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BRANDY ROBERTSON
Brandy Robertson

**ORANGE COUNTY, TEXAS
PROPOSED BUDGET PROGRESS
FISCAL YEAR 2026-2027**

Calculated using the current year's tax rate of .492847

Orange County, TX
Annual Budget Fiscal Year Ending September 30, 2027

This budget will raise more total property taxes than last year's budget by \$2,214,710 or 5.5%, and of that amount \$266,217 is tax revenue to be raised from new property added to the tax roll this year.

	2026-2027	2025-2026
General Fund:	.486660/\$100	.485536/\$100
Farm-to-Market Fund:	.001240/\$100	.001859/\$100
Debt Rate:	.004947/\$100	.005452/\$100
Total Property Tax Rate:	.492847/\$100	.492847/\$100
Effective (NNR) M&O Rate:	0.470652/\$100	.499548/\$100
No-New-Revenue Rate:	.465032/\$100	.492847/\$100
Voter-Approval Rate:	.549520/\$100	.505245/\$100
Debt Obligations:	\$2,450,543.75	

ORANGE COUNTY, TX
PRELIMINARY BUDGET OVERVIEW 2026-2027
GENERAL, ROAD & BRIDGE & MOSQUITO CONTROL FUNDS ONLY

Estimated Beginning Fund Balance @ 10/1/26 36,000,000
 Encumbrances not received by 10/1/26 TBD

Revenue Breakout for General Governmental Funds

Name	Amount
Property Tax	46,958,445
Sales Tax	9,600,000
FEMA Reimbursements	2,833,479
Hurricane Harvey Hazard Mitigation Grants	
Fines & Fees	4,340,080
Interest	1,750,000
Other Taxes	1,202,500
Orange Transportation Grant	705,726
Salary Reimbursements	262,340
Direct Pay Health/Dental Insurance	211,000
Jasper - Transportation Pilot Program	170,612
Other Hazard Mitigation Grants	
Mental Health Grant	115,000
Other Revenue	(44,777)

Total Estimated Revenue **68,104,405**

Expenditure Breakout for General Governmental Funds

Name	Amount
Salaries & Related	43,147,660
Retirees Health Insurance	2,950,000
	46,097,660

Other Operating Costs

General Operating Costs	3,572,066
Contracted Services & Software	2,517,273
Roads, Ditches & Bridges	3,515,000
Insurance	1,624,600
Jail/Probation Costs	2,032,596
Repairs & Rentals	1,742,221
Utilities	1,600,000
Regional/Other Contracts	1,577,899
Court Related Costs	1,346,150
Other	1,662,500

Other Operating Expenditures 21,190,305

Budgeted Operating Expenditures **67,287,965**

Net Income before Equip., Projects & Contingency **816,440**

Equipment, Construction & Projects

Equipment	1,803,400
Construction & Projects	1,810,240
Hurricane Harvey Buildings Retrofit	
Hazard Mitigation Generators	
Historical Preservation - Markers	10,000

Total Equipment & Construction Requests **3,623,640**

Contingency	3,150,000
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Lawsuits, Non-Insurance Claims, & Settlements	450,000
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Total Budgeted Expenditures **74,511,605**

Estimated Ending Fund Balance @ 9/30/27 **29,592,800**

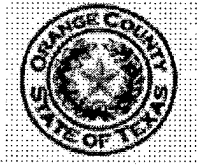
Other Revenue	
OCED Salary Reimbursement (add later)	-
Orange County Transportation Fares	68,000
State Reimbursement Jury Fee	65,000
Indigent Defense Representation Revenue	46,500
Auction Proceeds	45,000
Tobacco Settlement Revenue (wa Nonrecurring)	35,000
Recycling Reimbursement	30,000
Other Refunds/Reimbursements	15,500
Miscellaneous Revenue	5,000
Royalties & Leases	3,500
Jasper - Transportation Pilot Program - Fares	500
Unclaimed Funds	300
Revenue Transfers between Funds - Airport	(359,077)
	(44,777)

Jail/Probation Costs (not including personnel or capital)

Board/Prisoners	505,000
Inmate Medical	500,000
Medical & Drug Supplies	315,000
Board/Juveniles	157,501
Hospital Charges	100,000
Jail Physician & Health Fees	72,000
Transport of Prisoners	80,000
Operating Equip. Under < \$2,000	36,000
Janitorial Supplies	63,000
Pharmacy (SSI)	45,000
Medical (SSI)	35,250
Jail Dept. Misc.	28,500
Public Safety Supplies & Uniforms	15,000
Travel/Reg/Dues/Etc	7,500
Office Supplies	6,825
Cleaning/Law Enforcement Uniforms	4,000
Repairs & Rentals	14,000
Contracted Services & Software	48,020
	2,032,596

Other Expenditures

Special Community Projects	875,000
Autopsy Fees	350,000
Election Expense	170,000
Contributions	125,000
Commitments	90,000
Burial Fees	42,500
Parks Maintenance & Beautifications	10,000
	1,662,500



Orange County, TX

Budget Comparison Report

Account Detail

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Parent Budget	%
Account Number		2024-2025 Total Activity	2025-2026 Total Activity	2026-2027 Total Activity	2026-2027 PROPOSED	2025-2026 FINAL	Increase / (Decrease)		2026-2027 Initial	Increase / (Decrease)	
Fund: 001 - GENERAL FUND											
Revenue											
Department: 000 - NON DEPARTMENTAL											
001-000-40010	CURRENT TAXES	33,824,636.87	35,131,571.53	0.00	39,778,734.00	37,830,073.00	-1,948,661.00	-4.90%	39,778,734.00	0.00	0.00%
001-000-40030	DELINQUENT TAXES	713,560.09	927,425.47	0.00	1,000,000.00	558,000.00	-442,000.00	-44.20%	558,000.00	-442,000.00	-44.20%
001-000-40060	DELINQUENT TAX PENALTIES	723,860.68	620,828.81	0.00	630,000.00	534,000.00	-96,000.00	-15.24%	534,000.00	-96,000.00	-15.24%
001-000-40200	MISC INTERFUND REVENUE	-7,156,787.41	0.00	0.00	-359,077.00	-1,568,644.00	-1,209,567.00	336.85%	-847,500.00	-488,423.00	136.02%
001-000-40500	GENERAL FUND - AUCTION PR	40,090.49	47,332.00	0.00	45,000.00	50,000.00	5,000.00	11.11%	50,000.00	5,000.00	11.11%
001-000-41000	COURT FINES & FEES - STATE O	160,080.85	0.00	0.00	15,880.00	15,880.00	0.00	0.00%	15,880.00	0.00	0.00%
001-000-41001	COUNTY REMAINDER OF STATI	0.00	0.00	0.00	16,000.00	260,000.00	244,000.00	1,525.00%	260,000.00	244,000.00	1,525.00%
001-000-41020	BUILDING PERMIT FEES	137,664.40	171,051.63	0.00	150,000.00	150,000.00	0.00	0.00%	150,000.00	0.00	0.00%
001-000-41030	SALES TAX REVENUE	12,909,197.75	6,497,905.94	0.00	9,600,000.00	9,600,000.00	0.00	0.00%	9,060,000.00	-540,000.00	-5.63%
001-000-41035	MV 5% SALES TAX COMMISSIO	545,467.80	601,562.36	0.00	600,000.00	590,000.00	-10,000.00	-1.67%	590,000.00	-10,000.00	-1.67%
001-000-41040	IN LIEU OF TAXES	517,732.00	518,904.00	0.00	472,500.00	518,000.00	45,500.00	9.63%	518,000.00	45,500.00	9.63%
001-000-41050	STATE MIXED BEVERAGE TAX	124,557.25	122,825.85	0.00	130,000.00	127,000.00	-3,000.00	-2.31%	127,000.00	-3,000.00	-2.31%
001-000-41065	WASTE FACILITY FEE	114,406.06	164,267.56	0.00	180,000.00	91,500.00	-88,500.00	-49.17%	91,500.00	-88,500.00	-49.17%
001-000-41070	RIGHT OF WAY REIMBURSEME	10,185.00	220.00	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
001-000-41080	ROYALTIES & LEASES	2,138.41	3,598.11	0.00	3,500.00	2,150.00	-1,350.00	-38.57%	2,150.00	-1,350.00	-38.57%
001-000-41090	OUTSOURCING FEES	546.00	623.00	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
001-000-41310	COUNTY JUDGE	687.50	676.28	0.00	750.00	750.00	0.00	0.00%	750.00	0.00	0.00%
001-000-41320	COUNTY TREASURER	75,798.88	41,623.01	0.00	45,000.00	65,000.00	20,000.00	44.44%	65,000.00	20,000.00	44.44%
001-000-41330	COUNTY SHERIFF	81,011.49	75,306.02	0.00	72,500.00	89,000.00	16,500.00	22.76%	89,000.00	16,500.00	22.76%
001-000-41350	PRISONER SERVICE FEE	55,200.00	42,525.02	0.00	42,500.00	55,000.00	12,500.00	29.41%	55,000.00	12,500.00	29.41%
001-000-41370	SHERIFF CRIMINAL BONDS	127,152.04	203,469.89	0.00	200,000.00	100,000.00	-100,000.00	-50.00%	100,000.00	-100,000.00	-50.00%
001-000-41390	UNCLAIMED FUNDS	10,602.29	647.30	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
001-000-41410	COUNTY ATTORNEY FEES	14,086.30	8,937.48	0.00	9,500.00	12,500.00	3,000.00	31.58%	12,500.00	3,000.00	31.58%
001-000-41430	COUNTY CLERK	306,484.16	308,942.84	0.00	330,000.00	284,500.00	-45,500.00	-13.79%	284,500.00	-45,500.00	-13.79%
001-000-41432	ATTORNEY AD LITEM FEE	20,500.00	18,000.00	0.00	20,000.00	23,500.00	3,500.00	17.50%	23,500.00	3,500.00	17.50%
001-000-41450	DISTRICT CLERK	162,848.77	151,373.22	0.00	163,500.00	163,500.00	0.00	0.00%	163,500.00	0.00	0.00%
001-000-41460	FEES/FINES DISTRICT COURTS	146,410.92	90,470.60	0.00	100,000.00	110,000.00	10,000.00	10.00%	110,000.00	10,000.00	10.00%
001-000-41485	COUNTY SPECIALTY COURT FEE	4,740.94	4,199.92	0.00	4,000.00	3,800.00	-200.00	-5.00%	3,800.00	-200.00	-5.00%
001-000-41500	IDF - INDIGENT DEFENSE REPRI	0.00	0.00	0.00	46,500.00	47,676.00	1,176.00	2.53%	47,676.00	1,176.00	2.53%
001-000-41510	TAX ASSESSOR/COLLECTOR	59,664.54	55,011.68	0.00	64,000.00	52,250.00	-11,750.00	-18.36%	52,250.00	-11,750.00	-18.36%

Budget Comparison Report

Account Number		2024-2025 Total Activity	2025-2026 Total Activity	2026-2027 Total Activity	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Parent Budget	%
					2026-2027 PROPOSED	2025-2026 FINAL	Increase / (Decrease)		2026-2027 Initial	Increase / (Decrease)	
<u>001-000-41531</u>	OMNI FEE 01/01/2020-	9,574.64	10,222.46	0.00	8,500.00	8,500.00	0.00	0.00%	8,500.00	0.00	0.00%
<u>001-000-41570</u>	DIVORCE & CONTEMPT FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<u>001-000-41590</u>	PARK FEES - CLAIBORNE	515.00	7,860.00	0.00	7,500.00	12,000.00	4,500.00	60.00%	12,000.00	4,500.00	60.00%
<u>001-000-41595</u>	PARK FEES - RAYMOND GOULD	0.00	7,500.00	0.00	7,500.00	0.00	-7,500.00	-100.00%	0.00	-7,500.00	-100.00%
<u>001-000-41631</u>	UNDER 5K LBS VEHICLE WEIGH	13,247.73	24,439.00	0.00	20,000.00	10,000.00	-10,000.00	-50.00%	10,000.00	-10,000.00	-50.00%
<u>001-000-41636</u>	OVER 5K LBS VEHICLE WEIGHT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<u>001-000-41640</u>	FEES/COUNTY DDC	19,603.55	18,898.95	0.00	20,000.00	18,400.00	-1,600.00	-8.00%	18,400.00	-1,600.00	-8.00%
<u>001-000-41710</u>	CONSTABLE FEES	91,607.50	81,836.00	0.00	90,000.00	93,500.00	3,500.00	3.89%	93,500.00	3,500.00	3.89%
<u>001-000-41735</u>	ARREST FEE-LOCAL	18,790.23	17,687.56	0.00	17,000.00	16,000.00	-1,000.00	-5.88%	16,000.00	-1,000.00	-5.88%
<u>001-000-41736</u>	WARRANT FEE-LOCAL	3,544.50	4,233.74	0.00	3,800.00	3,200.00	-600.00	-15.79%	3,200.00	-600.00	-15.79%
<u>001-000-41745</u>	NON-ATTEND FINE (PCNA)	2,939.00	3,592.00	0.00	3,500.00	2,500.00	-1,000.00	-28.57%	2,500.00	-1,000.00	-28.57%
<u>001-000-41750</u>	PSYCHOLOGICAL TESTING	160.00	0.00	0.00	100.00	175.00	75.00	75.00%	175.00	75.00	75.00%
<u>001-000-41760</u>	CHILD SAFETY/FEES	2,220.83	2,090.42	0.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
<u>001-000-41800</u>	TRAFFIC/FEES	7,392.52	8,198.22	0.00	7,500.00	6,500.00	-1,000.00	-13.33%	6,500.00	-1,000.00	-13.33%
<u>001-000-41805</u>	GAME WARDEN FINE	15,332.11	18,008.83	0.00	17,000.00	17,000.00	0.00	0.00%	17,000.00	0.00	0.00%
<u>001-000-41821</u>	JUVENILE TRUANCY COURT CO	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<u>001-000-41822</u>	COUNTY JUVENILE TRUANCY PI	22,775.44	23,944.90	0.00	22,500.00	21,000.00	-1,500.00	-6.67%	21,000.00	-1,500.00	-6.67%
<u>001-000-41830</u>	TRIAL,CIVIL,& SMALL CLAIMS	57,901.73	43,834.90	0.00	45,200.00	45,200.00	0.00	0.00%	45,200.00	0.00	0.00%
<u>001-000-41840</u>	ELECTION FILING FEE	0.00	400.00	0.00	400.00	0.00	-400.00	-100.00%	0.00	-400.00	-100.00%
<u>001-000-41910</u>	JURY FEES	15.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<u>001-000-41930</u>	ATTORNEY FEES REIMBURSEMI	43,147.71	45,471.13	0.00	40,000.00	36,000.00	-4,000.00	-10.00%	36,000.00	-4,000.00	-10.00%
<u>001-000-41960</u>	I TICKET SYSTEM	8,542.96	8,940.81	0.00	8,400.00	8,000.00	-400.00	-4.76%	8,000.00	-400.00	-4.76%
<u>001-000-41973</u>	TP - TIME PAYMENT FEE 01/01,	18,563.02	17,394.83	0.00	17,000.00	16,000.00	-1,000.00	-5.88%	16,000.00	-1,000.00	-5.88%
<u>001-000-42140</u>	FEE COLLECTION SERVICE CHAF	126,813.54	131,512.68	0.00	140,000.00	150,000.00	10,000.00	7.14%	150,000.00	10,000.00	7.14%
<u>001-000-42205</u>	STATE VITAL STATISTICS	2,695.59	2,225.28	0.00	2,250.00	2,250.00	0.00	0.00%	2,250.00	0.00	0.00%
<u>001-000-42210</u>	EXPUNCTION FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<u>001-000-42510</u>	POUND FEES	1,324.75	1,896.55	0.00	200.00	200.00	0.00	0.00%	200.00	0.00	0.00%
<u>001-000-42530</u>	SALE OF LIVESTOCK	0.00	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%	0.00	-2,000.00	-100.00%
<u>001-000-42550</u>	BEER AND LIQUOR FEES	3,895.00	710.00	0.00	4,750.00	4,750.00	0.00	0.00%	4,750.00	0.00	0.00%
<u>001-000-42950</u>	AUTO REGISTRATION FEES	1,032.00	732.00	0.00	950.00	950.00	0.00	0.00%	950.00	0.00	0.00%
<u>001-000-42960</u>	MARINE REGISTRATION FEES	1,864.80	1,449.80	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
<u>001-000-43050</u>	BOND FORFEITURES	0.00	9,200.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<u>001-000-43510</u>	INTEREST	1,779,844.39	1,514,395.58	0.00	1,750,000.00	1,400,000.00	-350,000.00	-20.00%	1,400,000.00	-350,000.00	-20.00%
<u>001-000-43770</u>	TRANSPORTATION GRANT REV	661,675.00	643,162.00	0.00	705,726.45	1,192,808.00	487,081.55	69.02%	1,176,900.00	471,173.55	66.76%
<u>001-000-43775</u>	TRANSPORTATION - JASPER	-2,375.00	51,493.00	0.00	170,612.00	200,000.00	29,388.00	17.23%	200,000.00	29,388.00	17.23%
<u>001-000-43800</u>	TRANSPORTATION FARES	71,279.60	68,985.15	0.00	68,000.00	60,000.00	-8,000.00	-11.76%	60,000.00	-8,000.00	-11.76%
<u>001-000-43801</u>	JASPER TRANSPORTATION FAR	512.00	1,359.00	0.00	300.00	300.00	0.00	0.00%	300.00	0.00	0.00%
<u>001-000-44010</u>	BINGO TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<u>001-000-44030</u>	RECYCLING REIMBURSEMENT	35,507.19	27,134.69	0.00	30,000.00	34,000.00	4,000.00	13.33%	34,000.00	4,000.00	13.33%

Budget Comparison Report

					Comparison 1	Comparison 1			Comparison 2	Comparison 2		
					Parent Budget	Budget	to Parent	%	Budget	to Parent	%	
					2026-2027	2025-2026	Increase /		2026-2027	Increase /		
					PROPOSED	FINAL	(Decrease)		Initial	(Decrease)		
Account Number					2024-2025	2025-2026	2026-2027					
					Total Activity	Total Activity	Total Activity					
<u>001-000-44040</u>	COPYING CHARGES	54,963.41	45,964.72	0.00	55,000.00	55,000.00	0.00	0.00%	55,000.00	0.00	0.00%	
<u>001-000-44045</u>	REBATES AND CREDITS	0.00	42.59	0.00	6,000.00	0.00	-6,000.00	-100.00%	0.00	-6,000.00	-100.00%	
<u>001-000-44050</u>	REFUNDS	-13,510.00	3,616.00	0.00	5,000.00	25,000.00	20,000.00	400.00%	25,000.00	20,000.00	400.00%	
<u>001-000-44051</u>	PURCHASING PROGRAMS - INC	0.00	471.20	0.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%	
<u>001-000-44055</u>	STATE SALARY REIMBURSEMEN	0.00	164,450.00	0.00	225,880.00	225,880.00	0.00	0.00%	225,880.00	0.00	0.00%	
<u>001-000-44057</u>	TAX OFFICE SALARY REIMBURS	0.00	30,848.18	0.00	36,460.00	36,460.00	0.00	0.00%	36,460.00	0.00	0.00%	
<u>001-000-44061</u>	CITIZEN COLLECT STATION/LAN	136,547.55	183,920.75	0.00	190,000.00	130,000.00	-60,000.00	-31.58%	130,000.00	-60,000.00	-31.58%	
<u>001-000-44064</u>	DONATIONS - DIRECTED	24,967.22	25,000.00	0.00	0.00	25,000.00	25,000.00	0.00%	0.00	0.00	0.00%	
<u>001-000-44070</u>	MISC./OTHER REVENUES	227,744.56	114,818.13	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
<u>001-000-44071</u>	EMPLOYEE REWARDS	3,609.90	0.00	0.00	0.00	3,600.00	3,600.00	0.00%	3,600.00	3,600.00	0.00%	
<u>001-000-44081</u>	RESTAURANT PERMITS	45,340.00	87,650.00	0.00	88,000.00	45,750.00	-42,250.00	-48.01%	45,750.00	-42,250.00	-48.01%	
<u>001-000-44090</u>	DIRECT PAY HEALTH/DENTAL II	189,045.29	191,773.12	0.00	211,000.00	187,000.00	-24,000.00	-11.37%	187,000.00	-24,000.00	-11.37%	
<u>001-000-45750</u>	SHERIFF MENTAL HEALTH LIAIS	0.00	150,842.21	0.00	115,000.00	132,000.00	17,000.00	14.78%	132,000.00	17,000.00	14.78%	
<u>001-000-45751</u>	SHERIFF MENTAL HEALTH LIAIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
<u>001-000-46070</u>	COMMISSIONS JAIL - PHONE &	107,327.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
<u>001-000-46203</u>	OPIOID SETTLEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
<u>001-000-46255</u>	DEFENDANT LAB FEES	4,905.00	4,581.28	0.00	4,700.00	4,700.00	0.00	0.00%	4,700.00	0.00	0.00%	
<u>001-000-46651</u>	STATE REIMBURSEMENT JURY	64,876.00	67,484.00	0.00	65,000.00	49,000.00	-16,000.00	-24.62%	49,000.00	-16,000.00	-24.62%	
<u>001-000-46652</u>	COUNTY JURY FUND	691.46	683.47	0.00	700.00	500.00	-200.00	-28.57%	500.00	-200.00	-28.57%	
<u>001-000-46830</u>	GOMESA - GULF OF MEXICO EP	627,672.76	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
<u>001-000-47030</u>	EXPO FACILITIES RENTAL	0.00	41,348.50	0.00	50,000.00	50,000.00	0.00	0.00%	50,000.00	0.00	0.00%	
<u>001-000-70010</u>	NONRECURRING REVENUE	45,400.26	44,633.05	0.00	35,000.00	35,000.00	0.00	0.00%	35,000.00	0.00	0.00%	
Total Department: 000 - NON DEPARTMENTAL:		48,272,046.81	49,766,236.20	0.00	57,666,215.45	54,136,558.00	-3,529,657.45	-6.12%	56,225,455.00	-1,440,760.45	-2.50%	
Total Revenue:		48,272,046.81	49,766,236.20	0.00	57,666,215.45	54,136,558.00	-3,529,657.45	-6.12%	56,225,455.00	-1,440,760.45	-2.50%	
Expense												
Department: 101 - INSURANCE ESCROW												
<u>001-101-51270</u>	GROUP HEALTH, LIFE & DENTA	2,401,556.15	2,417,785.88	0.00	2,950,000.00	2,950,000.00	0.00	0.00%	2,950,000.00	0.00	0.00%	
<u>001-101-52340</u>	LIABILITY AUTO	121,886.00	227,873.00	0.00	161,600.00	239,210.00	77,610.00	48.03%	239,210.00	77,610.00	48.03%	
<u>001-101-52342</u>	LIABILITY GENERAL	743,244.00	1,452,228.00	0.00	1,044,000.00	1,525,700.00	481,700.00	46.14%	1,537,700.00	493,700.00	47.29%	
<u>001-101-52344</u>	FLOOD INSURANCE	115,502.25	190,110.00	0.00	151,000.00	253,240.00	102,240.00	67.71%	253,240.00	102,240.00	67.71%	
<u>001-101-52345</u>	WORKERS COMPENSATION	222,857.01	158,788.74	0.00	240,000.00	240,000.00	0.00	0.00%	240,000.00	0.00	0.00%	
<u>001-101-52346</u>	OFFICIALS' LIABILITY INSURANC	151,294.18	288,911.11	0.00	213,000.00	289,980.00	76,980.00	36.14%	277,980.00	64,980.00	30.51%	
<u>001-101-53650</u>	ERRORS & OMISSIONS	0.00	0.00	0.00	50,000.00	250,000.00	200,000.00	400.00%	250,000.00	200,000.00	400.00%	
Total Department: 101 - INSURANCE ESCROW:		3,756,339.59	4,735,696.73	0.00	4,809,600.00	5,748,130.00	938,530.00	19.51%	5,748,130.00	938,530.00	19.51%	
Department: 103 - COMMISSIONERS COURT												
<u>001-103-51110</u>	REGULAR SALARIES	316,034.46	283,434.08	0.00	342,000.00	324,640.00	-17,360.00	-5.08%	324,640.00	-17,360.00	-5.08%	
<u>001-103-51210</u>	SOCIAL SECURITY	23,209.24	21,035.71	0.00	27,150.00	25,760.00	-1,390.00	-5.12%	25,760.00	-1,390.00	-5.12%	
<u>001-103-51230</u>	RETIREMENT	44,504.76	39,832.22	0.00	46,500.00	45,650.00	-850.00	-1.83%	45,650.00	-850.00	-1.83%	

Budget Comparison Report

Account Number					Comparison 1	Comparison 1	%	Comparison 2	Comparison 2	%
		2024-2025 Total Activity	2025-2026 Total Activity	2026-2027 Total Activity	Parent Budget	Budget		Budget	to Parent	
					2026-2027 PROPOSED	2025-2026 FINAL		2026-2027 Initial	Increase / (Decrease)	
<u>001-103-51270</u>	GROUP HEALTH, LIFE & DENTA	59,949.94	54,562.56	0.00	82,200.00	63,235.00	-18,965.00	61,250.00	-20,950.00	-25.49%
<u>001-103-51530</u>	AUTO ALLOWANCE	9,680.00	10,320.00	0.00	12,000.00	12,000.00	0.00	12,000.00	0.00	0.00%
<u>001-103-52100</u>	OFFICE SUPPLIES	0.00	56.00	0.00	500.00	500.00	0.00	500.00	0.00	0.00%
<u>001-103-54550</u>	TRAVEL/REG/DUES/ETC	16,412.70	13,138.22	0.00	21,100.00	21,100.00	0.00	21,100.00	0.00	0.00%
<u>001-103-57500</u>	EQUIP NON-INV < \$2000	0.00	0.00	0.00	1,500.00	1,500.00	0.00	1,500.00	0.00	0.00%
<u>001-103-59999</u>	OTHER	320.85	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00%
Total Department: 103 - COMMISSIONERS COURT:		470,111.95	422,378.79	0.00	533,950.00	495,385.00	-38,565.00	493,400.00	-40,550.00	-7.59%
Department: 105 - M I S										
<u>001-105-51110</u>	REGULAR SALARIES	581,661.79	527,349.01	0.00	646,800.00	600,640.00	-46,160.00	600,640.00	-46,160.00	-7.14%
<u>001-105-51120</u>	OVERTIME SALARIES	10,607.79	4,278.46	0.00	18,500.00	18,500.00	0.00	18,500.00	0.00	0.00%
<u>001-105-51210</u>	SOCIAL SECURITY	44,018.52	39,506.89	0.00	50,950.00	47,370.00	-3,580.00	47,370.00	-3,580.00	-7.03%
<u>001-105-51230</u>	RETIREMENT	80,957.41	72,081.92	0.00	87,400.00	83,960.00	-3,440.00	83,960.00	-3,440.00	-3.94%
<u>001-105-51250</u>	UNEMPLOYMENT	1,125.26	737.16	0.00	810.00	1,180.00	370.00	1,180.00	370.00	45.68%
<u>001-105-51270</u>	GROUP HEALTH, LIFE & DENTA	119,576.42	108,778.66	0.00	134,600.00	126,070.00	-8,530.00	122,260.00	-12,340.00	-9.17%
<u>001-105-52100</u>	OFFICE SUPPLIES	25.43	247.22	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00	0.00%
<u>001-105-52115</u>	COMPUTER SUPPLIES	143,880.85	108,218.31	0.00	250,000.00	156,678.00	-93,322.00	195,000.00	-55,000.00	-22.00%
<u>001-105-52700</u>	UTILITIES	-1,012.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<u>001-105-52730</u>	CELLULAR/INTERNET/PHONE E	7,221.91	193,576.85	0.00	316,600.00	236,000.00	-80,600.00	236,000.00	-80,600.00	-25.46%
<u>001-105-54130</u>	CONTRACTED SERVICES & MAI	1,308,660.34	65,971.38	0.00	82,700.00	128,636.30	45,936.30	114,000.00	31,300.00	37.85%
<u>001-105-54190</u>	SOFTWARE & PROGRAMMING	76,769.83	895,422.29	0.00	1,320,833.00	1,269,820.00	-51,013.00	1,266,820.00	-54,013.00	-4.09%
<u>001-105-54550</u>	TRAVEL/REG/DUES/ETC	3,997.64	2,701.80	0.00	15,000.00	15,000.00	0.00	15,000.00	0.00	0.00%
<u>001-105-57500</u>	EQUIP NON-INV < \$2000	0.00	58,281.94	0.00	32,800.00	61,600.00	28,800.00	61,600.00	28,800.00	87.80%
<u>001-105-57550</u>	REPAIRS/RENTALS/CONSTR/ET	253.87	427.94	0.00	3,500.00	3,500.00	0.00	3,500.00	0.00	0.00%
<u>001-105-57590</u>	EQUIP > \$5000	0.00	64,279.70	0.00	72,000.00	306,964.94	234,964.94	0.00	-72,000.00	-100.00%
<u>001-105-57595</u>	EQUIP between \$2000 & \$499	0.00	0.00	0.00	34,200.00	0.00	-34,200.00	0.00	-34,200.00	-100.00%
<u>001-105-59999</u>	OTHER	0.00	1,377.66	0.00	3,600.00	3,600.00	0.00	3,600.00	0.00	0.00%
Total Department: 105 - M I S:		2,377,744.51	2,143,237.19	0.00	3,072,293.00	3,061,519.24	-10,773.76	2,771,430.00	-300,863.00	-9.79%
Department: 107 - COUNTY JUDGE										
<u>001-107-51110</u>	REGULAR SALARIES	193,210.91	173,025.42	0.00	223,500.00	207,290.00	-16,210.00	207,290.00	-16,210.00	-7.25%
<u>001-107-51120</u>	OVERTIME SALARIES	0.00	0.00	0.00	0.00	350.00	350.00	350.00	350.00	0.00%
<u>001-107-51140</u>	EXTRA HELP SALARIES	0.00	0.00	0.00	0.00	1,400.00	1,400.00	1,400.00	1,400.00	0.00%
<u>001-107-51210</u>	SOCIAL SECURITY	14,781.55	13,273.66	0.00	17,450.00	16,230.00	-1,220.00	16,230.00	-1,220.00	-6.99%
<u>001-107-51230</u>	RETIREMENT	26,743.78	23,809.87	0.00	29,800.00	28,760.00	-1,040.00	28,760.00	-1,040.00	-3.49%
<u>001-107-51250</u>	UNEMPLOYMENT	154.14	102.31	0.00	210.00	180.00	-30.00	180.00	-30.00	-14.29%
<u>001-107-51270</u>	GROUP HEALTH, LIFE & DENTA	35,097.81	31,594.24	0.00	52,300.00	38,840.00	-13,460.00	38,840.00	-13,460.00	-25.74%
<u>001-107-51530</u>	AUTO ALLOWANCE	2,420.00	2,580.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.00	0.00%
<u>001-107-52100</u>	OFFICE SUPPLIES	945.33	819.89	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00	0.00%
<u>001-107-53030</u>	HISTORICAL PRESERVATION	0.00	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00%
<u>001-107-54130</u>	CONTRACTED SERVICES & MAI	637.77	701.55	0.00	910.00	800.00	-110.00	800.00	-110.00	-12.09%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2	
					Budget	to Parent	%	Budget	to Parent	%
					Parent Budget	Budget		Budget	Budget	
					2026-2027	2025-2026	Increase /	2026-2027	Increase /	
					PROPOSED	FINAL	(Decrease)	Initial	(Decrease)	
Account Number		2024-2025	2025-2026	2026-2027						
		Total Activity	Total Activity	Total Activity						
<u>001-107-54550</u>	TRAVEL/REG/DUES/ETC	9,666.76	7,381.49	0.00	14,000.00	14,000.00	0.00	14,000.00	0.00	0.00%
<u>001-107-57500</u>	EQUIP NON-INV < \$2000	0.00	0.00	0.00	1,500.00	1,500.00	0.00	1,500.00	0.00	0.00%
<u>001-107-59999</u>	OTHER	0.00	979.71	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00%
Total Department: 107 - COUNTY JUDGE:		283,658.05	254,268.14	0.00	355,670.00	325,350.00	-30,320.00	325,350.00	-30,320.00	-8.52%
Department: 109 - COUNTY CLERK										
<u>001-109-51110</u>	REGULAR SALARIES	449,274.21	384,740.72	0.00	522,800.00	496,910.00	-25,890.00	496,910.00	-25,890.00	-4.95%
<u>001-109-51210</u>	SOCIAL SECURITY	33,931.00	29,065.09	0.00	40,150.00	38,080.00	-2,070.00	38,080.00	-2,070.00	-5.16%
<u>001-109-51230</u>	RETIREMENT	61,541.91	52,257.57	0.00	68,800.00	67,490.00	-1,310.00	67,490.00	-1,310.00	-1.90%
<u>001-109-51250</u>	UNEMPLOYMENT	690.90	428.01	0.00	610.00	780.00	170.00	780.00	170.00	27.87%
<u>001-109-51270</u>	GROUP HEALTH, LIFE & DENTA	100,750.18	90,951.44	0.00	139,000.00	116,510.00	-22,490.00	116,510.00	-22,490.00	-16.18%
<u>001-109-51530</u>	AUTO ALLOWANCE	605.00	686.60	0.00	800.00	800.00	0.00	800.00	0.00	0.00%
<u>001-109-52100</u>	OFFICE SUPPLIES	4,012.89	5,658.21	0.00	8,000.00	8,000.00	0.00	8,000.00	0.00	0.00%
<u>001-109-54130</u>	CONTRACTED SERVICES & MAIL	5,778.00	8,594.00	0.00	7,280.00	10,400.00	3,120.00	10,400.00	3,120.00	42.86%
<u>001-109-54550</u>	TRAVEL/REG/DUES/ETC	4,629.06	3,146.41	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00%
<u>001-109-57500</u>	EQUIP NON-INV < \$2000	0.00	0.00	0.00	1,500.00	1,500.00	0.00	1,500.00	0.00	0.00%
<u>001-109-59999</u>	OTHER	0.00	1,065.00	0.00	2,300.00	2,300.00	0.00	2,300.00	0.00	0.00%
Total Department: 109 - COUNTY CLERK:		661,213.15	576,593.05	0.00	801,240.00	752,770.00	-48,470.00	752,770.00	-48,470.00	-6.05%
Department: 111 - GENERAL MISCELLANEOUS										
<u>001-111-51110</u>	REGULAR SALARIES	24,098.50	20,800.00	0.00	28,400.00	26,080.00	-2,320.00	26,080.00	-2,320.00	-8.17%
<u>001-111-51150</u>	TERMINATION PAY	296,133.63	250,921.02	0.00	350,000.00	350,000.00	0.00	350,000.00	0.00	0.00%
<u>001-111-51210</u>	SOCIAL SECURITY	24,299.09	20,522.14	0.00	28,770.00	28,770.00	0.00	28,770.00	0.00	0.00%
<u>001-111-51230</u>	RETIREMENT	44,050.67	36,969.08	0.00	41,000.00	51,000.00	10,000.00	51,000.00	10,000.00	24.39%
<u>001-111-51250</u>	UNEMPLOYMENT	-26,994.38	314.44	0.00	720.00	720.00	0.00	720.00	0.00	0.00%
<u>001-111-51270</u>	GROUP HEALTH, LIFE & DENTA	19,893.47	18,576.69	0.00	174,000.00	175,947.00	1,947.00	231,010.00	57,010.00	32.76%
<u>001-111-51300</u>	GENERAL MISCELLANEOUS - M	322.00	353.00	0.00	700.00	700.00	0.00	700.00	0.00	0.00%
<u>001-111-51400</u>	EMPLOYEE INCENTIVES	1,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<u>001-111-52031</u>	GENERAL FUND - DISCOUNT OI	-2,242.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<u>001-111-52100</u>	OFFICE SUPPLIES	0.00	0.00	0.00	500.00	500.00	0.00	500.00	0.00	0.00%
<u>001-111-52105</u>	POSTAGE & SHIPPING	101,680.02	88,281.35	0.00	120,000.00	117,000.00	-3,000.00	117,000.00	-3,000.00	-2.50%
<u>001-111-52730</u>	CELLULAR/INTERNET EXPENSE	2,360.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<u>001-111-53001</u>	GOMESA EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<u>001-111-53010</u>	CONTRIBUTIONS	98,000.00	118,000.00	0.00	125,000.00	126,000.00	1,000.00	126,000.00	1,000.00	0.80%
<u>001-111-53020</u>	SPECIAL COMMUNITY PROJECT	375,000.00	385,000.00	0.00	875,000.00	675,000.00	-200,000.00	675,000.00	-200,000.00	-22.86%
<u>001-111-53090</u>	RETURNED CHECKS	-10,741.52	-29,250.24	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00%
<u>001-111-53180</u>	CENTRAL SUPPLY COST	-3,403.96	2,129.14	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00%
<u>001-111-53190</u>	INSURANCE CLAIMS	-4,950.00	-59,837.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<u>001-111-53192</u>	INSURANCE CLAIMS - DEDUCTI	10,250.00	0.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.00	0.00%
<u>001-111-53203</u>	SHERIFF CRIMINAL BONDS RET	142,564.58	108,968.39	0.00	100,000.00	125,000.00	25,000.00	100,000.00	0.00	0.00%
<u>001-111-53830</u>	CONTINGENCY	0.00	0.00	0.00	3,000,000.00	1,286,049.53	-1,713,950.47	2,500,000.00	-500,000.00	-16.67%

Budget Comparison Report

Account Number		2024-2025 Total Activity	2025-2026 Total Activity	2026-2027 Total Activity	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Parent Budget	
					2026-2027 PROPOSED	2025-2026 FINAL	Increase / (Decrease)	%	2026-2027 Initial	Increase / (Decrease)	%
<u>001-111-53832</u>	CONTINGENCY-OTHER	0.00	0.00	0.00	150,000.00	0.00	-150,000.00	-100.00%	0.00	-150,000.00	-100.00%
<u>001-111-53840</u>	CONTINGENCY:CAPITAL OUTLA	0.00	0.00	0.00	678,500.00	0.00	-678,500.00	-100.00%	0.00	-678,500.00	-100.00%
<u>001-111-53870</u>	MISC. NON-COUNTY FEES	24,115.28	19,537.00	0.00	35,000.00	50,000.00	15,000.00	42.86%	50,000.00	15,000.00	42.86%
<u>001-111-53880</u>	REGIONAL ACTIVITIES	146,591.68	191,576.33	0.00	200,000.00	226,567.00	26,567.00	13.28%	175,000.00	-25,000.00	-12.50%
<u>001-111-54083</u>	COURT APPOINTED ATTORNEY	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
<u>001-111-54086</u>	CCAL (2) JUVENILE	24,950.00	23,900.00	0.00	30,000.00	30,000.00	0.00	0.00%	30,000.00	0.00	0.00%
<u>001-111-54090</u>	COURT APPOINTED ATTORNEY	105,460.45	94,700.00	0.00	115,000.00	115,000.00	0.00	0.00%	115,000.00	0.00	0.00%
<u>001-111-54091</u>	COURT APPOINTED ATTORNEY	84,990.73	66,090.00	0.00	100,000.00	83,500.00	-16,500.00	-16.50%	110,000.00	10,000.00	10.00%
<u>001-111-54092</u>	COURT APPOINTED ATTORNEY	65,903.75	88,480.00	0.00	110,000.00	101,500.00	-8,500.00	-7.73%	100,000.00	-10,000.00	-9.09%
<u>001-111-54093</u>	COURT APPOINTED ATTORNEY	55,880.00	57,600.00	0.00	70,000.00	67,000.00	-3,000.00	-4.29%	55,000.00	-15,000.00	-21.43%
<u>001-111-54094</u>	COURT APPOINTED ATTORNEY	162,394.68	276,725.00	0.00	300,000.00	299,300.00	-700.00	-0.23%	193,300.00	-106,700.00	-35.57%
<u>001-111-54096</u>	CCAL (2) ADULT	105,700.00	76,215.00	0.00	120,000.00	90,000.00	-30,000.00	-25.00%	120,000.00	0.00	0.00%
<u>001-111-54098</u>	AD LITEM EXPENSE	15,500.00	11,000.00	0.00	22,000.00	22,000.00	0.00	0.00%	22,000.00	0.00	0.00%
<u>001-111-54099</u>	GUARDIAN AD LITEM	33,622.77	23,972.07	0.00	36,700.00	36,700.00	0.00	0.00%	36,700.00	0.00	0.00%
<u>001-111-54100</u>	ADVERTISING EXPENSE	12,700.43	5,998.14	0.00	20,000.00	20,000.00	0.00	0.00%	20,000.00	0.00	0.00%
<u>001-111-54105</u>	AUDIT FEES	53,950.00	35,950.00	0.00	58,450.00	58,000.00	-450.00	-0.77%	58,000.00	-450.00	-0.77%
<u>001-111-54106</u>	AUTOPSY FEES	396,060.00	287,625.00	0.00	350,000.00	350,000.00	0.00	0.00%	350,000.00	0.00	0.00%
<u>001-111-54107</u>	VITAL STATISTICS EXPENSE	2,895.06	2,025.81	0.00	3,800.00	3,800.00	0.00	0.00%	3,800.00	0.00	0.00%
<u>001-111-54110</u>	APPRAISAL CONTRACT	700,562.80	560,086.80	0.00	596,199.00	746,790.00	150,591.00	25.26%	746,790.00	150,591.00	25.26%
<u>001-111-54122</u>	LAWSUITS, CLAIMS & SETTLEM	10,778.50	8,804.50	0.00	450,000.00	450,000.00	0.00	0.00%	450,000.00	0.00	0.00%
<u>001-111-54190</u>	MULTI-AGENCY SOFTWARE	11,850.00	8,250.00	0.00	12,000.00	12,000.00	0.00	0.00%	12,000.00	0.00	0.00%
<u>001-111-54200</u>	PRINTING, BINDING, & FORMS	17,416.33	14,624.68	0.00	32,000.00	32,000.00	0.00	0.00%	32,000.00	0.00	0.00%
<u>001-111-54235</u>	U T M B CONTRACT	259,833.96	238,181.13	0.00	260,000.00	260,000.00	0.00	0.00%	260,000.00	0.00	0.00%
<u>001-111-54253</u>	JAIL PHYSICIAN & HEALTH FEES	72,000.00	54,000.00	0.00	72,000.00	95,000.00	23,000.00	31.94%	95,000.00	23,000.00	31.94%
<u>001-111-54290</u>	BURIAL FEES	31,693.73	27,397.60	0.00	42,500.00	55,000.00	12,500.00	29.41%	55,000.00	12,500.00	29.41%
<u>001-111-54302</u>	COMMITMENTS	75,795.00	46,650.00	0.00	90,000.00	90,000.00	0.00	0.00%	90,000.00	0.00	0.00%
<u>001-111-54410</u>	PETIT JURY COSTS	54,906.00	70,777.84	0.00	75,000.00	75,000.00	0.00	0.00%	75,000.00	0.00	0.00%
<u>001-111-54670</u>	BOND PREMIUM	16,111.20	7,640.55	0.00	20,000.00	20,000.00	0.00	0.00%	20,000.00	0.00	0.00%
<u>001-111-54851</u>	GENERAL FUND - GENERAL MIS	7,345.80	122,416.03	0.00	154,500.00	150,000.00	-4,500.00	-2.91%	150,000.00	-4,500.00	-2.91%
<u>001-111-57040</u>	REGIONAL CRIME LAB	268,697.65	293,837.41	0.00	474,700.00	336,250.00	-138,450.00	-29.17%	336,250.00	-138,450.00	-29.17%
<u>001-111-57990</u>	INTEREST EXPENSE	1,613.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<u>001-111-58060</u>	BANK SERVICES & FEES	1,338.67	35,600.14	0.00	5,000.00	37,000.00	32,000.00	640.00%	5,000.00	0.00	0.00%
<u>001-111-59907</u>	TRANSFERS FROM GENERAL FL	0.00	3,311,744.85	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<u>001-111-59999</u>	OTHER	8,108.36	1,932.27	0.00	8,300.00	8,300.00	0.00	0.00%	8,300.00	0.00	0.00%
Total Department: 111 - GENERAL MISCELLANEOUS:		3,920,685.86	7,025,086.08	0.00	9,558,239.00	6,905,973.53	-2,652,265.47	-27.75%	8,003,420.00	-1,554,819.00	-16.27%
Department: 113 - MAIL ROOM											
<u>001-113-51110</u>	REGULAR SALARIES	37,387.44	36,671.96	0.00	46,600.00	42,030.00	-4,570.00	-9.81%	42,030.00	-4,570.00	-9.81%
<u>001-113-51210</u>	SOCIAL SECURITY	2,856.02	2,801.78	0.00	3,650.00	3,220.00	-430.00	-11.78%	3,220.00	-430.00	-11.78%
<u>001-113-51230</u>	RETIREMENT	5,107.69	4,972.43	0.00	6,200.00	5,700.00	-500.00	-8.06%	5,700.00	-500.00	-8.06%

Budget Comparison Report

Account Number					Comparison 1	Comparison 1		Comparison 2	Comparison 2	
					Budget	to Parent	%	Budget	to Parent	%
		2024-2025	2025-2026	2026-2027	Parent Budget	Budget		Budget	Budget	
		Total Activity	Total Activity	Total Activity	2026-2027	2025-2026	Increase /	2026-2027	Increase /	
					PROPOSED	FINAL	(Decrease)	Initial	(Decrease)	
Account Number										
<u>001-113-51250</u>	UNEMPLOYMENT	71.06	50.55	0.00	110.00	80.00	-30.00	80.00	-30.00	-27.27%
<u>001-113-51270</u>	GROUP HEALTH, LIFE & DENTA	12,730.78	11,589.14	0.00	14,700.00	13,440.00	-1,260.00	12,950.00	-1,750.00	-11.90%
<u>001-113-52100</u>	OFFICE SUPPLIES	936.55	806.86	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00%
<u>001-113-52300</u>	FUEL, OIL, GAS & GREASE	1,856.00	1,002.52	0.00	2,700.00	2,700.00	0.00	2,700.00	0.00	0.00%
<u>001-113-54130</u>	CONTRACTED SERVICES & MAIL	4,557.42	3,412.44	0.00	6,560.00	6,100.00	-460.00	6,100.00	-460.00	-7.01%
<u>001-113-57500</u>	EQUIP NON-INV < \$2000	0.00	0.00	0.00	1,500.00	1,500.00	0.00	1,500.00	0.00	0.00%
<u>001-113-57550</u>	REPAIRS/RENTAL/CONSTR/ETC	1,338.60	0.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.00	0.00%
Total Department: 113 - MAIL ROOM:		66,841.56	61,307.68	0.00	85,520.00	78,270.00	-7,250.00	77,780.00	-7,740.00	-9.05%
Department: 115 - OPERATIONS & MAINTENANCE										
<u>001-115-51110</u>	REGULAR SALARIES	786,984.99	697,306.02	0.00	922,700.00	800,950.00	-121,750.00	796,250.00	-126,450.00	-13.70%
<u>001-115-51120</u>	OVERTIME SALARIES	7,647.66	9,877.68	0.00	14,000.00	11,000.00	-3,000.00	11,000.00	-3,000.00	-21.43%
<u>001-115-51140</u>	EXTRA HELP SALARIES	14,702.80	15,802.50	0.00	33,840.00	26,890.00	-6,950.00	31,590.00	-2,250.00	-6.65%
<u>001-115-51210</u>	SOCIAL SECURITY	59,723.54	53,671.41	0.00	74,350.00	64,180.00	-10,170.00	64,180.00	-10,170.00	-13.68%
<u>001-115-51230</u>	RETIREMENT	110,664.77	98,031.23	0.00	127,400.00	113,750.00	-13,650.00	113,750.00	-13,650.00	-10.71%
<u>001-115-51250</u>	UNEMPLOYMENT	1,538.00	999.35	0.00	1,210.00	1,600.00	390.00	1,600.00	390.00	32.23%
<u>001-115-51270</u>	GROUP HEALTH, LIFE & DENTA	223,167.21	193,606.57	0.00	251,900.00	227,340.00	-24,560.00	227,340.00	-24,560.00	-9.75%
<u>001-115-52100</u>	OFFICE SUPPLIES	451.53	308.95	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00	0.00%
<u>001-115-52150</u>	JANITORIAL SUPPLIES	27,684.28	44,333.06	0.00	50,000.00	45,000.00	-5,000.00	45,000.00	-5,000.00	-10.00%
<u>001-115-52300</u>	FUEL, OIL, GAS & GREASE	12,029.09	12,353.21	0.00	26,000.00	35,000.00	9,000.00	35,000.00	9,000.00	34.62%
<u>001-115-52700</u>	UTILITIES	1,096,028.73	1,086,816.98	0.00	1,600,000.00	1,758,000.00	158,000.00	1,600,000.00	0.00	0.00%
<u>001-115-52730</u>	CELLULAR/INTERNET EXPENSE	3,273.41	5,947.07	0.00	9,000.00	9,000.00	0.00	4,000.00	-5,000.00	-55.56%
<u>001-115-54130</u>	CONTRACTED SERVICES & MAIL	133,266.00	116,798.70	0.00	165,000.00	155,000.00	-10,000.00	155,000.00	-10,000.00	-6.06%
<u>001-115-54240</u>	UNIFORM CLEANING	2,640.87	1,846.91	0.00	7,000.00	7,000.00	0.00	7,000.00	0.00	0.00%
<u>001-115-57500</u>	EQUIP NON-INV < \$2000	158.00	31.66	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00	0.00%
<u>001-115-57550</u>	REPAIRS/RENTALS/CONSTR/ET	415,237.61	424,956.64	0.00	474,500.00	745,512.00	271,012.00	500,000.00	25,500.00	5.37%
<u>001-115-57590</u>	EQUIP > \$5000	64,005.00	189,643.12	0.00	1,096,000.00	1,254,995.00	158,995.00	0.00	-1,096,000.00	-100.00%
<u>001-115-57595</u>	EQUIP between \$2000 & \$499	2,295.00	2,295.00	0.00	0.00	7,500.00	7,500.00	0.00	0.00	0.00%
<u>001-115-59999</u>	OTHER	964.78	0.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00	0.00%
Total Department: 115 - OPERATIONS & MAINTENANCE:		2,962,463.27	2,954,626.06	0.00	4,858,900.00	5,268,717.00	409,817.00	3,597,710.00	-1,261,190.00	-25.96%
Department: 117 - RECORDS MANAGEMENT										
<u>001-117-51110</u>	REGULAR SALARIES	229,288.32	203,661.36	0.00	258,800.00	243,380.00	-15,420.00	243,380.00	-15,420.00	-5.96%
<u>001-117-51210</u>	SOCIAL SECURITY	17,100.47	15,174.59	0.00	19,850.00	18,620.00	-1,230.00	18,620.00	-1,230.00	-6.20%
<u>001-117-51230</u>	RETIREMENT	31,324.20	27,612.97	0.00	34,100.00	33,010.00	-1,090.00	33,010.00	-1,090.00	-3.20%
<u>001-117-51250</u>	UNEMPLOYMENT	435.88	283.23	0.00	410.00	470.00	60.00	470.00	60.00	14.63%
<u>001-117-51270</u>	GROUP HEALTH, LIFE & DENTA	50,950.65	40,818.12	0.00	58,600.00	51,780.00	-6,820.00	51,780.00	-6,820.00	-11.64%
<u>001-117-52100</u>	OFFICE SUPPLIES	1,898.04	1,811.81	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00	0.00%
<u>001-117-54130</u>	CONTRACTED SERVICES & MAIL	555.45	1,033.77	0.00	1,250.00	1,033.77	-216.23	650.00	-600.00	-48.00%
<u>001-117-54245</u>	RECORDS DESTRUCTION	0.00	1,641.45	0.00	4,000.00	4,000.00	0.00	4,000.00	0.00	0.00%
<u>001-117-54550</u>	TRAVEL/REG/DUES/ETC	850.46	60.76	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2		
					Parent Budget	Budget	to Parent	Budget	to Parent	%	
		2024-2025	2025-2026	2026-2027	2026-2027	2025-2026	Increase /	2026-2027	Increase /	%	
		Total Activity	Total Activity	Total Activity	PROPOSED	FINAL	(Decrease)	Initial	(Decrease)		
Account Number											
001-117-57500	EQUIP NON-INV < \$2000	0.00	285.74	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
001-117-57595	EQUIP between \$2000 & \$4999	0.00	2,283.00	0.00	0.00	3,500.00	3,500.00	0.00%	0.00	0.00	0.00%
001-117-59999	OTHER	5,644.90	0.00	0.00	6,000.00	5,616.23	-383.77	-6.40%	6,000.00	0.00	0.00%
Total Department: 117 - RECORDS MANAGEMENT:		338,048.37	294,666.80	0.00	387,510.00	365,910.00	-21,600.00	-5.57%	362,410.00	-25,100.00	-6.48%
Department: 118 - RISK MANAGMENT											
001-118-51110	REGULAR SALARIES	441.60	52,102.40	0.00	64,100.00	59,720.00	-4,380.00	-6.83%	59,720.00	-4,380.00	-6.83%
001-118-51210	SOCIAL SECURITY	30.40	3,633.66	0.00	4,950.00	4,570.00	-380.00	-7.68%	4,570.00	-380.00	-7.68%
001-118-51230	RETIREMENT	59.62	7,064.93	0.00	8,500.00	8,100.00	-400.00	-4.71%	8,100.00	-400.00	-4.71%
001-118-51250	UNEMPLOYMENT	0.84	71.86	0.00	110.00	120.00	10.00	9.09%	120.00	10.00	9.09%
001-118-51270	GROUP HEALTH, LIFE & DENTA	163.36	16,989.23	0.00	20,900.00	19,695.00	-1,205.00	-5.77%	19,180.00	-1,720.00	-8.23%
001-118-52100	OFFICE SUPPLIES	748.19	1,617.10	0.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
001-118-52110	PUBLIC SAFETY SUPPLIES & UN	2,128.98	1,650.31	0.00	4,520.00	4,520.00	0.00	0.00%	4,520.00	0.00	0.00%
001-118-52300	FUEL, OIL, GAS & GREASE	280.07	979.23	0.00	2,500.00	28,000.00	25,500.00	1,020.00%	28,000.00	25,500.00	1,020.00%
001-118-52320	VEHICLE REGISTRATION	0.00	749.50	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
001-118-52730	CELLULAR/INTERNET EXPENSE	490.60	373.46	0.00	700.00	700.00	0.00	0.00%	700.00	0.00	0.00%
001-118-54130	CONTRACTED SERVICES & MAIL	66,157.32	60,025.39	0.00	80,580.00	107,000.00	26,420.00	32.79%	107,000.00	26,420.00	32.79%
001-118-54192	DRUG SCREENS	2,190.00	1,553.00	0.00	6,000.00	6,000.00	0.00	0.00%	6,000.00	0.00	0.00%
001-118-54550	TRAVEL/REG/DUES/ETC	0.00	1,852.26	0.00	2,300.00	2,300.00	0.00	0.00%	2,300.00	0.00	0.00%
001-118-57550	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00%	15,000.00	0.00	0.00%
001-118-57590	EQUIP > \$5000	0.00	235,784.80	0.00	0.00	280,000.00	280,000.00	0.00%	0.00	0.00	0.00%
Total Department: 118 - RISK MANAGMENT:		72,690.98	384,447.13	0.00	213,160.00	538,725.00	325,565.00	152.73%	258,210.00	45,050.00	21.13%
Department: 119 - HUMAN RESOURCES											
001-119-51110	REGULAR SALARIES	250,322.52	179,482.00	0.00	225,900.00	205,120.00	-20,780.00	-9.20%	205,120.00	-20,780.00	-9.20%
001-119-51120	OVERTIME SALARIES	0.00	0.00	0.00	510.00	510.00	0.00	0.00%	510.00	0.00	0.00%
001-119-51210	SOCIAL SECURITY	18,147.39	13,045.93	0.00	17,450.00	15,730.00	-1,720.00	-9.86%	15,730.00	-1,720.00	-9.86%
001-119-51230	RETIREMENT	34,228.30	24,334.62	0.00	29,800.00	27,890.00	-1,910.00	-6.41%	27,890.00	-1,910.00	-6.41%
001-119-51250	UNEMPLOYMENT	475.66	249.38	0.00	310.00	400.00	90.00	29.03%	400.00	90.00	29.03%
001-119-51270	GROUP HEALTH, LIFE & DENTA	54,592.25	36,231.60	0.00	46,600.00	41,760.00	-4,840.00	-10.39%	41,580.00	-5,020.00	-10.77%
001-119-52100	OFFICE SUPPLIES	1,328.01	1,155.55	0.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
001-119-52730	CELLULAR/INTERNET EXPENSE	490.60	260.47	0.00	600.00	600.00	0.00	0.00%	600.00	0.00	0.00%
001-119-54130	CONTRACTED SERVICES & MAIL	772.40	849.64	0.00	990.00	850.00	-140.00	-14.14%	850.00	-140.00	-14.14%
001-119-54192	DRUG SCREENS & PHYSICALS	10,156.00	9,587.00	0.00	10,000.00	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%
001-119-54550	TRAVEL/REG/DUES/ETC	1,265.90	580.00	0.00	3,500.00	3,500.00	0.00	0.00%	3,500.00	0.00	0.00%
001-119-57500	EQUIP NON-INV < \$2000	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
001-119-59999	OTHER	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Department: 119 - HUMAN RESOURCES:		371,779.03	265,776.19	0.00	340,160.00	310,860.00	-29,300.00	-8.61%	310,680.00	-29,480.00	-8.67%
Department: 205 - JURY MISCELLANEOUS											
001-205-51140	EXTRA HELP SALARIES	1,386.00	1,248.00	0.00	3,240.00	3,030.00	-210.00	-6.48%	3,030.00	-210.00	-6.48%

Budget Comparison Report

Account Number		2024-2025 Total Activity	2025-2026 Total Activity	2026-2027 Total Activity	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Parent Budget	%
					2026-2027 PROPOSED	2025-2026 FINAL	Increase / (Decrease)		2026-2027 Initial	Increase / (Decrease)	
<u>001-205-51210</u>	SOCIAL SECURITY	106.03	95.47	0.00	350.00	240.00	-110.00	-31.43%	240.00	-110.00	-31.43%
<u>001-205-51250</u>	UNEMPLOYMENT	2.56	1.66	0.00	10.00	10.00	0.00	0.00%	10.00	0.00	0.00%
<u>001-205-52100</u>	OFFICE SUPPLIES	1,159.70	1,159.70	0.00	2,500.00	2,500.00	0.00	0.00%	2,500.00	0.00	0.00%
<u>001-205-54401</u>	INDEPENDENT JUDICIAL SERVIC	49,247.83	41,543.54	0.00	58,650.00	58,650.00	0.00	0.00%	58,650.00	0.00	0.00%
<u>001-205-54411</u>	GRAND JURY COST	15,890.00	15,370.00	0.00	16,750.00	16,750.00	0.00	0.00%	16,750.00	0.00	0.00%
<u>001-205-57500</u>	EQUIP NON-INV < \$2000	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
<u>001-205-59999</u>	OTHER	768.46	466.89	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Department: 205 - JURY MISCELLANEOUS:		68,560.58	59,885.26	0.00	84,000.00	83,680.00	-320.00	-0.38%	83,680.00	-320.00	-0.38%
Department: 210 - 128TH DISTRICT COURT (Burch-Arkeen)											
<u>001-210-51110</u>	REGULAR SALARIES	179,166.36	121,551.90	0.00	198,900.00	167,330.00	-31,570.00	-15.87%	188,330.00	-10,570.00	-5.31%
<u>001-210-51140</u>	EXTRA HELP SALARIES	0.00	0.00	0.00	1,120.00	1,120.00	0.00	0.00%	1,120.00	0.00	0.00%
<u>001-210-51210</u>	SOCIAL SECURITY	13,126.62	9,057.99	0.00	15,350.00	14,500.00	-850.00	-5.54%	14,500.00	-850.00	-5.54%
<u>001-210-51230</u>	RETIREMENT	24,598.42	16,471.03	0.00	26,200.00	25,690.00	-510.00	-1.95%	25,690.00	-510.00	-1.95%
<u>001-210-51250</u>	UNEMPLOYMENT	304.89	150.10	0.00	310.00	320.00	10.00	3.23%	320.00	10.00	3.23%
<u>001-210-51270</u>	GROUP HEALTH, LIFE & DENTA	43,427.14	28,781.07	0.00	46,600.00	44,330.00	-2,270.00	-4.87%	44,330.00	-2,270.00	-4.87%
<u>001-210-52100</u>	OFFICE SUPPLIES	1,425.80	894.78	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
<u>001-210-54130</u>	CONTRACTED SERVICES & MAIL	2,585.72	1,003.76	0.00	2,610.00	2,500.00	-110.00	-4.21%	2,500.00	-110.00	-4.21%
<u>001-210-54550</u>	TRAVEL/REG/DUES/ETC	3,134.80	1,674.35	0.00	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
<u>001-210-57500</u>	EQUIP NON-INV < \$2000	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
<u>001-210-57550</u>	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%	2,500.00	0.00	0.00%
<u>001-210-57595</u>	EQUIP between \$2000 & \$499	2,592.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<u>001-210-59999</u>	OTHER	914.11	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Department: 210 - 128TH DISTRICT COURT (Burch-Arkee...		271,275.86	179,584.98	0.00	304,090.00	268,790.00	-35,300.00	-11.61%	289,790.00	-14,300.00	-4.70%
Department: 211 - 163RD DISTRICT COURT (PEVETO)											
<u>001-211-51110</u>	REGULAR SALARIES	169,765.70	156,818.93	0.00	193,100.00	179,670.00	-13,430.00	-6.95%	177,640.00	-15,460.00	-8.01%
<u>001-211-51140</u>	EXTRA HELP SALARIES	0.00	0.00	0.00	1,120.00	1,120.00	0.00	0.00%	1,120.00	0.00	0.00%
<u>001-211-51210</u>	SOCIAL SECURITY	12,951.39	11,962.74	0.00	14,950.00	13,710.00	-1,240.00	-8.29%	13,680.00	-1,270.00	-8.49%
<u>001-211-51230</u>	RETIREMENT	23,197.53	21,264.78	0.00	25,400.00	24,380.00	-1,020.00	-4.02%	24,240.00	-1,160.00	-4.57%
<u>001-211-51250</u>	UNEMPLOYMENT	288.32	189.97	0.00	310.00	300.00	-10.00	-3.23%	300.00	-10.00	-3.23%
<u>001-211-51270</u>	GROUP HEALTH, LIFE & DENTA	38,192.34	34,767.41	0.00	43,600.00	40,295.00	-3,305.00	-7.58%	38,840.00	-4,760.00	-10.92%
<u>001-211-52100</u>	OFFICE SUPPLIES	673.81	458.84	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
<u>001-211-54130</u>	CONTRACTED SERVICES & MAIL	2,010.00	0.00	0.00	2,880.00	2,800.00	-80.00	-2.78%	2,800.00	-80.00	-2.78%
<u>001-211-54550</u>	TRAVEL/REG/DUES/ETC	2,274.10	75.00	0.00	6,000.00	6,000.00	0.00	0.00%	6,000.00	0.00	0.00%
<u>001-211-57500</u>	EQUIP NON-INV < \$2000	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
<u>001-211-57550</u>	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%	2,500.00	0.00	0.00%
<u>001-211-59999</u>	OTHER	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Department: 211 - 163RD DISTRICT COURT (PEVETO):		249,353.19	225,537.67	0.00	295,360.00	276,275.00	-19,085.00	-6.46%	272,620.00	-22,740.00	-7.70%

Budget Comparison Report

Account Number		2024-2025 Total Activity	2025-2026 Total Activity	2026-2027 Total Activity	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Parent Budget	%
					2026-2027 PROPOSED	2025-2026 FINAL	Increase / (Decrease)		2026-2027 Initial	Increase / (Decrease)	
Department: 212 - 260TH DISTRICT COURT (PARKHURST)											
<u>001-212-51110</u>	REGULAR SALARIES	173,739.28	158,650.52	0.00	193,900.00	181,740.00	-12,160.00	-6.27%	181,740.00	-12,160.00	-6.27%
<u>001-212-51140</u>	EXTRA HELP SALARIES	0.00	0.00	0.00	1,120.00	1,120.00	0.00	0.00%	1,120.00	0.00	0.00%
<u>001-212-51210</u>	SOCIAL SECURITY	13,176.19	11,982.75	0.00	15,050.00	13,990.00	-1,060.00	-7.04%	13,990.00	-1,060.00	-7.04%
<u>001-212-51230</u>	RETIREMENT	23,745.88	21,512.14	0.00	25,600.00	24,800.00	-800.00	-3.13%	24,800.00	-800.00	-3.13%
<u>001-212-51250</u>	UNEMPLOYMENT	295.47	192.92	0.00	310.00	310.00	0.00	0.00%	310.00	0.00	0.00%
<u>001-212-51270</u>	GROUP HEALTH, LIFE & DENTA	38,192.34	34,767.41	0.00	43,600.00	40,295.00	-3,305.00	-7.58%	38,840.00	-4,760.00	-10.92%
<u>001-212-52100</u>	OFFICE SUPPLIES	718.30	228.31	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
<u>001-212-54130</u>	CONTRACTED SERVICES & MAIL	2,750.16	2,509.98	0.00	3,110.00	2,800.00	-310.00	-9.97%	2,800.00	-310.00	-9.97%
<u>001-212-54550</u>	TRAVEL/REG/DUES/ETC	1,224.00	1,317.76	0.00	6,000.00	6,000.00	0.00	0.00%	6,000.00	0.00	0.00%
<u>001-212-57500</u>	EQUIP NON-INV < \$2000	0.00	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	1,500.00	0.00	0.00%
<u>001-212-57550</u>	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	2,500.00	1,400.00	-1,100.00	-44.00%	2,500.00	0.00	0.00%
<u>001-212-57595</u>	EQUIP between \$2000 & \$499	4,642.00	2,599.00	0.00	0.00	2,600.00	2,600.00	0.00%	0.00	0.00	0.00%
<u>001-212-59999</u>	OTHER	200.00	268.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Department: 212 - 260TH DISTRICT COURT (PARKHURST):		258,683.62	234,028.79	0.00	296,690.00	279,055.00	-17,635.00	-5.94%	277,600.00	-19,090.00	-6.43%
Department: 217 - COUNTY COURT AT LAW #1											
<u>001-217-51110</u>	REGULAR SALARIES	350,262.37	355,305.01	0.00	416,800.00	406,570.00	-10,230.00	-2.45%	406,570.00	-10,230.00	-2.45%
<u>001-217-51140</u>	EXTRA HELP SALARIES	0.00	0.00	0.00	1,120.00	1,120.00	0.00	0.00%	1,120.00	0.00	0.00%
<u>001-217-51210</u>	SOCIAL SECURITY	24,762.28	24,905.77	0.00	32,050.00	31,190.00	-860.00	-2.68%	31,190.00	-860.00	-2.68%
<u>001-217-51230</u>	RETIREMENT	47,871.47	48,176.44	0.00	54,800.00	55,290.00	490.00	0.89%	55,290.00	490.00	0.89%
<u>001-217-51250</u>	UNEMPLOYMENT	300.19	195.87	0.00	310.00	320.00	10.00	3.23%	320.00	10.00	3.23%
<u>001-217-51270</u>	GROUP HEALTH, LIFE & DENTA	53,761.02	52,604.66	0.00	65,300.00	60,960.00	-4,340.00	-6.65%	59,420.00	-5,880.00	-9.00%
<u>001-217-51290</u>	SALARY REIMBURSEMENT	-84,000.00	-26,250.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<u>001-217-52100</u>	OFFICE SUPPLIES	447.90	602.32	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
<u>001-217-54130</u>	CONTRACTED SERVICES & MAIL	637.77	701.55	0.00	910.00	800.00	-110.00	-12.09%	800.00	-110.00	-12.09%
<u>001-217-54550</u>	TRAVEL/REG/DUES/ETC	5,097.07	3,963.91	0.00	7,500.00	7,500.00	0.00	0.00%	7,500.00	0.00	0.00%
<u>001-217-57500</u>	EQUIP NON-INV < \$2000	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
<u>001-217-57550</u>	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%	2,500.00	0.00	0.00%
<u>001-217-59999</u>	OTHER	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Department: 217 - COUNTY COURT AT LAW #1:		399,140.07	460,205.53	0.00	586,790.00	571,750.00	-15,040.00	-2.56%	570,210.00	-16,580.00	-2.83%
Department: 218 - COUNTY COURT AT LAW #2											
<u>001-218-51110</u>	REGULAR SALARIES	345,124.57	307,453.70	0.00	364,900.00	352,630.00	-12,270.00	-3.36%	352,630.00	-12,270.00	-3.36%
<u>001-218-51140</u>	EXTRA HELP SALARIES	0.00	0.00	0.00	1,120.00	1,120.00	0.00	0.00%	1,120.00	0.00	0.00%
<u>001-218-51210</u>	SOCIAL SECURITY	24,554.17	22,971.38	0.00	28,050.00	27,070.00	-980.00	-3.49%	27,070.00	-980.00	-3.49%
<u>001-218-51230</u>	RETIREMENT	47,265.42	41,689.52	0.00	48,000.00	47,970.00	-30.00	-0.06%	47,970.00	-30.00	-0.06%
<u>001-218-51250</u>	UNEMPLOYMENT	328.15	187.85	0.00	210.00	300.00	90.00	42.86%	300.00	90.00	42.86%
<u>001-218-51270</u>	GROUP HEALTH, LIFE & DENTA	46,485.64	44,134.27	0.00	55,200.00	51,140.00	-4,060.00	-7.36%	49,650.00	-5,550.00	-10.05%
<u>001-218-51290</u>	SALARY REIMBURSEMENT	-84,000.00	-26,250.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<u>001-218-52100</u>	OFFICE SUPPLIES	627.27	375.77	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%

Budget Comparison Report

Account Number					Comparison 1		%	Comparison 2		%
		2024-2025	2025-2026	2026-2027	Parent Budget	Budget		Budget	to Parent	
		Total Activity	Total Activity	Total Activity	2026-2027 PROPOSED	2025-2026 FINAL	Increase / (Decrease)	2026-2027 Initial	Increase / (Decrease)	
<u>001-218-54130</u>	CONTRACTED SERVICES & MAI	2,993.77	701.55	0.00	910.00	800.00	-110.00	800.00	-110.00	-12.09%
<u>001-218-54550</u>	TRAVEL/REG/DUES/ETC.	1,796.76	165.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.00	0.00%
<u>001-218-57500</u>	EQUIP NON-INV < \$2000	0.00	0.00	0.00	1,500.00	1,500.00	0.00	1,500.00	0.00	0.00%
<u>001-218-57550</u>	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.00	0.00%
<u>001-218-59999</u>	OTHER	0.00	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00%
Total Department: 218 - COUNTY COURT AT LAW #2:		385,175.75	391,429.04	0.00	512,390.00	495,030.00	-17,360.00	493,540.00	-18,850.00	-3.68%
Department: 220 - DISTRICT CLERK										
<u>001-220-51110</u>	REGULAR SALARIES	582,766.04	530,106.39	0.00	674,800.00	611,130.00	-63,670.00	611,130.00	-63,670.00	-9.44%
<u>001-220-51120</u>	OVERTIME SALARIES	0.00	0.00	0.00	500.00	490.00	-10.00	490.00	-10.00	-2.00%
<u>001-220-51140</u>	EXTRA HELP SALARIES	16,769.20	15,153.60	0.00	18,000.00	16,800.00	-1,200.00	16,800.00	-1,200.00	-6.67%
<u>001-220-51210</u>	SOCIAL SECURITY	44,654.12	40,798.28	0.00	53,150.00	48,140.00	-5,010.00	48,140.00	-5,010.00	-9.43%
<u>001-220-51230</u>	RETIREMENT	82,034.98	74,026.71	0.00	91,100.00	85,330.00	-5,770.00	85,330.00	-5,770.00	-6.33%
<u>001-220-51250</u>	UNEMPLOYMENT	975.23	645.25	0.00	810.00	1,030.00	220.00	1,030.00	220.00	27.16%
<u>001-220-51270</u>	GROUP HEALTH, LIFE & DENTA	156,191.82	137,723.14	0.00	179,700.00	163,580.00	-16,120.00	163,580.00	-16,120.00	-8.97%
<u>001-220-51530</u>	AUTO ALLOWANCE	605.00	686.60	0.00	800.00	800.00	0.00	800.00	0.00	0.00%
<u>001-220-52100</u>	OFFICE SUPPLIES	1,391.89	5,417.53	0.00	8,000.00	8,000.00	0.00	8,000.00	0.00	0.00%
<u>001-220-52730</u>	CELLULAR/INTERNET EXPENSE	456.58	459.89	0.00	550.00	550.00	0.00	550.00	0.00	0.00%
<u>001-220-54130</u>	CONTRACTED SERVICES & MAI	61,735.64	13,120.38	0.00	24,400.00	68,000.00	43,600.00	68,000.00	43,600.00	178.69%
<u>001-220-54190</u>	SOFTWARE SERVICES & MAINT	0.00	0.00	0.00	45,000.00	0.00	-45,000.00	0.00	-45,000.00	-100.00%
<u>001-220-54550</u>	TRAVEL/REG/DUES/ETC.	3,418.25	4,050.33	0.00	5,500.00	5,500.00	0.00	5,500.00	0.00	0.00%
<u>001-220-57500</u>	EQUIP NON-INV < \$2000	641.64	258.48	0.00	7,300.00	7,300.00	0.00	7,300.00	0.00	0.00%
<u>001-220-59999</u>	OTHER	0.00	395.06	0.00	1,500.00	1,500.00	0.00	1,500.00	0.00	0.00%
Total Department: 220 - DISTRICT CLERK:		951,640.39	822,841.64	0.00	1,111,110.00	1,018,150.00	-92,960.00	1,018,150.00	-92,960.00	-8.37%
Department: 225 - JP PRECINCT 1 (STAGNER)										
<u>001-225-51110</u>	REGULAR SALARIES	210,221.60	188,201.38	0.00	244,400.00	219,110.00	-25,290.00	219,110.00	-25,290.00	-10.35%
<u>001-225-51210</u>	SOCIAL SECURITY	15,898.37	14,421.47	0.00	18,850.00	16,890.00	-1,960.00	16,890.00	-1,960.00	-10.40%
<u>001-225-51230</u>	RETIREMENT	28,891.87	25,704.97	0.00	32,400.00	29,930.00	-2,470.00	29,930.00	-2,470.00	-7.62%
<u>001-225-51250</u>	UNEMPLOYMENT	249.32	162.19	0.00	210.00	270.00	60.00	270.00	60.00	28.57%
<u>001-225-51270</u>	GROUP HEALTH, LIFE & DENTA	50,923.13	44,127.86	0.00	58,100.00	51,780.00	-6,320.00	51,780.00	-6,320.00	-10.88%
<u>001-225-51530</u>	AUTO ALLOWANCE	1,210.00	1,373.40	0.00	1,600.00	1,600.00	0.00	1,600.00	0.00	0.00%
<u>001-225-52100</u>	OFFICE SUPPLIES	2,834.05	492.85	0.00	3,000.00	3,000.00	0.00	3,000.00	0.00	0.00%
<u>001-225-52730</u>	CELLULAR/INTERNET EXPENSE	152.10	379.90	0.00	550.00	550.00	0.00	550.00	0.00	0.00%
<u>001-225-54130</u>	CONTRACTED SERVICES & MAI	13,396.30	17,267.20	0.00	16,450.00	22,500.00	6,050.00	22,500.00	6,050.00	36.78%
<u>001-225-54550</u>	TRAVEL/REG/DUES/ETC	2,917.52	3,662.83	0.00	6,000.00	6,000.00	0.00	6,000.00	0.00	0.00%
<u>001-225-54851</u>	GENERAL MISC COLLECTIONS	10,382.62	-228.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<u>001-225-54955</u>	DATA SERVICES	1,706.00	3,138.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00%
<u>001-225-57500</u>	EQUIP NON-INV < \$2000	0.00	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00	0.00	0.00%
<u>001-225-57550</u>	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.00	0.00%

Budget Comparison Report

Account Number		2024-2025 Total Activity	2025-2026 Total Activity	2026-2027 Total Activity	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Parent Budeet	%
					2026-2027 PROPOSED	2025-2026 FINAL	Increase / (Decrease)		2026-2027 Initial	Increase / (Decrease)	
001-225-59999	OTHER	121.89	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Department: 225 - JP PRECINCT 1 (STAGNER):		338,904.77	298,703.74	0.00	399,060.00	369,130.00	-29,930.00	-7.50%	369,130.00	-29,930.00	-7.50%
Department: 226 - JP PRECINCT 2 (Jenkins)											
001-226-51110	REGULAR SALARIES	207,357.84	191,235.62	0.00	249,100.00	219,130.00	-29,970.00	-12.03%	219,130.00	-29,970.00	-12.03%
001-226-51210	SOCIAL SECURITY	15,676.50	14,638.60	0.00	19,250.00	16,890.00	-2,360.00	-12.26%	16,890.00	-2,360.00	-12.26%
001-226-51230	RETIREMENT	28,498.22	26,117.01	0.00	33,000.00	29,940.00	-3,060.00	-9.27%	29,940.00	-3,060.00	-9.27%
001-226-51250	UNEMPLOYMENT	243.97	165.98	0.00	210.00	270.00	60.00	28.57%	270.00	60.00	28.57%
001-226-51270	GROUP HEALTH, LIFE & DENTA	51,030.81	46,356.54	0.00	58,100.00	54,530.00	-3,570.00	-6.14%	54,530.00	-3,570.00	-6.14%
001-226-51530	AUTO ALLOWANCE	1,210.00	1,373.40	0.00	1,600.00	1,600.00	0.00	0.00%	1,600.00	0.00	0.00%
001-226-52100	OFFICE SUPPLIES	2,188.52	1,490.77	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
001-226-54130	CONTRACTED SERVICES & MAIL	13,332.02	17,197.55	0.00	16,450.00	22,500.00	6,050.00	36.78%	22,500.00	6,050.00	36.78%
001-226-54550	TRAVEL/REG/DUES/ETC	5,318.27	3,562.96	0.00	6,000.00	6,000.00	0.00	0.00%	6,000.00	0.00	0.00%
001-226-54851	GENERAL MISC COLLECTIONS	58,712.10	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
001-226-54955	DATA SERVICES	3,686.50	2,720.50	0.00	10,000.00	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%
001-226-57500	EQUIP NON-INV < \$2000	1,938.27	412.66	0.00	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%
001-226-57550	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%	2,500.00	0.00	0.00%
001-226-59999	OTHER	381.41	376.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Department: 226 - JP PRECINCT 2 (Jenkins):		389,574.43	305,647.59	0.00	404,210.00	371,360.00	-32,850.00	-8.13%	371,360.00	-32,850.00	-8.13%
Department: 227 - JP PRECINCT 3 (Simonton)											
001-227-51110	REGULAR SALARIES	210,681.31	191,714.62	0.00	245,000.00	219,610.00	-25,390.00	-10.36%	219,610.00	-25,390.00	-10.36%
001-227-51210	SOCIAL SECURITY	15,499.77	14,161.25	0.00	18,950.00	16,930.00	-2,020.00	-10.66%	16,930.00	-2,020.00	-10.66%
001-227-51230	RETIREMENT	28,956.53	26,181.67	0.00	32,500.00	30,000.00	-2,500.00	-7.69%	30,000.00	-2,500.00	-7.69%
001-227-51250	UNEMPLOYMENT	250.06	166.37	0.00	210.00	270.00	60.00	28.57%	270.00	60.00	28.57%
001-227-51270	GROUP HEALTH, LIFE & DENTA	53,540.52	48,735.86	0.00	61,000.00	56,480.00	-4,520.00	-7.41%	54,530.00	-6,470.00	-10.61%
001-227-51530	AUTO ALLOWANCE	1,210.00	1,373.40	0.00	1,600.00	1,600.00	0.00	0.00%	1,600.00	0.00	0.00%
001-227-52100	OFFICE SUPPLIES	2,738.32	1,247.87	0.00	3,000.00	2,923.00	-77.00	-2.57%	3,000.00	0.00	0.00%
001-227-52730	CELLULAR/INTERNET EXPENSE	152.10	379.90	0.00	550.00	550.00	0.00	0.00%	550.00	0.00	0.00%
001-227-54130	CONTRACTED SERVICES & MAIL	13,177.25	17,051.45	0.00	16,450.00	22,500.00	6,050.00	36.78%	22,500.00	6,050.00	36.78%
001-227-54550	TRAVEL/REG/DUES/ETC	10,239.31	6,328.62	0.00	10,900.00	10,900.00	0.00	0.00%	10,900.00	0.00	0.00%
001-227-54851	GENERAL MISC COLLECTIONS	22,494.59	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
001-227-54955	DATA SERVICES	3,379.56	3,018.01	0.00	10,000.00	10,077.00	77.00	0.77%	10,000.00	0.00	0.00%
001-227-57500	EQUIP NON-INV < \$2000	1,271.50	0.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
001-227-57550	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%	2,500.00	0.00	0.00%
001-227-59999	OTHER	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Department: 227 - JP PRECINCT 3 (Simonton):		363,590.82	310,359.02	0.00	405,160.00	376,840.00	-28,320.00	-6.99%	374,890.00	-30,270.00	-7.47%
Department: 228 - JP PRECINCT 4 (PRICE)											
001-228-51110	REGULAR SALARIES	203,122.73	194,591.10	0.00	246,100.00	222,820.00	-23,280.00	-9.46%	222,820.00	-23,280.00	-9.46%
001-228-51210	SOCIAL SECURITY	15,531.14	14,754.16	0.00	19,050.00	17,170.00	-1,880.00	-9.87%	17,170.00	-1,880.00	-9.87%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2		
					Parent Budget	Budget	to Parent Budget	Budget	to Parent Budget	%	
					2026-2027	2025-2026	Increase /	2026-2027	Increase /	%	
					PROPOSED	FINAL	(Decrease)	Initial	(Decrease)		
Account Number		2024-2025	2025-2026	2026-2027							
		Total Activity	Total Activity	Total Activity							
<u>001-228-51230</u>	RETIREMENT	27,891.55	26,571.45	0.00	32,600.00	30,440.00	-2,160.00	-6.63%	30,440.00	-2,160.00	-6.63%
<u>001-228-51250</u>	UNEMPLOYMENT	234.32	169.59	0.00	210.00	270.00	60.00	28.57%	270.00	60.00	28.57%
<u>001-228-51270</u>	GROUP HEALTH, LIFE & DENTA	45,684.93	46,356.54	0.00	58,100.00	53,720.00	-4,380.00	-7.54%	51,780.00	-6,320.00	-10.88%
<u>001-228-51530</u>	AUTO ALLOWANCE	1,210.00	1,373.40	0.00	1,600.00	1,600.00	0.00	0.00%	1,600.00	0.00	0.00%
<u>001-228-52100</u>	OFFICE SUPPLIES	1,732.88	965.94	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
<u>001-228-54130</u>	CONTRACTED SERVICES & MAIL	13,249.70	17,134.77	0.00	16,450.00	22,500.00	6,050.00	36.78%	22,500.00	6,050.00	36.78%
<u>001-228-54550</u>	TRAVEL/REG/DUES/ETC	3,132.75	2,962.84	0.00	6,000.00	6,000.00	0.00	0.00%	6,000.00	0.00	0.00%
<u>001-228-54851</u>	GENERAL MISC COLLECTIONS	30,327.07	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<u>001-228-54955</u>	DATA SERVICES	4,448.94	4,769.46	0.00	10,000.00	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%
<u>001-228-57500</u>	EQUIP NON-INV < \$2000	0.00	0.00	0.00	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%
<u>001-228-57550</u>	REPAIRS/RENTAL/CONSTR/ETC	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%	2,500.00	0.00	0.00%
<u>001-228-59999</u>	OTHER	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Department: 228 - JP PRECINCT 4 (PRICE):		346,566.01	309,649.25	0.00	400,610.00	375,020.00	-25,590.00	-6.39%	373,080.00	-27,530.00	-6.87%
Department: 230 - JUVENILE PROBATION											
<u>001-230-51110</u>	REGULAR SALARIES	179,968.82	170,495.03	0.00	191,800.00	195,160.00	3,360.00	1.75%	195,160.00	3,360.00	1.75%
<u>001-230-51210</u>	SOCIAL SECURITY	13,429.12	12,650.80	0.00	14,750.00	14,930.00	180.00	1.22%	14,930.00	180.00	1.22%
<u>001-230-51230</u>	RETIREMENT	24,609.53	23,117.61	0.00	25,300.00	26,450.00	1,150.00	4.55%	26,450.00	1,150.00	4.55%
<u>001-230-51250</u>	UNEMPLOYMENT	342.05	235.54	0.00	310.00	380.00	70.00	22.58%	380.00	70.00	22.58%
<u>001-230-51270</u>	GROUP HEALTH, LIFE & DENTA	31,737.95	28,969.85	0.00	52,300.00	33,580.00	-18,720.00	-35.79%	33,440.00	-18,860.00	-36.06%
<u>001-230-52100</u>	OFFICE SUPPLIES	1,045.76	791.27	0.00	800.00	800.00	0.00	0.00%	800.00	0.00	0.00%
<u>001-230-52300</u>	FUEL, OIL, GAS, GREASE & REPA	4,758.20	3,924.02	0.00	4,500.00	4,500.00	0.00	0.00%	4,500.00	0.00	0.00%
<u>001-230-54420</u>	BOARD/JUVENILES	74,301.19	141,484.98	0.00	157,501.00	159,510.00	2,009.00	1.28%	137,510.00	-19,991.00	-12.69%
<u>001-230-54550</u>	TRAVEL/REG/DUES/ETC	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
<u>001-230-59999</u>	OTHER	781.00	776.70	0.00	790.00	790.00	0.00	0.00%	790.00	0.00	0.00%
Total Department: 230 - JUVENILE PROBATION:		330,973.62	382,445.80	0.00	450,051.00	438,100.00	-11,951.00	-2.66%	415,960.00	-34,091.00	-7.57%
Department: 252 - COURT ADMINISTRATOR											
<u>001-252-51110</u>	REGULAR SALARIES	166,938.62	148,984.26	0.00	183,800.00	170,650.00	-13,150.00	-7.15%	170,650.00	-13,150.00	-7.15%
<u>001-252-51210</u>	SOCIAL SECURITY	12,726.22	11,363.38	0.00	14,150.00	13,060.00	-1,090.00	-7.70%	13,060.00	-1,090.00	-7.70%
<u>001-252-51230</u>	RETIREMENT	22,821.15	20,201.39	0.00	24,200.00	23,140.00	-1,060.00	-4.38%	23,140.00	-1,060.00	-4.38%
<u>001-252-51250</u>	UNEMPLOYMENT	317.29	205.71	0.00	310.00	330.00	20.00	6.45%	330.00	20.00	6.45%
<u>001-252-51270</u>	GROUP HEALTH, LIFE & DENTA	22,357.21	23,211.55	0.00	29,700.00	27,360.00	-2,340.00	-7.88%	25,890.00	-3,810.00	-12.83%
<u>001-252-52100</u>	OFFICE SUPPLIES	668.13	271.73	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
<u>001-252-54130</u>	CONTRACTED SERVICES & MAIL	32,500.00	0.00	0.00	0.00	33,500.00	33,500.00	0.00%	33,500.00	33,500.00	0.00%
<u>001-252-54550</u>	TRAVEL/REG/DUES/ETC.	2,172.52	465.95	0.00	2,500.00	2,500.00	0.00	0.00%	2,500.00	0.00	0.00%
<u>001-252-57500</u>	EQUIP NON-INV < \$2000	1,324.21	0.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
<u>001-252-59999</u>	OTHER	100.20	40.20	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Department: 252 - COURT ADMINISTRATOR:		261,925.55	204,744.17	0.00	260,160.00	276,040.00	15,880.00	6.10%	274,570.00	14,410.00	5.54%

Budget Comparison Report

Account Number		2024-2025 Total Activity	2025-2026 Total Activity	2026-2027 Total Activity	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Parent Budeet	%
					2026-2027 PROPOSED	2025-2026 FINAL	Increase / (Decrease)		2026-2027 Initial	Increase / (Decrease)	
Department: 260 - COUNTY ATTORNEY											
<u>001-260-51110</u>	REGULAR SALARIES	1,202,035.50	1,156,972.58	0.00	1,461,500.00	1,399,390.00	-62,110.00	-4.25%	1,399,390.00	-62,110.00	-4.25%
<u>001-260-51210</u>	SOCIAL SECURITY	90,277.20	86,953.27	0.00	112,550.00	107,770.00	-4,780.00	-4.25%	107,770.00	-4,780.00	-4.25%
<u>001-260-51230</u>	RETIREMENT	165,798.73	157,969.20	0.00	193,000.00	191,020.00	-1,980.00	-1.03%	191,020.00	-1,980.00	-1.03%
<u>001-260-51250</u>	UNEMPLOYMENT	2,254.51	1,577.63	0.00	1,810.00	2,640.00	830.00	45.86%	2,640.00	830.00	45.86%
<u>001-260-51270</u>	GROUP HEALTH, LIFE & DENTA	254,342.51	229,806.28	0.00	297,300.00	295,780.00	-1,520.00	-0.51%	295,780.00	-1,520.00	-0.51%
<u>001-260-51290</u>	SALARY REIMBURSEMENT	-13,690.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<u>001-260-51530</u>	AUTO ALLOWANCE	9,270.00	8,111.25	0.00	9,270.00	9,270.00	0.00	0.00%	9,270.00	0.00	0.00%
<u>001-260-52100</u>	OFFICE SUPPLIES	6,401.44	3,908.20	0.00	6,000.00	6,000.00	0.00	0.00%	6,000.00	0.00	0.00%
<u>001-260-52730</u>	CELLULAR/INTERNET EXPENSE	612.69	378.81	0.00	2,200.00	2,200.00	0.00	0.00%	2,200.00	0.00	0.00%
<u>001-260-54130</u>	CONTRACTED SERVICES & MAIL	5,134.33	4,284.04	0.00	7,710.00	7,000.00	-710.00	-9.21%	7,000.00	-710.00	-9.21%
<u>001-260-54550</u>	TRAVEL/REG/DUES/ETC	6,666.09	6,339.51	0.00	7,000.00	7,000.00	0.00	0.00%	7,000.00	0.00	0.00%
<u>001-260-54955</u>	DATA SERVICES	181.00	1,592.00	0.00	2,500.00	2,500.00	0.00	0.00%	2,500.00	0.00	0.00%
<u>001-260-57500</u>	EQUIP NON-INV < \$2000	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
<u>001-260-59999</u>	OTHER	2,548.55	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Department: 260 - COUNTY ATTORNEY:		1,731,832.55	1,657,892.77	0.00	2,103,340.00	2,033,070.00	-70,270.00	-3.34%	2,033,070.00	-70,270.00	-3.34%
Department: 298 - COUNTY FUNDED ADULT PROBATION EXP.											
<u>001-298-51110</u>	REGULAR SALARIES	26,671.37	24,370.42	0.00	45,380.00	27,810.00	-17,570.00	-38.72%	27,810.00	-17,570.00	-38.72%
<u>001-298-51210</u>	SOCIAL SECURITY	1,604.57	1,469.08	0.00	3,490.00	2,130.00	-1,360.00	-38.97%	2,130.00	-1,360.00	-38.97%
<u>001-298-51230</u>	RETIREMENT	3,649.31	3,304.24	0.00	5,970.00	3,780.00	-2,190.00	-36.68%	3,780.00	-2,190.00	-36.68%
<u>001-298-51250</u>	UNEMPLOYMENT	50.93	34.26	0.00	60.00	60.00	0.00	0.00%	60.00	0.00	0.00%
<u>001-298-51270</u>	GROUP HEALTH, LIFE & DENTA	13,206.29	12,013.71	0.00	22,440.00	13,930.00	-8,510.00	-37.92%	6,830.00	-15,610.00	-69.56%
<u>001-298-54130</u>	CONTRACTED SERVICES & MAIL	32,398.47	29,369.42	0.00	38,770.00	35,500.00	-3,270.00	-8.43%	35,500.00	-3,270.00	-8.43%
Total Department: 298 - COUNTY FUNDED ADULT PROBATION..		77,580.94	70,561.13	0.00	116,110.00	83,210.00	-32,900.00	-28.34%	76,110.00	-40,000.00	-34.45%
Department: 301 - TAX ASSESSOR COLLECTOR											
<u>001-301-51110</u>	REGULAR SALARIES	914,218.05	883,870.43	0.00	1,138,500.00	1,036,890.00	-101,610.00	-8.92%	1,036,890.00	-101,610.00	-8.92%
<u>001-301-51120</u>	OVERTIME SALARIES	0.00	0.00	0.00	800.00	800.00	0.00	0.00%	800.00	0.00	0.00%
<u>001-301-51140</u>	EXTRA HELP SALARIES	2,142.00	2,061.50	0.00	2,685.00	2,500.00	-185.00	-6.89%	2,500.00	-185.00	-6.89%
<u>001-301-51210</u>	SOCIAL SECURITY	68,518.39	66,184.87	0.00	87,550.00	79,640.00	-7,910.00	-9.03%	79,640.00	-7,910.00	-9.03%
<u>001-301-51230</u>	RETIREMENT	125,018.43	119,948.47	0.00	150,000.00	141,160.00	-8,840.00	-5.89%	141,160.00	-8,840.00	-5.89%
<u>001-301-51250</u>	UNEMPLOYMENT	1,581.06	1,111.28	0.00	1,310.00	1,820.00	510.00	38.93%	1,820.00	510.00	38.93%
<u>001-301-51270</u>	GROUP HEALTH, LIFE & DENTA	255,799.78	250,379.82	0.00	324,700.00	291,340.00	-33,360.00	-10.27%	288,890.00	-35,810.00	-11.03%
<u>001-301-51290</u>	SALARY REIMBURSEMENT	-30,848.18	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<u>001-301-51530</u>	AUTO ALLOWANCE	605.00	686.60	0.00	800.00	800.00	0.00	0.00%	800.00	0.00	0.00%
<u>001-301-52100</u>	OFFICE SUPPLIES	7,223.63	3,964.05	0.00	8,000.00	7,250.00	-750.00	-9.38%	8,000.00	0.00	0.00%
<u>001-301-54130</u>	CONTRACTED SERVICES & MAIL	130,359.74	5,335.26	0.00	74,650.00	74,000.00	-650.00	-0.87%	74,000.00	-650.00	-0.87%
<u>001-301-54190</u>	SOFTWARE & PROGRAMMING	0.00	0.00	0.00	3,500.00	0.00	-3,500.00	-100.00%	0.00	-3,500.00	-100.00%
<u>001-301-54550</u>	TRAVEL/REG/DUES/ETC	10,069.19	9,884.79	0.00	15,000.00	15,000.00	0.00	0.00%	15,000.00	0.00	0.00%
<u>001-301-57500</u>	EQUIP NON-INV < \$2000	1,372.69	1,143.92	0.00	1,500.00	1,495.00	-5.00	-0.33%	1,500.00	0.00	0.00%

Budget Comparison Report

			Comparison 1		Comparison 1		%	Comparison 2		Comparison 2	
			Parent Budget	Budget	to Parent Budget	Budget		Budget	to Parent Budget	Budget	%
Account Number		2024-2025 Total Activity	2025-2026 Total Activity	2026-2027 Total Activity	2026-2027 PROPOSED	2025-2026 FINAL	Increase / (Decrease)		2026-2027 Initial	Increase / (Decrease)	
<u>001-301-57550</u>	REPAIRS/RENTALS/CONSTR/ET	312.50	1,205.50	0.00	600.00	1,570.00	970.00	161.67%	600.00	0.00	0.00%
<u>001-301-57630</u>	EQUIPMENT LEASE	2,064.25	2,154.00	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
<u>001-301-59999</u>	OTHER	410.00	784.52	0.00	1,000.00	785.00	-215.00	-21.50%	1,000.00	0.00	0.00%
Total Department: 301 - TAX ASSESSOR COLLECTOR:		1,488,846.53	1,348,715.01	0.00	1,813,595.00	1,658,050.00	-155,545.00	-8.58%	1,655,600.00	-157,995.00	-8.71%
Department: 303 - AUDITOR'S OFFICE											
<u>001-303-51110</u>	REGULAR SALARIES	485,448.83	445,732.17	0.00	553,600.00	517,460.00	-36,140.00	-6.53%	517,460.00	-36,140.00	-6.53%
<u>001-303-51120</u>	OVERTIME SALARIES	947.90	1,119.29	0.00	1,000.00	2,100.00	1,100.00	110.00%	350.00	-650.00	-65.00%
<u>001-303-51210</u>	SOCIAL SECURITY	34,827.15	31,953.49	0.00	42,550.00	39,620.00	-2,930.00	-6.89%	39,620.00	-2,930.00	-6.89%
<u>001-303-51230</u>	RETIREMENT	66,444.35	60,590.98	0.00	72,900.00	70,280.00	-2,620.00	-3.59%	70,220.00	-2,680.00	-3.68%
<u>001-303-51250</u>	UNEMPLOYMENT	923.91	616.17	0.00	710.00	990.00	280.00	39.44%	990.00	280.00	39.44%
<u>001-303-51270</u>	GROUP HEALTH, LIFE & DENTA	119,247.47	110,165.35	0.00	132,000.00	127,550.00	-4,450.00	-3.37%	127,550.00	-4,450.00	-3.37%
<u>001-303-52100</u>	OFFICE SUPPLIES	2,660.06	2,462.31	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
<u>001-303-52721</u>	AIR CARDS & DATA PLANS	456.72	379.90	0.00	550.00	600.00	50.00	9.09%	600.00	50.00	9.09%
<u>001-303-54130</u>	CONTRACTED SERVICES & MAIL	1,594.70	2,565.87	0.00	2,250.00	2,700.00	450.00	20.00%	2,700.00	450.00	20.00%
<u>001-303-54550</u>	TRAVEL/REG/DUES/ETC	1,857.76	5,728.26	0.00	9,500.00	6,750.00	-2,750.00	-28.95%	8,500.00	-1,000.00	-10.53%
<u>001-303-57500</u>	EQUIP NON-INV < \$2000	924.93	242.00	0.00	1,500.00	268.00	-1,232.00	-82.13%	980.00	-520.00	-34.67%
<u>001-303-59999</u>	OTHER	0.00	1,379.21	0.00	1,000.00	1,502.00	502.00	50.20%	850.00	-150.00	-15.00%
Total Department: 303 - AUDITOR'S OFFICE:		715,333.78	662,935.00	0.00	820,560.00	772,820.00	-47,740.00	-5.82%	772,820.00	-47,740.00	-5.82%
Department: 305 - COUNTY TREASURER											
<u>001-305-51110</u>	REGULAR SALARIES	254,113.89	239,225.15	0.00	294,000.00	273,850.00	-20,150.00	-6.85%	273,850.00	-20,150.00	-6.85%
<u>001-305-51120</u>	OVERTIME SALARIES	0.00	0.00	0.00	500.00	510.00	10.00	2.00%	510.00	10.00	2.00%
<u>001-305-51210</u>	SOCIAL SECURITY	18,124.92	17,118.99	0.00	22,650.00	21,050.00	-1,600.00	-7.06%	21,050.00	-1,600.00	-7.06%
<u>001-305-51230</u>	RETIREMENT	34,830.04	32,528.69	0.00	38,800.00	37,310.00	-1,490.00	-3.84%	37,310.00	-1,490.00	-3.84%
<u>001-305-51250</u>	UNEMPLOYMENT	319.85	224.90	0.00	310.00	360.00	50.00	16.13%	360.00	50.00	16.13%
<u>001-305-51270</u>	GROUP HEALTH, LIFE & DENTA	61,227.04	55,723.41	0.00	69,700.00	64,575.00	-5,125.00	-7.35%	62,590.00	-7,110.00	-10.20%
<u>001-305-51530</u>	AUTO ALLOWANCE	605.00	686.60	0.00	800.00	800.00	0.00	0.00%	800.00	0.00	0.00%
<u>001-305-52100</u>	OFFICE SUPPLIES	1,938.34	1,223.88	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
<u>001-305-52730</u>	CELLULAR/INTERNET EXPENSE	456.72	379.90	0.00	550.00	550.00	0.00	0.00%	550.00	0.00	0.00%
<u>001-305-54130</u>	CONTRACTED SERVICES & MAIL	2,929.46	4,175.87	0.00	4,200.00	5,200.00	1,000.00	23.81%	5,200.00	1,000.00	23.81%
<u>001-305-54550</u>	TRAVEL/REG/DUES/ETC	4,014.92	3,855.13	0.00	10,000.00	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%
<u>001-305-57500</u>	EQUIP NON-INV < \$2000	0.00	357.98	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
<u>001-305-59999</u>	OTHER	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Department: 305 - COUNTY TREASURER:		378,560.18	355,500.50	0.00	447,010.00	419,705.00	-27,305.00	-6.11%	417,720.00	-29,290.00	-6.55%
Department: 309 - PURCHASING											
<u>001-309-51110</u>	REGULAR SALARIES	256,596.39	236,012.31	0.00	299,800.00	271,290.00	-28,510.00	-9.51%	271,290.00	-28,510.00	-9.51%
<u>001-309-51210</u>	SOCIAL SECURITY	18,222.64	16,597.25	0.00	23,050.00	20,760.00	-2,290.00	-9.93%	20,760.00	-2,290.00	-9.93%
<u>001-309-51230</u>	RETIREMENT	35,069.07	32,002.10	0.00	39,400.00	36,790.00	-2,610.00	-6.62%	36,790.00	-2,610.00	-6.62%
<u>001-309-51250</u>	UNEMPLOYMENT	487.90	325.75	0.00	410.00	520.00	110.00	26.83%	520.00	110.00	26.83%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2		
					Parent Budget	Budget	to Parent	%	Budget	to Parent	%
		2024-2025	2025-2026	2026-2027	2026-2027	2025-2026	Increase /		2026-2027	Increase /	
Account Number		Total Activity	Total Activity	Total Activity	PROPOSED	FINAL	(Decrease)		Initial	(Decrease)	
001-309-51270	GROUP HEALTH, LIFE & DENTA	54,079.82	59,164.14	0.00	88,000.00	71,230.00	-16,770.00	-19.06%	53,190.00	-34,810.00	-39.56%
001-309-52100	OFFICE SUPPLIES	2,347.11	5,672.16	0.00	8,000.00	8,000.00	0.00	0.00%	8,000.00	0.00	0.00%
001-309-52730	CELLULAR/INTERNET EXPENSE	1,160.64	960.10	0.00	1,380.00	1,380.00	0.00	0.00%	1,380.00	0.00	0.00%
001-309-54130	CONTRACTED SERVICES & MAIL	1,227.40	2,083.64	0.00	2,550.00	2,160.00	-390.00	-15.29%	2,160.00	-390.00	-15.29%
001-309-54550	TRAVEL/REG/DUES/ETC	5,409.48	8,248.45	0.00	8,500.00	9,142.45	642.45	7.56%	8,500.00	0.00	0.00%
001-309-57500	EQUIP NON-INV < \$2000	0.00	749.95	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
001-309-57595	EQUIP between \$2000 & \$499	0.00	4,227.00	0.00	0.00	4,900.00	4,900.00	0.00%	0.00	0.00	0.00%
001-309-59999	OTHER	1,797.47	369.73	0.00	2,000.00	1,357.55	-642.45	-32.12%	2,000.00	0.00	0.00%
Total Department: 309 - PURCHASING:		376,397.92	366,412.58	0.00	474,590.00	429,030.00	-45,560.00	-9.60%	406,090.00	-68,500.00	-14.43%
Department: 445 - CHILD PROTECTIVE SERVICES											
001-445-59999	OTHER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 445 - CHILD PROTECTIVE SERVICES:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Department: 450 - HEALTH SERVICES											
001-450-51110	REGULAR SALARIES	139,201.19	125,233.96	0.00	158,200.00	146,330.00	-11,870.00	-7.50%	146,330.00	-11,870.00	-7.50%
001-450-51210	SOCIAL SECURITY	10,605.76	9,552.59	0.00	12,150.00	11,200.00	-950.00	-7.82%	11,200.00	-950.00	-7.82%
001-450-51230	RETIREMENT	19,038.07	16,982.07	0.00	20,900.00	19,850.00	-1,050.00	-5.02%	19,850.00	-1,050.00	-5.02%
001-450-51250	UNEMPLOYMENT	264.37	171.80	0.00	210.00	280.00	70.00	33.33%	280.00	70.00	33.33%
001-450-51270	GROUP HEALTH, LIFE & DENTA	25,677.01	23,178.27	0.00	29,200.00	26,870.00	-2,330.00	-7.98%	25,890.00	-3,310.00	-11.34%
001-450-52100	OFFICE SUPPLIES	1,115.65	91.73	0.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
001-450-52190	MEDICAL & DRUG SUPPLIES	0.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00%	15,000.00	0.00	0.00%
001-450-52300	FUEL, OIL, GAS & GREASE	240.75	291.20	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
001-450-53060	PHARMACY (SSI)	42,706.52	17,525.36	0.00	45,000.00	45,000.00	0.00	0.00%	50,000.00	5,000.00	11.11%
001-450-53070	MEDICAL (SSI)	10,969.42	10,986.15	0.00	35,250.00	50,000.00	14,750.00	41.84%	50,000.00	14,750.00	41.84%
001-450-53115	INMATE MEDICAL	503,156.10	333,435.06	0.00	500,000.00	500,000.00	0.00	0.00%	500,000.00	0.00	0.00%
001-450-53130	HOSPITAL CHARGES	85,563.64	88,242.89	0.00	100,000.00	145,000.00	45,000.00	45.00%	145,000.00	45,000.00	45.00%
001-450-54130	CONTRACTED SERVICES & MAIL	1,047.42	1,204.53	0.00	1,490.00	101,500.00	100,010.00	6,712.08%	1,500.00	10.00	0.67%
001-450-54550	TRAVEL/REG/DUES/ETC	1,748.00	3,777.80	0.00	7,500.00	5,500.00	-2,000.00	-26.67%	7,500.00	0.00	0.00%
001-450-57500	EQUIP NON-INV < \$2000	0.00	0.00	0.00	8,500.00	8,500.00	0.00	0.00%	1,500.00	-7,000.00	-82.35%
001-450-59999	OTHER	19.75	224.16	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Department: 450 - HEALTH SERVICES:		841,353.65	630,897.57	0.00	939,400.00	1,081,030.00	141,630.00	15.08%	980,050.00	40,650.00	4.33%
Department: 470 - WASTE DISPOSAL											
001-470-51110	REGULAR SALARIES	51,562.20	48,627.52	0.00	54,000.00	55,870.00	1,870.00	3.46%	52,780.00	-1,220.00	-2.26%
001-470-51120	OVERTIME SALARIES	11,456.58	4,481.17	0.00	12,650.00	12,650.00	0.00	0.00%	15,740.00	3,090.00	24.43%
001-470-51140	EXTRA HELP SALARIES	40,160.40	32,582.20	0.00	51,000.00	47,600.00	-3,400.00	-6.67%	47,600.00	-3,400.00	-6.67%
001-470-51210	SOCIAL SECURITY	7,858.56	6,475.66	0.00	9,050.00	8,890.00	-160.00	-1.77%	8,890.00	-160.00	-1.77%
001-470-51230	RETIREMENT	14,088.92	11,618.54	0.00	15,500.00	15,750.00	250.00	1.61%	15,750.00	250.00	1.61%
001-470-51250	UNEMPLOYMENT	195.85	118.76	0.00	210.00	220.00	10.00	4.76%	220.00	10.00	4.76%
001-470-51270	GROUP HEALTH, LIFE & DENTA	12,730.78	10,850.77	0.00	17,700.00	13,080.00	-4,620.00	-26.10%	12,950.00	-4,750.00	-26.84%

Budget Comparison Report

Account Number					Comparison 1			Comparison 1			Comparison 2		
					Budget			to Parent			Budget		
					Parent Budget		%			%			%
		2024-2025	2025-2026	2026-2027	2026-2027	2025-2026					2026-2027		
		Total Activity	Total Activity	Total Activity	PROPOSED	FINAL	Increase /				Initial	Increase /	
							(Decrease)					(Decrease)	
<u>001-470-52100</u>	OFFICE SUPPLIES	36.58	0.00	0.00	500.00	500.00	0.00	0.00%			500.00	0.00	0.00%
<u>001-470-52150</u>	JANITORIAL SUPPLIES	0.00	0.00	0.00	500.00	500.00	0.00	0.00%			500.00	0.00	0.00%
<u>001-470-52700</u>	UTILITIES	613.68	0.00	0.00	0.00	0.00	0.00	0.00%			0.00	0.00	0.00%
<u>001-470-52730</u>	CELLULAR/INTERNET EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%			0.00	0.00	0.00%
<u>001-470-54250</u>	WASTE DISPOSAL FEES	205,333.00	210,807.00	0.00	375,000.00	255,000.00	-120,000.00	-32.00%			255,000.00	-120,000.00	-32.00%
<u>001-470-57500</u>	EQUIP NON-INV < \$2000	419.72	0.00	0.00	1,500.00	1,500.00	0.00	0.00%			1,500.00	0.00	0.00%
<u>001-470-57550</u>	REPAIRS/RENTAL/CONSTR/ETC	13,450.00	10,300.00	0.00	20,000.00	20,000.00	0.00	0.00%			20,000.00	0.00	0.00%
<u>001-470-59999</u>	OTHER	239.94	793.44	0.00	1,000.00	1,000.00	0.00	0.00%			1,000.00	0.00	0.00%
Total Department: 470 - WASTE DISPOSAL:		358,146.21	336,655.06	0.00	558,610.00	432,560.00	-126,050.00	-22.56%			432,430.00	-126,180.00	-22.59%
Department: 601 - TRANSPORTATION DEPARTMENT													
<u>001-601-51110</u>	REGULAR SALARIES	430,586.47	413,635.16	0.00	537,800.00	485,170.00	-52,630.00	-9.79%			485,170.00	-52,630.00	-9.79%
<u>001-601-51120</u>	OVERTIME SALARIES	4,476.78	13,353.24	0.00	18,000.00	18,000.00	0.00	0.00%			10,000.00	-8,000.00	-44.44%
<u>001-601-51140</u>	EXTRA HELP SALARIES	197,345.12	218,152.90	0.00	251,000.00	251,000.00	0.00	0.00%			259,000.00	8,000.00	3.19%
<u>001-601-51210</u>	SOCIAL SECURITY	47,808.64	48,773.72	0.00	61,850.00	57,700.00	-4,150.00	-6.71%			57,700.00	-4,150.00	-6.71%
<u>001-601-51230</u>	RETIREMENT	86,407.25	87,478.20	0.00	105,900.00	102,270.00	-3,630.00	-3.43%			102,270.00	-3,630.00	-3.43%
<u>001-601-51250</u>	UNEMPLOYMENT	1,201.96	890.03	0.00	1,010.00	1,440.00	430.00	42.57%			1,440.00	430.00	42.57%
<u>001-601-51270</u>	GROUP HEALTH, LIFE & DENTA	80,033.64	74,248.21	0.00	117,600.00	90,620.00	-26,980.00	-22.94%			90,620.00	-26,980.00	-22.94%
<u>001-601-52100</u>	OFFICE SUPPLIES	1,975.00	2,428.80	0.00	2,500.00	2,500.00	0.00	0.00%			2,500.00	0.00	0.00%
<u>001-601-52300</u>	FUEL, OIL, GAS & GREASE	79,972.14	80,790.39	0.00	90,000.00	93,908.00	3,908.00	4.34%			78,000.00	-12,000.00	-13.33%
<u>001-601-54130</u>	CONTRACTED SERVICES & MAINT	19,218.60	17,569.10	0.00	25,840.00	23,790.00	-2,050.00	-7.93%			24,000.00	-1,840.00	-7.12%
<u>001-601-54192</u>	DRUG SCREENS	1,765.00	1,114.00	0.00	2,000.00	2,000.00	0.00	0.00%			2,000.00	0.00	0.00%
<u>001-601-54240</u>	UNIFORM CLEANING	389.91	319.72	0.00	500.00	500.00	0.00	0.00%			500.00	0.00	0.00%
<u>001-601-54550</u>	TRAVEL/REG/DUES/ETC	1,776.27	1,983.26	0.00	4,500.00	4,200.00	-300.00	-6.67%			2,500.00	-2,000.00	-44.44%
<u>001-601-57500</u>	EQUIP NON-INV < \$2000	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%			1,000.00	0.00	0.00%
<u>001-601-57550</u>	REPAIRS/RENTALS/CONSTR/ET	23,186.38	38,983.70	0.00	55,000.00	56,148.43	1,148.43	2.09%			55,000.00	0.00	0.00%
<u>001-601-57590</u>	EQUIP > \$5000	67,805.05	0.00	0.00	0.00	0.00	0.00	0.00%			0.00	0.00	0.00%
<u>001-601-59999</u>	OTHER	3,042.08	3,090.00	0.00	5,000.00	3,510.00	-1,490.00	-29.80%			5,000.00	0.00	0.00%
Total Department: 601 - TRANSPORTATION DEPARTMENT:		1,046,990.29	1,002,810.43	0.00	1,279,500.00	1,193,756.43	-85,743.57	-6.70%			1,176,700.00	-102,800.00	-8.03%
Department: 602 - TRANSPORTATION - OTHER													
<u>001-602-51110</u>	REGULAR SALARIES	0.00	2,904.48	0.00	3,914.00	6,818.00	2,904.00	74.20%			0.00	-3,914.00	-100.00%
<u>001-602-51120</u>	OVERTIME SALARIES	0.00	105.47	0.00	2,895.00	3,000.00	105.00	3.63%			0.00	-2,895.00	-100.00%
<u>001-602-51140</u>	EXTRA HELP SALARIES	8,241.80	13,846.70	0.00	31,211.00	45,058.00	13,847.00	44.37%			52,420.00	21,209.00	67.95%
<u>001-602-51210</u>	SOCIAL SECURITY	630.47	1,281.46	0.00	2,729.00	4,010.00	1,281.00	46.94%			4,010.00	1,281.00	46.94%
<u>001-602-51230</u>	RETIREMENT	1,112.66	2,282.93	0.00	4,827.00	7,110.00	2,283.00	47.30%			7,110.00	2,283.00	47.30%
<u>001-602-51250</u>	UNEMPLOYMENT	15.66	25.67	0.00	74.00	100.00	26.00	35.14%			100.00	26.00	35.14%
<u>001-602-51270</u>	GROUP HEALTH, LIFE & DENTA	0.00	214.25	0.00	330.00	544.00	214.00	64.85%			0.00	-330.00	-100.00%
<u>001-602-52100</u>	OFFICE SUPPLIES	1,928.61	205.93	0.00	294.00	500.00	206.00	70.07%			500.00	206.00	70.07%
<u>001-602-52300</u>	FUEL, OIL, GAS & GREASE	1,022.41	2,580.06	0.00	19,020.00	21,600.00	2,580.00	13.56%			21,600.00	2,580.00	13.56%
<u>001-602-52730</u>	CELLULAR/INTERNET EXPENSE	453.86	1,144.22	0.00	1,356.00	2,500.00	1,144.00	84.37%			2,500.00	1,144.00	84.37%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget		Comparison 2 Budget	Comparison 2 to Parent Budget		
		2024-2025 Total Activity	2025-2026 Total Activity	2026-2027 Total Activity	Parent Budget 2026-2027 PROPOSED	2025-2026 FINAL	Increase / (Decrease)	%	2026-2027 Initial	Increase / (Decrease)	%
Account Number											
<u>001-602-54190</u>	SOFTWARE & PROGRAMMING	9,150.00	0.00	0.00	3,650.00	3,650.00	0.00	0.00%	3,650.00	0.00	0.00%
<u>001-602-54192</u>	DRUG SCREENS	106.00	345.00	0.00	405.00	750.00	345.00	85.19%	750.00	345.00	85.19%
<u>001-602-54550</u>	TRAVEL	1,572.13	1,590.80	0.00	4,409.00	6,000.00	1,591.00	36.09%	6,000.00	1,591.00	36.09%
<u>001-602-57550</u>	REPAIRS/RENTALS/CONSTR./ET	3,507.11	2,778.94	0.00	94,221.00	97,000.00	2,779.00	2.95%	100,000.00	5,779.00	6.13%
<u>001-602-59999</u>	OTHER	300.00	82.50	0.00	1,277.00	1,360.00	83.00	6.50%	1,360.00	83.00	6.50%
Total Department: 602 - TRANSPORTATION - OTHER:		28,040.71	29,388.41	0.00	170,612.00	200,000.00	29,388.00	17.23%	200,000.00	29,388.00	17.23%
Department: 655 - EXTENSION SERVICE OFFICE											
<u>001-655-51110</u>	REGULAR SALARIES	200,359.87	215,746.89	0.00	270,400.00	246,680.00	-23,720.00	-8.77%	246,680.00	-23,720.00	-8.77%
<u>001-655-51210</u>	SOCIAL SECURITY	14,338.00	15,737.35	0.00	20,850.00	18,930.00	-1,920.00	-9.21%	18,930.00	-1,920.00	-9.21%
<u>001-655-51230</u>	RETIREMENT	20,757.55	19,079.65	0.00	23,100.00	33,550.00	10,450.00	45.24%	33,550.00	10,450.00	45.24%
<u>001-655-51250</u>	UNEMPLOYMENT	381.94	299.61	0.00	410.00	470.00	60.00	14.63%	470.00	60.00	14.63%
<u>001-655-51270</u>	GROUP HEALTH, LIFE & DENTA	54,124.43	47,204.56	0.00	60,100.00	68,880.00	8,780.00	14.61%	68,880.00	8,780.00	14.61%
<u>001-655-52100</u>	OFFICE SUPPLIES	3,468.34	1,663.79	0.00	3,800.00	3,800.00	0.00	0.00%	3,800.00	0.00	0.00%
<u>001-655-52275</u>	PROGRAM SUPPLIES	17,370.41	15,480.76	0.00	18,000.00	18,000.00	0.00	0.00%	18,000.00	0.00	0.00%
<u>001-655-52300</u>	FUEL, OIL, GAS & GREASE	1,135.38	1,927.63	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
<u>001-655-52720</u>	CELL PHONE ALLOWANCE/EXP	720.00	630.00	0.00	0.00	750.00	750.00	0.00%	750.00	750.00	0.00%
<u>001-655-52730</u>	CELLULAR/INTERNET EXPENSE	2,383.59	1,899.50	0.00	3,300.00	3,300.00	0.00	0.00%	3,300.00	0.00	0.00%
<u>001-655-54130</u>	CONTRACTED SERVICES & MAIL	1,877.95	2,159.64	0.00	2,530.00	2,200.00	-330.00	-13.04%	2,200.00	-330.00	-13.04%
<u>001-655-54550</u>	TRAVEL/REG/DUES/ETC	5,234.62	11,575.92	0.00	23,500.00	23,500.00	0.00	0.00%	23,500.00	0.00	0.00%
<u>001-655-57500</u>	EQUIP NON-INV < \$2000	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
<u>001-655-57595</u>	EQUIP between \$2000 & \$499	1,595.39	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 655 - EXTENSION SERVICE OFFICE:		323,747.47	333,405.30	0.00	430,490.00	424,560.00	-5,930.00	-1.38%	424,560.00	-5,930.00	-1.38%
Department: 665 - VETERANS OFFICE											
<u>001-665-51110</u>	REGULAR SALARIES	115,989.09	105,329.15	0.00	129,500.00	120,610.00	-8,890.00	-6.86%	120,610.00	-8,890.00	-6.86%
<u>001-665-51210</u>	SOCIAL SECURITY	6,953.65	6,668.70	0.00	10,050.00	9,290.00	-760.00	-7.56%	9,290.00	-760.00	-7.56%
<u>001-665-51230</u>	RETIREMENT	15,950.54	14,366.48	0.00	17,200.00	16,460.00	-740.00	-4.30%	16,460.00	-740.00	-4.30%
<u>001-665-51250</u>	UNEMPLOYMENT	221.63	146.45	0.00	210.00	240.00	30.00	14.29%	240.00	30.00	14.29%
<u>001-665-51270</u>	GROUP HEALTH, LIFE & DENTA	52,823.03	44,384.58	0.00	53,300.00	54,590.00	1,290.00	2.42%	54,590.00	1,290.00	2.42%
<u>001-665-52100</u>	OFFICE SUPPLIES	879.42	592.74	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
<u>001-665-52720</u>	CELL PHONE ALLOWANCE/EXP	720.00	630.00	0.00	750.00	720.00	-30.00	-4.00%	720.00	-30.00	-4.00%
<u>001-665-54130</u>	CONTRACTED SERVICES & MAIL	757.50	1,015.00	0.00	960.00	1,015.00	55.00	5.73%	850.00	-110.00	-11.46%
<u>001-665-54550</u>	TRAVEL/REG/DUES/ETC	1,074.00	1,332.24	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
<u>001-665-57500</u>	EQUIP NON-INV < \$2000	0.00	347.76	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
<u>001-665-59999</u>	OTHER	0.00	0.00	0.00	1,000.00	835.00	-165.00	-16.50%	1,000.00	0.00	0.00%
Total Department: 665 - VETERANS OFFICE:		195,368.86	174,813.10	0.00	216,970.00	207,760.00	-9,210.00	-4.24%	207,760.00	-9,210.00	-4.24%
Department: 681 - PARKS & EXPO DEPARTMENT											
<u>001-681-51110</u>	REGULAR SALARIES	177,752.88	233,757.56	0.00	324,700.00	275,270.00	-49,430.00	-15.22%	298,270.00	-26,430.00	-8.14%
<u>001-681-51120</u>	OVERTIME SALARIES	232.56	489.12	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%

Budget Comparison Report

					Comparison 1		Comparison 1		Comparison 2		Comparison 2	
					Parent Budget	Budget	to Parent Budget	%	Budget	to Parent Budget	%	
		2024-2025	2025-2026	2026-2027	2026-2027	2025-2026	Increase /		2026-2027	Increase /		
Account Number		Total Activity	Total Activity	Total Activity	PROPOSED	FINAL	(Decrease)		Initial	(Decrease)		
<u>001-681-51140</u>	EXTRA HELP SALARIES	76,217.40	65,777.60	0.00	158,460.00	147,900.00	-10,560.00	-6.66%	147,900.00	-10,560.00	-6.66%	
<u>001-681-51210</u>	SOCIAL SECURITY	19,356.89	22,801.07	0.00	37,250.00	34,370.00	-2,880.00	-7.73%	34,370.00	-2,880.00	-7.73%	
<u>001-681-51230</u>	RETIREMENT	34,715.40	39,439.57	0.00	63,900.00	60,910.00	-2,990.00	-4.68%	60,910.00	-2,990.00	-4.68%	
<u>001-681-51250</u>	UNEMPLOYMENT	482.96	420.53	0.00	610.00	860.00	250.00	40.98%	860.00	250.00	40.98%	
<u>001-681-51270</u>	GROUP HEALTH, LIFE & DENTA	49,626.91	60,620.10	0.00	87,000.00	77,670.00	-9,330.00	-10.72%	77,670.00	-9,330.00	-10.72%	
<u>001-681-52100</u>	OFFICE SUPPLIES	481.65	777.88	0.00	1,100.00	1,100.00	0.00	0.00%	1,100.00	0.00	0.00%	
<u>001-681-52150</u>	JANITORIAL SUPPLIES	4,989.00	7,383.74	0.00	6,750.00	8,750.00	2,000.00	29.63%	6,750.00	0.00	0.00%	
<u>001-681-52170</u>	CHEMICAL & LAB SUPPLIES	225.00	53.28	0.00	400.00	400.00	0.00	0.00%	400.00	0.00	0.00%	
<u>001-681-52300</u>	FUEL, OIL, GAS & GREASE	11,289.15	10,541.40	0.00	19,000.00	14,100.00	-4,900.00	-25.79%	19,000.00	0.00	0.00%	
<u>001-681-52700</u>	UTILITIES	21,307.60	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
<u>001-681-52730</u>	CELLULAR/INTERNET EXPENSE	1,905.88	1,876.21	0.00	2,250.00	4,200.00	1,950.00	86.67%	2,250.00	0.00	0.00%	
<u>001-681-53021</u>	PCT1 PARKS PROJECT	9,186.00	125,423.00	0.00	91,087.00	240,010.00	148,923.00	163.50%	240,010.00	148,923.00	163.50%	
<u>001-681-53022</u>	PCT2 PARKS PROJECT	0.00	71,437.00	0.00	256,563.00	316,500.00	59,937.00	23.36%	305,000.00	48,437.00	18.88%	
<u>001-681-53023</u>	PCT3 PARKS PROJECT	20,985.00	5,246.25	0.00	359,040.00	373,030.00	13,990.00	3.90%	373,030.00	13,990.00	3.90%	
<u>001-681-53024</u>	PCT4 PARKS PROJECT	85,537.00	92,900.00	0.00	25,050.00	117,950.00	92,900.00	370.86%	117,950.00	92,900.00	370.86%	
<u>001-681-53610</u>	RENTALS ALL	0.00	4,075.68	0.00	10,000.00	6,000.00	-4,000.00	-40.00%	10,000.00	0.00	0.00%	
<u>001-681-54120</u>	PROFESSIONAL SERVICES	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
<u>001-681-54240</u>	UNIFORMS & CLEANING	1,851.40	2,053.31	0.00	2,750.00	2,750.00	0.00	0.00%	2,750.00	0.00	0.00%	
<u>001-681-54550</u>	TRAVEL/REG/DUES/ETC	0.00	3,359.00	0.00	4,300.00	4,300.00	0.00	0.00%	4,300.00	0.00	0.00%	
<u>001-681-54950</u>	MISC.TREE & LANDSCAPE SERV	1,500.00	1,200.00	0.00	10,000.00	3,000.00	-7,000.00	-70.00%	10,000.00	0.00	0.00%	
<u>001-681-57500</u>	EQUIP NON-INV < \$2000	5,878.99	299.00	0.00	8,000.00	8,000.00	0.00	0.00%	8,000.00	0.00	0.00%	
<u>001-681-57550</u>	REPAIRS/RENTALS/CONSTR/ET	21,189.30	17,165.77	0.00	42,900.00	79,800.00	36,900.00	86.01%	42,900.00	0.00	0.00%	
<u>001-681-57590</u>	EQUIP > \$5000	20,349.72	70,558.92	0.00	0.00	184,760.00	184,760.00	0.00%	0.00	0.00	0.00%	
<u>001-681-57595</u>	EQUIP between \$2000 & \$499	0.00	0.00	0.00	0.00	2,940.00	2,940.00	0.00%	0.00	0.00	0.00%	
<u>001-681-59999</u>	OTHER	149.40	1,198.49	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%	
Total Department: 681 - PARKS & EXPO DEPARTMENT:		572,210.09	838,854.48	0.00	1,515,610.00	1,969,070.00	453,460.00	29.92%	1,767,920.00	252,310.00	16.65%	
Department: 740 - SHERIFF'S DEPARTMENT												
<u>001-740-51110</u>	REGULAR SALARIES	5,528,824.33	4,955,943.39	0.00	6,976,000.00	6,423,330.00	-552,670.00	-7.92%	6,466,580.00	-509,420.00	-7.30%	
<u>001-740-51120</u>	OVERTIME SALARIES	376,740.23	390,752.35	0.00	237,000.00	473,250.00	236,250.00	99.68%	430,000.00	193,000.00	81.43%	
<u>001-740-51130</u>	SCHEDULE OVERTIME	110,873.16	109,673.39	0.00	138,000.00	132,000.00	-6,000.00	-4.35%	132,000.00	-6,000.00	-4.35%	
<u>001-740-51210</u>	SOCIAL SECURITY	447,194.54	404,805.48	0.00	562,450.00	545,610.00	-16,840.00	-2.99%	545,610.00	-16,840.00	-2.99%	
<u>001-740-51230</u>	RETIREMENT	822,431.52	739,758.03	0.00	964,200.00	967,110.00	2,910.00	0.30%	967,110.00	2,910.00	0.30%	
<u>001-740-51250</u>	UNEMPLOYMENT	11,213.20	7,419.22	0.00	8,710.00	13,340.00	4,630.00	53.16%	13,340.00	4,630.00	53.16%	
<u>001-740-51270</u>	GROUP HEALTH, LIFE & DENTA	1,082,159.14	978,526.73	0.00	1,465,200.00	1,319,500.00	-145,700.00	-9.94%	1,319,500.00	-145,700.00	-9.94%	
<u>001-740-51540</u>	K-9 ALLOWANCE	3,529.09	1,574.96	0.00	0.00	3,500.00	3,500.00	0.00%	3,500.00	3,500.00	0.00%	
<u>001-740-52020</u>	CRIME PREVENTION SUPPLIES	3,216.49	3,992.56	0.00	4,200.00	4,000.00	-200.00	-4.76%	4,000.00	-200.00	-4.76%	
<u>001-740-52100</u>	OFFICE SUPPLIES	16,039.96	8,998.87	0.00	16,590.00	15,800.00	-790.00	-4.76%	15,800.00	-790.00	-4.76%	
<u>001-740-52110</u>	PUBLIC SAFETY SUPPLIES & UN	31,231.58	44,505.97	0.00	50,000.00	64,000.00	14,000.00	28.00%	50,000.00	0.00	0.00%	
<u>001-740-52111</u>	PUBLIC SAFETY ENFORCEMENT	0.00	17,392.82	0.00	26,250.00	25,000.00	-1,250.00	-4.76%	25,000.00	-1,250.00	-4.76%	

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Parent	%	
				2026-2027	2025-2026	Increase /		2026-2027	Increase /		
				PROPOSED	FINAL	(Decrease)		Initial	(Decrease)		
Account Number		2024-2025	2025-2026	2026-2027							
		Total Activity	Total Activity	Total Activity							
<u>001-740-52112</u>	ANIMAL CONTROL SUPPLIES	0.00	6,746.09	0.00	12,000.00	12,000.00	0.00	0.00%	12,000.00	0.00	0.00%
<u>001-740-52117</u>	K-9 SUPPLIES	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%	10,000.00	10,000.00	0.00%
<u>001-740-52170</u>	CHEMICAL & LAB SUPPLIES	982.31	1,143.03	0.00	3,000.00	2,913.74	-86.26	-2.88%	2,500.00	-500.00	-16.67%
<u>001-740-52251</u>	BULLET PROOF VESTS	4,101.68	15,561.99	0.00	35,280.00	38,434.50	3,154.50	8.94%	15,000.00	-20,280.00	-57.48%
<u>001-740-52300</u>	FUEL, OIL, GAS & GREASE	244,111.56	203,237.85	0.00	294,000.00	280,000.00	-14,000.00	-4.76%	280,000.00	-14,000.00	-4.76%
<u>001-740-52320</u>	VEHICLE REGISTRATION	0.00	711.50	0.00	1,200.00	1,200.00	0.00	0.00%	1,200.00	0.00	0.00%
<u>001-740-52400</u>	SMALL TOOLS & OPERATING SI	152.10	212.52	0.00	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%
<u>001-740-52730</u>	CELLULAR/INTERNET EXPENSE	72,646.67	53,044.62	0.00	74,865.00	71,300.00	-3,565.00	-4.76%	71,300.00	-3,565.00	-4.76%
<u>001-740-54130</u>	CONTRACTED SERVICES & MAIL	252,849.50	1,767.18	0.00	7,220.00	5,000.00	-2,220.00	-30.75%	5,000.00	-2,220.00	-30.75%
<u>001-740-54190</u>	SOFTWARE SERVICES & MAINT	0.00	144,780.39	0.00	168,000.00	160,000.00	-8,000.00	-4.76%	160,000.00	-8,000.00	-4.76%
<u>001-740-54200</u>	PRINTING & BINDING	0.00	1,955.73	0.00	6,300.00	6,000.00	-300.00	-4.76%	6,000.00	-300.00	-4.76%
<u>001-740-54230</u>	TESTING & LAB FEES	10,190.00	6,721.19	0.00	14,000.00	14,000.00	0.00	0.00%	14,000.00	0.00	0.00%
<u>001-740-54231</u>	SANE EXAMINATIONS	0.00	0.00	0.00	2,250.00	2,250.00	0.00	0.00%	2,250.00	0.00	0.00%
<u>001-740-54241</u>	CLEANING/LAW ENFORCEMENT	5,699.79	4,633.48	0.00	9,450.00	9,000.00	-450.00	-4.76%	9,000.00	-450.00	-4.76%
<u>001-740-54550</u>	TRAVEL/REG/DUES/ETC	32,987.63	24,834.93	0.00	30,000.00	25,000.00	-5,000.00	-16.67%	25,000.00	-5,000.00	-16.67%
<u>001-740-54595</u>	DUES & MEMBERSHIPS	0.00	0.00	0.00	7,500.00	0.00	-7,500.00	-100.00%	0.00	-7,500.00	-100.00%
<u>001-740-54955</u>	DATA SERVICES	10,150.00	32,101.20	0.00	48,000.00	48,000.00	0.00	0.00%	48,000.00	0.00	0.00%
<u>001-740-57500</u>	EQUIP NON-INV < \$2000	33,878.96	24,082.23	0.00	10,000.00	69,510.00	59,510.00	595.10%	66,510.00	56,510.00	565.10%
<u>001-740-57550</u>	REPAIRS/RENTALS/CONSTR/ETC	164,582.67	98,849.42	0.00	152,000.00	150,000.00	-2,000.00	-1.32%	150,000.00	-2,000.00	-1.32%
<u>001-740-57590</u>	EQUIP > \$5000	483,411.80	698,172.54	0.00	434,700.00	717,466.78	282,766.78	65.05%	0.00	-434,700.00	-100.00%
<u>001-740-57595</u>	EQUIP between \$2000 & \$499	3,070.95	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<u>001-740-59999</u>	OTHER	28,394.45	4,687.35	0.00	7,500.00	9,500.00	2,000.00	26.67%	7,500.00	0.00	0.00%
Total Department: 740 - SHERIFF'S DEPARTMENT:		9,780,663.31	8,986,587.01	0.00	11,769,865.00	11,613,015.02	-156,849.98	-1.33%	10,861,700.00	-908,165.00	-7.72%
Department: 743 - SHERIFF'S CORRECTIONAL											
<u>001-743-51110</u>	REGULAR SALARIES	2,910,360.71	2,581,063.86	0.00	3,584,700.00	3,039,800.00	-544,900.00	-15.20%	3,131,550.00	-453,150.00	-12.64%
<u>001-743-51120</u>	OVERTIME SALARIES	605,997.47	617,672.33	0.00	672,000.00	764,750.00	92,750.00	13.80%	692,000.00	20,000.00	2.98%
<u>001-743-51130</u>	SCHEDULE OVERTIME	128,136.57	131,719.21	0.00	163,000.00	141,400.00	-21,600.00	-13.25%	134,500.00	-28,500.00	-17.48%
<u>001-743-51210</u>	SOCIAL SECURITY	271,567.16	248,008.77	0.00	338,150.00	302,790.00	-35,360.00	-10.46%	302,790.00	-35,360.00	-10.46%
<u>001-743-51230</u>	RETIREMENT	489,295.03	449,790.99	0.00	579,800.00	548,820.00	-30,980.00	-5.34%	536,720.00	-43,080.00	-7.43%
<u>001-743-51250</u>	UNEMPLOYMENT	6,920.04	4,585.72	0.00	5,410.00	7,520.00	2,110.00	39.00%	7,520.00	2,110.00	39.00%
<u>001-743-51270</u>	GROUP HEALTH, LIFE & DENTAL	659,629.83	593,001.46	0.00	893,300.00	787,530.00	-105,770.00	-11.84%	787,530.00	-105,770.00	-11.84%
<u>001-743-52100</u>	OFFICE SUPPLIES	5,764.95	6,645.80	0.00	6,825.00	8,500.00	1,675.00	24.54%	6,500.00	-325.00	-4.76%
<u>001-743-52110</u>	PUBLIC SAFETY SUPPLIES & UNIFORMS	8,624.60	9,235.91	0.00	15,000.00	12,000.00	-3,000.00	-20.00%	9,000.00	-6,000.00	-40.00%
<u>001-743-52150</u>	JANITORIAL SUPPLIES	49,920.02	32,975.58	0.00	63,000.00	60,000.00	-3,000.00	-4.76%	60,000.00	-3,000.00	-4.76%
<u>001-743-52190</u>	MEDICAL & DRUG SUPPLIES	317,622.38	206,141.98	0.00	300,000.00	300,000.00	0.00	0.00%	300,000.00	0.00	0.00%
<u>001-743-53511</u>	TRANSPORT OF PRISONERS	76,050.20	54,147.67	0.00	80,000.00	95,000.00	15,000.00	18.75%	95,000.00	15,000.00	18.75%
<u>001-743-54130</u>	CONTRACTED SERVICES & MAIL	4,669.07	7,136.96	0.00	8,580.00	7,500.00	-1,080.00	-12.59%	6,500.00	-2,080.00	-24.24%
<u>001-743-54190</u>	SOFTWARE SERVICES & PROGRAMS	0.00	0.00	0.00	39,440.00	0.00	-39,440.00	-100.00%	0.00	-39,440.00	-100.00%
<u>001-743-54241</u>	CLEANING/LAW ENFORCEMENT	1,986.60	1,262.86	0.00	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%

Budget Comparison Report

					Comparison 1		Comparison 1		Comparison 2	Comparison 2	
		2024-2025	2025-2026	2026-2027	Parent Budget	Budget	to Parent	%	Budget	to Parent	%
Account Number		Total Activity	Total Activity	Total Activity	2026-2027 PROPOSED	2025-2026 FINAL	Increase / (Decrease)		2026-2027 Initial	Increase / (Decrease)	
001-743-54421	BOARD/PRISONERS	421,542.33	334,951.64	0.00	505,000.00	510,000.00	5,000.00	0.99%	510,000.00	5,000.00	0.99%
001-743-54550	TRAVEL/REG/DUES/ETC	2,568.29	2,972.12	0.00	7,500.00	7,500.00	0.00	0.00%	7,500.00	0.00	0.00%
001-743-57500	EQUIP NON-INV < \$2000	309.98	1,625.98	0.00	36,000.00	5,000.00	-31,000.00	-86.11%	67,500.00	31,500.00	87.50%
001-743-57550	REPAIRS/RENTALS/CONSTR/ET	343.25	1,289.34	0.00	14,000.00	9,000.00	-5,000.00	-35.71%	14,000.00	0.00	0.00%
001-743-57590	EQUIP > \$5000	112,181.00	62,072.00	0.00	31,500.00	80,372.00	48,872.00	155.15%	0.00	-31,500.00	-100.00%
001-743-57595	EQUIP between \$2000 & \$499	11,209.00	2,283.00	0.00	22,500.00	2,428.00	-20,072.00	-89.21%	0.00	-22,500.00	-100.00%
001-743-59999	OTHER	25,759.92	16,434.47	0.00	28,500.00	28,500.00	0.00	0.00%	28,500.00	0.00	0.00%
Total Department: 743 - SHERIFF'S CORRECTIONAL:		6,110,458.40	5,365,017.65	0.00	7,398,205.00	6,722,410.00	-675,795.00	-9.13%	6,701,110.00	-697,095.00	-9.42%
Department: 744 - MENTAL HEALTH LIASON											
001-744-51110	REGULAR SALARIES	57,910.37	68,158.88	0.00	83,000.00	78,120.00	-4,880.00	-5.88%	78,120.00	-4,880.00	-5.88%
001-744-51210	SOCIAL SECURITY	4,427.28	5,210.66	0.00	6,350.00	5,980.00	-370.00	-5.83%	5,980.00	-370.00	-5.83%
001-744-51230	RETIREMENT	7,946.40	9,242.21	0.00	10,885.00	10,600.00	-285.00	-2.62%	10,600.00	-285.00	-2.62%
001-744-51250	UNEMPLOYMENT	109.92	93.74	0.00	100.00	150.00	50.00	50.00%	150.00	50.00	50.00%
001-744-51270	GROUP HEALTH, LIFE & DENTA	8,540.22	11,589.14	0.00	14,460.00	13,428.00	-1,032.00	-7.14%	12,950.00	-1,510.00	-10.44%
001-744-52300	FUEL, OIL, GAS & GREASE	1,466.15	3,336.28	0.00	4,000.00	20,000.00	16,000.00	400.00%	20,000.00	16,000.00	400.00%
001-744-52900	MOTOR VEHICLE REPAIRS	226.80	0.00	0.00	0.00	4,000.00	4,000.00	0.00%	4,000.00	4,000.00	0.00%
001-744-53191	PROGRAM REIMBURSEMENTS	-101,698.17	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
001-744-54590	PROGRAM OPERATING EXPENI	123.98	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
001-744-57590	EQUIP > \$5000	0.00	65,306.20	0.00	0.00	65,306.20	65,306.20	0.00%	0.00	0.00	0.00%
Total Department: 744 - MENTAL HEALTH LIASON:		-20,947.05	162,937.11	0.00	118,795.00	197,584.20	78,789.20	66.32%	131,800.00	13,005.00	10.95%
Department: 745 - MENTAL HEALTH DEPUTY											
001-745-51110	REGULAR SALARIES	25,567.94	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
001-745-51120	OVERTIME SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
001-745-51210	SOCIAL SECURITY	1,954.94	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
001-745-51230	RETIREMENT	3,451.68	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
001-745-51250	UNEMPLOYMENT	48.55	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
001-745-51270	GROUP HEALTH, LIFE & DENTA	3,142.92	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
001-745-52730	CELLULAR/INTERNET EXPENSE	111.63	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
001-745-53191	PROGRAM REIMBURSEMENTS	-34,634.71	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
001-745-54590	PROGRAM OPERATING EXPENI	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 745 - MENTAL HEALTH DEPUTY:		-357.05	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Department: 775 - CONSTABLE PRECINCT 1 (CLAYBAR)											
001-775-51110	REGULAR SALARIES	79,109.11	70,968.02	0.00	85,800.00	81,270.00	-4,530.00	-5.28%	81,270.00	-4,530.00	-5.28%
001-775-51210	SOCIAL SECURITY	5,855.71	5,219.92	0.00	6,950.00	6,730.00	-220.00	-3.17%	6,730.00	-220.00	-3.17%
001-775-51230	RETIREMENT	11,140.49	9,972.84	0.00	11,400.00	11,930.00	530.00	4.65%	11,930.00	530.00	4.65%
001-775-51270	GROUP HEALTH, LIFE & DENTA	18,670.99	16,989.23	0.00	20,900.00	19,695.00	-1,205.00	-5.77%	19,180.00	-1,720.00	-8.23%
001-775-51520	AUTO	0.00	0.00	0.00	3,710.00	3,710.00	0.00	0.00%	3,710.00	0.00	0.00%
001-775-51530	AUTO ALLOWANCE	2,420.00	2,580.00	0.00	0.00	3,000.00	3,000.00	0.00%	3,000.00	3,000.00	0.00%

Budget Comparison Report

			Comparison 1		Comparison 1		%	Comparison 2		Comparison 2	
			Parent Budget	Budget	to Parent Budget	Budget		Budget	to Parent Budget	Budget	%
Account Number		2024-2025 Total Activity	2025-2026 Total Activity	2026-2027 Total Activity	2026-2027 PROPOSED	2025-2026 FINAL	Increase / (Decrease)	2026-2027 Initial	Increase / (Decrease)		
<u>001-775-52100</u>	OFFICE SUPPLIES	312.94	59.78	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
<u>001-775-52110</u>	PUBLIC SAFETY SUPPLIES & UN	1,965.90	2,435.52	0.00	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%
<u>001-775-54130</u>	CONTRACTED SERVICES & MAIL	49.79	0.00	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
<u>001-775-57500</u>	EQUIP NON-INV < \$2000	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
<u>001-775-57595</u>	EQUIP between \$2000 & \$499	3,584.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<u>001-775-59999</u>	OTHER	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Department: 775 - CONSTABLE PRECINCT 1 (CLAYBAR):		123,108.93	108,225.31	0.00	135,860.00	133,435.00	-2,425.00	-1.78%	132,920.00	-2,940.00	-2.16%
Department: 776 - CONSTABLE PRECINCT 2 (GUNTER)											
<u>001-776-51110</u>	REGULAR SALARIES	78,842.11	70,854.02	0.00	85,700.00	81,160.00	-4,540.00	-5.30%	81,160.00	-4,540.00	-5.30%
<u>001-776-51210</u>	SOCIAL SECURITY	5,885.51	5,334.32	0.00	6,950.00	6,730.00	-220.00	-3.17%	6,730.00	-220.00	-3.17%
<u>001-776-51230</u>	RETIREMENT	11,102.50	9,957.45	0.00	11,400.00	11,920.00	520.00	4.56%	11,920.00	520.00	4.56%
<u>001-776-51270</u>	GROUP HEALTH, LIFE & DENTA	18,670.99	16,989.23	0.00	20,900.00	19,695.00	-1,205.00	-5.77%	19,180.00	-1,720.00	-8.23%
<u>001-776-51520</u>	AUTO	3,708.00	3,244.50	0.00	3,710.00	3,710.00	0.00	0.00%	3,710.00	0.00	0.00%
<u>001-776-51530</u>	AUTO ALLOWANCE	2,420.00	2,580.00	0.00	0.00	3,000.00	3,000.00	0.00%	3,000.00	3,000.00	0.00%
<u>001-776-52100</u>	OFFICE SUPPLIES	356.38	0.00	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
<u>001-776-52110</u>	PUBLIC SAFETY SUPPLIES & UN	6,216.78	3,614.31	0.00	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%
<u>001-776-57500</u>	EQUIP NON-INV < \$2000	817.26	605.70	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
<u>001-776-59999</u>	OTHER	1,764.45	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Department: 776 - CONSTABLE PRECINCT 2 (GUNTER):		129,783.98	113,179.53	0.00	135,660.00	133,215.00	-2,445.00	-1.80%	132,700.00	-2,960.00	-2.18%
Department: 777 - CONSTABLE PRECINCT 3 (FRYE)											
<u>001-777-51110</u>	REGULAR SALARIES	78,842.11	70,854.02	0.00	85,700.00	81,160.00	-4,540.00	-5.30%	81,160.00	-4,540.00	-5.30%
<u>001-777-51210</u>	SOCIAL SECURITY	6,433.62	5,799.34	0.00	6,950.00	6,730.00	-220.00	-3.17%	6,730.00	-220.00	-3.17%
<u>001-777-51230</u>	RETIREMENT	11,102.50	9,957.45	0.00	11,400.00	11,920.00	520.00	4.56%	11,920.00	520.00	4.56%
<u>001-777-51270</u>	GROUP HEALTH, LIFE & DENTA	12,730.78	11,589.14	0.00	14,700.00	13,440.00	-1,260.00	-8.57%	12,950.00	-1,750.00	-11.90%
<u>001-777-51520</u>	AUTO	3,708.00	3,244.50	0.00	3,710.00	3,710.00	0.00	0.00%	3,710.00	0.00	0.00%
<u>001-777-51530</u>	AUTO ALLOWANCE	2,420.00	2,580.00	0.00	0.00	3,000.00	3,000.00	0.00%	3,000.00	3,000.00	0.00%
<u>001-777-52100</u>	OFFICE SUPPLIES	176.26	7.94	0.00	500.00	300.00	-200.00	-40.00%	500.00	0.00	0.00%
<u>001-777-52110</u>	PUBLIC SAFETY SUPPLIES & UN	3,617.40	3,666.46	0.00	4,000.00	4,200.00	200.00	5.00%	4,000.00	0.00	0.00%
<u>001-777-52730</u>	CELLULAR/INTERNET EXPENSE	479.72	372.26	0.00	550.00	550.00	0.00	0.00%	550.00	0.00	0.00%
<u>001-777-54130</u>	CONTRACTED SERVICES & MAIL	22.80	0.00	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
<u>001-777-57500</u>	EQUIP NON-INV < \$2000	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
<u>001-777-59999</u>	OTHER	786.67	385.00	0.00	480.00	480.00	0.00	0.00%	480.00	0.00	0.00%
Total Department: 777 - CONSTABLE PRECINCT 3 (FRYE):		120,319.86	108,456.11	0.00	129,590.00	127,090.00	-2,500.00	-1.93%	126,600.00	-2,990.00	-2.31%
Department: 778 - CONSTABLE PRECINCT 4 (JACOBS)											
<u>001-778-51110</u>	REGULAR SALARIES	78,842.12	72,835.02	0.00	88,000.00	83,140.00	-4,860.00	-5.52%	83,140.00	-4,860.00	-5.52%
<u>001-778-51210</u>	SOCIAL SECURITY	5,708.02	5,131.58	0.00	7,050.00	6,880.00	-170.00	-2.41%	6,880.00	-170.00	-2.41%
<u>001-778-51230</u>	RETIREMENT	11,102.50	10,224.88	0.00	11,700.00	12,190.00	490.00	4.19%	12,190.00	490.00	4.19%
<u>001-778-51270</u>	GROUP HEALTH, LIFE & DENTA	22,474.10	24,026.29	0.00	30,100.00	27,850.00	-2,250.00	-7.48%	27,300.00	-2,800.00	-9.30%

Budget Comparison Report

					Comparison 1		Comparison 1		Comparison 2		Comparison 2				
					Parent Budget	Budget	to Parent Budget	%	Budget	to Parent Budget	%				
					2026-2027	2025-2026	Increase /		2026-2027	Increase /					
Account Number					PROPOSED	FINAL	(Decrease)		Initial	(Decrease)					
					Total Activity	Total Activity	Total Activity		Total Activity	Total Activity					
<u>001-778-51520</u>					AUTO	3,708.00	3,244.50	0.00	3,710.00	3,710.00	0.00	0.00%	3,710.00	0.00	0.00%
<u>001-778-51530</u>					AUTO ALLOWANCE	2,420.00	2,580.00	0.00	0.00	3,000.00	3,000.00	0.00%	3,000.00	3,000.00	0.00%
<u>001-778-52100</u>					OFFICE SUPPLIES	235.37	0.00	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
<u>001-778-52110</u>					PUBLIC SAFETY SUPPLIES & UN	6,400.45	3,414.31	0.00	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%
<u>001-778-57500</u>					EQUIP NON-INV < \$2000	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
<u>001-778-59999</u>					OTHER	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Department: 778 - CONSTABLE PRECINCT 4 (JACOBS):						130,890.56	121,456.58	0.00	147,560.00	143,770.00	-3,790.00	-2.57%	143,220.00	-4,340.00	-2.94%
Department: 787 - DPS / OFFICE CLERK															
<u>001-787-51110</u>					REGULAR SALARIES	58,202.80	53,492.96	0.00	65,900.00	61,100.00	-4,800.00	-7.28%	61,100.00	-4,800.00	-7.28%
<u>001-787-51210</u>					SOCIAL SECURITY	4,452.63	4,092.33	0.00	5,150.00	4,680.00	-470.00	-9.13%	4,680.00	-470.00	-9.13%
<u>001-787-51230</u>					RETIREMENT	7,957.35	7,252.61	0.00	8,800.00	8,290.00	-510.00	-5.80%	8,290.00	-510.00	-5.80%
<u>001-787-51250</u>					UNEMPLOYMENT	110.68	74.48	0.00	110.00	120.00	10.00	9.09%	120.00	10.00	9.09%
<u>001-787-51270</u>					GROUP HEALTH, LIFE & DENTA	12,730.78	11,589.14	0.00	14,700.00	13,450.00	-1,250.00	-8.50%	12,950.00	-1,750.00	-11.90%
Total Department: 787 - DPS / OFFICE CLERK:						83,454.24	76,501.52	0.00	94,660.00	87,640.00	-7,020.00	-7.42%	87,140.00	-7,520.00	-7.94%
Department: 793 - EMERGENCY MANAGEMENT															
<u>001-793-51110</u>					REGULAR SALARIES	400,206.45	361,527.51	0.00	514,000.00	421,940.00	-92,060.00	-17.91%	421,940.00	-92,060.00	-17.91%
<u>001-793-51140</u>					EXTRA HELP SALARIES	0.00	5,520.00	0.00	4,000.00	15,600.00	11,600.00	290.00%	15,600.00	11,600.00	290.00%
<u>001-793-51210</u>					SOCIAL SECURITY	30,006.93	27,462.36	0.00	39,750.00	33,480.00	-6,270.00	-15.77%	33,480.00	-6,270.00	-15.77%
<u>001-793-51230</u>					RETIREMENT	54,698.81	49,020.31	0.00	67,500.00	57,220.00	-10,280.00	-15.23%	57,220.00	-10,280.00	-15.23%
<u>001-793-51250</u>					UNEMPLOYMENT	760.50	505.88	0.00	710.00	840.00	130.00	18.31%	840.00	130.00	18.31%
<u>001-793-51270</u>					GROUP HEALTH, LIFE & DENTA	75,913.25	69,534.82	0.00	87,000.00	80,580.00	-6,420.00	-7.38%	77,670.00	-9,330.00	-10.72%
<u>001-793-52100</u>					OFFICE SUPPLIES	1,433.82	989.64	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
<u>001-793-52110</u>					PUBLIC SAFETY SUPPLIES & UN	1,457.46	29.99	0.00	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
<u>001-793-52300</u>					FUEL, OIL, GAS & GREASE	6,192.88	5,352.28	0.00	10,000.00	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%
<u>001-793-52730</u>					CELLULAR/INTERNET EXPENSE	4,727.38	3,760.30	0.00	5,400.00	5,400.00	0.00	0.00%	5,400.00	0.00	0.00%
<u>001-793-54130</u>					CONTRACTED SERVICES & MAI	28,145.78	17,465.72	0.00	24,380.00	22,540.00	-1,840.00	-7.55%	22,540.00	-1,840.00	-7.55%
<u>001-793-54190</u>					SOFTWARE SERVICES & MAINT	0.00	16,774.87	0.00	24,200.00	24,200.00	0.00	0.00%	24,200.00	0.00	0.00%
<u>001-793-54550</u>					TRAVEL/REG/DUES/ETC	7,433.10	7,724.72	0.00	15,000.00	15,000.00	0.00	0.00%	15,000.00	0.00	0.00%
<u>001-793-54597</u>					CONF.TRAINING EXERCISE & M	0.00	51.39	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
<u>001-793-57500</u>					EQUIP NON-INV < \$2000	1,385.95	2,372.15	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
<u>001-793-57550</u>					REPAIRS/RENTAL/CONSTR/ETC	21,910.56	1,215.62	0.00	30,000.00	30,000.00	0.00	0.00%	30,000.00	0.00	0.00%
<u>001-793-57590</u>					EQUIP > \$5000	0.00	0.00	0.00	0.00	19,000.00	19,000.00	0.00%	0.00	0.00	0.00%
<u>001-793-57595</u>					EQUIP between \$2000 & \$499	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<u>001-793-59999</u>					OTHER	3,159.08	0.00	0.00	3,500.00	3,500.00	0.00	0.00%	3,500.00	0.00	0.00%
Total Department: 793 - EMERGENCY MANAGEMENT:						637,431.95	569,307.56	0.00	837,440.00	751,300.00	-86,140.00	-10.29%	729,390.00	-108,050.00	-12.90%
Department: 806 - COURT REPORTER SERVICE FEE															
<u>001-806-54400</u>					COURT REPORTER EXPENSE	13,000.00	44,200.00	0.00	30,000.00	51,000.00	21,000.00	70.00%	30,000.00	0.00	0.00%
Total Department: 806 - COURT REPORTER SERVICE FEE:						13,000.00	44,200.00	0.00	30,000.00	51,000.00	21,000.00	70.00%	30,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2024-2025 Total Activity	2025-2026 Total Activity	2026-2027 Total Activity	Comparison 1	Comparison 1	%	Comparison 2	Comparison 2	%	
					Parent Budget	Budget		to Parent	Budget		to Parent
					2026-2027 PROPOSED	2025-2026 FINAL		Increase / (Decrease)	2026-2027 Initial		Increase / (Decrease)
Department: 808 - ELECTION ADMINISTRATOR											
001-808-51110	REGULAR SALARIES	178,126.88	157,536.16	0.00	201,700.00	190,940.00	-10,760.00	-5.33%	190,940.00	-10,760.00	-5.33%
001-808-51120	OVERTIME SALARIES	2,689.96	15,979.86	0.00	18,500.00	16,000.00	-2,500.00	-13.51%	12,000.00	-6,500.00	-35.14%
001-808-51140	EXTRA HELP SALARIES	0.00	0.00	0.00	0.00	3,850.00	3,850.00	0.00%	3,850.00	3,850.00	0.00%
001-808-51210	SOCIAL SECURITY	12,754.40	19,808.80	0.00	17,250.00	21,610.00	4,360.00	25.28%	15,820.00	-1,430.00	-8.29%
001-808-51230	RETIREMENT	25,269.13	24,724.65	0.00	29,500.00	28,040.00	-1,460.00	-4.95%	28,040.00	-1,460.00	-4.95%
001-808-51250	UNEMPLOYMENT	336.83	372.45	0.00	310.00	410.00	100.00	32.26%	400.00	90.00	29.03%
001-808-51270	GROUP HEALTH, LIFE & DENTA	44,736.83	32,430.76	0.00	43,600.00	49,150.00	5,550.00	12.73%	49,650.00	6,050.00	13.88%
001-808-52100	OFFICE SUPPLIES	1,904.85	1,899.39	0.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
001-808-52220	ELECTION EXPENSE	109,705.63	111,316.06	0.00	170,000.00	153,920.00	-16,080.00	-9.46%	163,220.00	-6,780.00	-3.99%
001-808-52730	CELLULAR/INTERNET EXPENSE	180.93	0.00	0.00	700.00	700.00	0.00	0.00%	200.00	-500.00	-71.43%
001-808-54130	CONTRACTED SERVICES & MAIL	41,051.50	60,755.14	0.00	74,230.00	72,500.00	-1,730.00	-2.33%	72,500.00	-1,730.00	-2.33%
001-808-54550	TRAVEL/REG/DUES/ETC	3,666.75	-2,622.78	0.00	2,500.00	2,500.00	0.00	0.00%	2,500.00	0.00	0.00%
001-808-57500	EQUIP NON-INV < \$2000	0.00	0.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
Total Department: 808 - ELECTION ADMINISTRATOR:		420,423.69	422,200.49	0.00	561,790.00	543,120.00	-18,670.00	-3.32%	542,620.00	-19,170.00	-3.41%
Department: 908 - ENV HEALTH & CODE											
001-908-51110	REGULAR SALARIES	354,732.57	324,841.01	0.00	402,500.00	375,990.00	-26,510.00	-6.59%	375,990.00	-26,510.00	-6.59%
001-908-51210	SOCIAL SECURITY	26,493.35	24,579.00	0.00	30,850.00	28,770.00	-2,080.00	-6.74%	28,770.00	-2,080.00	-6.74%
001-908-51230	RETIREMENT	48,481.67	44,044.40	0.00	52,900.00	50,990.00	-1,910.00	-3.61%	50,990.00	-1,910.00	-3.61%
001-908-51250	UNEMPLOYMENT	674.33	450.46	0.00	510.00	720.00	210.00	41.18%	720.00	210.00	41.18%
001-908-51270	GROUP HEALTH, LIFE & DENTA	69,386.24	59,585.07	0.00	87,000.00	72,790.00	-14,210.00	-16.33%	72,790.00	-14,210.00	-16.33%
001-908-52100	OFFICE SUPPLIES	1,489.24	1,960.50	0.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
001-908-52300	FUEL, OIL, GAS & GREASE	5,159.60	4,815.92	0.00	7,500.00	7,500.00	0.00	0.00%	7,500.00	0.00	0.00%
001-908-52730	CELLULAR/INTERNET EXPENSE	1,995.80	1,488.44	0.00	2,400.00	2,400.00	0.00	0.00%	2,400.00	0.00	0.00%
001-908-54130	CONTRACTED SERVICES & MAIL	9,843.00	228.00	0.00	320.00	280.00	-40.00	-12.50%	280.00	-40.00	-12.50%
001-908-54190	SOFTWARE SERVICES & MAINT	0.00	14,400.00	0.00	10,000.00	16,800.00	6,800.00	68.00%	16,800.00	6,800.00	68.00%
001-908-54550	TRAVEL/REG/DUES/ETC	12,849.06	18,288.56	0.00	18,400.00	18,400.00	0.00	0.00%	18,400.00	0.00	0.00%
001-908-57500	EQUIP NON-INV < \$2000	475.09	1,485.65	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
001-908-57550	REPAIRS/RENTAL/CONSTR/ETC	1,746.88	20.00	0.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
001-908-57590	EQUIP.>\$5000	36,596.20	0.00	0.00	41,000.00	0.00	-41,000.00	-100.00%	0.00	-41,000.00	-100.00%
001-908-59999	OTHER	571.43	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Department: 908 - ENV HEALTH & CODE:		570,494.46	496,187.01	0.00	659,880.00	581,140.00	-78,740.00	-11.93%	581,140.00	-78,740.00	-11.93%
Department: 915 - DEBT SERVICE -2016 CONTRACTUAL OBLIGATIONS											
001-915-58033	DEBT SERVICE - SBITA PRINCIP/	128,436.00	0.00	0.00	0.00	150,000.00	150,000.00	0.00%	150,000.00	150,000.00	0.00%
Total Department: 915 - DEBT SERVICE -2016 CONTRACTUAL ...		128,436.00	0.00	0.00	0.00	150,000.00	150,000.00	0.00%	150,000.00	150,000.00	0.00%
Total Expense:		46,258,511.44	47,686,243.54	0.00	63,431,625.00	61,190,170.42	-2,241,454.58	-3.53%	58,787,040.00	-4,644,585.00	-7.32%
Total Fund: 001 - GENERAL FUND:		2,013,535.37	2,079,992.66	0.00	-5,765,409.55	-7,053,612.42	-1,288,202.87	22.34%	-2,561,585.00	3,203,824.55	-55.57%

Budget Comparison Report

				Comparison 1		Comparison 1		Comparison 2		Comparison 2	
				Parent Budget	Budget	to Parent	%	Budget	to Parent	%	
				2026-2027	2025-2026	Increase /		2026-2027	Increase /		
				PROPOSED	FINAL	(Decrease)		Initial	(Decrease)		
Account Number		2024-2025	2025-2026	2026-2027							
		Total Activity	Total Activity	Total Activity							
Fund: 002 - ROAD & BRIDGE											
Revenue											
Department: 000 - NON DEPARTMENTAL											
002-000-40010	CURRENT TAXES	5,192,070.34	3,691,984.99	0.00	4,154,088.00	3,642,948.00	-511,140.00	-12.30%	4,154,088.00	0.00	0.00%
002-000-40020	ROAD & BRIDGE - CURRENT TA	180,420.43	177,954.80	0.00	191,138.00	172,263.00	-18,875.00	-9.88%	191,138.00	0.00	0.00%
002-000-40025	CURRENT TAXES - PID	0.00	27,696.64	0.00	27,545.00	0.00	-27,545.00	-100.00%	30,000.00	2,455.00	8.91%
002-000-40030	DELINQUENT TAXES	115,798.12	97,876.66	0.00	100,000.00	85,500.00	-14,500.00	-14.50%	85,500.00	-14,500.00	-14.50%
002-000-40040	ROAD & BRIDGE - DELINQUENT	3,742.49	5,039.89	0.00	5,000.00	4,600.00	-400.00	-8.00%	4,600.00	-400.00	-8.00%
002-000-40060	DELINQUENT TAX PENALTIES	111,061.33	65,595.38	0.00	65,000.00	81,660.00	16,660.00	25.63%	81,660.00	16,660.00	25.63%
002-000-40080	DELINQUENT TAX INTEREST	4,463.69	3,330.38	0.00	3,500.00	3,000.00	-500.00	-14.29%	3,000.00	-500.00	-14.29%
002-000-40200	MISC INTERFUND REVENUE	1,621,320.23	0.00	0.00	0.00	4,171,069.00	4,171,069.00	0.00%	3,000,000.00	3,000,000.00	0.00%
002-000-40330	ROAD & BRIDGE - LATERAL RO/	28,520.13	28,479.90	0.00	28,500.00	30,000.00	1,500.00	5.26%	30,000.00	1,500.00	5.26%
002-000-41025	CULVERT FEES	110,956.00	75,670.00	0.00	75,000.00	75,000.00	0.00	0.00%	75,000.00	0.00	0.00%
002-000-41631	ROAD & BRIDGE - J.P.'S PRECIN	751,020.58	648,968.04	0.00	650,000.00	600,000.00	-50,000.00	-7.69%	600,000.00	-50,000.00	-7.69%
002-000-41637	GROSS WEIGHT AXLE FEE	0.00	39,754.36	0.00	40,500.00	40,500.00	0.00	0.00%	40,500.00	0.00	0.00%
002-000-41951	ROAD & BRIDGE - AUTOMOBIL	627,438.34	238,713.40	0.00	500,000.00	500,000.00	0.00	0.00%	500,000.00	0.00	0.00%
002-000-41971	ROAD & BRIDGE - SPECIAL FEE	782,790.00	642,009.78	0.00	689,000.00	689,000.00	0.00	0.00%	689,000.00	0.00	0.00%
002-000-41981	ROAD & BRIDGE - TITLE APPLIC	75,335.00	63,850.00	0.00	65,000.00	55,000.00	-10,000.00	-15.38%	55,000.00	-10,000.00	-15.38%
002-000-44052	ROAD MATERIALS REIMBURSEI	0.00	0.00	0.00	2,000.00	4,500.00	2,500.00	125.00%	4,500.00	2,500.00	125.00%
002-000-44070	MISC./OTHER REVENUES	49,102.22	7,321.49	0.00	5,000.00	0.00	-5,000.00	-100.00%	0.00	-5,000.00	-100.00%
Total Department: 000 - NON DEPARTMENTAL:		9,654,038.90	5,814,245.71	0.00	6,601,271.00	10,155,040.00	3,553,769.00	53.83%	9,543,986.00	2,942,715.00	44.58%
Total Revenue:		9,654,038.90	5,814,245.71	0.00	6,601,271.00	10,155,040.00	3,553,769.00	53.83%	9,543,986.00	2,942,715.00	44.58%
Expense											
Department: 573 - ROAD & BRIDGE FUND											
002-573-51110	REGULAR SALARIES	2,438,726.81	2,085,261.30	0.00	2,904,600.00	2,672,160.00	-232,440.00	-8.00%	2,672,160.00	-232,440.00	-8.00%
002-573-51120	OVERTIME SALARIES	69,712.91	58,436.77	0.00	75,000.00	75,000.00	0.00	0.00%	75,000.00	0.00	0.00%
002-573-51210	SOCIAL SECURITY	186,912.85	159,881.49	0.00	228,100.00	210,160.00	-17,940.00	-7.86%	210,160.00	-17,940.00	-7.86%
002-573-51230	RETIREMENT	342,825.03	290,677.63	0.00	391,000.00	372,520.00	-18,480.00	-4.73%	372,520.00	-18,480.00	-4.73%
002-573-51250	UNEMPLOYMENT	4,765.99	2,954.96	0.00	3,720.00	5,220.00	1,500.00	40.32%	5,220.00	1,500.00	40.32%
002-573-51270	GROUP HEALTH, LIFE & DENTA	608,757.52	505,361.24	0.00	761,700.00	697,640.00	-64,060.00	-8.41%	697,640.00	-64,060.00	-8.41%
002-573-52100	OFFICE SUPPLIES	2,484.38	2,105.87	0.00	2,500.00	2,500.00	0.00	0.00%	2,500.00	0.00	0.00%
002-573-52110	PUBLIC SAFETY SUPPLIES & UN	6,929.21	6,785.09	0.00	15,000.00	15,000.00	0.00	0.00%	15,000.00	0.00	0.00%
002-573-52150	JANITORIAL SUPPLIES	780.99	1,771.68	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
002-573-52300	FUEL, OIL, GAS & GREASE	254,590.26	257,635.26	0.00	300,000.00	270,000.00	-30,000.00	-10.00%	270,000.00	-30,000.00	-10.00%
002-573-52400	SMALL TOOLS & OPERATING SI	0.00	0.00	0.00	4,000.00	9,000.00	5,000.00	125.00%	4,000.00	0.00	0.00%
002-573-52500	ROAD MATERIALS	3,422,367.13	2,864,394.81	0.00	3,250,000.00	3,373,028.88	123,028.88	3.79%	3,250,000.00	0.00	0.00%
002-573-52505	CULVERTS & PIPE	0.00	7,446.06	0.00	20,000.00	48,000.00	28,000.00	140.00%	153,000.00	133,000.00	665.00%
002-573-52515	BRIDGE REPAIRS & MATERIAL	0.00	14,375.00	0.00	50,000.00	100,000.00	50,000.00	100.00%	100,000.00	50,000.00	100.00%
002-573-52520	DRAINAGE & DITCHES	124,854.61	61,600.00	0.00	125,000.00	110,000.00	-15,000.00	-12.00%	150,000.00	25,000.00	20.00%

Budget Comparison Report

					Comparison 1		Comparison 1		Comparison 2		Comparison 2	
					Parent Budget	Budget	to Parent Budget	%	Budget	to Parent Budget	%	
					2026-2027	2025-2026	Increase /		2026-2027	Increase /		
					PROPOSED	FINAL	(Decrease)		Initial	(Decrease)		
Account Number												
002-573-52700	UTILITIES	22,180.71	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
002-573-52730	CELLULAR/INTERNET EXPENSE	6,659.21	5,204.90	0.00	7,000.00	13,600.00	6,600.00	94.29%	13,600.00	6,600.00	94.29%	
002-573-53021	R&B MECHANIC SHOP CONSTR	0.00	29,023.09	0.00	400,000.00	492,500.00	92,500.00	23.13%	500,000.00	100,000.00	25.00%	
002-573-53022	R&B WATER TANK & WELL COF	2,709.79	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
002-573-53610	LARGE EQUIPMENT RENTALS	118,907.00	50,479.00	0.00	70,000.00	110,000.00	40,000.00	57.14%	70,000.00	0.00	0.00%	
002-573-54120	ENGINEERING & LAB FEES	97,457.50	19,380.00	0.00	25,000.00	45,000.00	20,000.00	80.00%	25,000.00	0.00	0.00%	
002-573-54130	CONTRACTED SERVICES & MAI	11,397.91	19,460.09	0.00	24,500.00	24,000.00	-500.00	-2.04%	24,000.00	-500.00	-2.04%	
002-573-54190	SOFTWARE & PROGRAMMING	0.00	0.00	0.00	50,000.00	105,000.00	55,000.00	110.00%	0.00	-50,000.00	-100.00%	
002-573-54550	TRAVEL/REG/DUES/ETC	2,304.56	2,646.25	0.00	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%	
002-573-54551	CDL EDUCATION EXPENSE	11,500.08	17,000.08	0.00	19,500.00	19,500.00	0.00	0.00%	12,000.00	-7,500.00	-38.46%	
002-573-54950	TREE & DEBRIS REMOVAL SERV	46,950.00	24,350.00	0.00	45,000.00	45,000.00	0.00	0.00%	45,000.00	0.00	0.00%	
002-573-57500	EQUIP NON-INV < \$2000	3,288.96	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%	0.00	-1,000.00	-100.00%	
002-573-57550	REPAIRS/RENTAL/CONSTR/ETC	715,363.78	448,227.14	0.00	700,000.00	667,472.23	-32,527.77	-4.65%	830,000.00	130,000.00	18.57%	
002-573-57590	EQUIP > \$5000	1,022,992.66	792,856.21	0.00	0.00	1,032,372.20	1,032,372.20	0.00%	0.00	0.00	0.00%	
002-573-57595	EQUIP between \$2000 & \$499	3,600.00	0.00	0.00	0.00	3,000.00	3,000.00	0.00%	0.00	0.00	0.00%	
002-573-59999	OTHER	4,249.88	5,828.19	0.00	10,000.00	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%	
Total Department: 573 - ROAD & BRIDGE FUND:		9,533,269.73	7,734,142.11	0.00	9,489,620.00	10,535,673.31	1,046,053.31	11.02%	9,513,800.00	24,180.00	0.25%	
Total Expense:		9,533,269.73	7,734,142.11	0.00	9,489,620.00	10,535,673.31	1,046,053.31	11.02%	9,513,800.00	24,180.00	0.25%	
Total Fund: 002 - ROAD & BRIDGE:		120,769.17	-1,919,896.40	0.00	-2,888,349.00	-380,633.31	2,507,715.69	-86.82%	30,186.00	2,918,535.00	-101.05%	
Fund: 003 - MOSQUITO CONTROL												
Revenue												
Department: 000 - NON DEPARTMENTAL												
003-000-40010	CURRENT TAXES	1,343,523.85	1,008,854.21	0.00	955,440.00	995,739.00	40,299.00	4.22%	955,440.00	0.00	0.00%	
003-000-40030	DELINQUENT TAXES	29,617.54	26,718.53	0.00	30,000.00	26,700.00	-3,300.00	-11.00%	26,700.00	-3,300.00	-11.00%	
003-000-40060	DELINQUENT TAX PENALTIES	28,769.41	17,897.30	0.00	18,000.00	21,440.00	3,440.00	19.11%	21,440.00	3,440.00	19.11%	
003-000-40200	MISC INTERFUND REVENUE	0.00	0.00	0.00	0.00	516,631.00	516,631.00	0.00%	500,000.00	500,000.00	0.00%	
Total Department: 000 - NON DEPARTMENTAL:		1,401,910.80	1,053,470.04	0.00	1,003,440.00	1,560,510.00	557,070.00	55.52%	1,503,580.00	500,140.00	49.84%	
Total Revenue:		1,401,910.80	1,053,470.04	0.00	1,003,440.00	1,560,510.00	557,070.00	55.52%	1,503,580.00	500,140.00	49.84%	
Expense												
Department: 490 - MOSQUITO CONTROL												
003-490-51110	REGULAR SALARIES	431,947.56	364,589.52	0.00	492,800.00	429,280.00	-63,520.00	-12.89%	430,850.00	-61,950.00	-12.57%	
003-490-51120	OVERTIME SALARIES	11,037.99	12,423.12	0.00	28,000.00	28,000.00	0.00	0.00%	28,000.00	0.00	0.00%	
003-490-51140	EXTRA HELP SALARIES	90,195.00	97,914.60	0.00	147,900.00	133,000.00	-14,900.00	-10.07%	133,000.00	-14,900.00	-10.07%	
003-490-51210	SOCIAL SECURITY	38,908.66	34,915.67	0.00	51,250.00	45,280.00	-5,970.00	-11.65%	45,280.00	-5,970.00	-11.65%	
003-490-51230	RETIREMENT	60,628.61	52,319.64	0.00	87,800.00	60,000.00	-27,800.00	-31.66%	58,430.00	-29,370.00	-33.45%	
003-490-51250	UNEMPLOYMENT	1,013.29	660.20	0.00	910.00	1,130.00	220.00	24.18%	1,130.00	220.00	24.18%	
003-490-51270	GROUP HEALTH, LIFE & DENTA	111,648.90	93,079.54	0.00	133,800.00	118,520.00	-15,280.00	-11.42%	118,520.00	-15,280.00	-11.42%	
003-490-52100	OFFICE SUPPLIES	1,262.75	1,013.03	0.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%	

Budget Comparison Report

Account Number		2024-2025 Total Activity	2025-2026 Total Activity	2026-2027 Total Activity	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Parent Budget	%
					2026-2027 PROPOSED	2025-2026 FINAL	Increase / (Decrease)		2026-2027 Initial	Increase / (Decrease)	
<u>003-490-52170</u>	CHEMICAL & LAB SUPPLIES	144,072.02	151,192.45	0.00	175,000.00	175,000.00	0.00	0.00%	175,000.00	0.00	0.00%
<u>003-490-52300</u>	FUEL, OIL, GAS & GREASE	23,692.37	19,457.55	0.00	30,000.00	45,000.00	15,000.00	50.00%	45,000.00	15,000.00	50.00%
<u>003-490-53450</u>	AERIAL SPRAYING-AIRCRAFT IN	16,776.00	16,964.00	0.00	20,000.00	20,000.00	0.00	0.00%	20,000.00	0.00	0.00%
<u>003-490-53451</u>	AERIAL SPRAYING-AIRCRAFT M	4,926.26	10,121.44	0.00	25,000.00	25,000.00	0.00	0.00%	25,000.00	0.00	0.00%
<u>003-490-53452</u>	AERIAL SPRAYING-CHEMICALS	63,827.40	0.00	0.00	180,000.00	320,000.00	140,000.00	77.78%	320,000.00	140,000.00	77.78%
<u>003-490-54130</u>	CONTRACTED SERVICES & MAI	2,768.90	638.77	0.00	2,100.00	2,000.00	-100.00	-4.76%	2,000.00	-100.00	-4.76%
<u>003-490-54190</u>	SOFTWARE & PROGRAMMING	0.00	2,213.45	0.00	61,800.00	2,800.00	-59,000.00	-95.47%	2,800.00	-59,000.00	-95.47%
<u>003-490-54230</u>	TESTING & LAB FEES	184.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
<u>003-490-54240</u>	UNIFORM CLEANING	1,972.88	1,505.00	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
<u>003-490-54550</u>	TRAVEL/REG/DUES/ETC	1,820.89	1,084.11	0.00	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%
<u>003-490-54580</u>	LICENSES & PERMITS	0.00	10,263.88	0.00	14,000.00	14,000.00	0.00	0.00%	10,000.00	-4,000.00	-28.57%
<u>003-490-54950</u>	MISC. FEES & SERVICES	150.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00%	17,070.00	17,070.00	0.00%
<u>003-490-57500</u>	EQUIP NON-INV < \$2000	10,503.26	5,163.83	0.00	9,000.00	9,000.00	0.00	0.00%	9,000.00	0.00	0.00%
<u>003-490-57550</u>	REPAIRS/RENTAL/CONSTR/ETC	22,984.75	16,071.12	0.00	47,500.00	47,500.00	0.00	0.00%	47,500.00	0.00	0.00%
<u>003-490-57590</u>	EQUIP > \$5000	6,255.08	42,347.80	0.00	63,500.00	50,000.00	-13,500.00	-21.26%	0.00	-63,500.00	-100.00%
<u>003-490-57595</u>	EQUIP between \$2000 & \$499	0.00	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%	0.00	-5,000.00	-100.00%
<u>003-490-59999</u>	OTHER	8,386.44	1,385.00	0.00	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
Total Department: 490 - MOSQUITO CONTROL:		1,054,963.01	935,323.72	0.00	1,590,360.00	1,560,510.00	-29,850.00	-1.88%	1,503,580.00	-86,780.00	-5.46%
Total Expense:		1,054,963.01	935,323.72	0.00	1,590,360.00	1,560,510.00	-29,850.00	-1.88%	1,503,580.00	-86,780.00	-5.46%
Total Fund: 003 - MOSQUITO CONTROL:		346,947.79	118,146.32	0.00	-586,920.00	0.00	586,920.00	-100.00%	0.00	586,920.00	-100.00%
Report Total:		2,481,252.33	278,242.58	0.00	-9,240,678.55	-7,434,245.73	1,806,432.82	-19.55%	-2,531,399.00	6,709,279.55	-72.61%

Budget Comparison Report

Group Summary

Department...	2024-2025 Total Activity	2025-2026 Total Activity	2026-2027 Total Activity	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Parent Budget	%
				2026-2027 PROPOSED	2025-2026 FINAL	Increase / (Decrease)		2026-2027 Initial	Increase / (Decrease)	
Fund: 001 - GENERAL FUND										
Revenue										
000 - NON DEPARTMENTAL	48,272,046.81	49,766,236.20	0.00	57,666,215.45	54,136,558.00	-3,529,657.45	-6.12%	56,225,455.00	-1,440,760.45	-2.50%
Total Revenue:	48,272,046.81	49,766,236.20	0.00	57,666,215.45	54,136,558.00	-3,529,657.45	-6.12%	56,225,455.00	-1,440,760.45	-2.50%
Expense										
101 - INSURANCE ESCROW	3,756,339.59	4,735,696.73	0.00	4,809,600.00	5,748,130.00	938,530.00	19.51%	5,748,130.00	938,530.00	19.51%
103 - COMMISSIONERS COURT	470,111.95	422,378.79	0.00	533,950.00	495,385.00	-38,565.00	-7.22%	493,400.00	-40,550.00	-7.59%
105 - MIS	2,377,744.51	2,143,237.19	0.00	3,072,293.00	3,061,519.24	-10,773.76	-0.35%	2,771,430.00	-300,863.00	-9.79%
107 - COUNTY JUDGE	283,658.05	254,268.14	0.00	355,670.00	325,350.00	-30,320.00	-8.52%	325,350.00	-30,320.00	-8.52%
109 - COUNTY CLERK	661,213.15	576,593.05	0.00	801,240.00	752,770.00	-48,470.00	-6.05%	752,770.00	-48,470.00	-6.05%
111 - GENERAL MISCELLANEOUS	3,920,685.86	7,025,086.08	0.00	9,558,239.00	6,905,973.53	-2,652,265.47	-27.75%	8,003,420.00	-1,554,819.00	-16.27%
113 - MAIL ROOM	66,841.56	61,307.68	0.00	85,520.00	78,270.00	-7,250.00	-8.48%	77,780.00	-7,740.00	-9.05%
115 - OPERATIONS & MAINTENANCE	2,962,463.27	2,954,626.06	0.00	4,858,900.00	5,268,717.00	409,817.00	8.43%	3,597,710.00	-1,261,190.00	-25.96%
117 - RECORDS MANAGEMENT	338,048.37	294,666.80	0.00	387,510.00	365,910.00	-21,600.00	-5.57%	362,410.00	-25,100.00	-6.48%
118 - RISK MANAGMENT	72,690.98	384,447.13	0.00	213,160.00	538,725.00	325,565.00	152.73%	258,210.00	45,050.00	21.13%
119 - HUMAN RESOURCES	371,779.03	265,776.19	0.00	340,160.00	310,860.00	-29,300.00	-8.61%	310,680.00	-29,480.00	-8.67%
205 - JURY MISCELLANEOUS	68,560.58	59,885.26	0.00	84,000.00	83,680.00	-320.00	-0.38%	83,680.00	-320.00	-0.38%
210 - 128TH DISTRICT COURT (Burch-Arkeen)	271,275.86	179,584.98	0.00	304,090.00	268,790.00	-35,300.00	-11.61%	289,790.00	-14,300.00	-4.70%
211 - 163RD DISTRICT COURT (PEVETO)	249,353.19	225,537.67	0.00	295,360.00	276,275.00	-19,085.00	-6.46%	272,620.00	-22,740.00	-7.70%
212 - 260TH DISTRICT COURT (PARKHURST)	258,683.62	234,028.79	0.00	296,690.00	279,055.00	-17,635.00	-5.94%	277,600.00	-19,090.00	-6.43%
217 - COUNTY COURT AT LAW #1	399,140.07	460,205.53	0.00	586,790.00	571,750.00	-15,040.00	-2.56%	570,210.00	-16,580.00	-2.83%
218 - COUNTY COURT AT LAW #2	385,175.75	391,429.04	0.00	512,390.00	495,030.00	-17,360.00	-3.39%	493,540.00	-18,850.00	-3.68%
220 - DISTRICT CLERK	951,640.39	822,841.64	0.00	1,111,110.00	1,018,150.00	-92,960.00	-8.37%	1,018,150.00	-92,960.00	-8.37%
225 - JP PRECINCT 1 (STAGNER)	338,904.77	298,703.74	0.00	399,060.00	369,130.00	-29,930.00	-7.50%	369,130.00	-29,930.00	-7.50%
226 - JP PRECINCT 2 (Jenkins)	389,574.43	305,647.59	0.00	404,210.00	371,360.00	-32,850.00	-8.13%	371,360.00	-32,850.00	-8.13%
227 - JP PRECINCT 3 (Simonton)	363,590.82	310,359.02	0.00	405,160.00	376,840.00	-28,320.00	-6.99%	374,890.00	-30,270.00	-7.47%
228 - JP PRECINCT 4 (PRICE)	346,566.01	309,649.25	0.00	400,610.00	375,020.00	-25,590.00	-6.39%	373,080.00	-27,530.00	-6.87%
230 - JUVENILE PROBATION	330,973.62	382,445.80	0.00	450,051.00	438,100.00	-11,951.00	-2.66%	415,960.00	-34,091.00	-7.57%
252 - COURT ADMINISTRATOR	261,925.55	204,744.17	0.00	260,160.00	276,040.00	15,880.00	6.10%	274,570.00	14,410.00	5.54%
260 - COUNTY ATTORNEY	1,731,832.55	1,657,892.77	0.00	2,103,340.00	2,033,070.00	-70,270.00	-3.34%	2,033,070.00	-70,270.00	-3.34%
298 - COUNTY FUNDED ADULT PROBATION EXP.	77,580.94	70,561.13	0.00	116,110.00	83,210.00	-32,900.00	-28.34%	76,110.00	-40,000.00	-34.45%
301 - TAX ASSESSOR COLLECTOR	1,488,846.53	1,348,715.01	0.00	1,813,595.00	1,658,050.00	-155,545.00	-8.58%	1,655,600.00	-157,995.00	-8.71%
303 - AUDITOR'S OFFICE	715,333.78	662,935.00	0.00	820,560.00	772,820.00	-47,740.00	-5.82%	772,820.00	-47,740.00	-5.82%
305 - COUNTY TREASURER	378,560.18	355,500.50	0.00	447,010.00	419,705.00	-27,305.00	-6.11%	417,720.00	-29,290.00	-6.55%
309 - PURCHASING	376,397.92	366,412.58	0.00	474,590.00	429,030.00	-45,560.00	-9.60%	406,090.00	-68,500.00	-14.43%
445 - CHILD PROTECTIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
450 - HEALTH SERVICES	841,353.65	630,897.57	0.00	939,400.00	1,081,030.00	141,630.00	15.08%	980,050.00	40,650.00	4.33%

Budget Comparison Report

Departmen...	2024-2025 Total Activity	2025-2026 Total Activity	2026-2027 Total Activity	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budeet	%	Comparison 2 Budget	Comparison 2 to Parent Budeet	%
				2026-2027 PROPOSED	2025-2026 FINAL	Increase / (Decrease)		2026-2027 Initial	Increase / (Decrease)	
470 - WASTE DISPOSAL	358,146.21	336,655.06	0.00	558,610.00	432,560.00	-126,050.00	-22.56%	432,430.00	-126,180.00	-22.59%
601 - TRANSPORTATION DEPARTMENT	1,046,990.29	1,002,810.43	0.00	1,279,500.00	1,193,756.43	-85,743.57	-6.70%	1,176,700.00	-102,800.00	-8.03%
602 - TRANSPORTATION - OTHER	28,040.71	29,388.41	0.00	170,612.00	200,000.00	29,388.00	17.23%	200,000.00	29,388.00	17.23%
655 - EXTENSION SERVICE OFFICE	323,747.47	333,405.30	0.00	430,490.00	424,560.00	-5,930.00	-1.38%	424,560.00	-5,930.00	-1.38%
665 - VETERANS OFFICE	195,368.86	174,813.10	0.00	216,970.00	207,760.00	-9,210.00	-4.24%	207,760.00	-9,210.00	-4.24%
681 - PARKS & EXPO DEPARTMENT	572,210.09	838,854.48	0.00	1,515,610.00	1,969,070.00	453,460.00	29.92%	1,767,920.00	252,310.00	16.65%
740 - SHERIFF'S DEPARTMENT	9,780,663.31	8,986,587.01	0.00	11,769,865.00	11,613,015.02	-156,849.98	-1.33%	10,861,700.00	-908,165.00	-7.72%
743 - SHERIFF'S CORRECTIONAL	6,110,458.40	5,365,017.65	0.00	7,398,205.00	6,722,410.00	-675,795.00	-9.13%	6,701,110.00	-697,095.00	-9.42%
744 - MENTAL HEALTH LIASON	-20,947.05	162,937.11	0.00	118,795.00	197,584.20	78,789.20	66.32%	131,800.00	13,005.00	10.95%
745 - MENTAL HEALTH DEPUTY	-357.05	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
775 - CONSTABLE PRECINCT 1 (CLAYBAR)	123,108.93	108,225.31	0.00	135,860.00	133,435.00	-2,425.00	-1.78%	132,920.00	-2,940.00	-2.16%
776 - CONSTABLE PRECINCT 2 (GUNTER)	129,783.98	113,179.53	0.00	135,660.00	133,215.00	-2,445.00	-1.80%	132,700.00	-2,960.00	-2.18%
777 - CONSTABLE PRECINCT 3 (FRYE)	120,319.86	108,456.11	0.00	129,590.00	127,090.00	-2,500.00	-1.93%	126,600.00	-2,990.00	-2.31%
778 - CONSTABLE PRECINCT 4 (JACOBS)	130,890.56	121,456.58	0.00	147,560.00	143,770.00	-3,790.00	-2.57%	143,220.00	-4,340.00	-2.94%
787 - DPS / OFFICE CLERK	83,454.24	76,501.52	0.00	94,660.00	87,640.00	-7,020.00	-7.42%	87,140.00	-7,520.00	-7.94%
793 - EMERGENCY MANAGEMENT	637,431.95	569,307.56	0.00	837,440.00	751,300.00	-86,140.00	-10.29%	729,390.00	-108,050.00	-12.90%
806 - COURT REPORTER SERVICE FEE	13,000.00	44,200.00	0.00	30,000.00	51,000.00	21,000.00	70.00%	30,000.00	0.00	0.00%
808 - ELECTION ADMINISTRATOR	420,423.69	422,200.49	0.00	561,790.00	543,120.00	-18,670.00	-3.32%	542,620.00	-19,170.00	-3.41%
908 - ENV HEALTH & CODE	570,494.46	496,187.01	0.00	659,880.00	581,140.00	-78,740.00	-11.93%	581,140.00	-78,740.00	-11.93%
915 - DEBT SERVICE -2016 CONTRACTUAL OBLIGATIONS	128,436.00	0.00	0.00	0.00	150,000.00	150,000.00	0.00%	150,000.00	150,000.00	0.00%
Total Expense:	46,258,511.44	47,686,243.54	0.00	63,431,625.00	61,190,170.42	-2,241,454.58	-3.53%	58,787,040.00	-4,644,585.00	-7.32%
Total Fund: 001 - GENERAL FUND:	2,013,535.37	2,079,992.66	0.00	-5,765,409.55	-7,053,612.42	-1,288,202.87	22.34%	-2,561,585.00	3,203,824.55	-55.57%
Fund: 002 - ROAD & BRIDGE										
Revenue										
000 - NON DEPARTMENTAL	9,654,038.90	5,814,245.71	0.00	6,601,271.00	10,155,040.00	3,553,769.00	53.83%	9,543,986.00	2,942,715.00	44.58%
Total Revenue:	9,654,038.90	5,814,245.71	0.00	6,601,271.00	10,155,040.00	3,553,769.00	53.83%	9,543,986.00	2,942,715.00	44.58%
Expense										
573 - ROAD & BRIDGE FUND	9,533,269.73	7,734,142.11	0.00	9,489,620.00	10,535,673.31	1,046,053.31	11.02%	9,513,800.00	24,180.00	0.25%
Total Expense:	9,533,269.73	7,734,142.11	0.00	9,489,620.00	10,535,673.31	1,046,053.31	11.02%	9,513,800.00	24,180.00	0.25%
Total Fund: 002 - ROAD & BRIDGE:	120,769.17	-1,919,896.40	0.00	-2,888,349.00	-380,633.31	2,507,715.69	-86.82%	30,186.00	2,918,535.00	-101.05%
Fund: 003 - MOSQUITO CONTROL										
Revenue										
000 - NON DEPARTMENTAL	1,401,910.80	1,053,470.04	0.00	1,003,440.00	1,560,510.00	557,070.00	55.52%	1,503,580.00	500,140.00	49.84%
Total Revenue:	1,401,910.80	1,053,470.04	0.00	1,003,440.00	1,560,510.00	557,070.00	55.52%	1,503,580.00	500,140.00	49.84%
Expense										
490 - MOSQUITO CONTROL	1,054,963.01	935,323.72	0.00	1,590,360.00	1,560,510.00	-29,850.00	-1.88%	1,503,580.00	-86,780.00	-5.46%

Budget Comparison Report

Departmen...					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Parent Budeet	%
		2024-2025 Total Activity	2025-2026 Total Activity	2026-2027 Total Activity	2026-2027 PROPOSED	2025-2026 FINAL	Increase / (Decrease)		2026-2027 Initial	Increase / (Decrease)	
	Total Expense:	1,054,963.01	935,323.72	0.00	1,590,360.00	1,560,510.00	-29,850.00	-1.88%	1,503,580.00	-86,780.00	-5.46%
	Total Fund: 003 - MOSQUITO CONTROL:	346,947.79	118,146.32	0.00	-586,920.00	0.00	586,920.00	-100.00%	0.00	586,920.00	-100.00%
	Report Total:	2,481,252.33	278,242.58	0.00	-9,240,678.55	-7,434,245.73	1,806,432.82	-19.55%	-2,531,399.00	6,709,279.55	-72.61%

Budget Comparison Report

Fund Summary

	2024-2025 Total Activity	2025-2026 Total Activity	2026-2027 Total Activity	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Parent Budget	%
				2026-2027 PROPOSED	2025-2026 FINAL	Increase / (Decrease)		2026-2027 Initial	Increase / (Decrease)	
Fund										
001 - GENERAL FUND	2,013,535.37	2,079,992.66	0.00	-5,765,409.55	-7,053,612.42	-1,288,202.87	22.34%	-2,561,585.00	3,203,824.55	-55.57%
002 - ROAD & BRIDGE	120,769.17	-1,919,896.40	0.00	-2,888,349.00	-380,633.31	2,507,715.69	-86.82%	30,186.00	2,918,535.00	-101.05%
003 - MOSQUITO CONTROL	346,947.79	118,146.32	0.00	-586,920.00	0.00	586,920.00	-100.00%	0.00	586,920.00	-100.00%
Report Total:	2,481,252.33	278,242.58	0.00	-9,240,678.55	-7,434,245.73	1,806,432.82	-19.55%	-2,531,399.00	6,709,279.55	-72.61%

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