$ 30,600.00	\$ 34,000.00	\$ 18,314.50	53.87%	\$ 34,621.00	\$ 36,100.00	\$ 35,576.00
2027 010-340-333	FEES-DATA PROCESSING	\$ 12,500.00	\$ 13,000.00	\$ 8,771.25	67.47%	\$ 10,367.00	\$ 14,186.00	\$ 14,160.00
2027 010-340-334	FEES-CONSTABLE #1	\$ 10,000.00	\$ 10,000.00	\$ 8,430.00	84.30%	\$ 12,190.00	\$ 15,417.50	\$ -
2027 010-340-335	FEES-SEWAGE,ELEC,LAND PERMIT	\$ 32,100.00	\$ 58,500.00	\$ 26,168.90	44.73%	\$ 27,136.10	\$ 28,363.30	\$ 26,458.90
2027 010-340-336	FEES-CONSTABLE #2	\$ 23,000.00	\$ 29,000.00	\$ 14,127.50	48.72%	\$ 28,510.00	\$ 19,496.00	\$ 34,520.61
2027 010-340-337	FEES-JP #1 FINES	\$ 130,000.00	\$ 125,000.00	\$ 94,415.91	75.53%	\$ 139,769.42	\$ 122,902.39	\$ 138,236.10
2027 010-340-338	FEES-JP #2 FINES	\$ 51,000.00	\$ 52,500.00	\$ 34,184.28	65.11%	\$ 58,148.44	\$ 51,132.77	\$ 52,207.07
2027 010-340-339	FEES-JP #1 COURT COSTS	\$ 1,500.00	\$ 1,500.00	\$ 1,020.84	68.06%	\$ 1,550.42	\$ 1,517.54	\$ 1,942.97
2027 010-340-340	FEES-JP #2 COURT COSTS	\$ 700.00	\$ 750.00	\$ 372.70	49.69%	\$ 704.17	\$ 832.01	\$ 994.58
2027 010-340-341	FEES-SHERIFF	\$ 35,000.00	\$ 45,000.00	\$ 4,867.18	10.82%	\$ 61,267.11	\$ 56,629.52	\$ 72,707.76
2027 010-340-343	FEES-FINGERPRINT FEES	\$ 500.00	\$ 400.00	\$ 355.00	88.75%	\$ 800.00	\$ 520.00	\$ 500.00
2027 010-340-346	FEES-PROBATION - COUNTY	\$ 32,000.00	\$ 26,000.00	\$ 25,372.66	97.59%	\$ 35,564.63	\$ 28,629.88	\$ 22,351.93
2027 010-340-347	FEES-PROBATION - DISTRICT	\$ 84,000.00	\$ 70,000.00	\$ 65,872.84	94.10%	\$ 75,240.15	\$ 81,507.11	\$ 68,378.66
2027 010-340-348	FEES-APPOINTED ATTORNEY FEES	\$ 28,000.00	\$ 20,000.00	\$ 21,369.49	106.85%	\$ 32,161.89	\$ 24,293.07	\$ 24,625.33
2027 010-340-349	FEES-LIBRARY FINES	\$ 5,900.00	\$ 6,000.00	\$ 4,041.40	67.36%	\$ 5,739.07	\$ 6,966.86	\$ 5,795.68
2027 010-340-350	FEES-BOAT REGISTRATION	\$ 42,000.00	\$ 43,000.00	\$ 23,742.73	55.22%	\$ 37,798.87	\$ 54,880.16	\$ 59,098.11
2027 010-340-351	FEES-JUDICIAL FUND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-340-352	FEES-JURY FUND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-340-353	FEES-GENERAL REVENUE FUND	\$ 1,000.00	\$ 500.00	\$ 664.00	132.80%	\$ 1,130.00	\$ 1,090.00	\$ 1,030.00
2027 010-340-354	JP#1 - LANG ACCESS FUND	\$ -	\$ -	\$ 282.00	0.00%	\$ 249.00	\$ -	\$ -
2027 010-340-355	JP #2 - LANG ACCESS FUND	\$ -	\$ -	\$ 342.00	0.00%	\$ 243.00	\$ -	\$ -
2027 010-340-397	SUB TOTAL-COUNTY FEES	\$ 1,273,074.71	\$ 1,261,185.00	\$ 996,779.14	79.04%	\$ 1,323,049.54	\$ 1,250,273.61	\$ 1,249,892.03

PROPOSED BUDGET FY 2026 - 2027

GENERAL FUND REVENUE

ACCOUNT #	ACCOUNT NAME	**** ACTUAL ****					2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT				
2027 010-360-303	PROJECTED CARRYOVER - PRIOR	\$ 2,759,670.25	\$ 2,000,058.00	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
2027 010-360-361	INTEREST EARNINGS-GENERAL FU	\$ 300,000.00	\$ 275,000.00	\$ 212,589.34	27.09%	\$ 308,150.98	\$ 330,844.40	\$ 351,804.12	
2027 010-360-362	INTEREST EARNINGS-IHC FUND	\$ -	\$ 12,000.00	\$ -	64.45%	\$ 11,311.39	\$ 19,537.74	\$ 18,442.41	
2027 010-360-363	INTEREST EARNINGS-STATE TRUS	\$ 134.00	\$ 60.00	\$ 120.69	105.86%	\$ 118.23	\$ 101.49	\$ 73.47	
2027 010-360-365	SALE OF FIXED ASSETS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 6,032.50	\$ 41,489.83	
2027 010-360-368	JAIL INMATE RECOVERY COSTS	\$ -	\$ -	\$ -	0.00%	\$ 2,810.44	\$ 3,996.53	\$ -	
2027 010-360-369	INMATE PHONE RECEIPTS	\$ 9,300.00	\$ 7,500.00	\$ 8,040.05	84.44%	\$ 7,654.54	\$ 4,344.09	\$ 9,877.10	
2027 010-360-370	VENDING MACHINE RECEIPTS	\$ 500.00	\$ 200.00	\$ 448.28	149.55%	\$ 676.65	\$ 349.93	\$ 313.28	
2027 010-360-371	ROYALTIES	\$ 500.00	\$ 500.00	\$ 215.04	68.70%	\$ 641.69	\$ 611.12	\$ 1,032.61	
2027 010-360-372	INSURANCE PROCEEDS	\$ -	\$ -	\$ 5,000.00	0.00%	\$ -	\$ -	\$ -	
2027 010-360-373	SOLID WASTE DISPOSAL FEES	\$ 112,000.00	\$ 96,000.00	\$ 91,310.00	89.52%	\$ 94,150.00	\$ 95,335.00	\$ 100,338.00	
2027 010-360-374	SUNDRY	\$ 165,000.00	\$ 150,000.00	\$ 137,798.76	0.00%	\$ 113,298.08	\$ 191,161.58	\$ 127,614.61	
2027 010-360-375	HOT CK RESTITUTION PAYMENTS	\$ 239.00	\$ -	\$ 316.79	0.00%	\$ 46.17	\$ 7.16	\$ 39.84	
2027 010-360-379	DEMOCRAT ELECTION REVENUE	\$ -	\$ 2,000.00	\$ -	0.00%	\$ -	\$ 3,364.82	\$ 1,759.85	
2027 010-360-380	REPUBLICAN ELECTION REVENUE	\$ -	\$ 4,000.00	\$ -	0.00%	\$ -	\$ 9,196.91	\$ 2,159.78	
2027 010-360-381	WRITE-IN CANDIDATE FILING FE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 010-360-382	ELECTION REVENUE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 1,325.00	
2027 010-360-387	VETERAN PROGRAM REVENUE	\$ -	\$ -	\$ -	0.00%	\$ 211.00	\$ 2,700.00	\$ 262.50	
2027 010-360-397	SUB TOTAL-OTHER REVENUE	\$ 3,347,343.25	\$ 2,547,308.00	\$ 455,838.95	17.89%	\$ 539,069.17	\$ 667,583.27	\$ 656,532.40	
2027 010-390-001	CAPITAL LEASE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 010-390-002	TRANS FROM R&B	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 010-390-003	TRANSFER FROM IHC FUND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 010-390-004	TRANSFER FROM RMPF	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 7,200.00	\$ 7,200.00	
2027 010-390-005	TRANSFER FROM JCTF	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 010-390-006	TRANSFER FROM GRANTS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 010-390-007	TRANSFER FROM CAPITAL PROJEC	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 2,198,726.72	\$ -	
2027 010-390-035	TRANSFER FROM SO FORFEITURE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 010-390-397	SUB TOTAL-TRANSFERS FROM	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 2,205,926.72	\$ 7,200.00	
2027 010-399-999	TOTAL REVENUES	\$ 13,887,823.99	\$ 12,380,292.00	\$ 9,607,092.87	77.60%	\$ 10,395,328.80	\$ 11,910,260.97	\$ 9,201,439.39	

PROPOSED BUDGET FY 2026 - 2027

COUNTY JUDGE

ACCOUNT #	ACCOUNT NAME	**** ACTUAL ****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 010-400-602	COURT APPOINTED ATTORNEYS	\$ 40,000.00	\$ 80,000.00	\$ 26,383.41	69.21%	\$ 82,750.00	\$ 47,201.25	\$ 56,650.00
2027 010-400-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 2,520.00	\$ 9,744.00
2027 010-400-611	DUES, SUBSC, PUB	\$ 1,000.00	\$ 2,500.00	\$ 1,362.00	10.20%	\$ 887.00	\$ 2,058.16	\$ 1,451.34
2027 010-400-617	SOFTWARE ANNUAL FEE	\$ 5,350.00	\$ 4,463.00	\$ 4,546.19		\$ -	\$ -	\$ -
2027 010-400-642	INSURANCE & BONDS	\$ 1,500.00	\$ 350.00	\$ 71.00	0.00%	\$ 1,585.00	\$ -	\$ 1,308.00
2027 010-400-644	INSURANCE-GROUP HEALTH	\$ 36,511.20	\$ 31,149.00	\$ 17,816.24	53.52%	\$ 18,653.34	\$ 17,327.28	\$ 18,067.17
2027 010-400-646	INSURANCE-WORKERS COMP	\$ 241.09	\$ 262.58	\$ 113.50	47.02%	\$ 177.11	\$ 157.55	\$ 171.13
2027 010-400-647	LONGEVITY EXPENSE	\$ 647.00	\$ 551.00	\$ 551.00	100.00%	\$ 458.00	\$ 367.00	\$ 158.00
2027 010-400-648	MOBILE PHONE ALLOWANCE	\$ 900.00	\$ 900.00	\$ 623.16	0.00%	\$ -	\$ -	\$ -
2027 010-400-654	JURORS	\$ 2,500.00	\$ 2,500.00	\$ 600.00	0.00%	\$ -	\$ -	\$ -
2027 010-400-666	POSTAGE	\$ 400.00	\$ 200.00	\$ 273.06	46.96%	\$ 267.08	\$ 115.33	\$ 78.39
2027 010-400-667	PROFESSIONAL FEES	\$ 2,500.00	\$ 5,000.00	\$ 2,727.00	85.65%	\$ 5,935.25	\$ 1,325.00	\$ 810.00
2027 010-400-671	RENT-EQUIPMENT	\$ 1,000.00	\$ 2,000.00	\$ 793.50	30.52%	\$ 1,215.00	\$ 2,053.24	\$ 2,255.29
2027 010-400-678	REPAIRS & MAINTENANCE	\$ 1,000.00	\$ 1,600.00	\$ 206.00	4.92%	\$ 309.09	\$ 917.72	\$ 2,546.45
2027 010-400-679	RETIREMENT CONTRIBUTION	\$ 21,484.69	\$ 20,275.07	\$ 13,244.12	46.47%	\$ 13,766.11	\$ 16,437.85	\$ 16,593.95
2027 010-400-680	SALARIES-ELECTED	\$ 72,069.90	\$ 69,970.78	\$ 46,647.20	50.00%	\$ 67,932.84	\$ 66,433.08	\$ 64,808.64
2027 010-400-681	CAR ALLOWANCE	\$ 15,154.36	\$ 14,712.97	\$ 9,808.64	50.00%	\$ 14,284.44	\$ 14,284.44	\$ 13,927.68
2027 010-400-682	SALARIES-CO JUDGE SUPPLEMENT	\$ 31,500.00	\$ 31,500.00	\$ 21,000.00	50.00%	\$ 25,200.00	\$ 25,200.00	\$ 25,200.00
2027 010-400-683	SALARY-CO JUDGE JUV COURT	\$ 2,400.00	\$ 2,400.00	\$ 1,600.00	50.00%	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
2027 010-400-684	SALARIES-ADMINISTRATIVE	\$ 41,600.00	\$ 33,280.00	\$ 17,535.68	56.86%	\$ 35,243.30	\$ 27,844.92	\$ 27,149.08
2027 010-400-685	SALARIES-COURT COORDINATOR	\$ 62,839.65	\$ 61,009.37	\$ 42,235.20	0.00%	\$ -	\$ -	\$ -
2027 010-400-688	SUPPLIES	\$ 1,500.00	\$ 5,437.00	\$ 3,209.66	73.85%	\$ 6,239.88	\$ 1,884.06	\$ 3,273.52
2027 010-400-690	TAXES-FICA	\$ 17,373.98	\$ 16,395.80	\$ 10,676.11	51.66%	\$ 11,097.35	\$ 10,355.69	\$ 10,145.50
2027 010-400-691	TAXES-UNEMPLOYMENT	\$ 262.40	\$ 246.57	\$ 74.96	26.56%	\$ 56.53	\$ 35.15	\$ 72.85
2027 010-400-692	TELEPHONE	\$ -	\$ -	\$ -	0.00%	\$ 95.00	\$ -	\$ -
2027 010-400-693	TRAVEL, CONF, TRAINING	\$ 1,000.00	\$ 2,000.00	\$ 972.93	26.67%	\$ 709.50	\$ 629.00	\$ 2,832.80
2027 010-400-998	COUNTY JUDGE TOTAL	\$ 360,734.27	\$ 388,703.14	\$ 223,070.56	57.39%	\$ 289,261.82	\$ 239,556.72	\$ 259,643.79

PROPOSED BUDGET FY 2026 - 2027

COMMISSIONERS' COURT

ACCOUNT #	ACCOUNT NAME	**** ACTUAL ****				2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT			
2027 010-405-617	SOFTWARE ANNUAL FEE	\$ 6,000.00	\$ 7,700.00	\$ 7,681.80	99.76%	\$ -	\$ -	\$ -
2027 010-405-642	INSURANCE & BONDS	\$ 500.00	\$ 1,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-405-644	INSURANCE-GROUP HEALTH	\$ 48,681.60	\$ 41,532.00	\$ 27,120.18	65.30%	\$ -	\$ -	\$ -
2027 010-405-646	INSURANCE-WORKERS COMP	\$ 296.54	\$ 405.99	\$ 144.00	35.47%	\$ -	\$ -	\$ -
2027 010-405-647	LONGEVITY EXPENSE	\$ 2,664.00	\$ 2,388.00	\$ 2,388.00	100.00%	\$ -	\$ -	\$ -
2027 010-405-679	RETIREMENT CONTRIBUTION	\$ 27,523.29	\$ 26,702.86	\$ 17,877.39	66.95%	\$ -	\$ -	\$ -
2027 010-405-680	SALARIES-ELECTED	\$ 288,279.80	\$ 279,883.30	\$ 186,588.80	66.67%	\$ -	\$ -	\$ -
2027 010-405-688	SUPPLIES	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-405-690	TAXES-FICA	\$ 22,257.20	\$ 21,593.75	\$ 14,412.36	66.74%	\$ -	\$ -	\$ -
2027 010-405-693	TRAVEL, CONF, TRAINING	\$ 2,000.00	\$ 2,500.00	\$ 1,100.00	44.00%	\$ -	\$ -	\$ -
2027 010-405-998	COMMISSIONERS' COURT TOTAL	\$ 399,202.43	\$ 384,705.90	\$ 257,312.53	66.89%	\$ -	\$ -	\$ -

PROPOSED BUDGET FY 2026 - 2027

COUNTY CLERK

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****						2023 ACTUAL
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	
2027 010-410-601	ADVERTISING & LEGAL NOTICES	\$ 50.00	\$ 100.00	\$ -	0.00%	\$ 100.00	\$ 100.00	\$ 45.00
2027 010-410-604	CAPITAL OUTLAY	\$ 3,500.00	\$ -	\$ -	0.00%	\$ 3,119.78	\$ 4,822.90	\$ 1,330.40
2027 010-410-611	DUES, SUBSC, PUB	\$ 250.00	\$ 300.00	\$ 150.00	50.00%	\$ 150.00	\$ 150.00	\$ 250.00
2027 010-410-617	SOFTWARE ANNUAL FEE*	\$ 26,000.00	\$ 38,198.85	\$ 24,366.58	63.79%	\$ -	\$ -	\$ -
2027 010-410-642	INSURANCE & BONDS	\$ 1,200.00	\$ 500.00	\$ 100.00	20.00%	\$ 100.00	\$ 100.00	\$ 1,133.00
2027 010-410-644	INSURANCE-GROUP HEALTH	\$ 60,852.00	\$ 51,915.00	\$ 33,941.76	65.38%	\$ 47,232.52	\$ 43,377.96	\$ 43,673.26
2027 010-410-646	INSURANCE-WORKERS COMP	\$ 276.18	\$ 308.39	\$ 133.50	43.29%	\$ 280.78	\$ 256.11	\$ 378.57
2027 010-410-647	LONGEVITY EXPENSE	\$ 4,833.00	\$ 3,787.00	\$ 3,787.00	100.00%	\$ 2,768.00	\$ 2,430.00	\$ 3,842.00
2027 010-410-666	POSTAGE	\$ 2,200.00	\$ 3,000.00	\$ 1,318.65	43.96%	\$ 2,938.26	\$ 2,557.07	\$ 2,209.93
2027 010-410-667	PROF FEES-BIRTH CERT TRANS	\$ 1,700.00	\$ 1,700.00	\$ 631.35	37.14%	\$ 1,460.34	\$ 1,262.70	\$ 1,460.34
2027 010-410-668	RECORDING & INDEXING	\$ 46,000.00	\$ 47,000.00	\$ 24,730.00	52.62%	\$ 40,733.71	\$ 35,585.00	\$ 39,632.90
2027 010-410-671	RENT-EQUIPMENT	\$ 3,000.00	\$ 3,200.00	\$ 2,043.66	63.86%	\$ 3,071.66	\$ 2,636.42	\$ 2,562.84
2027 010-410-678	REPAIRS & MAINTENANCE	\$ -	\$ 41.59	\$ -	0.00%	\$ 35,623.97	\$ 35,757.14	\$ 35,053.04
2027 010-410-679	RETIREMENT CONTRIBUTION	\$ 24,613.54	\$ 23,811.00	\$ 16,394.16	68.85%	\$ 22,486.66	\$ 28,069.95	\$ 27,910.88
2027 010-410-680	SALARIES-ELECTED	\$ 72,069.95	\$ 69,970.83	\$ 46,647.20	66.67%	\$ 67,932.84	\$ 66,433.08	\$ 64,808.64
2027 010-410-685	SALARIES-DEPUTIES	\$ 183,282.32	\$ 177,944.00	\$ 122,866.28	69.05%	\$ 167,002.79	\$ 164,729.20	\$ 155,169.51
2027 010-410-688	SUPPLIES	\$ 10,000.00	\$ 13,957.56	\$ 7,148.62	51.22%	\$ 9,682.41	\$ 6,848.78	\$ 7,053.45
2027 010-410-690	TAXES-FICA	\$ 19,904.18	\$ 19,255.19	\$ 12,680.30	65.85%	\$ 17,355.56	\$ 17,116.98	\$ 18,294.73
2027 010-410-691	TAXES-UNEMPLOYMENT	\$ 485.03	\$ 474.38	\$ 154.18	32.50%	\$ 268.96	\$ 210.41	\$ 451.97
2027 010-410-692	TELEPHONE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-410-693	TRAVEL, CONF, TRAINING	\$ 5,000.00	\$ 10,000.00	\$ 155.53	1.56%	\$ 844.82	\$ 8,873.31	\$ 3,122.68
2027 010-410-998	COUNTY CLERK TOTAL	\$ 465,216.20	\$ 465,463.79	\$ 297,248.77	63.86%	\$ 423,153.06	\$ 421,317.01	\$ 406,383.14

PROPOSED BUDGET FY 2026 - 2027

DISTRICT CLERK

		***** ACTUAL*****							
ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL	
2027 010-450-604	CAPITAL OUTLAY	\$ 100,000.00	\$ -	\$ -	0.00%	\$ -	\$ 1,082.02	\$ 4,003.31	
2027 010-450-611	DUES, SUBSC, PUBS	\$ -	\$ 600.00	\$ 150.00	25.00%	\$ 50.00	\$ -	\$ -	
2027 010-450-617	SOFTWARE ANNUAL FEE	\$ 21,000.00	\$ 18,000.00	\$ 15,008.18		\$ -	\$ -	\$ -	
2027 010-450-631	FOOD	\$ 1,500.00	\$ -	\$ -		\$ -	\$ -	\$ -	
2027 010-450-642	INSURANCE & BONDS	\$ 1,600.00	\$ 2,000.00	\$ 150.00	7.50%	\$ 100.00	\$ 150.00	\$ 1,467.00	
2027 010-450-644	INSURANCE-GROUP HEALTH	\$ 48,681.60	\$ 41,532.00	\$ 27,178.88	65.44%	\$ 33,139.96	\$ 32,579.46	\$ 33,207.46	
2027 010-450-646	INSURANCE-WORKERS COMP	\$ 230.26	\$ 257.75	\$ 111.50	43.26%	\$ 238.23	\$ 200.34	\$ 327.96	
2027 010-450-647	LONGEVITY EXPENSE	\$ 2,891.00	\$ 2,576.00	\$ 2,576.00	100.00%	\$ 1,612.00	\$ 1,431.00	\$ 1,795.00	
2027 010-450-654	JURY WHEEL	\$ 3,500.00	\$ 4,800.00	\$ 2,155.20	0.00%	\$ 1,388.00	\$ 3,541.54	\$ 2,289.07	
2027 010-450-666	POSTAGE	\$ 9,000.00	\$ 6,000.00	\$ 5,652.46	94.21%	\$ 4,685.59	\$ 6,970.36	\$ 4,489.39	
2027 010-450-668	RECORDING & INDEXING	\$ -	\$ 1,500.00	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 010-450-671	RENT EQUIPMENT	\$ 5,500.00	\$ 7,200.00	\$ 2,803.00	38.93%	\$ 4,885.04	\$ 9,032.41	\$ 7,241.49	
2027 010-450-678	REPAIRS & MAINTENANCE	\$ 4,000.00	\$ 3,200.00	\$ 2,011.40	62.86%	\$ 15,079.54	\$ 17,902.44	\$ 16,465.81	
2027 010-450-679	RETIREMENT CONTRIBUTION	\$ 20,520.29	\$ 19,900.93	\$ 13,646.11	68.57%	\$ 17,142.54	\$ 22,859.18	\$ 22,743.71	
2027 010-450-680	SALARIES-ELECTED	\$ 72,069.95	\$ 69,970.83	\$ 46,647.20	66.67%	\$ 67,932.84	\$ 66,433.08	\$ 64,808.64	
2027 010-450-685	SALARIES-DEPUTIES	\$ 149,755.42	\$ 137,822.46	\$ 95,026.85	68.95%	\$ 111,665.70	\$ 122,239.26	\$ 114,323.72	
2027 010-450-688	SUPPLIES	\$ 7,000.00	\$ 15,000.00	\$ 3,151.43	21.01%	\$ 7,103.77	\$ 6,722.11	\$ 6,082.57	
2027 010-450-690	TAXES-FICA	\$ 16,594.10	\$ 16,093.25	\$ 10,841.71	67.37%	\$ 13,476.56	\$ 13,417.46	\$ 12,676.15	
2027 010-450-691	TAXES-UNEMPLOYMENT	\$ 369.85	\$ 362.48	\$ 116.65	32.18%	\$ 179.78	\$ 143.93	\$ 336.32	
2027 010-450-692	TELEPHONE	\$ -	\$ -		0.00%	\$ -	\$ -	\$ -	
2027 010-450-693	TRAVEL, CONF, TRAINING	\$ 2,000.00	\$ 4,000.00	\$ 1,047.74	26.19%	\$ 1,219.27	\$ 2,511.53	\$ 1,637.57	
2027 010-450-998	DISTRICT CLERK TOTAL	\$ 466,212.47	\$ 350,815.70	\$ 228,274.31	65.07%	\$ 279,898.82	\$ 307,216.12	\$ 293,895.17	

PROPOSED BUDGET FY 2026 - 2027

COUNTY TAX ASSESSOR

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 010-520-601	ADVERTISING & LEGAL NOTICES	\$ 500.00	\$ 700.00	\$ -	0.00%	\$ 478.00	\$ 690.00	\$ 236.25
2027 010-520-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ 3,383.15	\$ 1,865.30	\$ 2,013.66
2027 010-520-611	DUES, SUBS, PUB	\$ 300.00	\$ 1,000.00	\$ 245.00	24.50%	\$ 882.00	\$ 245.00	\$ 497.00
2027 010-520-617	SOFTWARE ANNUAL FEES	\$ 42,000.00	\$ 40,000.00	\$ 39,152.34		\$ -	\$ -	\$ -
2027 010-520-642	INSURANCE & BONDS	\$ 100.00	\$ 100.00	\$ 100.00	100.00%	\$ 3,650.00	\$ 100.00	\$ 100.00
2027 010-520-644	INSURANCE-GROUP HEALTH	\$ 48,681.60	\$ 41,532.00	\$ 26,329.54	63.40%	\$ 37,836.07	\$ 34,734.24	\$ 35,543.43
2027 010-520-646	INSURANCE-WORKERS COMP	\$ 246.50	\$ 276.51	\$ 120.00	43.40%	\$ 246.23	\$ 215.89	\$ 303.52
2027 010-520-647	LONGEVITY EXPENSE	\$ 4,275.00	\$ 4,085.00	\$ 4,085.00	100.00%	\$ 3,174.00	\$ 2,897.00	\$ 2,620.00
2027 010-520-648	MOBILE PHONE ALLOWANCE	\$ 700.00	\$ 700.00	\$ 466.64	66.66%	\$ 699.96	\$ 600.00	\$ 600.00
2027 010-520-666	POSTAGE	\$ 12,000.00	\$ 13,000.00	\$ 10,270.39	79.00%	\$ 12,024.88	\$ 10,767.96	\$ 8,963.70
2027 010-520-671	RENT EQUIPMENT	\$ 2,000.00	\$ 3,500.00	\$ 1,836.38	52.47%	\$ 2,482.57	\$ 359.00	\$ 2,447.39
2027 010-520-678	REPAIRS & MAINTENANCE	\$ 500.00	\$ 1,000.00	\$ 102.99	10.30%	\$ 26,207.54	\$ 29,697.80	\$ 26,299.75
2027 010-520-679	RETIREMENT CONTRIBUTION	\$ 21,968.22	\$ 21,349.99	\$ 14,088.35	65.99%	\$ 18,483.28	\$ 23,011.97	\$ 23,024.94
2027 010-520-680	SALARIES-ELECTED	\$ 72,069.95	\$ 69,970.83	\$ 46,647.20	66.67%	\$ 67,932.84	\$ 66,433.08	\$ 64,808.64
2027 010-520-685	SALARIES-DEPUTIES	\$ 133,257.28	\$ 131,431.20	\$ 90,834.56	69.11%	\$ 123,576.46	\$ 121,883.26	\$ 118,596.61
2027 010-520-686	SALARIES-CLERKS	\$ 22,620.00	\$ 19,500.00	\$ 6,892.50	0.00%	\$ -	\$ -	\$ (1,010.88)
2027 010-520-688	SUPPLIES	\$ 9,500.00	\$ 8,000.00	\$ 7,540.51	94.26%	\$ 10,188.85	\$ 7,954.91	\$ 7,670.85
2027 010-520-690	TAXES-FICA	\$ 17,765.01	\$ 17,265.06	\$ 10,510.91	60.88%	\$ 13,401.86	\$ 13,222.28	\$ 12,009.15
2027 010-520-691	TAXES-UNEMPLOYMENT	\$ 436.39	\$ 427.88	\$ 125.66	29.37%	\$ 199.19	\$ 154.03	\$ 307.56
2027 010-520-692	TELEPHONE	\$ -	\$ -	\$ -	0.00%	\$ 95.00	\$ (45.41)	\$ 9,172.10
2027 010-520-693	TRAVEL, CONF, TRAINING	\$ 7,000.00	\$ 8,000.00	\$ 3,805.46	47.57%	\$ 7,770.41	\$ 6,960.94	\$ 7,224.53
2027 010-520-998	TAX ASSESSOR TOTAL	\$ 395,919.95	\$ 381,838.47	\$ 263,153.43	68.92%	\$ 332,712.29	\$ 321,747.25	\$ 321,428.20

PROPOSED BUDGET FY 2026 - 2027

COUNTY AUDITOR

		**** ACTUAL****							
ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL	
2027 010-500-601	ADVERTISING & LEGAL NOTICES	\$ 750.00	\$ 750.00	\$ 84.75	11.30%	\$ 1,286.89	\$ 1,125.00	\$ 935.00	
2027 010-500-604	CAPITAL OUTLAY	\$ 4,000.00	\$ -	\$ -	0.00%	\$ 1,983.18	\$ -	\$ 1,568.99	
2027 010-500-611	DUES, SUBS, PUB	\$ 750.00	\$ 1,000.00	\$ 310.00	31.00%	\$ 255.00	\$ 974.00	\$ 837.00	
2027 010-500-617	SOFTWARE ANNUAL FEES*	\$ 24,000.00	\$ 35,537.66	\$ 41,372.25	116.42%	\$ -	\$ -	\$ -	
2027 010-500-642	INSURANCE & BONDS	\$ 200.00	\$ 165.00	\$ 50.00	30.30%	\$ 100.00	\$ 100.00	\$ 50.00	
2027 010-500-644	INSURANCE-GROUP HEALTH	\$ 48,681.60	\$ 31,149.00	\$ 19,538.72	62.73%	\$ 19,506.13	\$ 16,648.86	\$ 18,099.08	
2027 010-500-646	INSURANCE-WORKERS COMP	\$ 297.60	\$ 262.98	\$ 114.00	43.35%	\$ 189.11	\$ 179.89	\$ 303.56	
2027 010-500-647	LONGEVITY EXPENSE	\$ 1,285.00	\$ 584.00	\$ 584.00	100.00%	\$ 492.00	\$ 2,265.00	\$ 2,085.00	
2027 010-500-666	POSTAGE	\$ 200.00	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 010-500-671	RENT EQUIPMENT	\$ 2,600.00	\$ 3,300.00	\$ 1,720.00	52.12%	\$ 2,573.50	\$ 154.08	\$ 240.00	
2027 010-500-678	REPAIRS & MAINTENANCE	\$ -	\$ 500.00	\$ 102.99	20.60%	\$ 154.54	\$ 266.21	\$ 337.62	
2027 010-500-679	RETIREMENT CONTRIBUTIONS	\$ 26,522.26	\$ 20,305.18	\$ 13,763.51	67.78%	\$ 14,914.54	\$ 19,402.10	\$ 19,208.92	
2027 010-500-680	SALARIES-OFFICIAL	\$ 121,124.26	\$ 112,162.49	\$ 74,774.96	66.67%	\$ 109,817.28	\$ 113,733.34	\$ 106,336.32	
2027 010-500-685	SALARIES-ASSISTANT AUDITORS**	\$ 157,952.88	\$ 101,896.00	\$ 70,134.03	68.83%	\$ 47,349.60	\$ 46,704.86	\$ 45,599.14	
2027 010-500-688	SUPPLIES	\$ 5,000.00	\$ 5,000.00	\$ 3,437.38	68.75%	\$ 4,838.28	\$ 3,388.76	\$ 3,175.13	
2027 010-500-690	TAXES-FICA	\$ 21,447.70	\$ 16,420.15	\$ 11,109.74	67.66%	\$ 12,159.48	\$ 12,383.59	\$ 11,843.15	
2027 010-500-691	TAXES-UNEMPLOYMENT	\$ 644.62	\$ 490.89	\$ 178.63	36.39%	\$ 82.28	\$ 206.64	\$ 409.60	
2027 010-500-693	TRAVEL, CONF, TRAINING	\$ 12,000.00	\$ 9,000.00	\$ 7,414.59	82.38%	\$ 4,778.72	\$ 3,811.85	\$ 5,241.07	
2027 010-500-998	COUNTY AUDITOR TOTAL	\$ 427,455.92	\$ 338,523.35	\$ 244,689.55	72.28%	\$ 220,480.53	\$ 221,344.18	\$ 216,269.58	

PROPOSED BUDGET FY 2026 - 2027

COUNTY TREASURER

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****				2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT			
2027 010-510-601	ADVERTISING & LEGAL NOTICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-510-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ 981.40	\$ 1,841.27	\$ 1,077.39
2027 010-510-611	DUES, SUBSC, PUB	\$ 185.00	\$ 1,150.00	\$ 185.00	16.09%	\$ 185.00	\$ 185.00	\$ 185.00
2027 010-510-617	SOFTWARE ANNUAL FEES*	\$ 29,500.00	\$ 29,500.00	\$ 35,074.68		\$ -	\$ -	\$ -
2027 010-510-642	INSURANCE & BONDS	\$ 200.00	\$ 200.00	\$ 88.00	44.00%	\$ 176.00	\$ 176.00	\$ 708.00
2027 010-510-644	INSURANCE-GROUP HEALTH	\$ 36,511.20	\$ 31,149.00	\$ 20,384.16	65.44%	\$ 26,810.93	\$ 17,307.48	\$ 23,922.95
2027 010-510-646	INSURANCE-WORKERS COMP	\$ 180.87	\$ 202.45	\$ 87.50	43.22%	\$ 187.67	\$ 172.78	\$ 246.08
2027 010-510-647	LONGEVITY EXPENSE	\$ 1,911.00	\$ 1,665.00	\$ 1,665.00	100.00%	\$ 1,375.00	\$ 679.00	\$ 1,043.00
2027 010-510-666	POSTAGE	\$ 2,000.00	\$ 2,000.00	\$ 1,196.18	59.81%	\$ 1,593.22	\$ 1,567.95	\$ 1,445.00
2027 010-510-667	PROFESSIONAL FEES	\$ 2,250.00	\$ 2,250.00	\$ 2,097.50	93.22%	\$ 2,096.00	\$ 2,250.00	\$ -
2027 010-510-671	RENT EQUIPMENT	\$ 1,800.00	\$ 2,000.00	\$ 1,001.00	50.05%	\$ 1,814.50	\$ 2,224.20	\$ 1,966.90
2027 010-510-678	REPAIRS & MAINTENANCE	\$ -	\$ 191.59	\$ 61.40	32.05%	\$ 36,814.54	\$ 34,947.39	\$ 34,282.71
2027 010-510-679	RETIREMENT CONTRIBUTION	\$ 16,118.79	\$ 15,631.31	\$ 10,698.57	68.44%	\$ 14,756.61	\$ 18,398.13	\$ 18,435.39
2027 010-510-680	SALARIES-ELECTED	\$ 72,069.95	\$ 69,970.83	\$ 46,647.20	66.67%	\$ 67,932.84	\$ 66,433.08	\$ 64,808.64
2027 010-510-685	SALARIES-DEPUTIES	\$ 96,408.00	\$ 93,600.00	\$ 64,780.62	69.21%	\$ 86,681.00	\$ 85,775.08	\$ 82,888.64
2027 010-510-688	SUPPLIES	\$ 6,000.00	\$ 6,458.41	\$ 3,621.66	56.08%	\$ 6,090.95	\$ 5,306.09	\$ 5,375.19
2027 010-510-690	TAXES-FICA	\$ 13,034.76	\$ 12,640.54	\$ 8,621.18	68.20%	\$ 11,860.71	\$ 11,564.55	\$ 11,287.30
2027 010-510-691	TAXES-UNEMPLOYMENT	\$ 248.69	\$ 243.70	\$ 79.74	32.72%	\$ 138.95	\$ 107.27	\$ 222.47
2027 010-510-692	TELEPHONE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-510-693	TRAVEL, CONF, TRAINING	\$ 2,000.00	\$ 2,500.00	\$ 1,176.00	47.04%	\$ 1,279.91	\$ 1,257.25	\$ 984.15
2027 010-510-998	COUNTY TREASURER TOTAL	\$ 280,418.26	\$ 271,352.83	\$ 197,465.39	72.77%	\$ 260,775.23	\$ 250,192.52	\$ 248,878.81

PROPOSED BUDGET FY 2026 - 2027

BUILDINGS & GROUNDS

		**** ACTUAL****						
ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 010-530-601	ADVERTISING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-530-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-530-607	JANITORIAL SERVICES	\$ 15,000.00	\$ 20,000.00	\$ 6,090.00	0.00%	\$ -	\$ 9,300.00	\$ 14,400.00
2027 010-530-618	CLEANING SUPPLIES	\$ 8,000.00	\$ 8,000.00	\$ 5,525.29	69.07%	\$ 8,489.72	\$ 7,337.05	\$ 6,419.81
2027 010-530-620	EXTERMINATION COSTS - CRTHSE	\$ 2,000.00	\$ 2,000.00	\$ 1,113.00	55.65%	\$ 1,410.00	\$ 1,162.00	\$ 1,132.00
2027 010-530-621	EXTERMINATION COSTS - LIBRARY	\$ 600.00	\$ 600.00	\$ 340.00	56.67%	\$ -	\$ -	\$ -
2027 010-530-622	EXTERMINATION COSTS - SCH ANN	\$ 1,300.00	\$ 1,305.00	\$ 650.00	49.81%	\$ -	\$ -	\$ -
2027 010-530-637	GRNDS MAINTENANCE - CRTHSE	\$ 3,500.00	\$ 3,000.00	\$ 676.00	22.53%	\$ 2,998.00	\$ 3,000.00	\$ 2,936.00
2027 010-530-638	GRNDS MAINTENANCE - LIBRARY	\$ 1,500.00	\$ 8,000.00	\$ 1,704.87	21.31%	\$ -	\$ -	\$ -
2027 010-530-639	GRNDS MAINTENANCE - SCH ANN	\$ 3,100.00	\$ 7,795.00	\$ 5,956.90	76.42%	\$ -	\$ -	\$ -
2027 010-530-642	LIABILITY INSURANCE - COUNTY	\$ 85,000.00	\$ 75,000.00	\$ -	0.00%	\$ 53,547.00	\$ 75,523.33	\$ 32,494.75
2027 010-530-644	INSURANCE-GROUP HEALTH	\$ 24,411.24	\$ 20,886.00	\$ 13,675.04	65.47%	\$ 19,300.47	\$ 17,738.81	\$ 18,099.08
2027 010-530-646	INSURANCE-WORKERS COMP	\$ 1,802.85	\$ 1,818.97	\$ 885.50	48.68%	\$ 1,703.67	\$ 2,211.30	\$ 1,194.59
2027 010-530-647	LONGEVITY EXPENSE	\$ 2,676.00	\$ 2,604.00	\$ 2,604.00	100.00%	\$ 2,534.00	\$ 2,382.00	\$ 2,200.00
2027 010-530-648	MOBILE PHONE ALLOWANCE	\$ 1,380.00	\$ 1,500.00	\$ 1,038.42	69.23%	\$ 1,393.66	\$ 345.02	\$ 239.85
2027 010-530-665	MISCELLANEOUS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 134.60	\$ -
2027 010-530-669	RENT EQUIP - CRTHSE	\$ 500.00	\$ 730.00	\$ 238.00	32.60%	\$ -	\$ -	\$ -
2027 010-530-670	RENT EQUIP - LIBRARY	\$ 150.00	\$ 200.00	\$ 76.50	38.25%	\$ -	\$ -	\$ -
2027 010-530-671	RENT EQUIP - CO AGENT	\$ 150.00	\$ 200.00	\$ 84.00	42.00%	\$ 463.00	\$ 222.96	\$ 1,000.00
2027 010-530-678	REPAIRS & MAINTENANCE*	\$ 83,000.00	\$ 70,720.00	\$ 45,780.10	64.73%	\$ 56,128.26	\$ 55,243.62	\$ 54,677.72
2027 010-530-679	RETIREMENT CONTRIBUTION	\$ 12,130.68	\$ 11,919.81	\$ 8,327.25	69.86%	\$ 11,503.85	\$ 14,239.53	\$ 7,648.37
2027 010-530-683	SALARIES-SUPERVISOR	\$ 40,708.69	\$ 39,523.00	\$ 27,360.00	69.23%	\$ 38,161.01	\$ 37,630.95	\$ 2,813.48
2027 010-530-684	SALARIES-CH SECURITY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 2,063.28
2027 010-530-685	SALARIES-MAINTENANCE	\$ 37,005.89	\$ 35,928.05	\$ 24,868.80	69.22%	\$ 34,689.94	\$ 34,209.94	\$ 26,412.84
2027 010-530-687	SALARIES-JANITORIAL	\$ 47,840.65	\$ 46,447.23	\$ 32,155.20	69.23%	\$ 44,846.63	\$ 44,222.63	\$ 29,391.54
2027 010-530-688	SUPPLIES-OFFICE	\$ 750.00	\$ 1,000.00	\$ 269.12	0.00%	\$ -	\$ 450.32	\$ -
2027 010-530-690	TAXES-FICA	\$ 9,809.69	\$ 9,639.17	\$ 6,651.53	69.01%	\$ 9,205.75	\$ 8,981.93	\$ 4,745.58
2027 010-530-691	TAXES-UNEMPLOYMENT	\$ 344.00	\$ 340.21	\$ 109.07	32.06%	\$ 229.76	\$ 152.09	\$ 161.98
2027 010-530-692	TELEPHONE	\$ 14,000.00	\$ 16,000.00	\$ 9,739.30	60.87%	\$ 13,411.41	\$ 12,527.73	\$ 11,767.32
2027 010-530-698	UTILITIES	\$ 75,000.00	\$ 88,000.00	\$ 45,898.53	52.16%	\$ 68,207.98	\$ 80,756.28	\$ 86,648.34
2027 010-530-998	BUILDING & GROUNDS TOTAL	\$ 471,659.48	\$ 473,156.44	\$ 241,816.42	51.11%	\$ 368,224.11	\$ 407,772.09	\$ 306,446.53

PROPOSED BUDGET FY 2026 - 2027

NON-DEPARTMENTAL

ACCOUNT #	ACCOUNT NAME	**** ACTUAL ****				2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT			
2027 010-440-599	PR-YR AUDIT ADJUST	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-440-601	ADVERTISING & LEGAL NOTICES	\$ 3,000.00	\$ 5,000.00	\$ 2,688.00	53.76%	\$ 2,206.00	\$ -	\$ -
2027 010-440-605	CENTRAL APPRAISAL DIST	\$ 400,000.00	\$ 336,318.00	\$ 218,663.00	65.02%	\$ 305,278.00	\$ 305,632.00	\$ 244,456.00
2027 010-440-606	CONTINGENCIES	\$ 500,000.00	\$ 500,000.00	\$ 135,333.71	27.07%	\$ 104,479.02	\$ -	\$ -
2027 010-440-612	EMP INCENTIVE PROGRAM	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 126.60
2027 010-440-616	INTERNET CONN/NETWORK	\$ 15,000.00	\$ 15,000.00	\$ 8,100.00	54.00%	\$ 13,270.42	\$ 11,830.40	\$ 15,495.63
2027 010-440-617	COMP SFTWR & MAINT	\$ 115,000.00	\$ 74,900.00	\$ 57,943.52	77.36%	\$ 83,092.99	\$ 60,999.22	\$ 36,088.93
2027 010-440-623	FOOD INSPECTION PROGRAM	\$ 1,000.00	\$ 2,000.00	\$ 785.44	39.27%	\$ 450.31	\$ 326.59	\$ 357.57
2027 010-440-664	SAFETY PROGRAM	\$ 4,000.00	\$ 7,000.00	\$ 4,674.21	66.77%	\$ 4,937.88	\$ 6,547.73	\$ 6,094.89
2027 010-440-665	MISCELLANEOUS	\$ 1,000.00	\$ 4,000.00	\$ -	0.00%	\$ -	\$ 10,296.19	\$ 4,895.55
2027 010-440-667	PROFESSIONAL FEES	\$ 70,000.00	\$ 90,000.00	\$ 32,401.15	36.00%	\$ 69,604.16	\$ 16,096.01	\$ 89,089.80
2027 010-440-670	PROFESSIONAL FEES-DEL ATTY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 1,305.00	\$ -
2027 010-440-671	RENT-EQUIPMENT	\$ 20,000.00	\$ 32,000.00	\$ 10,624.75	33.20%	\$ 16,038.12	\$ 6,688.53	\$ 7,114.86
2027 010-440-678	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 4,590.00	\$ -
2027 010-440-679	RETIREMENT	\$ 56,000.00	\$ 60,503.00	\$ 60,503.00	100.00%	\$ 67,695.86	\$ 2,595.11	\$ 2,524.20
2027 010-440-682	BVVACS CAPITAL/SBSCRBR COST	\$ 90,000.00	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-440-685	SALARIES-SAFETY/FOOD INSPECT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 6,189.60
2027 010-440-686	SALARIES-TECH/PHONE SUPPORT	\$ -	\$ -	\$ -	0.00%	\$ 7,048.66	\$ 6,951.50	\$ 6,787.14
2027 010-440-690	TAXES-FICA	\$ -	\$ -	\$ -	0.00%	\$ 536.73	\$ 529.04	\$ 978.57
2027 010-440-691	TAXES-UNEMPLOYMENT	\$ -	\$ -	\$ -	0.00%	\$ 4,101.18	\$ 8.25	\$ 35.83
2027 010-440-701	DUES-BEDIAS CREEK SWCD	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	100.00%	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
2027 010-440-702	DUES-BIG 8 RC&D	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 400.00	\$ 400.00
2027 010-440-703	DUES-BVCOG	\$ 4,500.00	\$ 4,800.00	\$ 3,062.61	63.80%	\$ 4,130.00	\$ 4,000.00	\$ 4,000.00
2027 010-440-704	DUES-TAC	\$ 1,000.00	\$ 1,000.00	\$ 820.00	82.00%	\$ 820.00	\$ 820.00	\$ 820.00
2027 010-440-724	ECONOMIC DEVELOPMENT	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	100.00%	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
2027 010-440-998	NON DEPARTMENTAL TOTAL	\$ 1,296,500.00	\$ 1,148,521.00	\$ 551,599.39	48.03%	\$ 699,689.33	\$ 455,615.57	\$ 441,455.17

PROPOSED BUDGET FY 2026 - 2027

DESIGNATED REPRESENTATIVE

ACCOUNT #	ACCOUNT NAME	**** ACTUAL ****				2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT			
2027 010-535-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-535-611	DUES,SUBSCRIPTIONS,PUBLICATIO	\$ 115.00	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-535-646	INSURANCE-WORKERS COMP	\$ 143.07	\$ 142.64	\$ 69.50	48.72%	\$ 140.00	\$ 157.55	\$ 203.48
2027 010-535-648	MOBILE PHONE ALLOWANCE	\$ -	\$ 1,000.00	\$ -	0.00%	\$ 39.20	\$ 977.20	\$ 243.39
2027 010-535-666	POSTAGE	\$ 100.00	\$ 100.00	\$ 8.86	0.00%	\$ 8.86	\$ -	\$ 1.77
2027 010-535-667	PROFESSIONAL SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-535-679	RETIREMENT CONTRIBUTION	\$ 962.76	\$ 934.72	\$ 647.10	69.23%	\$ 902.41	\$ 1,229.01	\$ 1,267.40
2027 010-535-680	SALARIES-DESIGNATED REP	\$ 10,177.17	\$ 9,880.75	\$ 6,840.00	69.23%	\$ 9,540.25	\$ 9,407.73	\$ 9,988.02
2027 010-535-688	SUPPLIES-OFFICE	\$ 1,000.00	\$ 2,000.00	\$ 317.48	15.87%	\$ 709.34	\$ 645.85	\$ 494.80
2027 010-535-690	TAXES-FICA	\$ 778.55	\$ 755.88	\$ 523.26	69.23%	\$ 729.95	\$ 797.43	\$ 764.76
2027 010-535-691	TAXES-UNEMPLOYMENT	\$ 59.30	\$ 58.80	\$ 8.38	14.25%	\$ 15.31	\$ 12.99	\$ 27.24
2027 010-535-693	TRAVEL,CONFERENCES,TRAINING	\$ 2,000.00	\$ 2,620.00	\$ 706.74	26.97%	\$ 1,377.01	\$ 1,546.64	\$ 4,280.64
2027 010-535-998	DESIGNATED REP TOTAL	\$ 15,335.85	\$ 17,492.79	\$ 9,121.32	52.14%	\$ 13,462.33	\$ 14,774.40	\$ 17,271.50

PROPOSED BUDGET FY 2026 - 2027

MADISON COUNTY TRANSFERS

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 010-700-000	TRANS TO SPEC REVENUE	\$ 195,998.80	\$ 47,333.03	\$ 47,332.00	100.00%	\$ 217,364.95	\$ 66,001.58	\$ 27,500.00
2027 010-700-001	TRANS TO SPECIAL ROAD	\$ 600,000.00	\$ 600,000.00	\$ 600,000.00	100.00%	\$ 1,000,000.00	\$ 1,200,000.00	\$ 1,865,937.00
2027 010-700-002	TRANS TO DEBT SERVICE FUND		\$ -	\$ -	0.00%	\$ -	\$ 5,044.10	\$ -
2027 010-700-003	TRANS TO MCDA FUND		\$ 374,690.16	\$ 187,345.00	50.00%	\$ 435,627.97	\$ 619,000.00	\$ 280,000.00
2027 010-700-004	TRANS TO CAPITAL PROJECTS FU		\$ -	\$ -	0.00%	\$ -	\$ 4,150,000.00	\$ -
2027 010-700-045	TRANS TO GRANTS		\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-700-997	SUB TOTAL-TRANSFERS TO	\$ 795,998.80	\$ 1,022,023.19	\$ 834,677.00	81.67%	\$ 1,652,992.92	\$ 6,040,045.68	\$ 2,173,437.00
2027 010-700-998	FUND TRANSFER TOTAL	\$ 795,998.80	\$ 1,022,023.19	\$ 834,677.00	81.67%	\$ 1,652,992.92	\$ 6,040,045.68	\$ 2,173,437.00
2027 010-999-998	GENERAL FUND TOTAL	\$ 13,071,825.18	\$ 12,015,935.61	\$ 7,314,426.82	60.87%	\$ 9,556,167.35	\$ 9,710,796.11	\$ 8,250,684.86
2027 010-999-999	TOTAL EXPENDITURES	\$ 13,867,823.98	\$ 13,037,958.80	\$ 8,149,103.82	62.50%	\$ 11,209,160.27	\$ 15,750,841.79	\$ 10,424,121.86

PROPOSED BUDGET FY 2026 - 2027

12TH DISTRICT COURT

ACCOUNT #	ACCOUNT NAME	***** ACTUAL*****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 010-460-602	ATTORNEYS-COURT APPOINTED*	\$ 185,000.00	\$ 174,749.80	\$ 104,839.05	59.99%	\$ 150,258.28	\$ 161,348.13	\$ 122,346.39
2027 010-460-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 150.00	\$ 1,081.74
2027 010-460-607	COURT COORD M C ALLOC	\$ 33,000.00	\$ 28,000.00	\$ 18,927.23	67.60%	\$ 23,504.98	\$ 22,652.44	\$ 22,292.94
2027 010-460-608	COURT APPOINTED REPORTERS	\$ 15,000.00	\$ 9,000.00	\$ 2,640.80	29.34%	\$ 4,849.00	\$ 4,300.96	\$ 3,123.50
2027 010-460-609	SECOND ADM JUDICIAL FEES	\$ 1,087.00	\$ 1,265.00	\$ 1,138.98	90.04%	\$ 1,001.26	\$ 941.64	\$ 992.93
2027 010-460-610	10TH CAJ SALARY SUPPLEMENT	\$ 2,000.00	\$ 2,000.00	\$ 1,303.23	65.16%	\$ 915.54	\$ 1,945.23	\$ -
2027 010-460-631	FOOD	\$ -	\$ 1,000.00	\$ 615.44	61.54%	\$ 396.37	\$ 555.11	\$ 534.37
2027 010-460-646	INSURANCE-WORKERS COMP	\$ 18.16	\$ 20.10	\$ 8.50	0.00%	\$ 16.00	\$ 16.78	\$ 21.95
2027 010-460-654	JURORS	\$ 30,000.00	\$ 30,000.00	\$ 23,060.00	76.87%	\$ 17,280.00	\$ 4,080.00	\$ 5,760.00
2027 010-460-665	MISCELLANEOUS	\$ -	\$ -	\$ -	0.00%	\$ 154.44	\$ 150.00	\$ -
2027 010-460-667	PROFESSIONAL FEES	\$ 45,000.00	\$ 45,250.20	\$ 53,523.09	0.00%	\$ 9,356.73	\$ 6,996.14	\$ 12,938.20
2027 010-460-669	PROSECUTION EXPENSES	\$ -	\$ 5,000.00	\$ -	0.00%	\$ -	\$ -	\$ 16,825.03
2027 010-460-679	RETIREMENT CONTRIBUTION	\$ 1,619.01	\$ 1,551.62	\$ 1,034.40	66.67%	\$ 1,349.40	\$ 1,691.22	\$ 1,705.30
2027 010-460-680	SALARIES-DIST JUDGE ADMIN	\$ 4,733.04	\$ 4,733.00	\$ 3,155.36	66.67%	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
2027 010-460-683	SALARIES-DIST JUDGE JUV CRT	\$ 1,200.00	\$ 1,200.00	\$ 800.00	66.67%	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
2027 010-460-686	SALARIES-COURT REPORTERS	\$ 11,181.17	\$ 10,468.96	\$ 6,979.28	66.67%	\$ 10,664.40	\$ 10,433.16	\$ 10,128.48
2027 010-460-690	TAXES-FICA	\$ 1,309.24	\$ 1,254.75	\$ 836.48	66.67%	\$ 1,091.28	\$ 1,073.52	\$ 1,050.24
2027 010-460-691	TAXES-UNEMPLOYMENT	\$ 61.01	\$ 59.80	\$ 8.90	14.88%	\$ 17.06	\$ 13.33	\$ 26.36
2027 010-460-694	TRAVEL ALLOWANCE	\$ 3,500.00	\$ 5,000.00	\$ 2,486.92	49.74%	\$ 3,062.51	\$ 3,694.16	\$ 2,176.81
2027 010-460-998	12TH DISTRICT COURT TOTAL	\$ 334,708.63	\$ 320,553.23	\$ 221,357.66	69.05%	\$ 227,517.25	\$ 223,641.82	\$ 204,604.24

PROPOSED BUDGET FY 2026 - 2027

278TH DISTRICT COURT

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****						2023 ACTUAL
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	
2027 010-461-602	ATTORNEYS-COURT APPOINTED*	\$ 140,000.00	\$ 105,000.00	\$ 81,407.00	77.53%	\$ 111,187.25	\$ 58,548.66	\$ 77,423.14
2027 010-461-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 150.00	\$ -
2027 010-461-607	COURT COORD M C ALLOC	\$ 27,000.00	\$ 27,000.00	\$ 22,788.42	84.40%	\$ 26,825.69	\$ 26,088.59	\$ 25,521.90
2027 010-461-608	COURT APPOINTED REPORTERS	\$ 20,000.00	\$ 37,033.52	\$ 44,991.52	121.49%	\$ 2,389.52	\$ 3,811.72	\$ 835.00
2027 010-461-609	SECOND ADM JUDICIAL FEES	\$ 1,086.00	\$ 1,265.00	\$ 1,138.97	90.04%	\$ 1,001.27	\$ 941.65	\$ 992.93
2027 010-461-610	10TH CAJ SALARY SUPPLEMENT	\$ 2,000.00	\$ 2,000.00	\$ 1,303.23	65.16%	\$ 915.54	\$ 1,945.24	\$ -
2027 010-461-631	FOOD	\$ -	\$ 1,000.00	\$ 601.10	60.11%	\$ 1,055.71	\$ 285.86	\$ -
2027 010-461-646	INSURANCE-WORKERS COMP	\$ 19.93	\$ 22.71	\$ 10.00	44.03%	\$ 20.00	\$ 15.22	\$ 28.84
2027 010-461-654	JURORS	\$ 25,000.00	\$ 29,000.00	\$ 16,440.00	56.69%	\$ 60,230.00	\$ 8,420.00	\$ 5,050.00
2027 010-461-665	MISCELLANEOUS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 150.00	\$ -
2027 010-461-667	PROFESSIONAL FEES	\$ 20,000.00	\$ 16,500.00	\$ 13,417.97	81.32%	\$ 33,851.76	\$ 23,933.54	\$ 13,210.20
2027 010-461-669	PROSECUTION EXPENSES	\$ -	\$ 1,966.48	\$ -	0.00%	\$ 572.95	\$ -	\$ -
2027 010-461-679	RETIREMENT CONTRIBUTION	\$ 1,777.14	\$ 1,753.53	\$ 1,169.04	66.67%	\$ 1,492.68	\$ 1,858.75	\$ 1,866.66
2027 010-461-680	SALARIES-DIST JUDGE ADMIN	\$ 4,733.04	\$ 4,733.00	\$ 3,155.36	66.67%	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
2027 010-461-683	SALARIES-DIST JUDGE JUV CRT	\$ 1,200.00	\$ 1,200.00	\$ 800.00	66.67%	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
2027 010-461-686	SALARIES-COURT REPORTERS	\$ 12,852.80	\$ 12,603.30	\$ 8,402.24	66.67%	\$ 12,179.28	\$ 11,828.76	\$ 11,428.32
2027 010-461-690	TAXES-FICA	\$ 1,437.12	\$ 1,418.02	\$ 945.36	66.67%	\$ 1,207.20	\$ 1,180.32	\$ 1,149.72
2027 010-461-691	TAXES-UNEMPLOYMENT	\$ 63.85	\$ 63.43	\$ 10.72	16.90%	\$ 19.50	\$ 15.10	\$ 29.67
2027 010-461-694	TRAVEL ALLOWANCE	\$ 1,500.00	\$ 1,500.00	\$ 38.64	2.58%	\$ 738.66	\$ 350.69	\$ 2,541.06
2027 010-461-998	278TH DISTRICT COURT TOTAL	\$ 258,669.88	\$ 244,058.99	\$ 196,619.57	80.56%	\$ 257,287.01	\$ 143,124.10	\$ 143,677.44

PROPOSED BUDGET FY 2026 - 2027

JUSTICE OF THE PEACE, #1

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 010-470-603	AUTOPSIES & INQUESTS	\$ 30,000.00	\$ 20,000.00	\$ 19,705.00	98.53%	\$ 8,235.25	\$ 24,049.50	\$ 12,303.50
2027 010-470-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-470-611	DUES, SUBS, PUB	\$ 250.00	\$ 250.00	\$ 185.00	0.00%	\$ 170.00	\$ 157.00	\$ 262.00
2027 010-470-617	SOFTWARE ANNUAL FEES	\$ 10,009.00	\$ 8,515.00	\$ 10,895.99	0.00%	\$ -	\$ -	\$ -
2027 010-470-642	INSURANCE & BONDS	\$ 100.00	\$ 200.00	\$ 22.00	0.00%	\$ -	\$ -	\$ 178.00
2027 010-470-644	INSURANCE-GROUP HEALTH	\$ 24,340.80	\$ 20,766.00	\$ 13,009.46	62.65%	\$ 18,004.80	\$ 17,367.12	\$ 18,535.02
2027 010-470-646	INSURANCE-WORKERS COMP	\$ 138.20	\$ 141.28	\$ 61.00	43.18%	\$ 119.67	\$ 112.00	\$ 156.46
2027 010-470-647	LONGEVITY EXPENSE	\$ 2,150.00	\$ 3,320.00	\$ 3,320.00	100.00%	\$ 764.00	\$ 668.00	\$ 572.00
2027 010-470-648	MOBILE PHONE ALLOWANCE	\$ 600.00	\$ 600.00	\$ 398.72	66.45%	\$ 600.00	\$ 600.00	\$ 600.00
2027 010-470-654	JURORS	\$ 300.00	\$ 550.00	\$ -	0.00%	\$ -	\$ 1,900.00	\$ -
2027 010-470-666	POSTAGE	\$ 1,000.00	\$ 900.00	\$ 957.74	106.42%	\$ 625.36	\$ 892.24	\$ 183.76
2027 010-470-667	PROFESSIONAL FEES	\$ 1,800.00	\$ 2,800.00	\$ 1,270.06	45.36%	\$ 1,578.00	\$ 1,452.00	\$ 1,668.00
2027 010-470-671	RENT EQUIPMENT	\$ 1,500.00	\$ 2,000.00	\$ 1,262.94	63.15%	\$ 1,052.45	\$ 1,262.94	\$ 1,473.43
2027 010-470-678	REPAIRS & MAINTENANCE	\$ 250.00	\$ 212.39	\$ 92.11	43.37%	\$ 6,419.29	\$ 6,596.93	\$ 6,394.54
2027 010-470-679	RETIREMENT CONTRIBUTION	\$ 12,316.36	\$ 10,908.47	\$ 7,479.93	68.57%	\$ 9,483.03	\$ 11,969.46	\$ 12,197.45
2027 010-470-680	SALARIES-ELECTED	\$ 72,069.95	\$ 56,902.10	\$ 37,789.36	66.41%	\$ 55,244.76	\$ 54,046.20	\$ 52,722.96
2027 010-470-681	SALARIES-CAR ALLOWANCE	\$ 5,000.00	\$ 5,000.00	\$ 3,319.89	66.40%	\$ 5,000.04	\$ 3,000.00	\$ 3,000.00
2027 010-470-686	SALARIES-CLERKS	\$ 50,974.12	\$ 49,489.44	\$ 34,969.18	70.66%	\$ 48,753.60	\$ 41,323.09	\$ 40,351.25
2027 010-470-688	SUPPLIES	\$ 1,800.00	\$ 1,800.00	\$ 1,670.96	92.83%	\$ 1,742.25	\$ 1,491.39	\$ 1,945.99
2027 010-470-690	TAXES-FICA	\$ 9,959.85	\$ 8,821.34	\$ 5,584.40	63.31%	\$ 6,739.85	\$ 6,796.19	\$ 6,718.24
2027 010-470-691	TAXES-UNEMPLOYMENT	\$ 132.31	\$ 129.58	\$ 45.00	34.73%	\$ 61.72	\$ 51.84	\$ 107.55
2027 010-470-692	TELEPHONE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-470-693	TRAVEL, CONF, TRAINING	\$ 2,000.00	\$ 1,437.61	\$ -	0.00%	\$ 478.40	\$ 640.50	\$ 521.20
2027 010-470-998	JUSTICE OF PEACE 1 TOTAL	\$ 226,690.59	\$ 194,743.21	\$ 142,038.74	72.94%	\$ 165,072.47	\$ 174,376.40	\$ 159,891.35

PROPOSED BUDGET FY 2026 - 2027

JUSTICE OF THE PEACE, #2

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 010-471-603	AUTOPSIES & INQUESTS	\$ 30,000.00	\$ 29,400.00	\$ 21,352.50	72.63%	\$ 36,729.25	\$ 11,880.50	\$ 43,361.75
2027 010-471-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-471-611	DUES, SUBS, PUBS	\$ 500.00	\$ 500.00	\$ 70.00	14.00%	\$ 70.00	\$ 70.00	\$ 295.00
2027 010-471-617	SOFTWARE ANNUAL FEES	\$ 10,009.00	\$ 8,515.00	\$ 9,219.36	108.27%	\$ -	\$ -	\$ -
2027 010-471-642	INSURANCE & BONDS	\$ 100.00	\$ 200.00	\$ -	0.00%	\$ 71.00	\$ -	\$ 178.00
2027 010-471-644	INSURANCE-GROUP HEALTH	\$ 24,340.80	\$ 20,766.00	\$ 6,875.32	33.11%	\$ 10,278.16	\$ 8,857.56	\$ 8,731.60
2027 010-471-646	INSURANCE-WORKERS COMP	\$ 125.74	\$ 125.71	\$ 54.50	43.35%	\$ 122.56	\$ 113.55	\$ 158.46
2027 010-471-647	LONGEVITY EXPENSE	\$ 880.00	\$ 760.00	\$ 760.00	100.00%	\$ 2,268.00	\$ 1,973.00	\$ 1,817.00
2027 010-471-648	MOBILE PHONE ALLOWANCE	\$ 600.00	\$ 600.00	\$ 400.00	66.67%	\$ 600.00	\$ 600.00	\$ 600.00
2027 010-471-654	JURORS	\$ 300.00	\$ 1,350.00	\$ -	0.00%	\$ 760.00	\$ -	\$ -
2027 010-471-666	POSTAGE	\$ 1,100.00	\$ 1,100.00	\$ 706.21	64.20%	\$ 449.44	\$ 549.52	\$ 173.61
2027 010-471-667	PROFESSIONAL FEES	\$ 1,500.00	\$ 2,056.06	\$ 532.06	25.88%	\$ 798.00	\$ 606.00	\$ 564.00
2027 010-471-671	RENT EQUIPMENT	\$ 1,300.00	\$ 1,343.94	\$ 631.47	46.99%	\$ 1,473.43	\$ 1,262.94	\$ 1,052.45
2027 010-471-678	REPAIRS & MAINTENANCE	\$ 212.39	\$ 212.39	\$ 92.11	43.37%	\$ 6,546.97	\$ 6,653.32	\$ 5,922.35
2027 010-471-679	RETIREMENT CONTRIBUTION	\$ 11,206.58	\$ 9,705.48	\$ 6,589.71	67.90%	\$ 9,625.31	\$ 12,092.92	\$ 12,180.72
2027 010-471-680	SALARIES-ELECTED	\$ 72,069.95	\$ 56,902.10	\$ 37,934.72	66.67%	\$ 55,244.76	\$ 54,046.20	\$ 52,722.96
2027 010-471-681	SALARIES-CAR ALLOWANCE	\$ 5,000.00	\$ 5,000.00	\$ 3,333.16	66.66%	\$ 5,000.04	\$ 3,000.00	\$ 3,000.00
2027 010-471-686	SALARIES-CLERKS	\$ 40,512.78	\$ 39,332.80	\$ 27,230.40	69.23%	\$ 38,634.40	\$ 41,323.09	\$ 40,351.25
2027 010-471-688	SUPPLIES	\$ 1,700.00	\$ 1,700.00	\$ 828.58	48.74%	\$ 625.06	\$ 948.42	\$ 1,608.53
2027 010-471-690	TAXES-FICA	\$ 9,062.40	\$ 7,848.51	\$ 5,321.86	67.81%	\$ 7,547.01	\$ 7,539.86	\$ 7,488.04
2027 010-471-691	TAXES-UNEMPLOYMENT	\$ 111.58	\$ 109.47	\$ 34.22	31.26%	\$ 63.99	\$ 53.83	\$ 116.48
2027 010-471-692	TELEPHONE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-471-693	TRAVEL, CONF, TRAINING	\$ 1,500.00	\$ 1,437.61	\$ 769.40	53.52%	\$ 825.80	\$ 928.64	\$ 185.00
2027 010-471-998	JUSTICE OF PEACE 2 TOTAL	\$ 212,131.22	\$ 188,965.07	\$ 122,735.56	64.95%	\$ 177,733.18	\$ 152,499.35	\$ 180,507.20

PROPOSED BUDGET FY 2026 - 2027

ELECTIONS ADMINISTRATOR

ACCOUNT #	ACCOUNT NAME	**** ACTUAL ****				2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT			
2027 010-490-601	ADVERTISING	\$ 600.00	\$ 1,000.00	\$ 514.00	51.40%	\$ 735.00	\$ 602.50	\$ 487.50
2027 010-490-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ 10,454.70	\$ 18,974.34	\$ -
2027 010-490-611	DUES, PERMITS, LICENSES	\$ 150.00	\$ 500.00	\$ 150.00	30.00%	\$ 150.00	\$ 350.00	\$ 150.00
2027 010-490-612	GENERAL ELECTION EXPENSES	\$ 9,000.00	\$ 11,000.00	\$ 8,324.44	75.68%	\$ 9,553.07	\$ 5,493.19	\$ 7,341.96
2027 010-490-615	ELECTION JUDGES	\$ 5,000.00	\$ 10,000.00	\$ 9,580.06	95.80%	\$ 2,877.00	\$ 15,794.00	\$ 5,289.00
2027 010-490-616	ELECTION CLERKS	\$ 12,000.00	\$ 27,000.00	\$ 22,286.94	82.54%	\$ 20,978.00	\$ 16,242.00	\$ 5,268.00
2027 010-490-617	SOFTWARE ANNUAL FEES	\$ 18,494.00	\$ 552.00	\$ -		\$ -	\$ -	\$ -
2027 010-490-644	INSURANCE-GROUP HEALTH	\$ 12,170.40	\$ 10,383.00	\$ 6,794.72	65.44%	\$ 9,459.04	\$ 8,683.56	\$ 9,049.54
2027 010-490-646	INSURANCE-WORKERS COMP	\$ 82.45	\$ 67.57	\$ 29.50	43.66%	\$ 62.56	\$ 56.00	\$ 83.57
2027 010-490-647	LONGEVITY EXPENSE	\$ 540.00	\$ 480.00	\$ 480.00	100.00%	\$ 420.00	\$ 360.00	\$ 300.00
2027 010-490-666	POSTAGE	\$ 5,000.00	\$ 8,000.00	\$ 377.67	4.72%	\$ 5,474.47	\$ 3,993.99	\$ 3,392.89
2027 010-490-671	RENT EQUIPMENT	\$ 900.00	\$ 1,500.00	\$ 665.00	44.33%	\$ 1,195.09	\$ 1,440.53	\$ 1,465.93
2027 010-490-678	REPAIRS & MAINTENANCE	\$ 7,684.71	\$ 30,000.00	\$ 25,172.15	83.91%	\$ 26,807.44	\$ 27,076.59	\$ 29,217.57
2027 010-490-679	RETIREMENT CONTRIBUTION	\$ 4,793.59	\$ 4,649.78	\$ 3,233.03	69.53%	\$ 4,290.53	\$ 5,414.29	\$ 4,923.26
2027 010-490-680	SALARIES-ELECTIONS ADMINISTR	\$ 50,132.16	\$ 48,672.00	\$ 33,696.00	69.23%	\$ 44,935.88	\$ 43,805.37	\$ 39,100.00
2027 010-490-683	SALARIES-TEMP WORKERS	\$ 7,000.00	\$ 6,000.00	\$ 3,357.00	55.95%	\$ 2,793.43	\$ 4,869.43	\$ 2,126.62
2027 010-490-688	SUPPLIES	\$ 6,000.00	\$ 6,000.00	\$ 3,487.53	58.13%	\$ 6,182.46	\$ 8,086.98	\$ 4,115.36
2027 010-490-690	TAXES-FICA	\$ 5,941.92	\$ 4,219.13	\$ 5,305.58	125.75%	\$ 5,502.88	\$ 6,192.76	\$ 3,949.04
2027 010-490-691	TAXES-UNEMPLOYMENT	\$ 216.04	\$ 171.76	\$ 87.24	50.79%	\$ 107.67	\$ 102.67	\$ 176.37
2027 010-490-692	TELEPHONE	\$ -	\$ -	\$ -	0.00%	\$ 92.00	\$ -	\$ -
2027 010-490-693	TRAVEL, CONFERENCES, TRAINING	\$ 4,000.00	\$ 4,000.00	\$ 2,346.52	58.66%	\$ 9,356.44	\$ 3,354.30	\$ 4,208.71
2027 010-490-998	ELECTIONS TOTAL	\$ 149,705.27	\$ 174,195.24	\$ 125,887.38	72.27%	\$ 161,427.66	\$ 170,892.50	\$ 120,645.32

PROPOSED BUDGET FY 2026 - 2027

DISTRICT ATTORNEY

ACCOUNT #	ACCOUNT NAME	**** ACTUAL ****					2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT				
2027 010-455-599	PR-YR AUDIT ADJUST	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
2027 010-455-601	ADVERTISING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
2027 010-455-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 23,072.08	\$ 1,715.40	\$ -
2027 010-455-610	CAPITAL LEASE PAYMENTS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 430.48	\$ 6,787.14	\$ -
2027 010-455-611	DUES, SUBSC, PUB	\$ 1,500.00	\$ 2,000.00	\$ 474.00	23.70%	\$ 738.99	\$ 1,450.00	\$ 912.00	\$ -
2027 010-455-617	SOFTWARE ANNUAL FEE*	\$ 39,787.00	\$ 28,603.00	\$ 166.38	0.58%	\$ -	\$ -	\$ -	\$ -
2027 010-455-635	FUEL, LUBRICANTS, EQUIPMENT	\$ 7,000.00	\$ 9,000.00	\$ 3,282.19	36.47%	\$ 7,061.29	\$ 4,323.71	\$ 2,682.32	\$ -
2027 010-455-642	INSURANCE & BONDS	\$ 7,500.00	\$ 7,500.00	\$ -	0.00%	\$ 6,872.00	\$ 6,555.00	\$ 6,928.17	\$ -
2027 010-455-644	INSURANCE-GROUP HEALTH	\$ 97,363.20	\$ 62,298.00	\$ 29,726.90	47.72%	\$ 48,521.21	\$ 40,773.10	\$ 39,984.56	\$ -
2027 013-455-646	INSURANCE-WORKERS COMP	\$ 2,864.73	\$ 1,085.19	\$ 456.00	42.02%	\$ 925.83	\$ 1,725.67	\$ 1,174.96	\$ -
2027 010-455-647	LONGEVITY EXPENSE	\$ 507.00	\$ 261.00	\$ 171.00	65.52%	\$ 77.00	\$ 247.00	\$ 139.00	\$ -
2027 010-455-666	POSTAGE	\$ 500.00	\$ 1,000.00	\$ 46.51	4.65%	\$ 202.76	\$ 279.27	\$ 349.82	\$ -
2027 010-455-667	PROFESSIONAL FEES	\$ 4,000.00	\$ 8,000.00	\$ 2,446.35	30.58%	\$ 2,889.24	\$ 1,737.26	\$ -	\$ -
2027 010-455-671	RENT EQUIPMENT	\$ 4,000.00	\$ 4,000.00	\$ 1,876.00	46.90%	\$ 4,123.59	\$ 3,969.42	\$ 3,895.62	\$ -
2027 010-455-677	REPAIR-AUTO	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%	\$ 1,052.60	\$ -	\$ 466.55	\$ -
2027 010-455-678	REPAIR & MAINTENANCE	\$ 4,250.00	\$ 4,250.00	\$ 412.00	9.69%	\$ 26,498.13	\$ 28,154.02	\$ 27,127.23	\$ -
2027 010-455-679	RETIREMENT CONTRIBUTION	\$ 39,625.06	\$ 33,270.17	\$ 17,464.94	52.49%	\$ 29,430.39	\$ 39,313.86	\$ 32,766.10	\$ -
2027 010-455-683	SALARIES-ATTORNEY	\$ 169,646.85	\$ 164,705.68	\$ 56,666.64	34.40%	\$ 141,210.58	\$ 128,805.32	\$ 77,770.32	\$ -
2027 010-455-684	SALARIES-LEGAL ASSISTANTS	\$ 129,957.98	\$ 127,675.18	\$ 82,017.00	64.24%	\$ 41,855.40	\$ 27,235.42	\$ 46,685.24	\$ -
2027 010-455-685	SALARIES-INVESTIGATOR	\$ 61,551.57	\$ 59,051.20	\$ 40,881.60	69.23%	\$ 53,814.69	\$ 65,562.83	\$ 57,807.60	\$ -
2027 010-455-686	SALARIES-CLERK / (VAC 2027)	\$ 57,206.00	\$ 11,000.00	\$ 6,702.50	60.93%	\$ 74,552.12	\$ 71,130.74	\$ 60,251.20	\$ -
2027 010-455-688	SUPPLIES	\$ 13,500.00	\$ 13,500.00	\$ 11,474.63	85.00%	\$ 10,717.98	\$ 6,560.40	\$ 8,420.12	\$ -
2027 010-455-690	TAXES-FICA	\$ 32,043.50	\$ 26,904.51	\$ 14,244.52	52.94%	\$ 23,786.28	\$ 22,258.94	\$ 17,882.44	\$ -
2027 010-455-691	TAXES-UNEMPLOYMENT	\$ 1,048.64	\$ 850.24	\$ 223.19	26.25%	\$ 497.14	\$ 426.47	\$ 639.48	\$ -
2027 010-455-692	TELEPHONE	\$ 4,000.00	\$ 3,600.00	\$ 2,388.45	66.35%	\$ 3,369.97	\$ 3,765.86	\$ 3,767.09	\$ -
2027 010-455-693	TRAVEL, CONF, TRAINING	\$ 5,000.00	\$ 10,000.00	\$ 2,698.84	26.99%	\$ 1,288.00	\$ 261.32	\$ 3,779.20	\$ -
2027 010-455-998	MADISON CO DIST ATTORNEY TOTAL	\$ 684,351.53	\$ 580,054.17	\$ 273,819.64	47.21%	\$ 479,485.19	\$ 478,038.37	\$ 401,931.56	\$ -

PROPOSED BUDGET FY 2026 - 2027

INTRA COUNTY SUPPORT

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****				2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT			
2027 010-630-707	CHILD PROTECTIVE SERVICES	\$1,000.00	2,000.00	2,000.00	100.00%	\$ 2,000.00	\$ 500.00	\$ 500.00
2027 010-630-708	BVCOG SOLID WASTE TIRES/ELEC	\$6,500.00	6,500.00	-500	-7.69%	\$ 8,869.89	\$ -	\$ -
2027 010-630-709	SOLID WASTE CONTRACT		0	0	0.00%	\$ 151,410.13	\$ 147,992.39	\$ 154,278.45
2027 010-630-710	NORMANGEE FIRE DEPT	\$10,000.00	10,000.00	10,000.00	100.00%	\$ 9,771.33	\$ 10,000.00	\$ 5,943.52
2027 010-630-711	MADISONVILLE FIRE DEPT		0	0	0.00%	\$ -	\$ -	\$ -
2027 010-630-712	MIDWAY FIRE DEPT	\$40,000.00	40,000.00	40,000.00	100.00%	\$ 38,647.91	\$ 37,500.00	\$ 33,537.96
2027 010-630-713	NORTH ZULCH FIRE DEPT	\$40,000.00	40,000.00	40,000.00	100.00%	\$ 38,679.31	\$ 37,500.00	\$ 38,792.38
2027 010-630-720	TRAPPING EXPENSE	\$8,800.00	8,800.00	0	0.00%	\$ 8,800.00	\$ -	\$ 8,800.00
2027 010-630-722	BV AMBER ALERT NETWORK	\$2,500.00	2,500.00	2,500.00	100.00%	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
2027 010-630-723	MHMR-LOCAL	\$3,000.00	3,000.00	2,606.00	86.87%	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
2027 010-630-725	BVCOG-IHC ADMIN FEES	\$23,000.00	19,250.00	14,437.50	75.00%	\$ 17,500.00	\$ 17,500.00	\$ 17,500.00
2027 010-630-726	BV SEXUAL ASSAULT RES CTR	\$2,000.00	2,000.00	2,000.00	100.00%	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
2027 010-630-730	EMERGENCY AIR TRANSPORT	\$40,000.00	40,000.00	37,227.78	93.07%	\$ 37,227.78	\$ 37,227.78	\$ -
2027 010-630-731	SCOTTY'S HOUSE	\$5,000.00	5,000.00	5,000.00	100.00%	\$ 5,000.00	\$ -	\$ -
2027 010-630-740	MADISON HEALTH RESOURCE CTR	\$17,326.00	17,326.00	17,326.00	100.00%	\$ 51,527.00	\$ -	\$ 17,326.00
2027 010-630-741	KEEP MADISON CO BEAUTIFUL	\$2,500.00	2,500.00	2,500.00	100.00%	\$ 2,500.00	\$ 2,500.00	\$ 2,000.00
2027 010-630-998	INTRA COUNTY SERVICE TOTAL	\$ 201,626.00	\$ 198,876.00	\$ 175,097.28	88.04%	\$ 379,433.35	\$ 298,220.17	\$ 286,178.31

PROPOSED BUDGET FY 2026 - 2027

COUNTY LIBRARY

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****				2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT			
2027 010-640-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-640-611	BOOKS, DUES, SUBSCRIPTIONS	\$ 19,760.00	\$ 22,000.00	\$ 19,271.16	87.60%	\$ 21,107.04	\$ 19,384.57	\$ 18,912.50
2027 010-640-618	CLEANING SUPPLIES	\$ 100.00	\$ 200.00	\$ -	0.00%	\$ -	\$ 99.57	\$ 102.67
2027 010-640-620	EXTERMINATION	\$ -	\$ -	\$ -	0.00%	\$ 510.00	\$ 510.00	\$ 497.50
2027 010-640-637	GROUNDS MAINTENANCE	\$ -	\$ -	\$ -	0.00%	\$ 7,106.92	\$ 19,292.01	\$ 6,195.23
2027 010-640-642	INSURANCE & BONDS	\$ -	\$ -	\$ -	0.00%	\$ 5,357.00	\$ 4,011.25	\$ 2,851.75
2027 010-640-644	INSURANCE-GROUP HEALTH	\$ 24,340.80	\$ 20,766.00	\$ 10,192.08	49.08%	\$ 15,720.64	\$ 15,928.68	\$ 18,099.08
2027 010-640-646	INSURANCE-WORKERS COMP	\$ 165.20	\$ 154.78	\$ 80.00	51.69%	\$ 140.15	\$ 83.22	\$ 161.08
2027 010-640-647	LONGEVITY EXPENSE	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	100.00%	\$ 2,400.00	\$ 2,400.00	\$ 2,439.00
2027 010-640-666	POSTAGE	\$ 900.00	\$ 900.00	\$ 777.14	86.35%	\$ 1,084.00	\$ 898.62	\$ 779.48
2027 010-640-671	RENT EQUIPMENT	\$ 3,000.00	\$ 3,307.55	\$ 1,846.64	55.83%	\$ 3,308.89	\$ 3,037.95	\$ 2,987.50
2027 010-640-678	REPAIRS & MAINTENANCE	\$ -	\$ 1,892.45	\$ 603.00	31.86%	\$ (2,688.46)	\$ 1,049.53	\$ 1,624.69
2027 010-640-679	RETIREMENT CONTRIBUTION	\$ 11,789.90	\$ 11,453.13	\$ 7,210.45	62.96%	\$ 10,117.35	\$ 13,181.61	\$ 13,544.26
2027 010-640-680	SALARIES-LIBRARIAN	\$ 70,569.37	\$ 68,513.95	\$ 47,370.02	69.14%	\$ 65,978.93	\$ 65,008.91	\$ 63,946.31
2027 010-640-685	SALARIES-ASST LIBRARIANS	\$ 51,659.69	\$ 50,155.04	\$ 26,449.51	52.74%	\$ 38,570.86	\$ 41,297.65	\$ 42,403.01
2027 010-640-688	SUPPLIES	\$ 2,500.00	\$ 2,500.00	\$ 1,743.22	69.73%	\$ 2,298.67	\$ 2,377.41	\$ 2,316.05
2027 010-640-690	TAXES-FICA	\$ 9,534.13	\$ 9,261.78	\$ 5,354.47	57.81%	\$ 7,516.95	\$ 7,667.32	\$ 7,650.90
2027 010-640-691	TAXES-UNEMPLOYMENT	\$ 337.88	\$ 331.82	\$ 97.80	29.47%	\$ 171.62	\$ 134.25	\$ 298.18
2027 010-640-692	TELEPHONE	\$ 2,500.00	\$ 4,700.00	\$ 1,425.71	30.33%	\$ 2,816.45	\$ 4,518.84	\$ 4,290.90
2027 010-640-693	TRAVEL, CONF, TRAINING	\$ -	\$ 200.00	\$ -	0.00%	\$ 60.30	\$ 372.52	\$ 196.10
2027 010-640-698	UTILITIES	\$ 10,000.00	\$ 12,000.00	\$ 5,735.79	47.80%	\$ 8,758.58	\$ 10,864.67	\$ 12,439.11
2027 010-640-998	COUNTY LIBRARY TOTAL	\$ 209,556.97	\$ 210,736.50	\$ 130,556.99	61.95%	\$ 190,335.89	\$ 212,118.58	\$ 201,735.30

PROPOSED BUDGET FY 2026 - 2027

COUNTY EXTENSION

		**** ACTUAL ****						
ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 010-660-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ 541.25	\$ -	\$ -
2027 010-660-607	CONTRACT LABOR	\$ -	\$ 1,400.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-660-611	DUES, SUBSC, PUB	\$ 800.00	\$ 800.00	\$ 402.80	50.35%	\$ 235.00	\$ 232.00	\$ 332.00
2027 010-660-637	GROUNDS MAINTENANCE	\$ -	\$ -	\$ -	0.00%	\$ 10,684.35	\$ 12,480.23	\$ 6,513.24
2027 010-660-642	INSURANCE & BONDS	\$ -	\$ -	\$ -	0.00%	\$ 9,516.00	\$ 5,764.74	\$ 5,959.45
2027 010-660-644	INSURANCE-GROUP HEALTH	\$ 24,340.80	\$ 20,766.00	\$ 13,589.44	65.44%	\$ 18,918.08	\$ 12,339.30	\$ 18,099.08
2027 010-660-646	INSURANCE-WORKERS COMP	\$ 98.03	\$ 109.77	\$ 47.50	43.27%	\$ 101.11	\$ 102.33	\$ 151.25
2027 010-660-647	LONGEVITY EXPENSE	\$ 261.00	\$ 189.00	\$ 189.00	100.00%	\$ 109.00	\$ 159.00	\$ 87.00
2027 010-660-671	RENT EQUIPMENT	\$ 2,000.00	\$ 2,500.00	\$ 780.00	31.20%	\$ 1,805.50	\$ 1,893.11	\$ 1,896.00
2027 010-660-678	REPAIRS & MAINTENANCE	\$ 1,000.00	\$ 2,000.00	\$ 150.00	7.50%	\$ 150.60	\$ 1,424.18	\$ -
2027 010-660-679	RETIREMENT CONTRIBUTION	\$ 8,736.02	\$ 8,475.48	\$ 4,665.84	55.05%	\$ 6,313.26	\$ 7,495.07	\$ 8,503.14
2027 010-660-680	SALARIES-EXTENSION AGENT	\$ 55,322.33	\$ 53,711.00	\$ 36,706.16	68.34%	\$ 51,958.37	\$ 40,954.69	\$ 52,082.72
2027 010-660-684	SALARIES-SECRETARY	\$ 36,763.58	\$ 35,692.80	\$ 24,710.40	69.23%	\$ 32,559.31	\$ 32,103.15	\$ 29,399.14
2027 010-660-688	SUPPLIES	\$ 3,000.00	\$ 4,300.00	\$ 1,107.85	25.76%	\$ 810.66	\$ 1,168.83	\$ 2,769.47
2027 010-660-690	TAXES-FICA	\$ 7,064.53	\$ 6,853.85	\$ 4,236.72	61.82%	\$ 5,819.24	\$ 4,925.46	\$ 4,985.14
2027 010-660-691	TAXES-UNEMPLOYMENT	\$ 282.99	\$ 278.31	\$ 76.04	27.32%	\$ 135.46	\$ 91.48	\$ 214.65
2027 010-660-692	TELEPHONE	\$ 2,000.00	\$ 2,500.00	\$ 945.29	37.81%	\$ 1,702.79	\$ 1,586.12	\$ 1,477.86
2027 010-660-693	TRAVEL-CONF,LIVESTOCK SHOW E	\$ 13,000.00	\$ 18,000.00	\$ 5,931.68	32.95%	\$ 11,962.05	\$ 10,960.94	\$ 9,740.06
2027 010-660-694	TRAVEL ALLOWANCE	\$ 4,000.00	\$ 4,000.00	\$ 2,691.58	67.29%	\$ 3,546.03	\$ 3,192.89	\$ 2,670.25
2027 010-660-698	UTILITIES / RENT	\$ 18,000.00	\$ 17,500.00	\$ 7,310.01	41.77%	\$ 14,090.69	\$ 16,181.75	\$ 18,853.30
2027 010-660-998	COUNTY AGENT TOTAL	\$ 176,669.28	\$ 179,076.21	\$ 103,540.31	57.82%	\$ 170,958.75	\$ 153,055.27	\$ 163,733.75

PROPOSED BUDGET FY 2026 - 2027

VETERAN COORDINATOR

ACCOUNT #	ACCOUNT NAME	**** ACTUAL ****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 010-420-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 1,387.92
2027 010-420-611	DUES, SUBSC, PUB	\$ 300.00	\$ 280.00	\$ 280.00	100.00%	\$ 65.00	\$ -	\$ -
2027 010-420-622	EMERGENCY VETERAN ASSISTANCE	\$ -	\$ -	\$ -	0.00%	\$ 1,897.81	\$ 682.25	\$ -
2027 010-420-646	INSURANCE-WORKERS COMP	\$ 55.81	\$ 68.42	\$ 29.50	43.12%	\$ 61.91	\$ 80.99	\$ 23.29
2027 010-420-647	LONGEVITY EXPENSE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-420-648	MOBILE PHONE ALLOWANCE	\$ 1,200.00	\$ 1,200.00	\$ 906.73	75.56%	\$ 565.13	\$ 1,032.66	\$ -
2027 010-420-666	POSTAGE	\$ 100.00	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-420-668	PROGRAMS & PRESENTATIONS	\$ 1,000.00	\$ 2,720.00	\$ -	0.00%	\$ 381.91	\$ 388.06	\$ -
2027 010-420-671	RENT-EQUIPMENT	\$ 1,200.00	\$ 1,600.00	\$ 720.00	45.00%	\$ 389.75	\$ 103.93	\$ -
2027 010-420-678	REPAIRS & MAINTENANCE	\$ 1,500.00	\$ 2,000.00	\$ 1,014.00	50.70%	\$ 990.00	\$ 1,038.75	\$ -
2027 010-420-679	RETIREMENT CONTRIBUTION	\$ 4,974.19	\$ 5,282.74	\$ 2,285.72	43.27%	\$ 3,507.54	\$ 5,837.79	\$ 2,452.89
2027 010-420-680	SALARIES-VETERAN OFFICER	\$ 51,381.31	\$ 54,642.98	\$ 23,515.48	43.03%	\$ 36,619.24	\$ 46,532.79	\$ 21,595.67
2027 010-420-688	SUPPLIES	\$ 1,750.00	\$ 2,500.00	\$ 461.69	18.47%	\$ 761.41	\$ 1,737.10	\$ 1,981.65
2027 010-420-690	TAXES-FICA	\$ 4,022.47	\$ 4,271.99	\$ 1,848.39	43.27%	\$ 2,836.46	\$ 3,633.99	\$ 1,655.86
2027 010-420-691	TAXES-UNEMPLOYMENT	\$ 171.35	\$ 178.93	\$ 28.34	15.84%	\$ 59.42	\$ 63.60	\$ 24.37
2027 010-420-692	TELEPHONE	\$ -	\$ 80.43	\$ 80.43	100.00%	\$ 362.07	\$ 164.15	\$ 49.46
2027 010-420-693	TRAVEL, CONF, TRAINING	\$ 1,500.00	\$ 2,919.57	\$ 728.27	24.94%	\$ 2,083.30	\$ 3,664.93	\$ 882.94
2027 010-420-998	VETERAN COORD TOTAL	\$ 69,155.13	\$ 77,745.06	\$ 31,898.55	41.03%	\$ 50,580.95	\$ 64,960.99	\$ 30,054.05

PROPOSED BUDGET FY 2026 - 2027

WASTE DISPOSAL #1

APPROVED DIST 0000112

		**** ACTUAL ****						
ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 010-611-646	INSURANCE-WORKERS COMP	\$ -	\$ 853.85	\$ 519.50	60.84%	\$ -	\$ -	\$ -
2027 010-611-671	RENT EQUIPMENT	\$ 500.00	\$ 500.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-611-678	REPAIRS & MAINTENANCE	\$ 500.00	\$ 500.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-611-679	RETIREMENT CONTRIBUTION	\$ -	\$ 4,358.14	\$ 2,784.02	63.88%	\$ -	\$ -	\$ -
2027 010-611-680	SALARIES - OPERATOR	\$ 4,488.94	\$ 46,069.10	\$ 30,506.32	66.22%	\$ -	\$ -	\$ -
2027 010-611-688	SUPPLIES	\$ 250.00	\$ 500.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-611-690	TAXES-FICA	\$ 47,451.79	\$ 3,524.28	\$ 2,333.82	66.22%	\$ -	\$ -	\$ -
2027 010-611-691	TAXES-UNEMPLOYMENT	\$ 3,630.06	\$ 162.32	\$ 34.06	20.98%	\$ -	\$ -	\$ -
2027 010-611-692	TELEPHONE		\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-611-698	UTILITIES	\$ 1,000.00	\$ 2,400.00	\$ 486.00	20.25%	\$ -	\$ -	\$ -
2027 010-611-709	SOLID WASTE DISPOSAL	\$ 50,000.00	\$ 60,093.75	\$ 18,262.27	30.39%	\$ -	\$ -	\$ -
2027 010-611-998	WASTE DISPOSAL #1 TOTAL	\$ 107,820.79	\$ 118,961.44	\$ 54,925.99	46.17%	\$ -	\$ -	\$ -

PROPOSED BUDGET FY 2026 - 2027

WASTE DISPOSAL #2

		**** ACTUAL ****							
ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL	
2027 010-612-646	INSURANCE-WORKERS COMP	\$ -	\$ 841.68	\$ 500.00	59.40%	\$ -	\$ -	\$ -	
2027 010-612-671	RENT EQUIPMENT	\$ 500.00	\$ 500.00	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 010-612-678	REPAIRS & MAINTENANCE	\$ 500.00	\$ 500.00	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 010-612-679	RETIREMENT CONTRIBUTION	\$ -	\$ 4,196.96	\$ 2,834.46	67.54%	\$ -	\$ -	\$ -	
2027 010-612-680	SALARIES - OPERATOR	\$ 4,217.08	\$ 44,365.36	\$ 29,962.80	67.54%	\$ -	\$ -	\$ -	
2027 010-612-688	SUPPLIES	\$ 250.00	\$ 500.00	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 010-612-690	TAXES-FICA	\$ 44,577.99	\$ 3,393.95	\$ 2,291.94	67.53%	\$ -	\$ -	\$ -	
2027 010-612-691	TAXES-UNEMPLOYMENT	\$ 3,410.22	\$ 159.42	\$ 33.96	21.30%	\$ -	\$ -	\$ -	
2027 010-612-692	TELEPHONE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 010-612-698	UTILITIES	\$ 1,000.00	\$ 2,400.00	\$ 436.59	18.19%	\$ -	\$ -	\$ -	
2027 010-612-709	SOLID WASTE DISPOSAL	\$ 50,000.00	\$ 60,093.75	\$ 22,806.81	37.95%	\$ -	\$ -	\$ -	
2027 010-612-998	WASTE DISPOSAL #2 TOTAL	\$ 104,455.29	\$ 116,951.12	\$ 58,866.56	50.33%	\$ -	\$ -	\$ -	

PROPOSED BUDGET FY 2026 - 2027

WASTE DISPOSAL #3

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****						2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT					
2027 010-613-646	INSURANCE-WORKERS COMP	\$ -	\$ 815.48	\$ 459.00	56.29%	\$ -	\$ -	\$ -	\$ -	\$ -
2027 010-613-671	RENT EQUIPMENT	\$ 500.00	\$ 500.00	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
2027 010-613-678	REPAIRS & MAINTENANCE	\$ 500.00	\$ 500.00	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
2027 010-613-679	RETIREMENT CONTRIBUTION	\$ -	\$ 3,849.74	\$ 2,480.94	64.44%	\$ -	\$ -	\$ -	\$ -	\$ -
2027 010-613-680	SALARIES - OPERATOR	\$ 3,965.22	\$ 40,694.89	\$ 26,224.56	64.44%	\$ -	\$ -	\$ -	\$ -	\$ -
2027 010-613-688	SUPPLIES	\$ 250.00	\$ 500.00	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
2027 010-613-690	TAXES-FICA	\$ 41,915.73	\$ 3,113.16	\$ 2,006.10	64.44%	\$ -	\$ -	\$ -	\$ -	\$ -
2027 010-613-691	TAXES-UNEMPLOYMENT	\$ 3,206.55	\$ 153.19	\$ 29.72	19.40%	\$ -	\$ -	\$ -	\$ -	\$ -
2027 010-613-692	TELEPHONE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -
2027 010-613-698	UTILITIES	\$ 1,000.00	\$ 2,400.00	\$ 379.84	15.83%	\$ -	\$ -	\$ -	\$ -	\$ -
2027 010-613-709	SOLID WASTE DISPOSAL	\$ 50,000.00	\$ 60,093.75	\$ 25,681.10	42.74%	\$ -	\$ -	\$ -	\$ -	\$ -
2027 010-613-998	WASTE DISPOSAL #3 TOTAL	\$ 101,337.50	\$ 112,620.21	\$ 57,261.26	50.84%	\$ -	\$ -	\$ -	\$ -	\$ -

PROPOSED BUDGET FY 2026 - 2027

WASTE DISPOSAL #4

ACCOUNT #	ACCOUNT NAME	**** ACTUAL ****					2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT				
2027 010-614-646	INSURANCE-WORKERS COMP	\$ -	\$ 820.23	\$ 466.50	56.87%	\$ -	\$ -	\$ -	\$ -
2027 010-614-671	RENT EQUIPMENT	\$ 500.00	\$ 500.00	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
2027 010-614-678	REPAIRS & MAINTENANCE	\$ 500.00	\$ 500.00	\$ 26.38	5.28%	\$ -	\$ -	\$ -	\$ -
2027 010-614-679	RETIREMENT CONTRIBUTION	\$ -	\$ 3,912.72	\$ 2,568.96	65.66%	\$ -	\$ -	\$ -	\$ -
2027 010-614-680	SALARIES - OPERATOR	\$ 4,030.11	\$ 41,360.67	\$ 27,155.70	65.66%	\$ -	\$ -	\$ -	\$ -
2027 010-614-688	SUPPLIES	\$ 250.00	\$ 500.00	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
2027 010-614-690	TAXES-FICA	\$ 42,601.49	\$ 3,164.09	\$ 2,077.56	65.66%	\$ -	\$ -	\$ -	\$ -
2027 010-614-691	TAXES-UNEMPLOYMENT	\$ 3,259.01	\$ 154.32	\$ 30.78	19.95%	\$ -	\$ -	\$ -	\$ -
2027 010-614-692	TELEPHONE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
2027 010-614-698	UTILITIES	\$ 2,000.00	\$ 2,400.00	\$ 1,165.00	48.54%	\$ -	\$ -	\$ -	\$ -
2027 010-614-709	SOLID WASTE DISPOSAL	\$ 50,000.00	\$ 60,093.75	\$ 20,351.35	33.87%	\$ -	\$ -	\$ -	\$ -
2027 010-614-998	WASTE DISPOSAL #4 TOTAL	\$ 103,140.61	\$ 113,405.78	\$ 53,842.23	47.48%	\$ -	\$ -	\$ -	\$ -

PROPOSED BUDGET FY 2026 - 2027

EMERGENCY MANAGEMENT

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****				2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT			
2027 010-430-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ 4,509.91	\$ -	\$ -
2027 010-430-606	CONTINGENCY-DISASTER REIMBUR	\$ -	\$ 500.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-430-611	DUES, SUBSC, PUB	\$ 500.00	\$ 500.00	\$ 300.00	60.00%	\$ 250.00	\$ 250.00	\$ 250.00
2027 010-430-617	SOFTWARE ANNUAL FEE	\$ -	\$ 8,000.00	\$ 705.75	8.82%	\$ -	\$ -	\$ -
2027 010-430-642	INSURANCE & BONDS	\$ 100.00	\$ 100.00	\$ -	0.00%	\$ 71.00	\$ -	\$ -
2027 010-430-644	INSURANCE-GROUP HEALTH	\$ 24,340.80	\$ 20,766.00	\$ 6,794.73	32.72%	\$ 9,459.04	\$ 8,683.56	\$ 9,049.54
2027 010-430-646	INSURANCE-WORKERS COMP	\$ 623.33	\$ 345.21	\$ 305.50	88.50%	\$ 346.56	\$ 182.10	\$ 272.94
2027 010-430-647	LONGEVITY EXPENSE	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00	100.00%	\$ 2,400.00	\$ 2,400.00	\$ 2,392.00
2027 010-430-648	MOBILE PHONE ALLOWANCE	\$ 1,800.00	\$ 1,800.00	\$ 1,246.14	69.23%	\$ 2,803.95	\$ 2,588.83	\$ 2,707.52
2027 010-430-666	POSTAGE	\$ 100.00	\$ 100.00	\$ -	0.00%	\$ 0.69	\$ 0.63	\$ 3.39
2027 010-430-671	RENT-EQUIPMENT	\$ -	\$ 100.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-430-678	REPAIRS & MAINTENANCE	\$ 9,000.00	\$ 9,500.00	\$ 2,623.70	27.62%	\$ 6,882.67	\$ 8,870.74	\$ 15,713.71
2027 010-430-679	RETIREMENT CONTRIBUTION	\$ 9,258.80	\$ 9,075.20	\$ 4,581.60	50.48%	\$ 7,677.74	\$ 9,525.77	\$ 9,638.50
2027 010-430-680	SALARIES-COORDINATOR	\$ 54,217.93	\$ 52,638.77	\$ 36,439.20	69.23%	\$ 50,824.80	\$ 50,125.88	\$ 48,963.47
2027 010-430-685	SALARIES-ASSIST COORD*	\$ 27,040.00	\$ 27,040.00	\$ -	0.00%	\$ 14,247.29	\$ 14,049.03	\$ 13,720.53
2027 010-430-686	SALARIES-CLERK	\$ 12,415.21	\$ 12,053.60	\$ 8,344.80	69.23%	\$ 10,999.63	\$ 10,847.05	\$ 10,590.22
2027 010-430-688	SUPPLIES	\$ 5,000.00	\$ 5,500.00	\$ 2,166.15	39.38%	\$ 5,754.56	\$ 5,886.36	\$ 5,378.23
2027 010-430-690	TAXES-FICA	\$ 7,487.29	\$ 7,338.83	\$ 3,686.27	50.23%	\$ 6,167.87	\$ 6,087.05	\$ 5,954.55
2027 010-430-691	TAXES-UNEMPLOYMENT	\$ 289.33	\$ 289.09	\$ 61.42	21.25%	\$ 129.15	\$ 100.07	\$ 214.52
2027 010-430-692	TELEPHONE	\$ 1,500.00	\$ 5,900.00	\$ 490.83	8.32%	\$ 1,004.64	\$ 809.20	\$ 697.54
2027 010-430-693	TRAVEL, CONF, TRAINING	\$ 5,500.00	\$ 9,000.00	\$ 1,667.92	18.53%	\$ 3,056.00	\$ 4,448.40	\$ 3,677.25
2027 010-430-694	TRAVEL ALLOWANCE	\$ 1,200.00	\$ 1,000.00	\$ 760.74	76.07%	\$ 954.13	\$ 1,345.19	\$ 1,045.38
2027 010-430-695	EMG EXERCISES	\$ 500.00	\$ 500.00	\$ -	0.00%	\$ 400.00	\$ -	\$ 105.79
2027 010-430-998	EMERGENCY MANAGEMENT TOTAL	\$ 163,272.69	\$ 174,446.70	\$ 72,574.75	41.60%	\$ 127,939.63	\$ 126,199.86	\$ 130,375.08

PROPOSED BUDGET FY 2026 - 2027

CONSTABLE #1

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 010-560-601	ADVERTISING & LEGAL NOTICES	\$ 100.00	\$ 250.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-560-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ 1,485.61	\$ -	\$ -
2027 010-560-611	DUES, SUBSC, PUB	\$ 100.00	\$ 300.00	\$ 70.00	23.33%	\$ 70.00	\$ -	\$ 70.00
2027 010-560-617	SOFTWARE ANNUAL FEES	\$ -	\$ 166.38	\$ 83.19		\$ -	\$ -	\$ -
2027 010-560-635	FUEL & LUBRICANTS	\$ 3,000.00	\$ 3,500.00	\$ 1,619.29	46.27%	\$ 1,245.88	\$ 2,297.68	\$ 1,463.33
2027 010-560-642	INSURANCE & BONDS	\$ 1,716.00	\$ 1,250.00	\$ -	0.00%	\$ 686.00	\$ 582.34	\$ 653.33
2027 010-560-644	INSURANCE-GROUP HEALTH	\$ 12,170.40	\$ 10,383.00	\$ 6,794.72	65.44%	\$ 7,099.54	\$ 8,615.16	\$ 8,981.74
2027 010-560-646	INSURANCE-WORKERS COMP	\$ 840.71	\$ 727.25	\$ 344.50	47.37%	\$ 640.00	\$ 679.76	\$ 655.00
2027 010-560-647	LONGEVITY EXPENSE	\$ 63.00	\$ -	\$ -	0.00%	\$ 512.00	\$ 452.00	\$ 392.00
2027 010-560-648	MOBILE PHONE ALLOWANCE	\$ 1,200.00	\$ 1,200.00	\$ 800.00	66.67%	\$ 825.03	\$ 1,100.04	\$ 1,100.04
2027 010-560-676	REPAIRS-RADIO	\$ -	\$ 700.00	\$ -	0.00%	\$ (15.76)	\$ -	\$ -
2027 010-560-677	REPAIRS-AUTO	\$ 2,000.00	\$ 2,500.00	\$ -	0.00%	\$ -	\$ 120.06	\$ 436.21
2027 010-560-678	REPAIRS & MAINTENANCE	\$ 1,500.00	\$ 1,833.62	\$ 851.72	46.45%	\$ 1,697.89	\$ 1,127.51	\$ 1,286.01
2027 010-560-679	RETIREMENT CONTRIBUTION	\$ 6,823.78	\$ 5,590.95	\$ 3,727.28	66.67%	\$ 5,142.10	\$ 6,261.78	\$ 5,557.27
2027 010-560-680	SALARIES-ELECTED	\$ 72,069.95	\$ 57,901.00	\$ 38,600.64	66.67%	\$ 53,019.24	\$ 50,750.04	\$ 43,490.28
2027 010-560-688	SUPPLIES	\$ 250.00	\$ 500.00	\$ 46.14	9.23%	\$ 443.96	\$ 135.23	\$ 124.97
2027 010-560-690	TAXES-FICA	\$ 5,518.17	\$ 4,521.23	\$ 3,010.48	66.59%	\$ 4,152.34	\$ 3,985.80	\$ 3,425.97
2027 010-560-691	TAXES-UNEMPLOYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-560-692	TELEPHONE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-560-693	TRAVEL, CONF, TRAINING	\$ -	\$ 1,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-560-998	CONSTABLE 1 TOTAL	\$ 107,352.01	\$ 92,323.43	\$ 55,947.96	60.60%	\$ 77,003.83	\$ 76,107.40	\$ 67,636.15

PROPOSED BUDGET FY 2026 - 2027

CONSTABLE #2

ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	**** ACTUAL ****		2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
				2026 Y-T-D	PERCENT			
2027 010-561-601	ADVERTISING & LEGAL NOTICES	\$ 100.00	\$ 250.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-561-604	CAPITAL OUTLAY		\$ -	\$ -	0.00%	\$ -	\$ 98.99	\$ 60,148.83
2027 010-561-611	DUES, SUBS, PUBS	\$ 100.00	\$ 300.00	\$ 70.00	23.33%	\$ 70.00	\$ 70.00	\$ 70.00
2027 010-561-617	SOFTWARE ANNUAL FEES	\$ -	\$ 166.38	\$ 83.19	50.00%	\$ -	\$ -	\$ -
2027 010-561-635	FUEL & LUBRICANTS	\$ 3,000.00	\$ 3,500.00	\$ 1,346.04	38.46%	\$ 1,956.04	\$ 2,438.10	\$ 2,713.42
2027 010-561-642	INSURANCE & BONDS	\$ 1,685.00	\$ 1,250.00	\$ -	0.00%	\$ 1,265.00	\$ 625.17	\$ 653.33
2027 010-561-644	INSURANCE-GROUP HEALTH	\$ 12,170.40	\$ 10,383.00	\$ 6,763.11	65.14%	\$ 9,392.92	\$ 8,615.16	\$ 8,981.74
2027 010-561-646	INSURANCE-WORKERS COMP	\$ 859.21	\$ 746.08	\$ 353.50	47.38%	\$ 648.24	\$ 688.31	\$ 658.00
2027 010-561-647	LONGEVITY	\$ 1,650.00	\$ 1,530.00	\$ 1,530.00	100.00%	\$ 1,411.00	\$ 1,290.00	\$ 585.00
2027 010-561-648	MOBILE PHONE ALLOWANCE	\$ 1,200.00	\$ 1,200.00	\$ 800.00	66.67%	\$ 1,200.00	\$ 1,100.04	\$ 1,100.04
2027 010-561-676	REPAIRS-RADIO	\$ -	\$ 700.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-561-677	REPAIRS-AUTO	\$ 2,500.00	\$ 4,000.00	\$ 283.82	7.10%	\$ 1,160.82	\$ 647.22	\$ 1,656.24
2027 010-561-678	REPAIRS & MAINTENANCE	\$ 750.00	\$ 1,333.62	\$ 206.00	15.45%	\$ 405.59	\$ 503.79	\$ 617.88
2027 010-561-679	RETIREMENT CONTRIBUTION	\$ 6,973.91	\$ 5,735.69	\$ 3,872.02	67.51%	\$ 5,339.32	\$ 6,341.05	\$ 5,577.36
2027 010-561-680	SALARIES-ELECTED	\$ 72,069.95	\$ 57,901.00	\$ 38,600.64	66.67%	\$ 53,830.44	\$ 50,750.04	\$ 43,490.28
2027 010-561-688	SUPPLIES	\$ 500.00	\$ 500.00	\$ 30.86	6.17%	\$ 174.27	\$ 53.60	\$ 139.15
2027 010-561-690	TAXES-FICA	\$ 5,639.58	\$ 4,638.27	\$ 3,131.13	67.51%	\$ 4,317.78	\$ 4,065.18	\$ 3,455.87
2027 010-561-691	TAXES-UNEMPLOYMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-561-692	TELEPHONE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-561-693	TRAVEL, CONF, TRAINING	\$ -	\$ 1,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-561-998	CONSTABLE 2 TOTAL	\$ 109,198.05	\$ 95,134.04	\$ 57,070.31	59.99%	\$ 81,171.42	\$ 77,286.65	\$ 129,847.14

PROPOSED BUDGET FY 2026 - 2027

COUNTY JAIL

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****				2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT			
2027 010-570-601	ADVERTISING & LEGAL NOTICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-570-604	CAPITAL OUTLAY	\$ 35,555.00	\$ -	\$ -	0.00%	\$ -	\$ 75,858.16	\$ 22,014.00
2027 010-570-611	DUES, PERMITS, LICENSES	\$ 150.00	\$ 150.00	\$ -	0.00%	\$ -	\$ 199.00	\$ 110.00
2027 010-570-617	SOFTWARE ANNUL FEE	\$ 24,100.00	\$ 20,000.00	\$ 9,819.21	49.10%	\$ -	\$ -	\$ -
2027 010-570-618	CLEANING SUPPLIES	\$ 15,000.00	\$ 20,000.00	\$ 7,815.40	39.08%	\$ 10,678.44	\$ 12,592.35	\$ 12,484.54
2027 010-570-620	EXTERMINATION	\$ 1,500.00	\$ 1,500.00	\$ 928.00	61.87%	\$ 1,392.00	\$ 1,532.50	\$ 1,115.00
2027 010-570-630	FILM/PHOTO SUPPLIES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-570-635	FUEL & LUBRICANTS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-570-639	PRISONER CARE-FOOD	\$ 130,000.00	\$ 120,000.00	\$ 73,203.90	61.00%	\$ 101,836.74	\$ 100,215.49	\$ 87,703.41
2027 010-570-640	PRISONER CARE-MEDICAL	\$ 2,500.00	\$ 4,000.00	\$ 33.33	0.83%	\$ 113.85	\$ 2,174.74	\$ 1,112.36
2027 010-570-641	PRISONER CARE-TRANSPORTATION	\$ 7,500.00	\$ 12,000.00	\$ 3,525.16	29.38%	\$ 452.38	\$ 3,597.57	\$ 8,055.57
2027 010-570-642	INSURANCE & BONDS	\$ 1,500.00	\$ 5,000.00	\$ 142.00	2.84%	\$ 355.00	\$ 71.00	\$ 284.00
2027 010-570-643	PRE-EMPLOYMENT PHYSICAL	\$ 2,500.00	\$ 2,500.00	\$ 1,970.00	0.00%	\$ 1,675.00	\$ 1,635.00	\$ 1,515.00
2027 010-570-644	INSURANCE-GROUP HEALTH	\$ 231,336.72	\$ 176,511.00	\$ 101,744.33	57.64%	\$ 144,962.88	\$ 125,077.50	\$ 128,039.73
2027 010-570-646	INSURANCE-WORKERS COMP	\$ 8,830.26	\$ 8,114.54	\$ 3,843.00	47.36%	\$ 7,656.08	\$ 7,708.73	\$ 7,365.12
2027 010-570-647	LONGEVITY EXPENSE	\$ 2,640.00	\$ 2,822.00	\$ 2,401.00	85.08%	\$ 3,068.00	\$ 2,322.00	\$ 1,239.00
2027 010-570-661	LAUNDRY	\$ 3,500.00	\$ 7,000.00	\$ 1,319.23	18.85%	\$ -	\$ -	\$ -
2027 010-570-665	MISCELLANEOUS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-570-666	POSTAGE	\$ 1,000.00	\$ 2,500.00	\$ 200.17	8.01%	\$ 1,172.18	\$ -	\$ -
2027 010-570-671	EQUIPMENT RENTAL	\$ 4,000.00	\$ 4,862.80	\$ 2,521.10	51.84%	\$ -	\$ -	\$ -
2027 010-570-677	REPAIRS-AUTO	\$ 12,000.00	\$ 9,000.00	\$ 4,827.82	53.64%	\$ 3,802.51	\$ 1,152.47	\$ 522.00
2027 010-570-678	REPAIRS-GENERAL	\$ 80,000.00	\$ 85,137.20	\$ 51,785.10	60.83%	\$ 80,685.87	\$ 63,912.24	\$ 45,261.56
2027 010-570-679	RETIREMENT CONTRIBUTION	\$ 71,672.55	\$ 62,382.75	\$ 40,924.65	65.60%	\$ 58,683.45	\$ 71,631.58	\$ 61,330.10
2027 010-570-684	SALARIES-TRANSPORT OFFICER	\$ 43,148.52	\$ 40,361.78	\$ 27,936.00	69.21%	\$ 38,302.47	\$ 38,629.69	\$ 25,615.42
2027 010-570-685	SALARIES-JAILERS	\$ 711,849.54	\$ 616,253.87	\$ 402,271.79	65.28%	\$ 578,958.70	\$ 536,865.30	\$ 436,176.05
2027 010-570-688	SUPPLIES-JAIL	\$ 27,000.00	\$ 31,500.00	\$ 4,001.47	12.70%	\$ 29,575.88	\$ 7,092.92	\$ 25,765.25
2027 010-570-689	SUPPLIES-PRISONER CARE	\$ 14,000.00	\$ 16,000.00	\$ 8,951.28	55.95%	\$ 11,193.86	\$ 10,580.84	\$ -
2027 010-570-690	TAXES-FICA	\$ 57,959.32	\$ 50,447.03	\$ 33,041.29	65.50%	\$ 47,325.73	\$ 44,091.92	\$ 35,330.38
2027 010-570-691	TAXES-UNEMPLOYMENT	\$ 2,086.01	\$ 1,835.07	\$ 534.92	29.15%	\$ 989.79	\$ 725.08	\$ 1,159.44
2027 010-570-692	TELEPHONE	\$ 4,500.00	\$ 5,400.00	\$ 2,357.57	43.66%	\$ 3,774.18	\$ 2,370.99	\$ 503.42
2027 010-570-693	TRAVEL, CONF, TRAINING	\$ 7,500.00	\$ 10,000.00	\$ 1,999.49	19.99%	\$ 5,338.52	\$ 9,732.51	\$ 6,254.50
2027 010-570-698	UTILITIES	\$ 50,000.00	\$ 60,000.00	\$ 28,539.53	47.57%	\$ 43,150.26	\$ 46,768.02	\$ 46,412.46
2027 010-570-699	UNIFORMS	\$ 9,000.00	\$ 8,000.00	\$ 6,336.47	79.21%	\$ 2,979.48	\$ 8,785.00	\$ 6,359.15
2027 010-570-998	COUNTY JAIL TOTAL	\$ 1,562,327.92	\$ 1,383,278.04	\$ 822,973.21	59.49%	\$ 1,178,123.25	\$ 1,175,322.60	\$ 961,727.46

PROPOSED BUDGET FY 2026 - 2027

COUNTY SHERIFF

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 010-580-600	ANIMAL CONTROL OPERATIONS	\$ 3,500.00	\$ 3,500.00	\$ 1,852.90	0.00%	\$ 1,877.50	\$ 3,835.01	\$ -
2027 010-580-601	ADVERTISING & LEGAL NOTICES	\$ 1,000.00	\$ 1,500.00	\$ -	0.00%	\$ -	\$ 5,271.16	\$ -
2027 010-580-604	CAPITAL OUTLAY	\$ 250,000.00	\$ -	\$ -	0.00%	\$ 94,871.10	\$ 829,811.96	\$ 129,556.81
2027 010-580-610	CAPITAL LEASE PAYMENTS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 189,444.67
2027 010-580-611	DUES, SUBSC, PUB	\$ 4,000.00	\$ 3,500.00	\$ 2,304.00	65.83%	\$ 2,362.00	\$ 2,762.84	\$ 1,692.00
2027 010-580-617	SOFTWARE ANNUAL FEE*	\$ 190,000.00	\$ 200,000.00	\$ 192,212.93	96.11%	\$ -	\$ -	\$ -
2027 010-580-620	EXTERMINATION	\$ 1,400.00	\$ 1,400.00	\$ 715.00	51.07%	\$ -	\$ -	\$ -
2027 010-580-622	OTHER INVESTIGATIVE EXPENSES	\$ 2,500.00	\$ 3,000.00	\$ 1,191.80	39.73%	\$ 1,398.20	\$ 2,962.30	\$ 1,774.58
2027 010-580-630	K-9	\$ 4,000.00	\$ 5,000.00	\$ 2,112.00	42.24%	\$ 2,196.16	\$ 3,603.18	\$ 7,102.99
2027 010-580-631	CID (NARCO) SUPPLIES	\$ 4,000.00	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-580-635	FUEL & LUBRICANTS	\$ 130,000.00	\$ 115,000.00	\$ 65,759.06	57.18%	\$ 92,497.78	\$ 94,414.96	\$ 97,168.71
2027 010-580-642	INSURANCE & BONDS	\$ 105,000.00	\$ 95,000.00	\$ 2,528.40	2.66%	\$ 85,721.00	\$ 60,716.75	\$ 49,975.75
2027 010-580-643	PRE-EMPLOYMENT PHYSICAL	\$ 1,500.00	\$ 2,500.00	\$ 80.00	3.20%	\$ 1,100.00	\$ 855.00	\$ 1,685.00
2027 010-580-644	INSURANCE-GROUP HEALTH	\$ 389,452.80	\$ 332,256.00	\$ 213,087.23	64.13%	\$ 261,337.85	\$ 265,745.18	\$ 247,732.19
2027 010-580-646	INSURANCE-WORKERS COMP	\$ 19,835.33	\$ 19,863.44	\$ 8,621.00	43.40%	\$ 18,950.40	\$ 19,731.75	\$ 17,291.11
2027 010-580-647	LONGEVITY EXPENSE	\$ 13,606.00	\$ 12,115.00	\$ 11,945.00	98.60%	\$ 10,503.00	\$ 9,618.00	\$ 7,638.00
2027 010-580-661	LAUNDRY	\$ 7,200.00	\$ 7,200.00	\$ 2,626.69	36.48%	\$ 8,301.07	\$ 6,405.50	\$ 6,009.93
2027 010-580-665	MISCELLANEOUS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 78.75	\$ -
2027 010-580-666	POSTAGE	\$ 5,000.00	\$ 5,000.00	\$ 174.77	3.50%	\$ 3,786.48	\$ 4,713.91	\$ 5,333.30
2027 010-580-667	RECRUITMENT, RETENTION, REWA	\$ 3,000.00	\$ 6,000.00	\$ 729.38	12.16%	\$ 5,085.16	\$ 7,753.35	\$ 263.73
2027 010-580-671	RENT EQUIPMENT	\$ 12,000.00	\$ 12,000.00	\$ 2,931.10	24.43%	\$ 7,680.36	\$ 11,770.84	\$ 12,937.32
2027 010-580-676	REPAIR-RADIO	\$ -	\$ 6,000.00	\$ 1,710.86	28.51%	\$ 561.42	\$ 889.06	\$ 2,920.28
2027 010-580-677	REPAIR-AUTO	\$ 70,000.00	\$ 90,000.00	\$ 38,803.16	43.11%	\$ 70,531.61	\$ 47,192.07	\$ (15,530.07)
2027 010-580-678	REPAIR-GENERAL	\$ 50,000.00	\$ 50,000.00	\$ 20,923.49	41.85%	\$ 162,343.49	\$ 64,142.28	\$ 67,185.48
2027 010-580-679	RETIREMENT CONTRIBUTION	\$ 160,996.88	\$ 152,706.01	\$ 103,113.58	67.52%	\$ 142,028.29	\$ 185,471.89	\$ 154,120.25
2027 010-580-680	SALARIES-ELECTED	\$ 74,132.63	\$ 69,199.56	\$ 46,133.04	66.67%	\$ 67,184.04	\$ 66,433.08	\$ 64,808.64
2027 010-580-682	SALARIES - SRO OFFICER	\$ 52,740.40	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-580-683	SALARIES - ADMN LAW ENFR OFFCR	\$ 67,207.55	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-580-684	SALARIES - CID	\$ 234,438.58	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-580-685	SALARIES-DEPUTIES	\$ 668,755.36	\$ 924,485.08	\$ 640,720.10	69.31%	\$ 896,978.27	\$ 926,394.14	\$ 802,373.25
2027 010-580-686	SALARIES-DISPATCHERS	\$ 436,906.76	\$ 416,833.04	\$ 289,123.20	69.36%	\$ 392,092.44	\$ 382,782.44	\$ 260,924.56
2027 010-580-687	SALARIES-CLERK	\$ 154,082.66	\$ 147,555.20	\$ 102,087.30	69.19%	\$ 134,603.29	\$ 121,712.10	\$ 67,062.01
2027 010-580-688	SUPPLIES-OFFICE	\$ 15,000.00	\$ 17,000.00	\$ 5,352.23	31.48%	\$ 13,714.07	\$ 12,710.80	\$ 14,306.39
2027 010-580-689	SUPPLIES-LAW ENFORCEMENT	\$ 25,000.00	\$ 35,000.00	\$ 15,167.98	43.34%	\$ 23,919.59	\$ 10,891.49	\$ 16,215.66
2027 010-580-690	TAXES-FICA	\$ 130,193.08	\$ 123,488.50	\$ 81,746.96	66.20%	\$ 113,608.93	\$ 114,625.36	\$ 91,488.48
2027 010-580-691	TAXES-UNEMPLOYMENT	\$ 4,065.11	\$ 3,924.49	\$ 1,275.66	32.51%	\$ 2,291.83	\$ 1,849.96	\$ 2,855.39
2027 010-580-692	TELEPHONE	\$ 35,000.00	\$ 35,000.00	\$ 21,939.67	62.68%	\$ 33,276.17	\$ 34,861.52	\$ 24,120.48
2027 010-580-693	TRAVEL, CONF, TRAINING	\$ 15,000.00	\$ 18,000.00	\$ 7,532.73	41.85%	\$ 18,662.90	\$ 11,389.66	\$ 11,061.30
2027 010-580-698	UTILITIES	\$ 16,000.00	\$ 22,000.00	\$ 9,984.07	45.38%	\$ 12,430.96	\$ 6,191.63	\$ -
2027 010-580-699	UNIFORMS	\$ 18,000.00	\$ 18,000.00	\$ 6,893.84	38.30%	\$ 20,835.52	\$ 15,364.23	\$ 7,628.63
2027 010-580-700	VETERINARY EXPENSES	\$ 1,500.00	\$ 2,000.00	\$ 212.23	0.00%	\$ -	\$ 437.05	\$ -
2027 010-580-998	COUNTY SHERIFF TOTAL	\$ 3,376,013.14	\$ 2,956,026.32	\$ 1,901,591.36	64.33%	\$ 2,702,730.88	\$ 3,345,927.49	\$ 2,347,146.82

PROPOSED BUDGET FY 2026 - 2027

ADULT PROBATION

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 010-600-604	CAPITAL OUTLAY	\$ 7,222.00	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-600-671	RENT EQUIPMENT	\$ 2,160.00						
2027 010-600-678	REPAIRS & MAINTENANCE*	\$ 1,000.00	\$ 7,405.00	\$ 1,620.00	21.88%	\$ 1,789.80	\$ 1,087.75	\$ 989.57
2027 010-600-688	SUPPLIES	\$ 1,600.00	\$ 1,600.00	\$ 1,896.33	118.52%	\$ 1,367.30	\$ 907.40	\$ 1,504.08
2027 010-600-692	TELEPHONE		\$ -	\$ -	0.00%	\$ -	\$ 165.44	\$ -
2027 010-600-998	ADULT PROBATION TOTAL	\$ 11,982.00	\$ 9,005.00	\$ 3,516.33	39.05%	\$ 3,157.10	\$ 2,160.59	\$ 2,493.65

PROPOSED BUDGET FY 2026 - 2027

JUVENILE PROBATION - LOCAL

		**** ACTUAL ****						
ACCOUNT#	ACCOUNTNAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 010-590-602	ATTORNEYS-COURT APPOINTED	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 800.00	\$ 5,115.50
2027 010-590-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ 915.94	\$ -	\$ -
2027 010-590-631	FOOD	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 11.68
2027 010-590-632	REFUND DUE TJJD	\$ -	10,322.85	10,322.85	100.00%	\$ -	\$ -	\$ -
2027 010-590-640	PRISONER CARE-MENTAL HEALTH	\$ -	\$ -	\$ -	0.00%	\$ 1,534.00	\$ -	\$ 1,553.00
2027 010-590-641	PRISONER CARE-TRANS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 79.95	\$ -
2027 010-590-642	INSURANCE & BONDS	\$ 100.00	\$ 100.00	\$ 100.00	100.00%	\$ 50.00	\$ 50.00	\$ 50.00
2027 010-590-644	INSURANCE-GROUP HEALTH	\$ -	\$ -	\$ -	0.00%	\$ 2,290.23	\$ -	\$ 8,801.05
2027 010-590-646	INSURANCE-WORKERS COMP	\$ 91.36	\$ 417.10	\$ 44.50	0.00%	\$ -	\$ (8.32)	\$ 111.59
2027 010-590-647	LONGEVITY EXPENSE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 129.00
2027 010-590-667	PROFESSIONAL SERVICES-CJD	\$ 14,000.00	\$ 20,376.38	\$ 11,778.94	0.00%	\$ -	\$ 3,518.44	\$ -
2027 010-590-672	DETENTION	\$ 10,110.00	\$ 5,000.00	\$ 2,400.00	48.00%	\$ 7,650.00	\$ 2,132.00	\$ 11,100.00
2027 010-590-673	RESIDENTIAL	\$ 40,000.00	\$ 33,185.79	\$ 33,185.79	100.00%	\$ 53,271.63	\$ 38,400.00	\$ 27,657.37
2027 010-590-678	REPAIRS & MAINTENANCE	\$ 1,500.00	\$ 4,000.00	\$ 82.58	0.00%	\$ -	\$ -	\$ 207.38
2027 010-590-679	RETIREMENT CONTRIBUTION	\$ 1,356.92	\$ 1,320.16	\$ 880.00	66.66%	\$ 1,870.94	\$ 833.76	\$ 3,968.36
2027 010-590-680	SALARIES-JUV OFFICER	\$ 14,343.66	\$ 13,955.20	\$ 9,303.52	0.00%	\$ 39,510.64	\$ -	\$ 28,570.56
2027 010-590-684	SALARIES-SECRETARY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 6,912.56	\$ 3,308.89
2027 010-590-688	SUPPLIES	\$ 2,000.00	\$ 4,656.80	\$ 1,296.57	27.84%	\$ 782.08	\$ 517.81	\$ 174.73
2027 010-590-690	TAXES-FICA	\$ 1,097.28	\$ 1,067.58	\$ 711.68	66.66%	\$ 1,717.89	\$ 526.08	\$ 2,447.47
2027 010-590-691	TAXES-UNEMPLOYMENT	\$ 108.38	\$ 107.46	\$ 11.86	11.04%	\$ 38.53	\$ 8.84	\$ 82.54
2027 010-590-692	TELEPHONE	\$ 500.00	\$ 500.00	\$ 257.47	51.49%	\$ 482.72	\$ 522.81	\$ 504.41
2027 010-590-693	TRAVEL, CONF, TRAINING	\$ 500.00	\$ 437.43	\$ 437.43	100.00%	\$ 2,621.10	\$ 2,943.53	\$ 1,660.78
2027 010-590-695	VOCATIONAL TRAINING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 010-590-998	JUVENILE PROBATION TOTAL	\$ 85,707.60	\$ 95,446.75	\$ 70,813.19	74.19%	\$ 112,735.70	\$ 57,237.46	\$ 95,454.31

PROPOSED BUDGET FY 2026 - 2027

DEPARTMENT OF PUBLIC SAFETY

		**** ACTUAL ****						
ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 010-610-644	INSURANCE-GROUP HEALTH		\$ -	\$ -	0.00%	\$ 5,478.90	\$ 8,683.56	\$ 3,786.40
2027 010-610-646	INSURANCE-WORKERS COMP	\$ 12.00	\$ 13.45	\$ 6.00	44.61%	\$ 50.56	\$ 29.34	\$ 77.66
2027 010-610-647	LONGEVITY EXPENSE		\$ -	\$ -	0.00%	\$ 39.00	\$ -	\$ 84.00
2027 010-610-671	RENT EQUIPMENT		1,038.62	-	0.00%	-	\$ -	\$ -
2027 010-610-679	RETIREMENT CONTRIBUTION	\$ 1,069.77	\$ 1,042.20	\$ 692.40	66.44%	\$ 2,944.36	\$ 5,118.46	\$ 3,706.01
2027 010-610-684	SALARIES-SECRETARY	\$ 11,308.39	\$ 10,979.02	\$ 7,319.36	66.67%	\$ 31,086.08	\$ 42,494.48	\$ 25,752.46
2027 010-610-688	SUPPLIES	\$ 3,000.00	\$ 3,000.00	\$ 1,156.15	38.54%	\$ 2,589.04	\$ 2,547.63	\$ 3.27
2027 010-610-690	TAXES-FICA	\$ 865.09	\$ 839.89	\$ 560.00	66.68%	\$ 2,032.37	\$ 3,165.43	\$ 1,955.07
2027 010-610-691	TAXES-UNEMPLOYMENT	\$ 42.00	\$ 20.00	\$ 9.34	46.70%	\$ 50.67	\$ 53.27	\$ 92.66
2027 010-610-692	TELEPHONE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 583.30
2027 010-610-693	TRAVEL, CONF, TRAINING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 516.14
2027 010-610-998	DPS TOTAL	\$ 16,297.25	\$ 16,933.18	\$ 9,743.25	57.54%	\$ 44,270.98	\$ 62,092.17	\$ 36,556.97

PROPOSED BUDGET FY 2026 - 2027

RURAL ADDRESSING

ACCOUNT #	ACCOUNT NAME	**** ACTUAL ****					2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
		2027 BUDGET	2026 BUDGET	2025 Y-T-D	PERCENT				
2027 010-445-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	\$ 45.20
2027 010-445-617	SOFTWARE ANNUAL FEE**	\$ 3,150.00	\$ 15,000.00	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
2027 010-445-644	INSURANCE-GROUP HEALTH	\$ 12,170.40	\$ 10,383.00	\$ 6,794.72	65.44%	\$ 9,459.04	\$ 8,683.56	\$ 9,049.54	\$ 9,049.54
2027 010-445-646	INSURANCE-WORKERS COMP	\$ 533.65	\$ 445.89	\$ 261.50	58.65%	\$ 270.56	\$ 138.33	\$ 164.24	\$ 164.24
2027 010-445-647	LONGEVITY EXPENSES	\$ 1,610.00	\$ 1,490.00	\$ 1,490.00	100.00%	\$ 1,386.00	\$ 1,266.00	\$ 573.00	\$ 573.00
2027 010-445-666	POSTAGE	\$ 250.00	\$ 500.00	\$ 102.71	20.54%	\$ 331.41	\$ 175.82	\$ 81.42	\$ 81.42
2027 010-445-667	PROFESSIONAL SERVICES	\$ -	\$ 4,725.00	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
2027 010-445-678	REPAIRS & MAINTENANCE	\$ -	\$ 4,000.00	\$ 3,150.00	78.75%	\$ 3,150.00	\$ 3,605.88	\$ 3,905.88	\$ 3,905.88
2027 010-445-679	RETIREMENT CONTRIBUTION	\$ 7,926.69	\$ 7,763.41	\$ 3,646.99	46.98%	\$ 4,839.72	\$ 6,162.52	\$ 6,007.67	\$ 6,007.67
2027 010-445-680	SALARIES-COORDINATOR	\$ 17,896.11	\$ 17,374.86	\$ 12,027.60	69.22%	\$ 16,776.11	\$ 16,546.97	\$ 16,159.42	\$ 16,159.42
2027 010-445-685	SALARIES - ASST COORDINATOR*	\$ 27,040.00	\$ 27,040.00	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -
2027 010-445-686	SALARIES-ADMIN	\$ 37,245.62	\$ 36,160.80	\$ 25,034.40	69.23%	\$ 32,998.89	\$ 32,541.17	\$ 31,770.39	\$ 31,770.39
2027 010-445-688	SUPPLIES	\$ 3,500.00	\$ 6,000.00	\$ 1,540.75	0.00%	\$ 4,941.43	\$ 2,650.29	\$ 1,729.70	\$ 1,729.70
2027 010-445-690	TAXES-FICA	\$ 6,410.07	\$ 6,278.03	\$ 2,915.01	46.43%	\$ 3,854.95	\$ 3,791.24	\$ 3,650.68	\$ 3,650.68
2027 010-445-691	TAXES-UNEMPLOYMENT	\$ 268.44	\$ 265.52	\$ 47.81	18.01%	\$ 81.46	\$ 62.89	\$ 129.78	\$ 129.78
2027 010-445-692	TELEPHONE	\$ 1,000.00	\$ 900.00	\$ 728.21	80.91%	\$ 1,297.01	\$ 724.94	\$ 620.11	\$ 620.11
2027 010-445-693	TRAVEL, CONF, TRAINING	\$ 1,500.00	\$ 3,000.00	\$ -	0.00%	\$ 1,570.22	\$ 395.00	\$ 778.53	\$ 778.53
2027 010-445-694	TRAVEL ALLOWANCE	\$ 500.00	\$ 500.00	\$ 257.35	51.47%	\$ 588.54	\$ 1,253.87	\$ 151.31	\$ 151.31
2027 010-445-998	RURAL ADDRESSING TOTAL	\$ 121,000.98	\$ 141,826.51	\$ 57,997.05	40.89%	\$ 81,545.34	\$ 77,998.48	\$ 74,816.87	\$ 74,816.87

District Attorney Forfeiture Fund

The District Attorney Forfeiture Fund is a restricted special revenue fund used to account for proceeds received from criminal asset forfeitures and to support authorized law enforcement and prosecutorial activities in accordance with Texas law.

PROPOSED BUDGET FY 2026 - 2027

DISTRICT ATTORNEY

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 013-340-330	FEES-HOT CHECK	\$ 50.00	\$ 125.00	\$ 20.00	16.00%	\$ 166.83	\$ 130.00	\$ -
2027 013-340-397	SUB TOTAL-COUNTY FEES	\$ 50.00	\$ 125.00	\$ 20.00	16.00%	\$ 166.83	\$ 130.00	\$ -
2027 013-360-303	PROJECTED CARRYOVER - PRIOR	\$ 100,000.00	\$ 212,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 013-360-360	INTEREST-MCDA FUND	\$ -	\$ 2,000.00	\$ 980.95	49.05%	\$ 7,068.56	\$ 2,664.09	\$ 1,475.73
2027 013-360-361	INTEREST-MCDA FORF	\$ 400.00	\$ 350.00	\$ 335.38	95.82%	\$ 660.05	\$ 678.66	\$ 272.80
2027 013-360-362	INTEREST-MCDA FORF TRUST	\$ 1,000.00	\$ 200.00	\$ 1,026.11	0.00%	\$ 1,111.46	\$ -	\$ -
2027 013-360-363	MCDA FORF JUDGEMENTS	\$ 20,000.00	\$ 5,000.00	\$ 14,005.74	280.11%	\$ 2,932.64	\$ 49,826.38	\$ 5,967.26
2027 013-360-364	COUNTY CONTRIBUTION	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 013-360-365	VAC DONATIONS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 013-360-374	SUNDRY	\$ -	\$ -	\$ -	0.00%	\$ 214.00	\$ (437.55)	\$ 2,500.00
2027 013-360-397	SUB TOTAL-OTHER REVENUE	\$ 121,400.00	\$ 219,550.00	\$ 16,348.18	7.45%	\$ 11,986.71	\$ 52,731.58	\$ 10,215.79
2027 013-390-000	TRANSFER FROM GENERAL FUND	\$ -	\$ 374,690.16	\$ 13,000.00	3.47%	\$ 435,627.97	\$ 619,000.00	\$ 280,000.00
2027 013-390-397	SUB TOTAL-TRANSFER FROM	\$ -	\$ 374,690.16	\$ 13,000.00	3.47%	\$ 435,627.97	\$ 619,000.00	\$ 280,000.00
2027 013-399-999	TOTAL REVENUE	\$ 121,450.00	\$ 594,365.16	\$ 29,368.18	4.94%	\$ 447,781.51	\$ 671,861.58	\$ 290,215.79

DISTRICT ATTORNEY FORFEITURE

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 013-457-601	FORFEITURE-ADVERTISING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 013-457-604	FORFEITURE-CAPITAL OUTLAY	\$ 103,611.61	\$ 50,000.00	\$ 2,963.00	5.93%	\$ 39,321.00	\$ -	\$ -
2027 013-457-633	FORFEITURE EXPENSES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 013-457-635	FUEL, LUBRICANTS & EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 013-457-642	INSURANCE & BONDS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 013-457-646	WORKERS COMP INS	\$ 68.39	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 013-457-677	REPAIR-AUTO	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 013-457-678	REPAIR & MAINTENANCE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 013-457-679	RETIREMENT	\$ 946.00	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 013-457-686	SALARIES - VAC	\$ 10,000.00	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 013-457-688	SUPPLIES-OFFICE	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 013-457-690	FICA	\$ 765.00	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 013-457-691	UNEMPLOYMENT	\$ 59.00	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 013-457-692	TELEPHONE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 013-457-693	TRAVEL, CONF, TRAINING	\$ 5,000.00	\$ 3,500.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 013-457-998	MCDA FORFEITURE TOTAL	\$ 121,450.00	\$ 54,500.00	\$ 2,963.00	5.44%	\$ 39,321.00	\$ -	\$ -
2027 013-999-999	TOTAL EXPENDITURES	\$ 121,450.00	\$ 54,500.00	\$ 2,963.00	5.44%	\$ 39,321.00	\$ -	\$ -

Road & Bridge Fund

The Road & Bridge Fund is a special revenue fund used to account for resources restricted or assigned for the construction, maintenance, and repair of county roads, bridges, drainage, and related transportation infrastructure in accordance with Texas county government requirements.

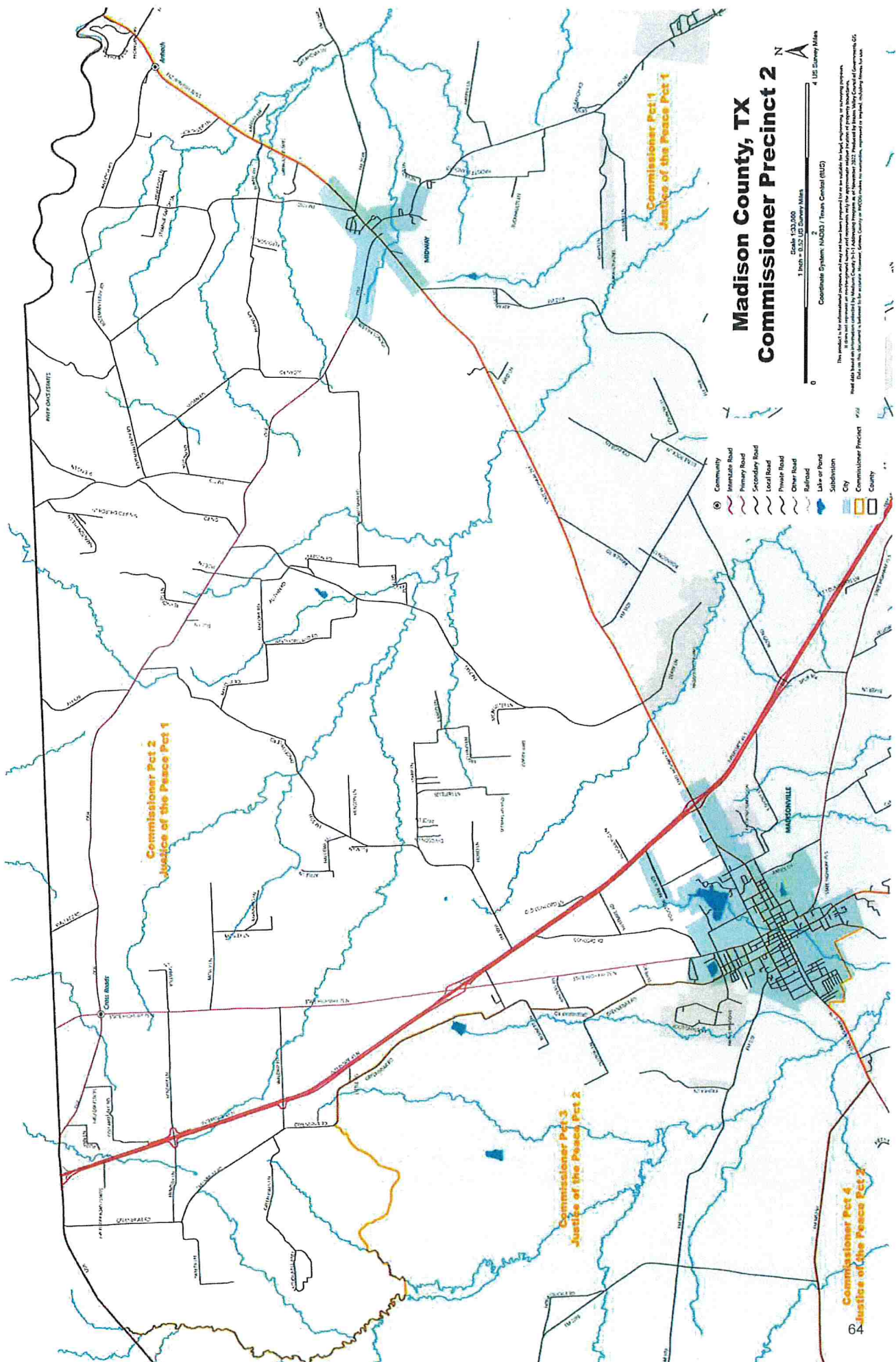
PROPOSED BUDGET FY 2026 - 2027

ROAD & BRIDGE #1

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 021-310-300	AD VALOREM-CURRENT TAX	\$ 179,834.00	\$ 190,067.00	\$ 187,157.51	98.47%	\$ 142,112.20	\$ 133,138.10	\$ 124,584.14
2027 021-310-301	AD VALOREM-DEL TAX	\$ 3,500.00	\$ 3,100.00	\$ 3,292.81	106.22%	\$ 4,661.40	\$ 2,634.87	\$ 2,730.14
2027 021-310-397	SUB TOTAL-TAXES	\$ 183,334.00	\$ 193,167.00	\$ 190,450.32	98.59%	\$ 146,773.60	\$ 135,772.97	\$ 127,314.28
2027 021-333-310	STATE-DOT GROSS & AXLE WGT F	\$ 6,500.00	\$ 6,100.00	\$ 6,379.23	104.58%	\$ 6,265.98	\$ 6,269.74	\$ 6,204.61
2027 021-333-311	STATE-SPEC LICENSE PLATE FEE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 021-333-312	STATE-LATERAL ROAD FEE	\$ 3,700.00	\$ 3,700.00	\$ 3,631.00	98.14%	\$ 3,635.83	\$ 3,640.08	\$ 3,349.84
2027 021-333-313	STATE-FEMA PROCEEDS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 021-333-397	SUB TOTAL-STATE FEES	\$ 10,200.00	\$ 9,800.00	\$ 10,010.23	102.15%	\$ 9,901.81	\$ 9,909.82	\$ 9,554.45
2027 021-340-330	FEES-VEHICLE REGISTRATION	\$ 68,000.00	\$ 68,067.00	\$ 54,290.54	79.76%	\$ 60,571.20	\$ 59,188.57	\$ 59,265.07
2027 021-340-331	FEES-VEH REG R&B FEE	\$ 41,000.00	\$ 40,500.00	\$ 37,140.85	91.71%	\$ 42,786.60	\$ 41,336.50	\$ 41,468.61
2027 021-340-397	SUB TOTAL-COUNTY FEES	\$ 109,000.00	\$ 108,567.00	\$ 91,431.39	84.22%	\$ 103,357.80	\$ 100,525.07	\$ 100,733.68
2027 021-360-303	PROJECTED CARRYOVER - PRIOR	\$ 495,000.00	\$ 125,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 021-360-360	CAPITAL LEASE PROCEEDS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 021-360-361	INTEREST EARNINGS	\$ 8,000.00	\$ 10,000.00	\$ 6,747.11	67.47%	\$ 11,495.04	\$ 18,165.10	\$ 17,260.24
2027 021-360-374	OTHER REVENUE	\$ 5,000.00	\$ 3,000.00	\$ 1,729.03	0.00%	\$ 1,901.85	\$ 107,149.84	\$ 52,838.75
2027 021-360-397	SUB TOTAL-OTHER REVENUE	\$ 508,000.00	\$ 138,000.00	\$ 8,476.14	6.14%	\$ 13,396.89	\$ 125,314.94	\$ 70,998.99
2027 021-390-000	TRANS FROM GEN FUND	\$ 126,000.00	\$ 300,000.00	\$ 305,671.37	101.89%	\$ 250,000.00	\$ 300,000.00	\$ 479,300.00
2027 021-399-999	TOTAL REVENUE	\$ 936,534.00	\$ 749,534.00	\$ 606,039.45	80.86%	\$ 523,430.10	\$ 671,522.80	\$ 787,001.40

MADISON COUNTY ROAD & BRIDGE #1

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 021-621-599	PR-YR AUDIT ADJUST	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 021-621-601	ADVERTISING	\$ -	\$ 500.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 021-621-604	CAPITAL OUTLAY	\$ 185,298.10	\$ 207,731.01	\$ (20.00)	-0.01%	\$ 113,546.95	\$ 94,257.65	\$ 319,561.63
2027 021-621-607	CONTRACT LABOR	\$ 5,000.00	\$ 10,000.00	\$ 1,350.00	13.50%	\$ 3,875.00	\$ 41,617.50	\$ 11,850.00
2027 021-621-608	CONSULTANT ENGINEER	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 021-621-610	CAPITAL LEASE PAYMENTS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 771.87	\$ 8,513.18
2027 021-621-611	DUES, SUBSC, PUB	\$ 500.00	\$ 500.00	\$ 432.00	86.40%	\$ 432.00	\$ 442.93	\$ 432.00
2027 021-621-617	SOFTWARE ANNUAL FEE	\$ -	\$ 166.38	\$ 83.19	0.00%	\$ -	\$ -	\$ -
2027 021-621-635	FUEL & LUBRICANTS	\$ 30,000.00	\$ 40,000.00	\$ 17,653.63	44.13%	\$ 33,076.33	\$ 23,932.26	\$ 66,297.50
2027 021-621-642	INSURANCE & BONDS	\$ 7,700.00	\$ 7,000.00	\$ -	0.00%	\$ 5,837.00	\$ 4,895.17	\$ 4,852.93
2027 021-621-644	INSURANCE-GROUP HEALTH	\$ 24,340.80	\$ 20,766.00	\$ 11,041.42	53.17%	\$ 25,246.32	\$ 15,920.64	\$ 21,845.99
2027 021-621-646	INSURANCE-WORKERS COMP	\$ 1,938.80	\$ 1,718.84	\$ 859.50	50.00%	\$ 2,635.65	\$ 1,667.56	\$ 2,181.60
2027 021-621-647	LONGEVITY EXPENSE	\$ 102.00	\$ 66.00	\$ 66.00	0.00%	\$ -	\$ 2,400.00	\$ 2,984.00
2027 021-621-648	MOBILE PHONE ALLOWANCE	\$ 900.00	\$ 900.00	\$ 600.00	0.00%	\$ -	\$ -	\$ 900.00
2027 021-621-665	MISCELLANEOUS	\$ -	\$ 1,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 021-621-671	RENT EQUIPMENT	\$ 14,306.38	\$ 10,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 021-621-674	ROAD & BRIDGE MATERIALS	\$ 425,001.93	\$ 226,444.46	\$ 53,344.50	23.56%	\$ 171,775.35	\$ 339,618.15	\$ 135,183.86
2027 021-621-675	LATERAL ROAD MATERIALS	\$ 3,700.00	\$ 3,400.00	\$ 2,628.00	77.29%	\$ 3,635.83	\$ 3,367.46	\$ 15,699.11
2027 021-621-677	REPAIRS & MAINTENANCE	\$ 40,000.00	\$ 39,833.62	\$ 26,081.65	65.48%	\$ 32,260.15	\$ 42,588.39	\$ 52,435.15
2027 021-621-679	RETIREMENT CONTRIBUTION	\$ 15,660.90	\$ 13,941.27	\$ 7,682.90	55.11%	\$ 22,422.74	\$ 24,574.64	\$ 25,522.39
2027 021-621-680	SALARY-COMMISSIONER	\$ -	\$ -	\$ -	0.00%	\$ 67,932.84	\$ 66,433.08	\$ 64,808.64
2027 021-621-681	CAR ALLOWANCE	\$ 18,790.66	\$ 18,243.36	\$ 12,162.24	66.67%	\$ 17,712.00	\$ 17,712.00	\$ 17,260.00
2027 021-621-685	SALARIES-HANDS	\$ 145,756.00	\$ 129,061.39	\$ 68,386.93	52.99%	\$ 107,688.65	\$ 69,710.51	\$ 110,377.43
2027 021-621-687	SALARIES-TRANS STA OPER	\$ -	\$ -	\$ -	0.00%	\$ 43,689.57	\$ 41,939.27	\$ 19,050.84
2027 021-621-688	SUPPLIES-OFFICE	\$ 500.00	\$ 500.00	\$ -	0.00%	\$ 463.50	\$ 79.00	\$ -
2027 021-621-689	SUPPLIES-SMALL TOOLS	\$ 1,000.00	\$ 1,500.00	\$ 769.94	51.33%	\$ 894.90	\$ -	\$ 1,170.89
2027 021-621-690	TAXES-FICA	\$ 12,664.47	\$ 11,342.71	\$ 6,212.40	54.77%	\$ 18,126.37	\$ 15,156.74	\$ 16,431.33
2027 021-621-691	TAXES-UNEMPLOYMENT	\$ 373.96	\$ 345.52	\$ 100.14	28.98%	\$ 241.99	\$ 137.09	\$ 359.97
2027 021-621-692	TELEPHONE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 021-621-693	TRAVEL, CONF, TRAINING	\$ -	\$ -	\$ -	0.00%	\$ 675.00	\$ 250.00	\$ 85.00
2027 021-621-698	UTILITIES	\$ 1,500.00	\$ 3,000.00	\$ 791.68	26.39%	\$ 1,925.45	\$ 2,278.79	\$ 2,414.68
2027 021-621-699	UNIFORMS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 021-621-998	SPECIAL RD #1 TOTAL	\$ 936,534.00	\$ 749,460.56	\$ 210,226.12	28.05%	\$ 674,093.59	\$ 809,750.70	\$ 900,238.12
2027 021-700-000	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 021-700-001	TRANSFER TO #2 TRANS STA	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 021-700-002	TRANSFER OUT TO DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 021-700-997	SUB TOTAL-TRANSFERS TO	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 021-999-999	TOTAL EXPENDITURES	\$ 936,534.00	\$ 749,460.56	\$ 210,226.12	28.05%	\$ 674,093.59	\$ 809,750.70	\$ 900,238.12



Madison County, TX **Commissioner Precinct 2**

Scale: 1:33,000
 1 inch = 0.32 US Survey Miles
 Coordinate System: NAD83 / Texas Central (ITD)
 4 US Survey Miles

This map is for informational purposes only and may not be used for legal purposes. It is not a substitute for legal advice. The map is based on information collected by Madison County 3-1-1 Information Systems as of November 2022. Produced by Madison County of Government GIS. Madison County is not responsible for any errors or omissions. Madison County is not responsible for any damages, including those to vehicles, arising from the use of this map.

- Community
- Interstate Road
- Primary Road
- Secondary Road
- Local Road
- Private Road
- Other Road
- Railroad
- Water or Pond
- Subdivision
- City
- Commissioner Precinct
- County

PROPOSED BUDGET FY 2026 - 2027

ROAD & BRIDGE #2

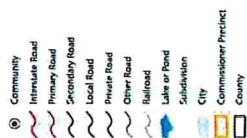
ACCOUNT #	ACCOUNT NAME	**** ACTUAL****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 022-310-300	AD VALOREM-CURRENT TAX	\$ 214,088.00	\$ 214,858.00	\$ 211,569.36	98.47%	\$ 160,648.59	\$ 150,505.32	\$ 140,838.12
2027 022-310-301	AD VALOREM-DEL TAX	\$ 4,000.00	\$ 3,500.00	\$ 3,722.33	106.35%	\$ 5,269.44	\$ 2,978.54	\$ 3,080.66
2027 022-310-397	SUB TOTAL-TAXES	\$ 218,088.00	\$ 218,358.00	\$ 215,291.69	98.60%	\$ 165,918.03	\$ 153,483.86	\$ 143,918.78
2027 022-333-310	STATE-DOT GROSS & AXLE WGT F	\$ 6,900.00	6,700.00	7,211.32	107.63%	7,083.29	7,087.53	6,668.90
2027 022-333-311	STATE-SPEC LICENSE PLATE FEE	\$ -	0	0	0.00%	0	0	0
2027 022-333-312	STATE-LATERAL ROAD FEE	\$ 4,000.00	4,500.00	4,104.60	91.21%	4,110.08	4,114.87	3,786.78
2027 022-333-313	STATE-FEMA PROCEEDS		55,557.82	55,577.82	0.00%	0	0	0
2027 022-333-397	SUB TOTAL-STATE FEES	\$ 10,900.00	\$ 66,757.82	\$ 66,893.74	100.20%	\$ 11,193.37	\$ 11,202.40	\$ 10,455.68
2027 022-340-330	FEES-VEHICLE REGISTRATION	\$ 67,000.00	77,000.00	61,371.93	79.70%	68,471.88	66,908.82	66,995.34
2027 022-340-331	FEES-VEH REG R&B FEE	\$ 47,000.00	46,000.00	41,985.34	91.27%	48,367.45	46,728.21	46,877.57
2027 022-340-397	SUB TOTAL-COUNTY FEES	\$ 114,000.00	\$ 123,000.00	\$ 103,357.27	84.03%	\$ 116,839.33	\$ 113,637.03	\$ 113,872.91
2027 022-360-303	PROJECTED CARRYOVER - PRIOR	\$ 655,000.00	\$ 195,819.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 022-360-360	CAPITAL LEASE PROCEEDS	\$ -	-	-	0.00%	\$ -	\$ -	\$ -
2027 022-360-361	INTEREST EARNINGS	\$ 12,000.00	9,000.00	10,994.58	122.16%	\$ 15,841.21	\$ 13,640.27	\$ 11,044.87
2027 022-360-365	SALE OF FIXED ASSETS	\$ -	-	-	0.00%	\$ -	\$ -	\$ -
2027 022-360-369	SUNDRY	\$ -	-	-	0.00%	\$ -	\$ -	\$ -
2027 022-360-374	OTHER REVENUE	\$ 2,000.00	2,500.00	1,589.85	0.00%	2,977.20	1,761.10	2,927.95
2027 022-360-397	SUB TOTAL-OTHER REVENUE	\$ 669,000.00	\$ 207,319.00	\$ 12,584.43	6.07%	\$ 18,818.41	\$ 15,401.37	\$ 13,972.82
2027 022-390-001	TRANSFER FROM #1 TRANS STA		\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 022-390-002	TRANS FROM GEN FUND	\$ 150,000.00	300,000.00	306,411.13	102.14%	\$ 250,000.00	\$ 300,000.00	\$ 502,937.00
2027 022-399-999	TOTAL REVENUE	\$ 1,161,988.00	\$ 915,434.82	\$ 704,538.26	76.96%	\$ 562,769.14	\$ 593,724.66	\$ 785,157.19

ROAD & BRIDGE #2

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 022-622-599	PR-YR AUDIT ADJUST	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 022-622-601	ADVERTISING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 022-622-604	CAPITAL OUTLAY*	\$ 249,101.10	\$ 221,615.00	\$ 28,900.00	13.04%	\$ -	\$ 76,069.07	\$ 159,884.14
2027 022-622-607	CONTRACT LABOR	\$ 25,000.00	21,000.00	15,950.00	75.95%	12,200.00	1,350.00	-
2027 022-622-608	CONSULTANT ENGINEER	\$ 1,500.00	1,500.00	-	0.00%	-	-	-
2027 022-622-610	CAPITAL LEASE PAYMENTS	\$ -	-	-	0.00%	-	551.35	79,393.62
2027 022-622-611	DUES, SUBSC, PUB	\$ 500.00	500.00	432.00	86.40%	432.00	432.00	432.00
2027 022-622-617	SOFTWARE ANNUAL FEE	\$ -	166.38	83.19	50.00%	-	-	-
2027 022-622-635	FUEL & LUBRICANTS	\$ 25,000.00	50,000.00	16,454.63	32.91%	20,910.86	23,779.12	25,052.08
2027 022-622-642	INSURANCE & BONDS	\$ 7,500.00	7,000.00	150.00	2.14%	6,566.00	5,954.00	6,137.19
2027 022-622-644	INSURANCE-GROUP HEALTH	\$ 24,340.80	20,766.00	11,041.45	53.17%	25,104.28	25,982.28	26,342.58
2027 022-622-646	INSURANCE-WORKERS COMP	\$ 1,817.67	1,763.60	882.00	50.01%	2,012.59	2,021.30	2,430.68
2027 022-622-647	LONGEVITY EXPENSE	\$ 1,697.00	1,520.00	1,520.00	100.00%	2,099.00	1,735.00	2,174.00
2027 022-622-648	MOBILE PHONE ALLOWANCE	\$ 900.00	900.00	600.00	66.67%	900.00	900.00	900.00
2027 022-622-665	MISCELLANEOUS	\$ -	1,500.00	-	0.00%	-	2,298.00	619.20
2027 022-622-671	RENT-EQUIPMENT	\$ 5,000.00	2,500.00	-	0.00%	-	-	-
2027 022-622-674	ROAD & BRIDGE MATERIALS	\$ 577,379.89	336,585.25	132,840.81	39.47%	51,196.72	161,952.28	117,630.73
2027 022-622-675	LATERAL ROAD MATERIALS	\$ 3,900.00	3,800.00	-	0.00%	4,110.88	3,802.35	3,898.00
2027 022-622-677	REPAIRS & MAINTENANCE	\$ 50,000.00	59,833.62	30,142.44	50.38%	27,685.39	53,053.58	35,659.79
2027 022-622-679	RETIREMENT CONTRIBUTION	\$ 14,789.81	14,264.29	9,354.68	65.58%	22,789.94	28,639.10	29,848.24
2027 022-622-680	SALARIES-COMMISSIONER	\$ -	-	-	0.00%	67,932.84	66,433.08	64,808.64
2027 022-622-681	CAR ALLOWANCE	\$ 18,790.66	18,243.36	12,162.24	66.67%	17,712.00	17,712.00	17,280.00
2027 022-622-685	SALARIES-HANDS	\$ 134,952.72	131,022.06	84,605.44	64.57%	112,176.80	110,214.07	111,389.96
2027 022-622-687	SALARIES-TRANS STA OPER	\$ -	-	-	0.00%	40,088.71	40,769.16	39,598.04
2027 022-622-688	SUPPLIES-OFFICE	\$ 500.00	1,000.00	-	0.00%	-	56.37	55.99
2027 022-622-689	SUPPLIES-SMALL TOOLS	\$ 3,000.00	3,000.00	-	0.00%	-	-	-
2027 022-622-690	TAXES-FICA	\$ 11,960.04	11,603.94	7,550.44	65.07%	18,360.09	18,125.94	17,999.04
2027 022-622-691	TAXES-UNEMPLOYMENT	\$ 358.31	351.32	107.34	30.55%	244.84	183.72	426.74
2027 022-622-693	TRAVEL, CONF, TRAINING	\$ -	-	-	0.00%	250.00	250.00	250.00
2027 022-622-698	UTILITIES	\$ 4,000.00	5,000.00	1,666.06	33.32%	2,968.78	3,259.75	3,911.17
2027 022-622-699	UNIFORMS	\$ -	-	-	0.00%	-	-	-
2027 022-622-998	SPECIAL RD #2 TOTAL	\$ 1,161,988.00	\$ 915,434.82	\$ 354,442.72	38.72%	\$ 435,741.72	\$ 645,523.52	\$ 746,121.83
2027 022-700-000	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 022-700-001	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 022-700-997	SUB TOTAL-TRANSFERS TO	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 022-999-999	TOTAL EXPENDITURES	\$ 1,161,988.00	\$ 915,434.82	\$ 354,442.72	38.72%	\$ 435,741.72	\$ 645,523.52	\$ 746,121.83

Coordinate System: NAD83 / Texas Central (MUS)

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PROPOSED BUDGET FY 2026 - 2027

ROAD & BRIDGE #3

ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
**** ACTUAL****								
2027 023-310-300	AD VALOREM-CURRENT TAX	\$ 179,834.00	\$ 190,067.00	\$ 187,157.51	98.47%	\$ 142,112.20	\$ 133,138.10	\$ 124,584.13
2027 023-310-301	AD VALOREM-DEL TAX	\$ 3,300.00	\$ 3,000.00	\$ 3,292.81	109.76%	\$ 4,661.40	\$ 2,634.86	\$ 2,730.15
2027 023-310-397	SUB TOTAL-TAXES	\$ 183,134.00	\$ 193,067.00	\$ 190,450.32	98.64%	\$ 146,773.60	\$ 135,772.96	\$ 127,314.28
2027 023-333-310	STATE-DOT GROSS & AXLE WGT F	\$ 6,300.00	\$ 6,200.00	\$ 6,379.23	102.89%	\$ 6,265.98	\$ 6,269.74	\$ 6,204.61
2027 023-333-311	STATE-SPEC LICENSE PLATE FEE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 023-333-312	STATE-LATERAL ROAD FEE	\$ 4,000.00	\$ 4,000.00	\$ 3,631.00	90.78%	\$ 3,635.83	\$ 3,640.08	\$ 3,349.84
2027 023-333-313	STATE-FEMA PROCEEDS	\$ -	\$ 20,329.50	\$ 20,329.51	0.00%	\$ -	\$ -	\$ -
2027 023-333-397	SUB TOTAL-STATE FEES	\$ 10,300.00	\$ 30,529.50	\$ 30,339.74	99.38%	\$ 9,901.81	\$ 9,909.82	\$ 9,554.45
2027 023-340-330	FEES-VEHICLE REGISTRATION	\$ 60,000.00	\$ 68,000.00	\$ 54,290.54	79.84%	\$ 60,571.20	\$ 59,188.57	\$ 59,265.07
2027 023-340-331	FEES-VEH REG R&B FEE	\$ 42,000.00	\$ 40,000.00	\$ 37,140.85	92.85%	\$ 42,786.60	\$ 41,336.50	\$ 41,468.61
2027 023-340-397	SUB TOTAL-COUNTY FEES	\$ 102,000.00	\$ 108,000.00	\$ 91,431.39	84.66%	\$ 103,357.80	\$ 100,525.07	\$ 100,733.68
2027 023-360-303	PROJECTED CARRYOVER - PRIOR	\$ 450,000.00	\$ 312,527.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 023-360-360	CAPITAL LEASE PROCEEDS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 40,000.00
2027 023-360-361	INTEREST EARNINGS	\$ 10,000.00	\$ 3,000.00	\$ 6,704.10	223.47%	\$ 13,046.89	\$ 11,739.24	\$ 10,042.47
2027 023-360-365	SALES OF FIXED ASSETS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 023-360-374	OTHER REVENUE	\$ -	\$ -	\$ 90.20	0.00%	\$ -	\$ 30,000.00	\$ -
2027 023-360-397	SUB TOTAL-OTHER REVENUE	\$ 460,000.00	\$ 315,527.00	\$ 6,794.30	2.15%	\$ 13,046.89	\$ 41,739.24	\$ 50,042.47
2027 023-390-000	TRANS FROM GEN FUND	\$ 126,000.00	\$ 300,000.00	\$ 305,671.37	101.89%	\$ 250,000.00	\$ 300,000.00	\$ 453,700.00
2027 023-399-999	TOTAL REVENUE	\$ 881,434.00	\$ 947,123.50	\$ 624,687.12	65.96%	\$ 523,080.10	\$ 587,947.09	\$ 741,344.88

ROAD & BRIDGE #3

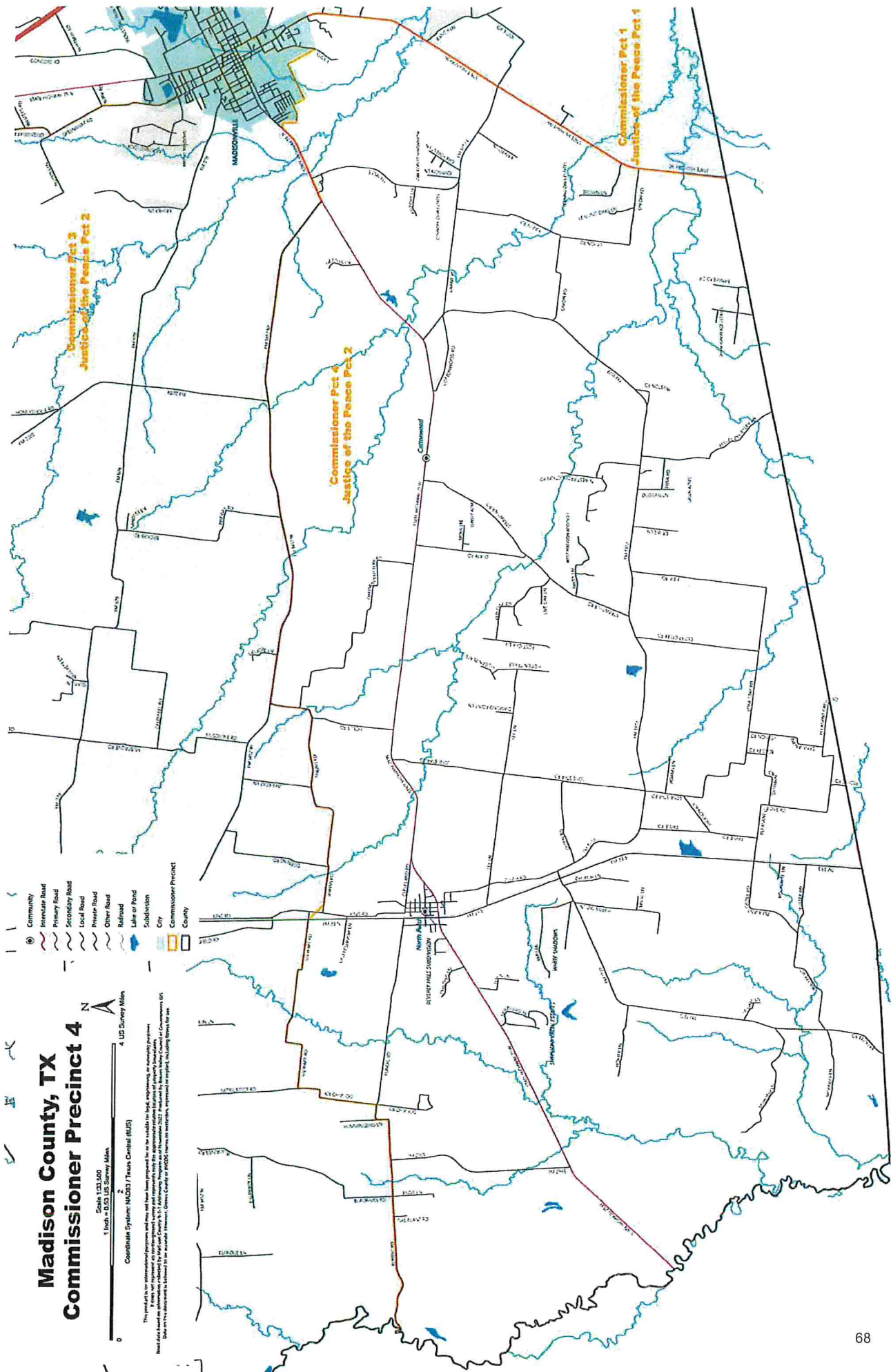
ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
**** ACTUAL****								
2027 023-623-601	ADVERTISING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 023-623-604	CAPITAL OUTLAY	\$ -	\$ 282,024.00	\$ 60,000.00	21.27%	\$ 3,000.00	\$ -	\$ -
2027 023-623-607	CONTRACT LABOR*	\$ 10,000.00	\$ 20,000.00	\$ 1,350.00	6.75%	\$ 18,412.50	\$ 7,250.00	\$ 10,200.00
2027 023-623-608	CONSULTANT ENGINEER	\$ 1,500.00	\$ 1,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 023-623-610	CAPITAL LEASE PAYMENTS	\$ 64,313.00	\$ -	\$ -	0.00%	\$ -	\$ (209.50)	\$ 121,389.60
2027 023-623-611	DUES, SUBSC, PUB	\$ 500.00	\$ 800.00	\$ 432.00	54.00%	\$ 432.00	\$ 432.00	\$ 432.00
2027 023-623-617	SOFTWARE ANNUAL FEES	\$ -	\$ 166.38	\$ 83.19	\$ -	\$ -	\$ -	\$ -
2027 023-623-635	FUEL & LUBRICANTS	\$ 35,000.00	\$ 35,000.00	\$ 12,630.79	36.09%	\$ 19,098.63	\$ 22,016.93	\$ 23,754.37
2027 023-623-642	INSURANCE & BONDS	\$ 7,500.00	\$ 6,000.00	\$ -	0.00%	\$ 5,587.00	\$ 6,155.41	\$ 5,399.86
2027 023-623-644	INSURANCE-GROUP HEALTH	\$ 24,340.80	\$ 20,766.00	\$ 13,579.49	65.39%	\$ 28,328.78	\$ 26,010.84	\$ 27,109.13
2027 023-623-646	INSURANCE-WORKERS COMP	\$ 1,358.10	\$ 1,319.32	\$ 659.00	49.95%	\$ 1,579.80	\$ 1,737.88	\$ 1,890.66
2027 023-623-647	LONGEVITY EXPENSE	\$ 1,796.00	\$ 1,640.00	\$ 1,640.00	100.00%	\$ 2,909.00	\$ 2,632.00	\$ 1,170.00
2027 023-623-648	MOBILE PHONE ALLOWANCE	\$ 900.00	\$ 900.00	\$ 600.00	66.67%	\$ 900.00	\$ 900.00	\$ 900.00
2027 023-623-665	MISCELLANEOUS	\$ -	\$ -	\$ -	0.00%	\$ 420.48	\$ -	\$ -
2027 023-623-671	RENT EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 4,090.41
2027 023-623-674	ROAD & BRIDGE MATERIALS	\$ 527,180.05	\$ 393,852.31	\$ 122,860.63	31.19%	\$ 178,957.36	\$ 231,814.16	\$ 156,937.08
2027 023-623-675	LATERAL ROAD MATERIALS	\$ 4,500.00	\$ 4,500.00	\$ -	0.00%	\$ 3,635.83	\$ 3,364.00	\$ 20,876.72
2027 023-623-677	REPAIRS & MAINTENANCE	\$ 58,058.00	\$ 39,833.62	\$ 15,654.14	39.30%	\$ 20,311.49	\$ 25,318.65	\$ 71,011.87
2027 023-623-679	RETIREMENT CONTRIBUTION	\$ 11,484.90	\$ 11,057.91	\$ 7,714.62	69.77%	\$ 20,783.74	\$ 25,364.05	\$ 26,332.00
2027 023-623-680	SALARIES-COMMISSIONER	\$ -	\$ -	\$ -	0.00%	\$ 67,932.84	\$ 66,433.08	\$ 64,808.64
2027 023-623-681	CAR ALLOWANCE	\$ 18,790.66	\$ 18,243.36	\$ 12,162.24	66.67%	\$ 17,712.00	\$ 17,712.00	\$ 17,280.00
2027 023-623-685	SALARIES-HANDS	\$ 99,918.11	\$ 97,007.87	\$ 67,147.20	69.22%	\$ 93,664.91	\$ 88,219.36	\$ 90,195.42
2027 023-623-687	SALARIES-TRANS STA OPER	\$ -	\$ -	\$ -	0.00%	\$ 36,582.69	\$ 36,654.65	\$ 36,050.02
2027 023-623-688	SUPPLIES-OFFICE	\$ 250.00	\$ 250.00	\$ 93.89	37.56%	\$ 329.45	\$ 11.86	\$ 378.44
2027 023-623-689	SUPPLIES-SMALL TOOLS	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%	\$ 435.09	\$ -	\$ -
2027 023-623-690	TAXES-FICA	\$ 9,287.47	\$ 9,011.03	\$ 6,206.38	68.88%	\$ 16,707.14	\$ 16,156.36	\$ 15,992.80
2027 023-623-691	TAXES-UNEMPLOYMENT	\$ 256.91	\$ 251.70	\$ 87.45	34.74%	\$ 210.35	\$ 157.65	\$ 337.56
2027 023-623-692	TELEPHONE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 023-623-693	TRAVEL, CONF, TRAINING	\$ -	\$ -	\$ -	0.00%	\$ 250.00	\$ 250.00	\$ 500.00
2027 023-623-698	UTILITIES	\$ 3,000.00	\$ 2,000.00	\$ 2,374.25	118.71%	\$ 1,373.58	\$ 1,240.75	\$ 1,380.59
2027 023-623-699	UNIFORMS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 023-623-998	SPECIAL RD #3 TOTAL	\$ 881,434.00	\$ 947,123.50	\$ 325,275.27	34.34%	\$ 539,554.66	\$ 579,622.13	\$ 698,417.17
2027 023-700-000	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 023-700-001	TRANSFER TO PRECINCT LEVELIN	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 023-700-002	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 023-700-997	SUB TOTAL-TRANSFERS TO	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 023-999-999	TOTAL EXPENDITURES	\$ 881,434.00	\$ 947,123.50	\$ 325,275.27	34.34%	\$ 539,554.66	\$ 579,622.13	\$ 698,417.17

Madison County, TX Commissioner Precinct 4

Scale 1:33,300
1 inch = 0.5 US Survey Miles
N
4 US Survey Miles

Coordinate System: NAD83 / Texas Central (FUS)

This map is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or scientific purposes. It does not represent an official position, and it is not intended to be used for legal or engineering purposes. The map is based on the best available information and is not a guarantee of accuracy. The map is not a survey and is not to be used for legal or engineering purposes. The map is not a survey and is not to be used for legal or engineering purposes.



PROPOSED BUDGET FY 2026 - 2027

ROAD & BRIDGE #4

		**** ACTUAL****						
ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 024-310-300	AD VALOREM-CURRENT TAX	\$ 282,596.00	\$ 231,386.00	\$ 227,843.91	98.47%	\$ 173,006.18	\$ 162,081.61	\$ 151,669.57
2027 024-310-301	AD VALOREM-DEL TAX	\$ 3,500.00	\$ 3,800.00	\$ 4,008.58	105.49%	\$ 5,674.77	\$ 3,208.05	\$ 3,320.77
2027 024-310-397	SUB TOTAL-TAXES	\$ 286,096.00	\$ 235,186.00	\$ 231,852.49	98.58%	\$ 178,680.95	\$ 165,289.66	\$ 154,990.34
2027 024-333-310	STATE-DOT GROSS & AXLE WGT F	\$ 7,500.00	\$ 7,500.00	\$ 7,766.02	103.55%	\$ 7,628.14	\$ 7,632.74	\$ 7,553.44
2027 024-333-311	STATE-SPEC LICENSE PLATE FEE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 024-333-312	STATE-LATERAL ROAD FEE	\$ 4,400.00	\$ 4,900.00	\$ 4,420.32	90.21%	\$ 4,426.23	\$ 4,431.40	\$ 4,078.07
2027 024-333-313	FEMA REIMBURSEMENT	\$ -	\$ 64,996.25	\$ 64,996.25	100.00%	\$ -	\$ -	\$ -
2027 024-333-397	SUB TOTAL-STATE FEES	\$ 11,900.00	\$ 77,396.25	\$ 77,182.59	99.72%	\$ 12,054.37	\$ 12,064.14	\$ 11,631.51
2027 024-340-330	FEES-VEHICLE REGISTRATION	\$ 73,000.00	\$ 83,000.00	\$ 66,092.89	79.63%	\$ 73,738.91	\$ 73,077.66	\$ 72,148.78
2027 024-340-331	FEES-VEH REG R&B FEE	\$ 50,000.00	\$ 49,000.00	\$ 45,214.98	92.28%	\$ 52,088.03	\$ 49,300.67	\$ 50,483.50
2027 024-340-397	SUB TOTAL-COUNTY FEES	\$ 123,000.00	\$ 132,000.00	\$ 111,307.87	84.32%	\$ 125,826.94	\$ 122,378.33	\$ 122,632.28
2027 024-360-303	PROJECTED CARRYOVER - PRIOR	\$ 115,000.00	125,000.00	0	0.00%	\$ -	\$ -	\$ -
2027 024-360-360	CAPITAL LOAN PROCEEDS	\$ -	0	0	0.00%	\$ -	\$ -	\$ -
2027 024-360-361	INTEREST EARNINGS	\$ 7,000.00	7,000.00	4,983.77	71.20%	\$ 9,337.26	\$ 9,678.54	\$ 9,626.89
2027 024-360-365	SALE OF FIXED ASSETS	\$ 75,000.00	0	0	0.00%	\$ -	\$ -	\$ -
2027 024-360-374	OTHER REVENUE	\$ -	0	1187.3	0.00%	\$ 5,423.08	\$ 1,086.90	\$ 1,729.89
2027 024-360-397	SUB TOTAL-OTHER REVENUE	\$ 197,000.00	\$ 132,000.00	\$ 6,171.07	4.68%	\$ 14,760.34	\$ 10,765.44	\$ 11,356.69
2027 024-390-000	TRANS FROM GEN FUND	\$ 198,000.00	\$ 300,000.00	\$ 306,904.28	102.30%	\$ 250,000.00	\$ 300,000.00	\$ 430,000.00
2027 024-399-999	TOTAL REVENUE	\$ 815,996.00	\$ 876,582.25	\$ 733,418.30	83.67%	\$ 581,322.60	\$ 610,497.57	\$ 730,610.82

ROAD & BRIDGE #4

		**** ACTUAL****						
ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 024-624-599	PR-YR AUDIT ADJUST	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 024-624-601	ADVERTISING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 024-624-604	CAPITAL OUTLAY	\$ 67,400.30	32,010.00	\$ -	0.00%	\$ -	\$ 112,121.98	\$ 50,000.00
2027 024-624-607	CONTRACT LABOR	\$ 5,000.00	\$ 8,500.00	\$ 1,350.00	15.88%	\$ 3,650.00	\$ 7,950.00	\$ 2,000.00
2027 024-624-608	CONSULTANT ENGINEER	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 024-624-610	CAPITAL LEASE PAYMENTS	\$ 41,748.58	\$ -	\$ -	0.00%	\$ -	\$ 670.85	\$ 47,119.63
2027 024-624-611	DUES, SUBSC, PUB	\$ 500.00	\$ 500.00	\$ 432.00	86.40%	\$ 432.00	\$ 432.00	\$ 432.00
2027 024-624-617	SOFTWARE ANNUAL FEES	\$ -	\$ 166.38	\$ 83.19	\$ -	\$ -	\$ -	\$ -
2027 024-624-635	FUEL & LUBRICANTS	\$ 30,000.00	\$ 40,000.00	\$ 18,737.12	46.84%	\$ 25,758.49	\$ 37,690.72	\$ 37,345.10
2027 024-624-642	INSURANCE & BONDS	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%	\$ 5,977.00	\$ 5,600.67	\$ 1,325.25
2027 024-624-644	INSURANCE-GROUP HEALTH	\$ 24,411.24	\$ 20,888.00	\$ 12,722.19	60.91%	\$ 25,973.45	\$ 33,191.74	\$ 36,095.44
2027 024-624-646	INSURANCE-WORKERS COMP	\$ 1,990.89	\$ 1,952.02	\$ 976.50	50.03%	\$ 2,403.83	\$ 2,504.50	\$ 3,064.35
2027 024-624-647	LONGEVITY EXPENSE	\$ 441.00	\$ 330.00	\$ 330.00	100.00%	\$ 2,457.00	\$ 3,603.00	\$ 3,291.00
2027 024-624-648	MOBILE PHONE ALLOWANCE	\$ 900.00	\$ 900.00	\$ 600.00	66.67%	\$ 900.00	\$ 900.00	\$ 900.00
2027 024-624-665	MISCELLANEOUS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 024-624-671	RENT EQUIPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 19,583.80	\$ -
2027 024-624-674	ROAD & BRIDGE MATERIALS*	\$ 403,260.68	\$ 511,996.25	\$ 363,600.71	71.02%	\$ 144,836.57	\$ 150,475.39	\$ 116,862.08
2027 024-624-675	LATERAL ROAD MATERIALS	\$ 3,500.00	\$ 4,000.00	\$ 2,635.60	0.00%	\$ 4,426.23	\$ 4,071.78	\$ 4,188.72
2027 024-624-677	REPAIRS & MAINTENANCE	\$ 30,000.00	\$ 49,833.62	\$ 15,885.30	31.88%	\$ 44,275.77	\$ 40,030.24	\$ 49,037.16
2027 024-624-679	RETIREMENT CONTRIBUTION	\$ 16,035.53	\$ 15,624.10	\$ 10,502.60	67.22%	\$ 24,373.78	\$ 33,234.76	\$ 33,518.32
2027 024-624-680	SALARIES-ELECTED	\$ -	\$ -	\$ -	0.00%	\$ 67,932.84	\$ 66,433.08	\$ 64,808.64
2027 024-624-681	CAR ALLOWANCE	\$ 18,790.66	\$ 18,243.36	\$ 12,162.24	66.67%	\$ 17,712.00	\$ 17,712.00	\$ 17,280.00
2027 024-624-685	SALARIES-HANDS	\$ 149,377.01	\$ 146,586.22	\$ 97,928.21	66.81%	\$ 131,630.15	\$ 149,715.74	\$ 146,029.92
2027 024-624-687	SALARIES-TRANS STA OPER	\$ -	\$ -	\$ -	0.00%	\$ 37,018.38	\$ 36,693.50	\$ 36,287.42
2027 024-624-688	SUPPLIES-OFFICE	\$ 250.00	\$ 500.00	\$ -	0.00%	\$ -	\$ 56.38	\$ 56.00
2027 024-624-689	SUPPLIES-SMALL TOOLS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 024-624-690	TAXES-FICA	\$ 12,967.42	\$ 12,703.56	\$ 8,483.49	66.78%	\$ 19,681.88	\$ 20,974.45	\$ 20,449.37
2027 024-624-691	TAXES-UNEMPLOYMENT	\$ 422.69	\$ 417.76	\$ 127.32	30.48%	\$ 271.03	\$ 230.44	\$ 517.58
2027 024-624-692	TELEPHONE	\$ -	\$ 800.00	\$ -	0.00%	\$ 277.05	\$ 776.57	\$ 668.24
2027 024-624-693	TRAVEL, CONF, TRAINING	\$ -	\$ -	\$ -	0.00%	\$ 250.00	\$ 250.00	\$ 250.00
2027 024-624-698	UTILITIES	\$ 2,000.00	\$ 3,500.00	\$ 1,007.68	28.79%	\$ 2,924.35	\$ 3,209.54	\$ 3,228.49
2027 024-624-998	SPECIAL RD #4 TOTAL	\$ 815,996.00	\$ 876,449.27	\$ 547,564.15	62.48%	\$ 563,161.80	\$ 748,113.13	\$ 674,754.71
2027 024-700-000	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 024-700-001	TRANSFER TO DEBT SERVICE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 024-700-997	SUB TOTAL-TRANSFERS TO	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 024-999-999	TOTAL EXPENDITURES	\$ 815,996.00	\$ 876,449.27	\$ 547,564.15	62.48%	\$ 563,161.80	\$ 748,113.13	\$ 674,754.71

Special Revenue Funds

Special revenue funds are used to account for revenue sources that are restricted, committed, or assigned for specific county purposes and to ensure those resources are spent only for the programs or activities for which they were collected or authorized.

PROPOSED BUDGET FY 2026 - 2027

COURT TECHNOLOGY FUND

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 040-340-330	FEES-JP TECH FEE	\$ 5,000.00	\$ 4,500.00	\$ 3,344.77	74.33%	\$ 5,025.40	\$ 4,779.58	\$ 5,247.49
2027 040-340-331	FEES-CO CT TECH FEE	\$ 75.00	\$ 100.00	\$ 32.89	32.89%	\$ 102.63	\$ 183.90	\$ 87.14
2027 040-340-332	FEES-DIST CT-CR TECH FEE	\$ 20.00	\$ 25.00	\$ 8.00	32.00%	\$ 20.00	\$ 48.00	\$ 24.00
2027 040-340-333	FEES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 040-340-397	SUB-TOTAL FEE REVENUE	\$ 5,095.00	\$ 4,625.00	\$ 3,385.66	73.20%	\$ 5,148.03	\$ 5,011.48	\$ 5,358.63
2027 040-360-303	PROJECTED CARRYOVER - JP	\$ 13,000.00	\$ 12,700.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 040-360-303	PROJECTED CARRYOVER - COUNTY	\$ 6,500.00	\$ -	\$ -				
2027 040-360-303	PROJECTED CARRYOVER - DISTRICT	\$ 3,000.00	\$ -	\$ -				
2027 040-360-361	INTEREST-JP TECH FEE	\$ 400.00	\$ 75.00	\$ 146.53	195.37%	\$ 137.15	\$ 150.10	\$ 62.03
2027 040-360-362	INTEREST-COUNTY CT TECH FEE	\$ 200.00	\$ 400.00	\$ 199.44	49.86%	\$ 442.14	\$ 672.22	\$ 639.40
2027 040-360-363	INTEREST-DIST CT/CR TECH FEE	\$ 100.00	\$ 200.00	\$ 97.06	48.53%	\$ 216.05	\$ 332.58	\$ 323.84
2027 040-360-364	INTEREST	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 040-360-397	SUB-TOTAL OTHER REVENUE	\$ 23,200.00	\$ 13,375.00	\$ 443.03	3.31%	\$ 795.34	\$ 1,154.90	\$ 1,025.27
2027 040-399-999	TOTAL REVENUE	\$ 28,295.00	\$ 18,000.00	\$ 3,828.69	21.27%	\$ 5,943.37	\$ 6,166.38	\$ 6,383.90
2027 040-410-604	CAPITAL OUTLAY	\$ 4,000.00	\$ 5,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 040-410-688	SUPPLIES	\$ 2,775.00	\$ 4,500.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 040-410-697	SUBTOTAL COUNTY COURT EXPEND	\$ 6,775.00	\$ 9,500.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 040-450-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 040-450-688	SUPPLIES	\$ 3,120.00	\$ 4,500.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 040-450-697	SUBTOTAL DISTRICT COURT EXPE	\$ 3,120.00	\$ 4,500.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 040-470-604	CAPITAL OUTLAY	\$ 13,000.00	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 040-470-617	COMPUTER MAINTENANCE	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%	\$ 4,000.00	\$ 3,000.00	\$ 4,000.00
2027 040-470-688	SUPPLIES	\$ 1,400.00	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 040-470-697	SUBTOTAL JP COURT EXPENDITU	\$ 18,400.00	\$ 4,000.00	\$ -	0.00%	\$ 4,000.00	\$ 3,000.00	\$ 4,000.00
2027 040-700-000	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 040-999-999	TOTAL EXPENDITURES	\$ 28,295.00	\$ 18,000.00	\$ -	0.00%	\$ 4,000.00	\$ 3,000.00	\$ 4,000.00

PROPOSED BUDGET FY 2026 - 2027

ELECTION SERVICES CONTRACT FUND

ELECTION SERVICES CONTRACT FUND			**** ACTUAL****					
ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 030-360-303	PROJECTED CARRYOVER - PRIOR Y R	\$ 10,000.00	\$ 7,295.31	\$ 479.67		\$ -	\$ -	\$ -
2027 030-360-361	INTEREST EARNINGS		\$ -	\$ 51.39	0.00%	\$ 47.22	\$ -	\$ -
2027 030-360-382	ELECTION SRVC CNTRCT REVENUE		\$ -	\$ -	0.00%	\$ 7,248.09	\$ -	\$ -
2027 030-399-999	TOTAL REVENUES	\$ 10,000.00	\$ 7,295.31	\$ 531.06	0.00%	\$ 7,295.31	\$ -	\$ -
2027 030-490-612	OTHER ELECTION EXPENSES	\$ 10,000.00	7,295.31	0	0.00%	0	0	0
2027 030-490-615	ELECTION JUDGES		0	0	0.00%	0	0	0
2027 030-490-616	ELECTION JUDGES		0	0	0.00%	0	0	0
2027 030-490-688	SUPPLIES		0	0	0.00%	162.84	0	0
2027 030-490-693	TRAVEL, CONF, TRAINING		0	531.06	0.00%	0	0	0
2027 030-999-999	TOTAL EXPENDITURES	\$ 10,000.00	\$ 7,295.31	\$ 531.06	7.28%	\$ 162.84	\$ -	\$ -

PROPOSED BUDGET FY 2026 - 2027

DISTRICT ATTORNEY GRANT FUND

DISTRICT ATTORNEY GRANT FUND		**** ACTUAL****						
ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 049-333-317	DA RURAL LAW ENFORCEMENT GRA	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00	100.00%	\$ 175,000.00	\$ 117,792.62	\$ -
2027 049-334-318	DA VICTIM ASSIST COORD GRANT	\$ -	\$ 76,402.42	\$ 31,865.58	41.71%	\$ 61,535.54	\$ 61,215.32	\$ -
2027 049-339-997	SUBTOTAL GRANT REVENUE	\$ 175,000.00	\$ 251,402.42	\$ 206,865.58	82.28%	\$ 236,535.54	\$ 179,007.94	\$ -
2027 049-360-303	PROJECTED CARRYOVER - PRIOR	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 049-360-360	INTEREST EARNINGS-RLEA	\$ 2,500.00	\$ 2,500.00	\$ 2,237.67	89.51%	\$ 7,706.42	\$ 4,347.02	\$ -
2027 049-360-361	INTEREST EARNINGS-VAC	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 049-360-371	VAC DONATIONS REVENUE	\$ -	\$ -	\$ -	0.00%	\$ 985.00	\$ 70.00	\$ -
2027 049-360-997	SUBTOTAL OTHER REVENUE	\$ 2,500.00	\$ 2,500.00	\$ 2,237.67	89.51%	\$ 8,691.42	\$ 4,417.02	\$ -
2027 049-390-000	TRANSFER FROM GENERAL FUND*	\$ -	\$ 19,100.61	\$ -	0.00%	\$ 26,121.97	\$ -	\$ -
2027 049-399-999	TOTAL REVENUES	\$ 177,500.00	\$ 273,003.03	\$ 209,103.25	76.59%	\$ 271,348.93	\$ 183,424.96	\$ -
2027 049-455-644	INSURANCE-GROUP HEALTH	\$ -	\$ 10,383.00	\$ 6,794.72	65.44%	\$ 11,297.19	\$ 4,078.14	\$ -
2027 049-455-646	INSURANCE-WORKERS COMP	\$ 1,013.54	\$ 1,175.75	\$ 543.00	46.18%	\$ 1,052.00	\$ 242.33	\$ -
2027 049-455-647	LONGEVITY EXPENSE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 049-455-679	RETIREMENT CONTRIBUTION	\$ 14,019.19	\$ 12,726.84	\$ 7,710.34	60.58%	\$ 10,563.95	\$ 10,013.34	\$ -
2027 049-455-683	SALARIES-ATTORNEY	\$ 53,900.00	\$ 43,294.40	\$ 18,333.34	42.35%	\$ 29,759.12	\$ 26,451.89	\$ -
2027 049-455-684	SALARIES-LEGAL ASSISTANT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 17,610.88	\$ -
2027 049-455-685	SALARIES-INVESTIGATOR	\$ 94,294.40	\$ 96,731.50	\$ 63,172.80	65.31%	\$ 81,911.32	\$ 56,346.25	\$ -
2027 049-455-686	SALARIES-CLERK	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 049-455-690	TAXES-FICA	\$ 11,336.87	\$ 10,291.79	\$ 6,225.83	60.49%	\$ 8,518.49	\$ 7,329.94	\$ -
2027 049-455-691	TAXES-UNEMPLOYMENT	\$ 419.93	\$ 396.71	\$ 99.75	25.14%	\$ 177.65	\$ 66.87	\$ -
2027 049-455-697	SUBTOTAL RLEA-DA EXPENSES	\$ 174,983.93	\$ 174,999.99	\$ 102,879.78	58.79%	\$ 143,279.72	\$ 122,139.64	\$ -

PROPOSED BUDGET FY 2026 - 2027

LAW LIBRARY

LAW LIBRARY		**** ACTUAL ****						
ACCOUNT#	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 032-340-330	FEES-LAW LIBRARY	\$ 5,000.00	\$ 8,400.00	\$ 6,249.95	74.40%	\$ 8,979.60	\$ 8,639.40	\$ 9,648.45
2027 032-340-397	SUB TOTAL-COUNTY FEES	\$ 5,000.00	\$ 8,400.00	\$ 6,249.95	74.40%	\$ 8,979.60	\$ 8,639.40	\$ 9,648.45
2027 032-360-303	PROJECTED CARRYOVER - PRIOR	\$ 7,000.00	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 032-360-374	SUNDRY		\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 032-360-397	SUB TOTAL-OTHER REVENUE	\$ 7,000.00	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 032-390-000	TRANSFER FROM GENERAL FUND	\$ -	\$ 8,128.00	\$ 16,256.00	0.00%	\$ 3,000.00	\$ 5,000.00	\$ 5,500.00
2027 032-390-397	SUB TOTAL-TRANSFERS TO	\$ -	\$ 8,128.00	\$ 16,256.00	200.00%	\$ 3,000.00	\$ 5,000.00	\$ 5,500.00
2027 032-399-999	TOTAL REVENUE	\$ 12,000.00	\$ 16,528.00	\$ 22,505.95	136.17%	\$ 11,979.60	\$ 13,639.40	\$ 15,148.45
2027 032-655-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 032-655-611	DUES, SUBSC, PUB	\$ 7,000.00	\$ 16,128.00	\$ 10,707.00	66.39%	\$ 15,407.00	\$ 15,904.00	\$ 14,774.00
2027 032-655-678	REPAIRS & MAINTENANCE	\$ 5,000.00	\$ 400.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 032-655-998	LAW LIBRARY TOTAL	\$ 12,000.00	\$ 16,528.00	\$ 10,707.00	64.78%	\$ 15,407.00	\$ 15,904.00	\$ 14,774.00
2027 032-999-999	TOTAL EXPENDITURES	\$ 12,000.00	\$ 16,528.00	\$ 10,707.00	64.78%	\$ 15,407.00	\$ 15,904.00	\$ 14,774.00

PROPOSED BUDGET FY 2026 - 2027

LIBRARY MEMORIAL FUND

ACCOUNT #	ACCOUNT NAME	***** ACTUAL*****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 039-360-303	PROJECTED CARRYOVER - PRIOR	\$ 4,000.00	\$ 1,500.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 039-360-361	INTEREST EARNINGS	\$ 50.00	\$ -	\$ 61.17	0.00%	\$ 2,500.00	\$ -	\$ -
2027 039-360-364	GIFTS & BEQUESTS	\$ 500.00	\$ 125.00	\$ 916.50	733.20%	\$ 95.20	\$ 151.87	\$ 272.68
2027 039-360-397	SUB TOTAL-OTHER REVENUE	\$ 4,550.00	\$ 1,625.00	\$ 977.67	60.16%	\$ 2,595.20	\$ 151.87	\$ 272.68
2027 039-399-999	TOTAL REVENUE	\$ 4,550.00	\$ 1,625.00	\$ 977.67	60.16%	\$ 2,595.20	\$ 151.87	\$ 272.68
2027 039-655-611	DUES, SUBSC, PUB	\$ 3,650.00	\$ 1,500.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 039-655-612	TX LIB GRANT - BK FESTIVAL	\$ -	\$ -	\$ -	0.00%	\$ 2,500.00	\$ -	\$ -
2027 039-655-688	SUPPLIES	\$ 150.00	\$ 125.00	\$ 619.90	495.92%	\$ 95.20	\$ 151.87	\$ 272.68
2027 039-655-693	TRAVEL, CONF, TRAINING	\$ 750.00	\$ 750.00	\$ 469.19	0.00%	\$ 2,244.10	\$ 875.00	\$ 865.36
2027 039-655-998	LIBRARY MEMORIAL TOTAL	\$ 4,550.00	\$ 2,375.00	\$ 1,089.09	45.86%	\$ 4,839.30	\$ 1,026.87	\$ 1,138.04
2027 039-999-999	TOTAL EXPENDITURES	\$ 4,550.00	\$ 2,375.00	\$ 1,089.09	45.86%	\$ 4,839.30	\$ 1,026.87	\$ 1,138.04

PROPOSED BUDGET FY 2026 - 2027

HISTORICAL COMMISSION

ACCOUNT #	ACCOUNT NAME	***** ACTUAL*****							
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL	
2027 038-360-303	PROJECTED CARRYOVER - PRIOR	\$ 7,000.00	\$ 10,900.00	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 038-360-361	INTEREST EARNINGS	\$ 200.00	\$ 450.00	\$ 164.46	36.55%	\$ 479.41	\$ 516.72	\$ 766.20	
2027 038-360-384	GIFTS & BEQUESTS	\$ 300.00	\$ 700.00	\$ 354.00	50.57%	\$ 820.00	\$ 795.30	\$ 640.00	
2027 038-360-365	BOOK SALE PROCEEDS	\$ 1,000.00	\$ 500.00	\$ 1,363.85	272.77%	\$ 1,144.50	\$ 2,414.00	\$ 628.50	
2027 038-360-374	MISCELLANEOUS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 3,760.00	
2027 038-360-378	SALES TAX REVENUE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 038-360-397	SUB TOTAL-OTHER REVENUE	\$ 8,500.00	\$ 12,550.00	\$ 1,882.31	15.00%	\$ 2,443.91	\$ 3,726.02	\$ 5,794.70	
2027 038-390-000	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	0.00%	\$ 7,050.00	\$ -	\$ -	
2027 038-399-999	TOTAL REVENUE	\$ 8,500.00	\$ 12,550.00	\$ 1,882.31	15.00%	\$ 9,493.91	\$ 3,726.02	\$ 5,794.70	
2027 038-656-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 038-656-606	HISTORICAL MARKERS	\$ 6,600.00	\$ 8,500.00	\$ 1,650.00	19.41%	\$ 7,800.00	\$ -	\$ 4,550.00	
2027 038-656-611	DUES, SUBSC, PUB	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 038-656-631	FOOD	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 038-656-665	MISCELLANEOUS	\$ 100.00	\$ 100.00	\$ 38.65	38.65%	\$ -	\$ 3,500.00	\$ -	
2027 038-656-666	POSTAGE	\$ 50.00	\$ 50.00	\$ -	0.00%	\$ -	\$ 151.93	\$ 258.50	
2027 038-656-667	PRINTING SERVICES	\$ 1,350.00	\$ 3,500.00	\$ -	0.00%	\$ -	\$ 4,682.47	\$ -	
2027 038-656-688	SUPPLIES	\$ 300.00	\$ 300.00	\$ 41.00	13.67%	\$ 78.55	\$ 41.87	\$ 215.54	
2027 038-656-692	TELEPHONE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 038-656-693	TRAVEL, CONF, TRAINING	\$ 100.00	\$ 100.00	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 038-656-696	TAXES-STATE SALES TAX	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 038-656-998	HISTORICAL COMM TOTAL	\$ 8,500.00	\$ 12,550.00	\$ 1,729.65	13.78%	\$ 7,878.55	\$ 8,376.27	\$ 5,024.04	
2027 038-700-000	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	
2027 038-999-999	TOTAL EXPENDITURES	\$ 8,500.00	\$ 12,550.00	\$ 1,729.65	13.78%	\$ 7,878.55	\$ 8,376.27	\$ 5,024.04	

PROPOSED BUDGET FY 2026 - 2027

COUNTY CLERK RECORDS MANAGEMENT

		**** ACTUAL ****						
ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 034-340-330	FEES-CC/RMPF	\$ 20,000.00	\$ 25,912.00	\$ 23,774.38	91.75%	\$ 26,424.92	\$ 20,349.97	\$ 22,990.21
2027 034-340-331	FEES-CC/VSPF	\$ 1,000.00	\$ 1,000.00	\$ 598.00	59.80%	\$ 1,038.00	\$ 936.00	\$ 1,268.00
2027 034-340-332	FEES-CC/ARC	\$ 25,000.00	\$ 27,000.00	\$ 26,550.00	98.33%	\$ 27,220.00	\$ 23,460.00	\$ 30,760.00
2027 034-340-333	FEES-CO CRT/REC PRESERVATION	\$ 1,500.00	\$ 50.00	\$ 2,400.00	4800.00%	\$ 20.00	\$ 2,140.00	\$ 40.00
2027 034-340-397	SUB TOTAL-COUNTY FEES	\$ 47,500.00	\$ 53,962.00	\$ 53,322.38	98.81%	\$ 54,702.92	\$ 46,885.97	\$ 55,058.21
2027 034-360-303	PROJECTED CARRYOVER - PRIOR	\$ 400,000.00	\$ 330,538.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 034-360-360	INTEREST-CC/VSPF	\$ 800.00	\$ 1,500.00	\$ 592.78	39.52%	\$ 1,400.34	\$ 2,106.91	\$ 1,986.20
2027 034-360-361	INTEREST-CC/RMPF	\$ -	\$ -	\$ 130.22	0.00%	\$ 21.74	\$ -	\$ -
2027 034-360-362	INTEREST-CC/ARC	\$ 10,000.00	\$ 22,500.00	\$ 7,963.86	35.39%	\$ 21,083.60	\$ 33,127.81	\$ 30,646.94
2027 034-360-363	INTEREST-CO CRT/REC PRESERVA	\$ 700.00	\$ 1,500.00	\$ 716.50	47.77%	\$ 1,524.59	\$ 2,221.82	\$ 2,167.37
2027 034-360-397	SUB TOTAL-OTHER REVENUE	\$ 411,500.00	\$ 356,038.00	\$ 9,403.36	2.64%	\$ 24,030.27	\$ 37,456.54	\$ 34,800.51
2027 034-399-999	TOTAL REVENUE	\$ 459,000.00	\$ 410,000.00	\$ 62,725.74	15.30%	\$ 78,733.19	\$ 84,342.51	\$ 89,858.72
2027 034-655-665	CC/RMPF EXPENDITURES	\$ -	\$ -	\$ -	0.00%	\$ 3,956.36	\$ -	\$ 96,350.00
2027 034-655-666	CC/VSPF EXPENDITURES	\$ 30,000.00	\$ 30,000.00	\$ -	0.00%	\$ -	\$ 1,527.75	\$ 1,919.33
2027 034-655-667	CC/ARC EXPENDITURES	\$ 399,000.00	\$ 350,000.00	\$ -	0.00%	\$ 98,250.00	\$ -	\$ -
2027 034-655-668	CO CRT REC/PRESERVATION EXP	\$ 30,000.00	\$ 30,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 034-655-697	SUB TOTAL EXPENDITURES	\$ 459,000.00	\$ 410,000.00	\$ -	0.00%	\$ 102,206.36	\$ 1,527.75	\$ 98,269.33
2027 034-655-998	TOTAL EXPENDITURES	\$ 459,000.00	\$ 410,000.00	\$ -	0.00%	\$ 102,206.36	\$ 1,527.75	\$ 98,269.33
2027 034-700-000	TRANS TO GENERAL FUND	\$ -	\$ -	\$ -	0.00%	0	7,200.00	7,200.00
2027 034-999-999	TOTAL EXPENDITURES	\$ 459,000.00	\$ 410,000.00	\$ -	0.00%	\$ 102,206.36	\$ 8,727.75	\$ 105,469.33

PROPOSED BUDGET FY 2026 - 2027

DISTRICT CLERK RECORDS MANAGEMENT

ACCOUNT #	ACCOUNT NAME	**** ACTUAL****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 041-340-330	FEES-DC/RMPF	\$ 75.00	\$ 225.00	\$ 46.30	20.58%	\$ 67.46	\$ 181.98	\$ 131.56
2027 041-340-332	FEES-DIST CT ARCHIVE FEE	\$ 175.00	\$ 450.00	\$ 135.00	30.00%	\$ 100.00	\$ 265.00	\$ 310.71
2027 041-340-333	FEES-DIST CT/CV RPF	\$ -	\$ 10.00	\$ -	0.00%	\$ 30.00	\$ 20.00	\$ 10.00
2027 041-340-397	SUB TOTAL-COUNTY FEES	\$ 250.00	\$ 685.00	\$ 181.30	26.47%	\$ 197.46	\$ 466.98	\$ 452.27
2027 041-360-303	PROJECTED CARRYOVER - PRIOR	\$ 50,000.00	\$ 37,915.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 041-360-360	INTEREST-DC/RMPF	\$ 850.00	\$ 1,200.00	\$ 458.41	38.20%	\$ 1,020.93	\$ 1,786.80	\$ 1,788.32
2027 041-360-361	INTEREST-DIST CT/CV RPF	\$ 150.00	\$ 300.00	\$ 128.79	42.93%	\$ 286.71	\$ 442.86	\$ 432.46
2027 041-360-362	INTEREST-DIST CT ARCHIVE FEE	\$ 450.00	\$ 900.00	\$ 385.41	42.82%	\$ 855.70	\$ 1,316.34	\$ 1,266.09
2027 041-360-397	SUB TOTAL-OTHER REVENUE	\$ 51,450.00	\$ 40,315.00	\$ 972.61	2.41%	\$ 2,163.34	\$ 3,546.00	\$ 3,486.87
2027 041-399-999	TOTAL REVENUE	\$ 51,700.00	\$ 41,000.00	\$ 1,153.91	2.81%	\$ 2,360.80	\$ 4,012.98	\$ 3,939.14
2027 041-655-604	CAPITAL OUTLAY	\$ 11,700.00	\$ 1,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 041-655-665	DC/RMPF EXPENDITURES	\$ 19,000.00	\$ 19,000.00	\$ -	0.00%	\$ -	\$ 3,536.66	\$ -
2027 041-655-667	DIST CT ARCHIVE EXPENDITURES	\$ 16,000.00	\$ 16,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 041-655-668	DIST CT/CV RPF	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 041-655-998	TOTAL EXPENDITURES	\$ 51,700.00	\$ 41,000.00	\$ -	0.00%	\$ -	\$ 3,536.66	\$ -
2027 041-999-999	TOTAL EXPENDITURES	\$ 51,700.00	\$ 41,000.00	\$ -	0.00%	\$ -	\$ 3,536.66	\$ -

PROPOSED BUDGET FY 2026 - 2027

SHERIFF'S FORFEITURE

ACCOUNT #	ACCOUNT NAME	**** ACTUAL ****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 035-360-303	PROJECTED CARRYOVER - PRIOR	\$ 4,000.00	\$ 3,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 035-360-361	INTEREST EARNINGS	\$ 200.00	\$ 250.00	\$ 157.86	63.14%	\$ 171.99	\$ 266.64	\$ 261.94
2027 035-360-362	GRANT PROCEEDS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 035-360-363	S O FORF JUDGEMENTS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 035-360-364	DONATIONS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 035-360-365	SALE PROCEEDS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 035-360-397	SUB TOTAL-OTHER REVENUE	\$ 4,200.00	\$ 3,250.00	\$ 157.86	4.86%	\$ 171.99	\$ 266.64	\$ 261.94
2027 035-399-999	TOTAL REVENUE	\$ 4,200.00	\$ 3,250.00	\$ 157.86	4.86%	\$ 171.99	\$ 266.64	\$ 261.94
2027 035-581-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 035-581-689	LAW ENFORCEMENT SUPPLIES	\$ 4,200.00	\$ 3,250.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 035-581-998	S.O. FORFEITURE TOTAL	\$ 4,200.00	\$ 3,250.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 035-700-000	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 035-999-999	TOTAL EXPENDITURES	\$ 4,200.00	\$ 3,250.00	\$ -	0.00%	\$ -	\$ -	\$ -

PROPOSED BUDGET FY 2026 - 2027

HOTEL / MOTEL TAX

ACCOUNT #	ACCOUNT NAME	***** ACTUAL *****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 042-318-301	SALES TAX REVENUE	\$ 48,000.00	\$ 48,000.00	\$ 36,903.06	76.88%	\$ 48,233.32	\$ 51,731.22	\$ 49,247.14
2027 042-333-397	SUB-TOTAL STATE FEES	\$ 48,000.00	\$ 48,000.00	\$ 36,903.06	76.88%	\$ 48,233.32	\$ 51,731.22	\$ 49,247.14
2027 042-360-303	PROJECTED CARRYOVER - PRIOR	\$ 450,000.00	\$ 480,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 042-360-360	INTEREST EARNINGS	\$ 12,000.00	\$ 23,000.00	\$ 9,374.94	40.76%	\$ 21,607.28	\$ 33,618.71	\$ 32,390.58
2027 042-360-397	SUB-TOTAL OTHER REVENUE	\$ 462,000.00	\$ 503,000.00	\$ 9,374.94	1.86%	\$ 21,607.28	\$ 33,618.71	\$ 32,390.58
2027 042-399-999	TOTAL REVENUE	\$ 510,000.00	\$ 551,000.00	\$ 46,278.00	8.40%	\$ 69,840.60	\$ 85,349.93	\$ 81,637.72
2027 042-655-611	DUES, SUBSCRIPT, PUBLICATION	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 042-655-665	MISCELLANEOUS	\$ 510,000.00	\$ 551,000.00	\$ 62,700.00	11.38%	\$ 60,700.00	\$ 36,000.00	\$ 46,500.00
2027 042-655-667	PROFESSIONAL FEES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 042-655-688	SUPPLIES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 042-655-724	ECONOMIC DEVELOPMENT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 042-655-736	MADISON COUNTY MUSEUM	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 042-655-998	SUB-TOTAL EXPENDITURES	\$ 510,000.00	\$ 551,000.00	\$ 62,700.00	11.38%	\$ 60,700.00	\$ 36,000.00	\$ 46,500.00
2027 042-999-999	TOTAL EXPENDITURES	\$ 510,000.00	\$ 551,000.00	\$ 62,700.00	11.38%	\$ 60,700.00	\$ 36,000.00	\$ 46,500.00

PROPOSED BUDGET FY 2026 - 2027

LEOSE FUND

LEOSE FUND		**** ACTUAL****						
ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 036-333-321	STATE-CONST #1	\$ 1,583.12	\$ 1,075.00	\$ 1,308.66	121.74%	\$ 1,329.44	\$ 522.21	\$ 554.83
2027 036-333-323	STATE-CONST #2	\$ 1,403.06	\$ 870.00	\$ 1,308.66	150.42%	\$ 609.79	\$ 564.95	\$ 511.50
2027 036-333-325	STATE-SHERIFF	\$ 8,062.14	\$ 5,000.00	\$ 7,155.40	143.11%	\$ 6,603.32	\$ 2,168.48	\$ 2,010.55
2027 036-333-326	STATE-DA INVESTIGATOR	\$ 1,777.35	\$ 1,150.00	\$ 1,517.60	131.97%	\$ 1,437.18	\$ 564.76	\$ 554.65
2027 036-333-397	SUB TOTAL-STATE FEES	\$ 12,825.66	\$ 8,095.00	\$ 11,290.32	139.47%	\$ 9,979.73	\$ 3,820.40	\$ 3,631.53
2027 036-360-303	PROJECTED CARRYOVER - PRIOR	\$ 50,000.00	\$ 37,205.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 036-360-397	SUB TOTAL	\$ 50,000.00	\$ 37,205.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 036-399-999	TOTAL REVENUE	\$ 62,825.66	\$ 45,300.00	\$ 11,290.32	24.92%	\$ 9,979.73	\$ 3,820.40	\$ 3,631.53
2027 036-580-701	EXPENDITURES-CONST #1	\$ 16,783.12	\$ 10,000.00	\$ 890.73	0.00%	\$ -	\$ -	\$ -
2027 036-580-703	EXPENDITURES-CONST #2	\$ 12,803.06	\$ 9,000.00	\$ 785.35	8.73%	\$ 152.00	\$ (719.66)	\$ -
2027 036-580-705	EXPENDITURES-SHERIFF	\$ 27,862.13	\$ 25,000.00	\$ 1,780.00	7.12%	\$ 2,415.00	\$ 1,953.00	\$ 3,235.00
2027 036-580-706	EXPENDITURES-DA INVESTIGATOR	\$ 5,377.35	\$ 1,300.00	\$ 510.34	39.26%	\$ 1,096.73	\$ 595.00	\$ -
2027 036-580-998	LEOSE TOTAL	\$ 62,825.66	\$ 45,300.00	\$ 3,966.42	8.76%	\$ 3,663.73	\$ 1,828.34	\$ 3,235.00
2027 036-999-999	TOTAL EXPENDITURES	\$ 62,825.66	\$ 45,300.00	\$ 3,966.42	8.76%	\$ 3,663.73	\$ 1,828.34	\$ 3,235.00

PROPOSED BUDGET FY 2026 - 2027

JUVENILE PROBATION STATE GRANT FUND

ACCOUNT #	ACCOUNT NAME	***** ACTUAL*****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 037-333-312	STATE-TJPC TITLE IV GRANT	\$ -	0	0	0.00%	\$ -	\$ -	\$ -
2027 037-333-313	STATE-TJPC-GRANT A	\$ 82,751.00	82,751.00	76,152.00	92.03%	\$ 66,829.00	\$ 79,482.90	\$ 51,059.68
2027 037-333-314	STATE-OTHER GRANTS	\$ 7,200.00	7,200.00	0	0.00%	\$ -	\$ 3,258.30	\$ 15,000.00
2027 037-333-397	SUB-TOTAL STATE FEES	\$ 89,951.00	\$ 89,951.00	\$ 76,152.00	84.66%	\$ 66,829.00	\$ 82,741.20	\$ 66,059.68
2027 037-360-360	INTEREST EARNINGS	\$ -	\$ -	\$ 613.49	0.00%	\$ 760.98	\$ 892.32	\$ 239.01
2027 037-360-397	SUB-TOTAL OTHER REVENUE	\$ -	\$ -	\$ 613.49	0.00%	\$ 760.98	\$ 892.32	\$ 239.01
2027 037-399-999	TOTAL REVENUE	\$ 89,951.00	\$ 89,951.00	\$ 76,765.49	85.34%	\$ 67,589.98	\$ 83,633.52	\$ 66,298.69
2027 037-590-602	COURT APPTD ATTORNEYS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
2027 037-590-640	MENTAL HEALTH SERVICES	\$ 9,000.00	\$ 9,000.00	\$ -	0.00%	\$ -	\$ -	\$ 590.00
2027 037-590-644	INSURANCE-GROUP HEALTH	\$ -	\$ -	\$ -	0.00%	\$ 4,088.46	\$ 8,193.72	\$ -
2027 037-590-646	INSURANCE-WORKERS COMP	\$ -	\$ -	\$ -	0.00%	\$ 340.78	\$ 179.43	\$ 108.47
2027 037-590-647	LONGEVITY EXPENSE	\$ -	\$ -	\$ -	0.00%	\$ 336.00	\$ 165.00	\$ -
2027 037-590-667	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 037-590-670	PROGRAM-COMMUNITY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 037-590-672	PROGRAM-DETENTION SYSTEM	\$ 12,500.00	\$ 12,500.00	\$ 6,100.00	48.80%	\$ 128.30	\$ 1,168.00	\$ 1,800.00
2027 037-590-673	PROGRAM-RESIDENTIAL SERVICES	\$ 50,251.00	\$ 50,251.00	\$ 24,144.46	0.00%	\$ 23,924.00	\$ -	\$ 24,398.80
2027 037-590-679	RETIREMENT	\$ -	\$ -	\$ -	0.00%	\$ 3,396.41	\$ 7,381.57	\$ 3,907.72
2027 037-590-680	SALARIES-JUVENILE OFFICER	\$ -	\$ -	\$ -	0.00%	\$ 33,860.69	\$ 58,183.00	\$ 27,948.84
2027 037-590-684	SALARIES-SECRETARY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 3,478.50
2027 037-590-688	SUPPLIES-OFFICE	\$ 3,000.00	\$ 3,000.00	\$ 675.00	0.00%	\$ 771.77	\$ -	\$ -
2027 037-590-690	TAXES-FICA	\$ -	\$ -	\$ -	0.00%	\$ 2,541.68	\$ 4,693.15	\$ 2,402.80
2027 037-590-691	TAXES-UNEMPLOYMENT	\$ -	\$ -	\$ -	0.00%	\$ 49.78	\$ 78.26	\$ 81.49
2027 037-590-693	TRAVEL, CONF, TRAINING	\$ 8,000.00	\$ 8,000.00	\$ 3,086.60	0.00%	\$ 574.56	\$ -	\$ 1,343.06
2027 037-590-695	VOCATIONAL TRAINING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 037-590-998	GRANT A EXPENSES TOTAL	\$ 82,751.00	\$ 82,751.00	\$ 34,006.06	41.09%	\$ 70,012.43	\$ 80,042.13	\$ 66,059.68
2027 037-591-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 037-591-644	INSURANCE-GROUP HEALTH	\$ 38.70	\$ -	\$ -	0.00%	\$ 492.00	\$ 258.36	\$ -
2027 037-591-646	INSURANCE - WORKERS COMP	\$ -	\$ 74.38	\$ 19.00	25.54%	\$ -	\$ -	\$ -
2027 037-591-673	PROGRAM-RESIDENTIAL SERVICES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 037-591-679	RETIREMENT	\$ 574.70	\$ 571.84	\$ 381.28	66.68%	\$ -	\$ -	\$ -
2027 037-591-680	SALARIES-JUVENILE OFFICER	\$ 6,075.08	\$ 6,044.80	\$ 4,029.92	66.67%	\$ 5,560.72	\$ 3,000.00	\$ -
2027 037-591-688	SUPPLIES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 037-591-690	TAXES-FICA	\$ 464.74	\$ 462.42	\$ 308.32	0.00%	\$ -	\$ -	\$ -
2027 037-591-691	UNEMPLOYMENT	\$ 46.78	\$ 46.54	\$ 5.14		\$ -	\$ -	\$ -
2027 037-591-998	OTHER GRANT EXPENSES TOTAL	\$ 7,200.00	\$ 7,199.98	\$ 4,743.66	65.88%	\$ 6,052.72	\$ 3,258.36	\$ -
2027 037-999-999	TOTAL EXPENDITURES	\$ 89,951.00	\$ 89,950.98	\$ 38,749.72	43.08%	\$ 76,065.15	\$ 83,300.49	\$ 66,059.68

PROPOSED BUDGET FY 2026 - 2027

COURTHOUSE SECURITY

ACCOUNT #	ACCOUNT NAME	**** ACTUAL ****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 043-340-330	FEES-CHS/COURTHOUSE SEC FEES	\$ 11,000.00	\$ 11,000.00	\$ 7,834.34	71.22%	11,511.68	11,594.58	15,319.24
2027 043-340-397	SUBTOTAL REVENUE	\$ 11,000.00	\$ 11,000.00	\$ 7,834.34	71.22%	\$ 11,511.68	\$ 11,594.58	\$ 15,319.24
2027 043-360-303	PROJECTED CARRYOVER - PRIOR	\$ -	\$ 110,000.00	\$ 75,511.87	0.00%	\$ -	\$ -	\$ -
2027 043-360-360	INTEREST EARNINGS	\$ -	\$ 3,500.00	\$ 854.92	24.43%	\$ 4,597.57	\$ 4,055.77	\$ 6,267.76
2027 043-360-397	SUBTOTAL OTHER REVENUE	\$ -	\$ 113,500.00	\$ 76,366.79	67.28%	\$ 4,597.57	\$ 4,055.77	\$ 6,267.76
2027 043-390-000	TRANSFER FROM GENERAL FUND	\$ 140,998.80	\$ 8,825.42	\$ 8,825.42	100.00%	\$ 155,410.74	\$ -	\$ 22,000.00
2027 043-399-999	TOTAL REVENUE	\$ 151,998.80	\$ 133,325.42	\$ 93,026.55	69.77%	\$ 171,519.99	\$ 15,650.35	\$ 43,587.00
2027 043-565-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ 4,800.00	\$ -	\$ -
2027 043-565-608	SECURITY SERVICES	\$ 4,000.00	\$ 4,000.00	\$ 2,902.37	72.56%	\$ 24,337.31	\$ 2,141.75	\$ 2,838.20
2027 043-565-642	INSURANCE & BONDS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 043-565-644	INSURANCE-GROUP HEALTH	\$ 24,340.80	\$ 20,766.00	\$ 6,852.96	33.00%	\$ 9,625.54	\$ 8,683.56	\$ 2,233.22
2027 043-565-646	INSURANCE-WORKERS COMP	\$ 1,215.97	\$ 1,141.90	\$ 541.00	47.38%	\$ 1,564.48	\$ 404.84	\$ 564.00
2027 043-565-647	LONGEVITY	\$ 225.00	\$ 153.00	\$ 153.00	100.00%	\$ 50.00	\$ -	\$ -
2027 043-565-679	RETIREMENT CONTRIBUTIONS	\$ 9,869.60	\$ 8,778.69	\$ 6,229.78	70.96%	\$ 6,539.18	\$ 5,243.75	\$ 2,553.07
2027 043-565-685	SALARIES-DEPUTY	\$ 104,104.84	\$ 92,645.03	\$ 65,701.41	70.92%	\$ 69,075.73	\$ 43,434.12	\$ 14,933.14
2027 043-565-688	SUPPLIES	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 043-565-690	TAXES-FICA	\$ 7,981.23	\$ 7,099.05	\$ 4,626.58	65.17%	\$ 4,674.50	\$ 3,231.99	\$ 1,140.92
2027 043-565-691	TAXES-UNEMPLOYMENT	\$ 261.36	\$ 241.75	\$ 80.37	33.25%	\$ 106.80	\$ 63.11	\$ 8.82
2027 043-565-693	TRAVEL, CONF, TRAINING	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 043-565-998	SUBTOTAL EXPENDITURES	\$ 151,998.80	\$ 134,825.42	\$ 87,087.47	64.59%	\$ 120,773.54	\$ 63,203.12	\$ 24,271.37
2027 043-999-999	TOTAL EXPENDITURES	\$ 151,998.80	\$ 134,825.42	\$ 87,087.47	64.59%	\$ 120,773.54	\$ 63,203.12	\$ 24,271.37

PROPOSED BUDGET FY 2026 - 2027

SHERIFF'S RURAL LAW ENFORCEMENT GRANT (SB22)

ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 048-333-316	2024 RURAL LAW ENFORCEMENT G	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	100.00%	\$ 350,000.00	\$ 362,648.14	\$ -
2027 048-360-360	INTEREST EARNINGS-RLEA	\$ 3,800.00	\$ 4,000.00	\$ 3,822.28	95.56%	\$ 9,403.81	\$ 7,436.09	\$ -
2027 048-390-002	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 23,001.58	\$ -
2027 048-399-999	TOTAL RLEA-SO REVENUES	\$ 353,800.00	\$ 354,000.00	\$ 353,822.28	99.95%	\$ 359,403.81	\$ 393,085.81	\$ -
2027 048-565-644	INSURANCE-GROUP HEALTH	\$ -	\$ -	\$ -	0.00%	0	0	\$ -
2027 048-565-646	INSURANCE-WORKERS COMP	\$ 208.96	\$ 220.50	\$ 104.50	47.39%	92	24	\$ -
2027 048-565-679	RETIREMENT CONTRIBUTIONS	\$ 1,696.14	\$ 1,695.10	\$ 1,173.94	69.25%	895.87	213.51	\$ -
2027 048-565-685	SALARIES-DEPUTY	\$ 17,929.60	\$ 17,918.64	\$ 12,408.83	69.25%	9,469.82	1,914.97	\$ -
2027 048-565-690	TAXES-FICA	\$ 1,371.62	\$ 1,370.78	\$ 874.77	63.82%	644.13	141.4	\$ -
2027 048-565-691	TAXES-UNEMPLOYMENT	\$ 114.48	\$ 114.46	\$ 15.33	13.39%	14.55	2.34	\$ -
2027 048-565-697	SUBTOTAL RLEA-CH SECURITY XP	\$ 21,320.80	\$ 21,319.48	\$ 14,577.37	68.38%	\$ 11,116.37	\$ 2,296.22	\$ -
2027 048-570-644	INSURANCE-GROUP HEALTH	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 048-570-646	INSURANCE-WORKERS COMP	\$ 1,006.74	\$ 1,187.79	\$ 562.50	47.36%	\$ 1,188.00	\$ 916.00	\$ -
2027 048-570-679	RETIREMENT CONTRIBUTION	\$ 8,170.71	\$ 9,132.06	\$ 5,689.10	62.30%	\$ 8,679.27	\$ 7,499.63	\$ -
2027 048-570-684	SALARIES-TRANSPORT OFFICER	\$ 5,080.67	\$ 5,678.40	\$ 3,931.20	69.23%	\$ 5,573.84	\$ 4,399.20	\$ -
2027 048-570-685	SALARIES-JAILERS	\$ 91,452.06	\$ 90,854.40	\$ 56,209.00	61.87%	\$ 86,175.73	\$ 61,428.28	\$ -
2027 048-570-690	TAXES-FICA	\$ 6,607.39	\$ 7,384.80	\$ 4,593.14	62.20%	\$ 6,999.27	\$ 5,025.99	\$ -
2027 048-570-691	TAXES-UNEMPLOYMENT	\$ 665.04	\$ 743.24	\$ 75.21	10.12%	\$ 146.84	\$ 80.14	\$ -
2027 048-570-697	SUBTOTAL RLEA-JAIL EXPENSES	\$ 112,982.61	\$ 114,980.69	\$ 71,060.15	61.80%	\$ 108,762.95	\$ 79,349.24	\$ -
2027 048-580-604	CAPITAL OUTLAY	\$ 6,813.30	\$ -	\$ -	0.00%	\$ 23,215.97	\$ 107,355.50	\$ -
2027 048-580-644	INSURANCE-GROUP HEALTH	\$ -	\$ -	\$ -	0.00%	\$ 38,723.17	\$ 18,236.14	\$ -
2027 048-580-646	INSURANCE-WORKERS COMP	\$ 2,085.00	\$ 2,200.20	\$ 1,042.00	47.36%	\$ 2,088.00	\$ 1,231.32	\$ -
2027 048-580-647	LONGEVITY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 048-580-679	RETIREMENT CONTRIBUTION	\$ 16,924.01	\$ 16,914.13	\$ 10,687.74	63.19%	\$ 14,167.99	\$ 16,463.89	\$ -
2027 048-580-680	SALARIES-ELECTED	\$ 8,569.56	\$ 8,569.56	\$ 5,713.04	66.67%	\$ 8,569.56	\$ 8,567.04	\$ -
2027 048-580-685	SALARIES-DEPUTIES	\$ 170,331.20	\$ 170,227.08	\$ 107,258.66	63.01%	\$ 141,197.32	\$ 141,143.30	\$ -
2027 048-580-686	SALARIES-DISPATCHERS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 048-580-687	SALARIES-CLERK	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 048-580-690	TAXES-FICA	\$ 13,685.96	\$ 13,677.98	\$ 8,438.17	61.69%	\$ 11,333.29	\$ 10,878.40	\$ -
2027 048-580-691	TAXES-UNEMPLOYMENT	\$ 1,087.56	\$ 1,087.37	\$ 127.34	11.71%	\$ 229.19	\$ 128.67	\$ -
2027 048-580-697	SUBTOTAL RLEA-SO EXPENSES	\$ 219,496.59	\$ 212,676.32	\$ 133,266.95	62.66%	\$ 239,524.49	\$ 304,004.26	\$ -
2027 048-999-999	TOTAL RLEA-SO EXPENDITURES	\$ 353,800.00	\$ 348,976.49	\$ 218,904.47	62.73%	\$ 359,403.81	\$ 385,649.72	\$ -

PROPOSED BUDGET FY 2026 - 2027

INDIGENT HEALTH CARE

ACCOUNT #	ACCOUNT NAME	***** ACTUAL *****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 031-310-300	AD VALOREM-CURRENT TAX	\$ 50,000.00	\$ 250,000.00	\$ 245,745.97	98.30%	\$ 223,659.36	\$ 222,859.26	\$ 306,554.03
2027 031-310-301	AD VALOREM-DEL TAX	\$ 1,000.00	\$ 5,600.00	\$ 5,182.28	92.54%	\$ 7,811.22	\$ 4,409.20	\$ 6,755.86
2027 031-310-397	SUB TOTAL-TAXES	\$ 51,000.00	\$ 255,600.00	\$ 250,928.25	98.17%	\$ 231,470.58	\$ 227,268.46	\$ 313,309.89
2027 031-360-303	PROJECTED CARRYOVER - PRIOR	\$ 300,000.00	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 031-360-361	INTEREST EARNINGS	\$ 5,000.00	\$ -	\$ 5,657.15	0.00%	\$ -	\$ -	\$ -
2027 031-360-397	SUB TOTAL-OTHER REVENUE	\$ 305,000.00	\$ -	\$ 5,657.15	0.00%	\$ -	\$ -	\$ -
2027 031-390-000	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 031-399-999	TOTAL REVENUE	\$ 356,000.00	\$ 255,600.00	\$ 256,585.40	100.39%	\$ 231,470.58	\$ 227,268.46	\$ 313,309.89
2027 031-630-723	MEDICAL COSTS-INMATE	\$ 326,000.00	\$ 230,000.00	\$ 139,928.98	60.84%	\$ 190,378.27	\$ 161,091.76	\$ 111,401.14
2027 031-630-724	MEDICAL COSTS-RESIDENT	\$ 30,000.00	\$ 25,600.00	\$ 6,554.78	25.60%	\$ 5,947.39	\$ 10,464.60	\$ 171.14
2027 031-630-725	1115 WAIVER-ST JOSEPH	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 031-630-797	SUB TOTAL-IHC EXPENDITURES	\$ 356,000.00	\$ 255,600.00	\$ 146,483.76	57.31%	\$ 196,325.66	\$ 171,556.36	\$ 111,572.28
2027 031-630-998	IHC TOTAL	\$ 356,000.00	\$ 255,600.00	\$ 146,483.76	57.31%	\$ 196,325.66	\$ 171,556.36	\$ 111,572.28
2027 031-700-000	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 031-700-997	SUB TOTAL-TRANSFERS TO	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 031-999-999	TOTAL EXPENDITURES	\$ 356,000.00	\$ 255,600.00	\$ 146,483.76	57.31%	\$ 196,325.66	\$ 171,556.36	\$ 111,572.28

PROPOSED BUDGET FY 2026 - 2027

BVCOG COMMUNITY PROGRAMS

ACCOUNT #	ACCOUNT NAME	***** ACTUAL *****						
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 044-333-339	STATE-BVCOG SOCIAL SERVICES	\$ 65,000.00	\$ 71,893.00	\$ 40,277.81	56.02%	\$ 60,535.76	\$ 71,071.96	\$ 66,966.56
2027 044-333-340	STATE-BVCOG COMMUNITY VAN	\$ 7,500.00	\$ 10,000.00	\$ 5,322.00	53.22%	\$ 13,002.78	\$ 8,692.10	\$ 9,226.35
2027 044-333-341	STATE-TDAG/HDM	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 044-333-397	SUB TOTAL-STATE REVENUE	\$ 72,500.00	\$ 81,893.00	\$ 45,599.81	55.68%	\$ 73,538.54	\$ 79,764.06	\$ 76,192.91
2027 044-340-330	FEES-PROGRAM INCOME	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 044-340-397	SUB-TOTAL FEE REVENUE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 044-360-360	INTEREST EARNINGS-VAN	\$ 400.00	\$ 500.00	\$ 294.69	58.94%	\$ 1,233.64	\$ 850.44	\$ 555.71
2027 044-360-377	CITY MEAL SUPPLEMENT	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	100.00%	\$ 15,000.00	\$ 15,000.00	\$ 30,000.00
2027 044-360-387	PATRON CONTRIBUTIONS-MEALS	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 74.00	\$ 218.00
2027 044-360-397	SUB-TOTAL OTHER REVENUE	\$ 15,400.00	\$ 15,500.00	\$ 15,294.69	98.68%	\$ 16,233.64	\$ 15,924.44	\$ 30,773.71
2027 044-390-000	TRANSFER FROM GENERAL FUND	\$ 55,000.00	\$ 11,279.00	\$ 11,279.00	100.00%	\$ 33,782.24	\$ 38,000.00	\$ 0
2027 044-390-397	SUB TOTAL-TRANSFER FROM	\$ 55,000.00	\$ 11,279.00	\$ 11,279.00	100.00%	\$ 33,782.24	\$ 38,000.00	\$ -
2027 044-399-999	TOTAL REVENUE	\$ 142,900.00	\$ 108,672.00	\$ 72,173.50	66.41%	\$ 123,554.42	\$ 133,688.50	\$ 106,966.62
2027 044-630-601	ADVERTISING & LEGAL	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 044-630-604	CAPITAL OUTLAY	\$ 36,000.00	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 044-630-635	FUEL, LUBE, INSURANCE	\$ 3,555.99	\$ 5,258.50	\$ 737.49	14.02%	\$ 3,284.96	\$ 3,341.89	\$ 3,606.09
2027 044-630-639	FOOD PURCHASES	\$ 30,500.00	\$ 30,325.00	\$ 16,627.22	54.83%	\$ 30,325.77	\$ 32,764.75	\$ 30,478.47
2027 044-630-642	INSURANCE & BONDS	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%	\$ 466.00	\$ 348.83	\$ 29.00
2027 044-630-646	INSURANCE-WORKERS COMP	\$ 208.26	\$ 242.62	\$ 103.00	42.45%	\$ 217.50	\$ 249.10	\$ 255.02
2027 044-630-648	MOBILE PHONE ALLOWANCE	\$ 500.00	\$ 500.00	\$ 346.14	69.23%	\$ 519.21	\$ 479.37	\$ 501.36
2027 044-630-667	PROF SERV-BVAAA CONTRACTUAL	\$ 16,875.00	\$ 16,875.00	\$ 16,875.00	100.00%	\$ 16,875.00	\$ -	\$ 16,875.00
2027 044-630-679	RETIREMENT CONTRIBUTION	\$ 2,970.26	\$ 2,931.06	\$ 1,891.75	64.54%	\$ 2,923.94	\$ 3,731.79	\$ 3,686.62
2027 044-630-684	SALARIES-VAN DRIVER	\$ 31,398.18	\$ 30,483.67	\$ 21,806.30	71.53%	\$ 30,674.08	\$ 30,537.80	\$ 30,417.27
2027 044-630-688	SUPPLIES	\$ 500.00	\$ 500.00	\$ 263.21	52.64%	\$ 242.92	\$ 472.48	\$ 462.13
2027 044-630-690	TAXES-FICA	\$ 2,401.96	\$ 2,370.25	\$ 1,694.63	71.50%	\$ 2,384.44	\$ 2,409.65	\$ 2,365.38
2027 044-630-691	TAXES-UNEMPLOYMENT	\$ 137.38	\$ 136.67	\$ 26.50	19.39%	\$ 49.82	\$ 39.54	\$ 81.88
2027 044-630-693	TRAVEL, CONF, TRAINING	\$ 2,000.00	\$ 1,500.00	\$ 1,213.97	80.93%	\$ 1,647.42	\$ 1,517.84	\$ 1,557.68
2027 044-630-997	SUBTOTAL MEALS PROGRAM EXP	\$ 128,047.03	\$ 92,122.77	\$ 61,585.21	66.85%	\$ 89,611.06	\$ 75,893.04	\$ 90,315.90
2027 044-631-604	CAPITAL OUTLAY	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 34,873.21	\$ -
2027 044-631-646	INSURANCE-WORKERS COMP	\$ 60.80	\$ 69.69	\$ 29.50	42.33%	\$ 39.89	\$ 1.46	\$ 14.52
2027 044-631-679	RETIREMENT CONTRIBUTION	\$ 867.13	\$ 841.87	\$ 492.20	58.47%	\$ 642.22	\$ 694.03	\$ 720.57
2027 044-631-684	SALARIES-VAN DRIVER	\$ 9,166.24	\$ 8,899.26	\$ 5,202.75	58.46%	\$ 6,788.89	\$ 6,225.99	\$ 5,861.91
2027 044-631-690	TAXES-FICA	\$ 701.22	\$ 680.79	\$ 398.04	58.47%	\$ 519.37	\$ 441.34	\$ 448.45
2027 044-631-691	TAXES-UNEMPLOYMENT	\$ 57.58	\$ 57.13	\$ 6.40	11.20%	\$ 10.97	\$ 6.80	\$ 18.13
2027 044-631-734	BVCOG COMMUNITY VAN	\$ 4,000.00	\$ 6,000.00	\$ 2,725.17	45.42%	\$ 3,691.23	\$ 3,783.29	\$ 4,183.83
2027 044-631-997	SUBTOTAL COMMUNITY VAN EXP	\$ 14,852.97	\$ 16,548.74	\$ 8,854.06	53.50%	\$ 11,692.57	\$ 46,026.12	\$ 11,247.41
2027 044-999-999	BVCOG PROGRAM TOTAL EXP	\$ 142,900.00	\$ 108,671.51	\$ 70,439.27	64.82%	\$ 101,303.63	\$ 121,919.16	\$ 101,563.31

PROPOSED BUDGET FY 2026 - 2027

GLO CDBG MIT MOD GRANT

GLO CDBG HIT MOD GRANT		***** ACTUAL*****						
ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 050-333-331	CDBG 24-065-114-E927	\$ 794,619.00	\$ 895,200.00	\$ 79,981.42	0.00%	\$ 38,000.00	\$ -	\$ -
2027 050-333-332	CDBG 22-130-108-F747	\$ 85,000.00	\$ -					
2027 050-340-397	SUBTOTAL	\$ 879,619.00	\$ 895,200.00	\$ 79,981.42	0.00%	\$ 38,000.00	\$ -	\$ -
2027 050-399-999	TOTAL REVENUES	\$ 879,619.00	\$ 895,200.00	\$ 79,981.42	0.00%	\$ 38,000.00	\$ -	\$ -
2027 050-601-401	ENVIRONMENTAL	\$ 12,600.00	\$ 12,600.00	\$ -	0.00%	\$ 5,400.00	\$ -	\$ -
2027 050-601-402	GRANT ADMINISTRATION	\$ 90,400.00	\$ 28,000.00	\$ 2,000.00	7.14%	\$ 32,600.00	\$ -	\$ -
2027 050-601-403	ENGINEERING	\$ 33,489.00	\$ 111,469.57	\$ 44,559.57	39.97%	\$ 33,421.85	\$ -	\$ -
2027 050-601-404	CONSTRUCTION	\$ 743,130.00	\$ 743,130.43	\$ -	0.00%	\$ -	\$ -	\$ -
2027 050-999-998	SUBTOTAL	\$ 879,619.00	\$ 895,200.00	\$ 46,559.57	5.20%	\$ 71,421.85	\$ -	\$ -
2027 050-999-999	TOTAL EXPENDITURES	\$ 879,619.00	\$ 895,200.00	\$ 46,559.57	5.20%	\$ 71,421.85	\$ -	\$ -

PROPOSED BUDGET FY 2026 - 2027

GRANT FUND		***** ACTUAL*****						
ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 045-333-304	2023 OPIOID REMEDIATION REV	\$ -	\$ 7,500.00	\$ -	0.00%	\$ 14,745.63	\$ -	\$ -
2027 045-333-307	HAVA, ELECTION GRANT REV	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 6,848.55
2027 045-333-309	HAZARD MITIGATION GRANT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ 23,100.49
2027 045-333-310	SAFE TESTING NARCOTICS REV	\$ -	\$ -	\$ -	0.00%	\$ 18,282.00	\$ -	\$ -
2027 045-333-315	2021 AMERICAN RESCUE PLAN RE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 420,421.27	\$ (1,077,807.97)
2027 045-333-397	SUB-TOTAL ST/FED FEES	\$ -	\$ 7,500.00	\$ -	0.00%	\$ 33,027.63	\$ 420,421.27	\$ (1,047,858.93)
2027 045-360-303	PROJECTED CARRYOVER - PRIOR	\$ -	\$ 94,268.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 045-360-360	INTEREST-CJD JAG GRANT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 045-360-361	INTEREST-NZMUD GRANT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 045-360-397	SUB-TOTAL OTHER REVENUE	\$ -	\$ 94,268.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 045-390-000	TRANS FR GENERAL FUND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 045-399-999	TOTAL REVENUE	\$ -	\$ 101,768.00	\$ -	0.00%	\$ 33,027.63	\$ 420,421.27	\$ (1,047,858.93)
2027 045-430-603	SAFE TESTING NARCOTICS EXP	\$ -	\$ -	\$ -	0.00%	\$ 18,282.00	\$ -	\$ -
2027 045-440-615	2021 AMERICAN RESCUE PLAN EX	\$ -	\$ 69,000.00	\$ -	0.00%	\$ 1,801,053.37	\$ 420,421.27	\$ 27,609.50
2027 045-490-601	HAVA, ELECTION GRANT XP	\$ -	\$ -	\$ 10,122.00	0.00%	\$ -	\$ -	\$ 2,826.53
2027 045-630-604	2023 OPIOID REMEDIATION XP	\$ -	\$ 25,268.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 045-999-998	GRANT FUND TOTAL	\$ -	\$ 94,268.00	\$ 10,122.00	10.74%	\$ 1,819,335.37	\$ 420,421.27	\$ 30,436.03
2027 045-999-999	TOTAL EXPENDITURES	\$ -	\$ 94,268.00	\$ 10,122.00	10.74%	\$ 1,819,335.37	\$ 420,421.27	\$ 30,436.03

Debt Service Fund

The debt service fund is used to account for financial resources that are restricted, committed, or assigned for paying principal and interest on a local government's long-term debt. In Texas local government, this fund is commonly supported by the interest and sinking portion of the property tax rate and is separate from funds used for day-to-day operations.

PROPOSED BUDGET FY 2026 - 2027

DEBT SERVICE

ACCOUNT #	ACCOUNT NAME	**** ACTUAL ****				2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
		2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT			
2027 060-310-300	AD VALOREM-CURRENT TAX	\$ 191,667.00	\$ 211,883.00	\$ 201,605.61	95.15%	\$ 199,514.01	\$ 219,439.48	\$ 209,199.19
2027 060-310-301	AD VALOREM-DEL TAX	\$ 5,000.00	\$ 5,000.00	\$ 5,891.02	117.82%	\$ 9,986.65	\$ 4,584.75	\$ 3,508.62
2027 060-310-397	SUB TOTAL-TAXES	\$ 196,667.00	\$ 216,883.00	\$ 207,496.63	95.67%	\$ 209,500.66	\$ 224,024.23	\$ 212,707.81
2027 060-319-001	AD VALOREM TAX - P&I	\$ -	\$ -	\$ -	0.00%	\$ 5,669.68	\$ -	\$ -
2027 060-360-303	PROJECTED CARRYOVER - PRIOR	\$ 24,830.00	\$ 19,122.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 060-360-361	INTEREST EARNINGS	\$ -	\$ -	\$ 439.03	0.00%	\$ 574.01	\$ 771.02	\$ 557.34
2027 060-360-397	SUB TOTAL-OTHER REVENUE	\$ 24,830.00	\$ 19,122.00	\$ 439.03	2.30%	\$ 6,243.69	\$ 771.02	\$ 557.34
2027 060-390-000	TRANSFER FROM SPEC RD FUND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 060-390-002	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 5,044.10	\$ -
2027 060-390-397	SUB TOTAL-TRANSFERS FROM	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 5,044.10	\$ -
2027 060-399-999	TOTAL REVENUE	\$ 221,497.00	\$ 236,005.00	\$ 207,935.66	88.11%	\$ 215,744.35	\$ 229,839.35	\$ 213,265.15
2027 060-650-824	INT-2012 CERT OF OBLIGATION	\$ 6,000.00	\$ 11,000.00	\$ 5,996.75	54.52%	\$ 14,835.33	\$ 20,779.10	\$ 26,291.78
2027 060-650-825	INT-2012 P3 BACKHOE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 060-650-998	DEBT SVC INTEREST TOTAL	\$ 6,000.00	\$ 11,000.00	\$ 5,996.75	54.52%	\$ 14,835.33	\$ 20,779.10	\$ 26,291.78
2027 060-680-810	PRINCIPAL-68 COURTHOUSE & JA	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 060-680-824	PRIN-2012 CERT OF OBLIGATION	\$ 210,000.00	\$ 220,000.00	\$ 205,000.00	93.18%	\$ 200,000.00	\$ 195,000.00	\$ 190,000.00
2027 060-680-825	PRIN-2012 P3 BACKHOE	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 060-680-998	DEBT SVC PRINCIPAL TOTAL	\$ 215,000.00	\$ 225,000.00	\$ 205,000.00	91.11%	\$ 200,000.00	\$ 195,000.00	\$ 190,000.00
2027 060-999-999	TOTAL EXPENDITURES	\$ 221,000.00	\$ 236,000.00	\$ 210,996.75	89.41%	\$ 214,835.33	\$ 215,779.10	\$ 216,291.78

Capital Projects Fund

The capital projects fund is used to account for financial resources that are restricted, committed, or assigned for the acquisition, construction, or improvement of major capital assets. In Texas local government, this fund commonly accounts for bond proceeds, grants, transfers, or other dedicated revenues used for infrastructure, facility, and other long-term capital projects.

PROPOSED BUDGET FY 2026 - 2027

CAPITAL PROJECTS

CAPITAL PROJECTS		**** ACTUAL****						
ACCOUNT #	ACCOUNT NAME	2027 BUDGET	2026 BUDGET	2026 Y-T-D	PERCENT	2025 ACTUAL	2024 ACTUAL	2023 ACTUAL
2027 070-360-303	PROJECTED CARRYOVER - PRIOR	\$ 99,914.00	\$ 890,000.00	\$ -	0.00%	\$ -	\$ -	\$ -
2027 070-360-360	BOND PROCEEDS-SERIES 2012	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
2027 070-360-361	INTEREST EARNED	\$ 10,000.00	\$ 5,000.00	\$ 9,798.34	195.97%	\$ 35,581.60	\$ 122,801.95	\$ 21,897.35
2027 070-390-000	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 4,150,000.00	\$ -
2027 070-399-999	TOTAL REVENUE	\$ 109,914.00	\$ 895,000.00	\$ 9,798.34	1.09%	\$ 35,581.60	\$ 4,272,801.95	\$ 21,897.35
2027 070-430-604	CAPITAL OUTLAY-EMER MGT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 255,576.19	\$ 77,940.30
2027 070-430-998	SUBTOTAL EMERG MGMT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 255,576.19	\$ 77,940.30
2027 070-531-601	ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2027 070-531-604	CAPITAL OUTLAY	\$ 109,914.00	\$ 864,198.00	\$ 140,827.23	\$ 16.30	\$ 151,913.55	\$ 10,000.00	\$ 113,388.70
2027 070-531-607	CONVERSION	\$ -	\$ 30,802.00	\$ 30,802.00	\$ 100.00	\$ 202,979.42	\$ -	\$ -
2027 070-531-667	PROFESSIONAL FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2027 070-531-678	MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2027 070-531-688	SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2027 070-531-998	SUB-TOTAL EXPENDITURES	\$ 109,914.00	\$ 895,000.00	\$ 171,629.23	19.18%	\$ 354,892.97	\$ 10,000.00	\$ 113,388.70
2027 070-570-604	CAPITAL OUTLAY-JAIL EXPANSIO	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 1,185,025.10	\$ -
2027 070-570-998	SUBTOTAL	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 1,185,025.10	\$ -
2027 070-580-604	CAPITAL OUTLAY-SO ADMIN BUIL	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 251,112.31	\$ -
2027 070-XXX-998	SUBTOTAL	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 251,112.31	\$ -
2027 070-700-000	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 2,198,726.72	\$ -
2027 070-700-997	SUB-TOTAL TRANSFERS OUT	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 2,198,726.72	\$ -
2027 070-999-999	TOTAL EXPENDITURES	\$ 109,914.00	\$ 895,000.00	\$ 171,629.23	19.18%	\$ 354,892.97	\$ 3,900,440.32	\$ 191,329.00

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

MADISON COUNTY

Taxing Unit Name

101 W Main ST, Suite 102, MADISONVILLE, 77864

Taxing Unit's Address, City, State, ZIP Code

(936) 348-2654

Phone (area code and number)

<http://www.co.madison.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:

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	\$ 1,808,402,686
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	\$ 255,612,820
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,552,789,866
4.	Prior year total adopted tax rate.	\$ 0.500000 /\$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:.....	\$ 9,779,590
	B. Prior year values resulting from final court decisions:.....	- \$ 8,127,410
	C. Prior year value loss. Subtract B from A. ⁴	\$ 1,652,180

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.	\$ 1,652,180
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,554,442,046
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: \$ 1,952,230 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 20,744,034 C. Value loss. Add A and B. ⁷	\$ 22,696,264
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: \$ 18,504,989 B. Current year productivity or special appraised value: - \$ 107,830 C. Value loss. Subtract B from A. ⁸	\$ 18,397,159
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 41,093,423
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.	\$ 1,513,348,623
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,566,743
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	\$ 30,036
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 7,596,779

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: \$ 1,826,804,855	
B.	Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 3,432,735	
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.	\$ 1,830,237,590
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	\$ 264,951,820
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	\$ 1,565,285,770
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	\$ 32,936,720

¹² Tex. Tax Code §§26.012(c) 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(b)(8)¹⁹ Tex. Tax Code §§26.012(b)(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.	\$ 32,936,720
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 1,532,349,050
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.495760 /\$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	\$ 0.000000 /\$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 unit's 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:

- 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.
- 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.	\$ 0.487200 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,554,442,046
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 7,573,241
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..... + \$ 28,849 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..... \$ 28,849 E. Add Line 31 to 32D.	\$ 7,602,090
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,532,349,050
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.496106 /\$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.²⁴ 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. \$ 176,229 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. - \$ 77,747 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.006426 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.006426 /\$100
36.	Rate adjustment for indigent health care expenditures.²⁵ 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. \$ 193,736 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. - \$ 187,413 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000412 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000412 /\$100
37.	Rate adjustment for county indigent defense compensation.²⁶ 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. \$ 320,828 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. \$ 305,780 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000982 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000997 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000982 /\$100
38.	Rate adjustment for county hospital expenditures.²⁷ 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. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁴ Tex. Tax Code §26.044²⁵ Tex. Tax Code §26.0411²⁶ Tex. Tax Code §26.0412²⁷ Tex. Tax Code §26.0413

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 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.503926 /\$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 \$ 0.000000 /\$100 C. Add Line 41B to Line 40.	\$ 0.503926 /\$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.	\$ 0.521563 /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ¹² 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 ¹³. \$ 0.544240 /\$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. ¹⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ _____ /\$100 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). ¹⁵	\$ _____ /\$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

¹² Tex. Tax Code §26.042¹³ Tex. Tax Code §26.042(a-2)(1)¹⁴ Tex. Tax Code §26.042(a-1) and 26.042(a-2)(2)¹⁵ 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.¹⁹ Enter debt amount \$ 226,000 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.	\$ 226,000
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ¹⁹	\$ 23,713
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 202,287
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector.¹⁹ 100.00 % B. Enter the prior year actual collection rate..... 111.00 % C. Enter the 2024 actual collection rate. 109.00 % D. Enter the 2023 actual collection rate. 109.00 % 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%.¹⁹	109.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 185,584
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,565,285,770
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.011856 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.533419 /\$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.	\$ 0.000000 /\$100

¹⁹ Tex. Tax Code §26.012(7)¹⁹ Tex. Tax Code §526.012(10) and 26.04(b)¹⁹ Tex. Tax Code §26.04(b)¹⁹ 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.	\$ 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.	\$ 1,312,696
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,565,285,770
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.083863 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.495760 /\$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 <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.533419 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.449556 /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$
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 §26.011(d)⁴¹ Tex. Tax Code §26.011(f)⁴² Tex. Tax Code §26.011(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).....	\$ 0.465900 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.495000 /\$100
	C. Subtract B from A.....	\$ -0.029100 /\$100
	D. Adopted Tax Rate.....	\$ 0.529100 /\$100
	E. Subtract D from C.....	\$ -0.558200 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 1,561,341,587
	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).....	\$ 0.441700 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.045000 /\$100
	C. Subtract B from A.....	\$ 0.396700 /\$100
	D. Adopted Tax Rate.....	\$ 0.480000 /\$100
	E. Subtract D from C.....	\$ -0.083300 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 1,521,264,953
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
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).....	\$ 0.449300 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.449300 /\$100
	D. Adopted Tax Rate.....	\$ 0.480000 /\$100
	E. Subtract D from C.....	\$ -0.030700 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 1,422,718,249
	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	\$ 0.000000
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$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)	\$ 0.449556 /\$100

⁴⁷ Tex. Tax Code §26.013(b).

⁴⁸ Tex. Tax Code §26.013(a)(1)-(3), (1-b), and (2).

⁴⁹ Tex. Tax Code §26.01(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.⁵¹ 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.⁵²

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.503926 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,565,285,770
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.031943 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.011856 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.547725 /\$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.⁵³

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).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$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. ⁵⁴ 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, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - 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, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> 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. ⁵⁵ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ _____ /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁶	\$ _____ /\$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

⁵¹ Tex. Tax Code §26.012(b)(1).

⁵² Tex. Tax Code §26.063(a)(1).

⁵³ Tex. Tax Code §26.042(b).

⁵⁴ Tex. Tax Code §26.042(c).

⁵⁵ Tex. Tax Code §26.042(b).

⁵⁶ 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..... \$ 0.495760 /\$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: 27

Voter-approval tax rate..... \$ 0.449556 /\$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..... \$ 0.547725 /\$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

Karen M. Lane

Printed Name of Taxing Unit Representative

sign
here

Karen M. Lane

Taxing Unit Representative

7-24-26

Date

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