BOWIE COUNTY

2025-2026 PROPOSED BUDGET

Bobby Howell

Bowie County Judge

THIS BUDGET WILL RAISE MORE TOTAL ROPERTY TAXES THAN LAST YEAR'S BUDGET BY $2,932,990 OR 11.01%, AND OF THAT AMOUNT, $1,037,331.00 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

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Bowie County 2025-2026 Budget Scenario Summary

	2024-2025 Tax Rate	2025-2026 Tax Rate
Maintenance & Operations (M&O)*	0.367832	0.391762
Debt Rate	0.031021	0.032185
Total Ad Valorem Tax Rate*	0.398853	0.423947

**Sales tax adjusted*

	2024-2025 BUDGET	2024-2025 Y-T-D (6/30)	2025-2026 BUDGET	Budget Year Variance
Revenue				
General Government				
Charges for Services	3,015,766	1,492,618	2,754,241	(261,525)
Operating Grants/Contributions	178,133	224,915	210,000	31,867
Pass Thru Toll Revenue	2,200,000	2,117,473	2,200,000	0
Public Safety				
Charges for Services	1,860,800	885,954	1,552,305	(308,495)
Public Works				
Charges for Services	222,320.00	106,368	222,320.00	0
Operating Grants/Contributions	0.00	-	0.00	0
Welfare				
Charges for Services	0.00	0.00	0.00	0
Operating Grants/Contributions	128,000.00	2,126	128,000.00	0
Taxes				
Ad Valorem (M&O)	24,730,231	26,378,166	27,328,272	2,598,041
Sales	10,144,244	7,701,680	10,495,352	351,108
Other	476,000.00	403,426	736,000.00	260,000
Delinquent Taxes	550,000.00	396,305.25	550,000.00	
Investment Earnings	1,676,800.00	1,360,834	1,866,833.00	190,033
Miscellaneous	1,128,360.00	946,292	1,277,510.00	149,150
Total General Revenue	46,310,654	42,016,156	49,320,832	3,010,178
Expenses				
General Government	21,214,018	12,813,018	22,504,459	1,290,441
Public Safety	21,480,483	15,610,035	22,036,571	556,088
Public Works	4,332,279	2,543,327	4,625,256	292,976
Welfare	147,743	99,590	154,547	6,804
Total General Expenses	47,174,523	31,065,971	49,320,833	2,146,310
Net General Revenue	(863,869)	10,950,185.45	(0)	863,868

Bowie County FY 2025-2026 Revenue Budget Summary

ACCOUNT NO	ACCOUNT NAME	2024-2025 BUDGET	2025-2026 BUDGET	Variance	ACTUAL Y-T-D 30-Jun-25
2026 010-310-000	**APPRAISAL DISTRICT**				
2026 010-310-100	**TAXES**				
2026 010-310-110	AD VALOREM TAXES	24,730,231	27,328,272	2,598,041.20	26,378,165.80
2026 010-310-111	SALES TAXES	10,144,244	10,495,352	351,107.91	7,701,680.27
2026 010-310-112	PAYMENT IN LIEU OF TA	200,000	500,000	300,000.00	227,716.86
2026-010-310-113	DELINQUENT	550,000	550,000	0.00	396,305.25
	TOTAL DEPARTMENT INCOME	35,624,475.00	38,873,624.11	3,249,149.11	34,703,868.18
2026 010-339-000	**County Court**				
2026 010-339-423	STATE SUPPLEMENT	-	34,650.00	34,650.00	-
	TOTAL DEPARTMENT INCOME	-	34,650.00	34,650.00	-
2026 010-340-000	**TAX ASSESSOR COLLECTOR**				
2026 010-340-430	AUTO REGISTRATION FEES	734,416	550,000	(184,416.00)	254,820.55
2026 010-340-432	FEES OF OFFICE	3,000	3,000	0.00	240.00
2026 010-340-433	ALCOHOL BEVERAGE LICENSE	170,000	70,000	(100,000.00)	17,380.00
2026 010-340-434	ANNUAL COMMISSION	950,000	950,000	0.00	899,523.66
2026 010-340-435	PARKS & WILDLIFE INCOM	42,000	42,000	0.00	21,467.06
	TOTAL DEPARTMENT INCOME	1,899,416	1,615,000	(284,416.00)	1,193,431.27
2026 010-341-000	**COUNTY CLERK**				
2026 010-341-421	I DOCKET FEE	500	500	0.00	-
2026 010-341-422	HEALTHY CHILD FUND	30	30	0.00	-
2026 010-341-431	GUARDIAN-CRIMINAL HISTORY	150	150	0.00	-
2026 010-341-433	JURY FEES	200	200	0.00	-
2026 010-341-434	MISCELLANEOUS INCOME	200	200	0.00	-
2026 010-341-435	PROBATE FEES	12,000	12,000	0.00	6,071.00
2026 010-341-436	RECORDING FEES	425,000	425,000	0.00	303,775.19
	TOTAL DEPARTMENT INCOME	438,080	438,080	-	309,846

Bowie County FY 2025-2026 Revenue Budget Summary

ACCOUNT NO	ACCOUNT NAME	2024-2025 BUDGET	2025-2026 BUDGET	Variance	ACTUAL Y-T-D 30-Jun-25
2026 010-342-000	**TREASURER**				
2026 010-342-110	RESTRICTED INTEREST INCOM	125,185	125,185	0.00	82,620.84
2026 010-342-432	FEES OF OFFICE	30,000	30,000	0.00	16,414.41
2026 010-342-434	MISCELLANEOUS INCOME	10,000	10,000	0.00	59.70
2026 010-342-450	INTEREST INCOME CERTIFI	-	-	0.00	-
2026 010-342-451	INTEREST INCOME ELECTRO	1,000	1,000	0.00	782.68
2026 010-342-453	INTEREST INCOME NOW AC	1,550,000	1,400,000	(150,000.00)	1,021,985.33
2026 010-342-454	INTEREST INCOME TEX PO	550	340,583	340,033.00	255,437.12
2026 010-342-455	INTEREST INCOME TEX STAR	65	65	0.00	7.83
	TOTAL DEPARTMENT INCOME	1,716,800	1,906,833	190,033	1,377,308
2026 010-343-000	**AUDITOR**				
2026 010-343-423	FISCAL OFFICER FEE COM	30,000	35,000	5,000.00	34,530.38
2026 010-343-433	ADMIN FEES LPPF	20,000	20,000	0.00	-
2026 010-343-434	MISCELLANEOUS INCOME	-	-	0.00	158.53
	TOTAL DEPARTMENT INCOME	50,000	55,000	5,000.00	34,688.91
2026 010-344-000	**COURTHOUSE**				
2026 010-344-482	RENTAL INCOME COURTHOUS	16,000	16,000	0.00	11,835.00
	TOTAL DEPARTMENT INCOME	16,000	16,000	0.00	11,835.00
2026 010-345-000	**PLAZA WEST OFFICE BUIL**				
2026 010-345-482	RENTAL INCOME	380,000	380,000	0.00	281,410.83
	TOTAL DEPARTMENT INCOME	380,000	380,000	0.00	281,410.83

Bowie County FY 2025-2026 Revenue Budget Summary

ACCOUNT NO	ACCOUNT NAME	2024-2025 BUDGET	2025-2026 BUDGET	Variance	ACTUAL Y-T-D 30-Jun-25
2026 010-347-000	**GENERAL MISCELLANEOUS**				
2026 010-347-390	TRANSFER IN/OUT	-	-		-
2026 010-347-420	TITLE IV-E FOSTER CARE	46,000	46,000	0.00	2,125.79
2026 010-347-421	COMMISSION ON MIXED DR	176,000	176,000	0.00	142,217.57
2026 010-347-422	TEXAS ALCOHOL BEVERAGE	50,000	10,000	(40,000.00)	55.00
2026 010-347-423	COMMISSION ON BINGO	50,000	50,000	0.00	33,436.12
2026 010-347-425	GRANT INCOME INDIGENT	82,000	82,000	0.00	-
2026 010-347-429	TOBACCO SETTLEMENT	120,000	150,000	30,000.00	141,730.41
2026 010-347-430	PASS THRU TOLL REVENUE	2,200,000	2,200,000	0.00	2,117,472.86
2026 010-347-431	OMNI - COUNTY	600	600	0.00	178.00
2026 010-347-432	SALE OF RIGHT OF WAY	-	-	0.00	-
2026 010-347-434	MISCELLANEOUS INCOME	115,000	115,000	0.00	25,071.60
2026 010-347-435	MISC VOID CHECK INCOME	1,000	1,000	0.00	-
2026 010-347-436	GUARDIANSHIP FEE	10,000	10,000	0.00	
2026 010-347-460	SALE OF FIXED ASSET	500	500	0.00	9,300.00
2026 010-347-461	ODYSSEY USER REIMBURSEMENT	200,000	200,000	0.00	-
2026 010-347-462	CSCD REIMBURSEMENT	68,320	68,320	0.00	68,320.00
2026 010-347-480	INSURANCE CLAIMS INCOME	-	-	0.00	1,636.00
2026 010-347-481	BI-STATE REFUND	-	-	0.00	-
	TOTAL DEPARTMENT INCOME	3,119,420.00	3,109,420.00	(10,000.00)	2,541,543.35
2026 010-348-000	**DISTRICT JUDGES**			0.00	
2026 010-348-440	FINES	350,000	325,000	(25,000.00)	168,211.47
2026 010-348-441	FORFEITURES	-	-	0.00	-
	TOTAL DEPARTMENT INCOME	350,000	325,000	(25,000.00)	168,211.47
2026 010-349-000	**DISTRICT CLERK**				
2026 010-349-420	ATTORNEY GENERAL TITLE	1,200	1,200	0.00	456.54
2026 010-349-421	I DOCKET FEE	350	350	0.00	-
2026 010-349-432	FEES OF OFFICE	220,000	220,000	0.00	68,528.34
2026 010-349-433	JURY FEES	2,000	2,000	0.00	1,347.50
2026 010-349-434	MISCELLANEOUS INCOME	500	500	0.00	-
2026 010-349-435	RECORD MANAGEMENT FEE	-	-	0.00	-
2026 010-349-437	STERO FEES	30,000	36,891	6,890.55	27,667.92
2026 010-349-438	TRIAL FEE	500	500	0.00	5.00
2026 010-349-439	VIDEO FEE	500	500	0.00	75.00
	TOTAL DEPARTMENT INCOME	255,050	261,941	6,890.55	98,080.30
2026 010-350-000	**DISTRICT ATTORNEY**				
2026 010-350-427	GRANT INCOME CRIME VIC	43,133	-	(43,133.00)	42,249.43
2026 010-350-428	GRANT INCOME	-	45,000	45,000.00	34,415.76
2026 010-350-432	FEES OF OFFICE	8,000	45,000	37,000.00	4,381.00
	TOTAL DEPARTMENT INCOME	51,133	90,000	38,867.00	81,046.19
2026 010-352-000	**SHERIFF**				
2026 010-352-422	FEMA REIMBURSEMENT	-	-	0.00	-
2026 010-352-424	GRANT INCOME	15,000	15,000	0.00	6,519.07
2026 010-352-432	FEES OF OFFICE	175,000	175,000	0.00	110,349.98
2026 010-352-434	MISCELLANEOUS INCOME	10,000	10,000	0.00	7,005.34
2026 010-352-439	WARRANT FEES	-	-	0.00	-

Bowie County FY 2025-2026 Revenue Budget Summary

ACCOUNT NO	ACCOUNT NAME	2024-2025 BUDGET	2025-2026 BUDGET	Variance	ACTUAL Y-T-D 30-Jun-25
2026 010-352-480	INSURANCE CLAIMS INCOME	31,000	31,000	0.00	-
	TOTAL DEPARTMENT INCOME	231,000	231,000	0.00	123,874.39
2026 010-353-000	**BOWIE COUNTY CORRECTION**				
2026 010-353-427	INMATE HOUSING REVENUE	110,000	110,000	0.00	6,419.17
2026 010-353-432	JAIL TELEPHONE INCOME	360,000	360,000	0.00	236,096.38
2026 010-353-434	MISCELLANEOUS INCOME	-	-	0.00	2,807.46
2026 010-353-435	OFFENDER TRANSPORT REIMB	30,000	30,000	0.00	4,782.50
2026 010-353-480	INSURANCE CLAIMS INCOME	1,000	1,000	0.00	-
	TOTAL DEPARTMENT INCOME	501,000	501,000	0.00	250,105.51
2026 010-354-000	**JUSTICE OF THE PEACE P 1.1**				
2026 010-354-432	FEES OF OFFICE	20,000	18,000	(2,000.00)	11,213.82
2026 010-354-434	MISCELLANEOUS INCOME			0.00	-
2026 010-354-440	FINES	150,000	150,000	0.00	105,538.93
	TOTAL DEPARTMENT INCOME	170,000	168,000	(2,000.00)	116,752.75
2026 010-355-000	**JUSTICE OF THE PEACE P 1.2**				
2026 010-355-432	FEES OF OFFICE	20,000	18,000	(2,000.00)	8,566.57
2026 010-355-434	MISCELLANEOUS INCOME			0.00	-
2026 010-355-440	FINES	150,000	150,000	0.00	77,745.54
	TOTAL DEPARTMENT INCOME	170,000	168,000	(2,000.00)	86,312.11
2026 010-356-000	**JUSTICE OF THE PEACE 2**				
2026 010-356-432	FEES OF OFFICE	10,000	8,000	(2,000.00)	2,472.92
2026 010-356-434	MISCELLANEOUS INCOME			0.00	-
2026 010-356-440	FINES	125,000	125,000	0.00	70,856.67
2026 010-356-496	DEPOSITED WITH TREASURE			0.00	-
	TOTAL DEPARTMENT INCOME	135,000	133,000	(2,000.00)	73,329.59
2026 010-357-000	**JUSTICE OF THE PEACE 3**				
2026 010-357-432	FEES OF OFFICE	5,000	5,000	0.00	402.78
2026 010-357-434	MISCELLANEOUS INCOME			0.00	-
2026 010-357-440	FINES	15,000	15,000	0.00	6,879.59
	TOTAL DEPARTMENT INCOME	20,000	20,000	0.00	7,282.37
2026 010-358-000	**JUSTICE OF THE PEACE 4**				
2026 010-358-432	FEES OF OFFICE	7,000	-	(7,000.00)	251.88
2026 010-358-434	MISCELLANEOUS INCOME			0.00	-
2026 010-358-440	FINES	20,000	-	(20,000.00)	3,242.20
	TOTAL DEPARTMENT INCOME	27,000	-	(27,000.00)	3,494.08
2026 010-359-000	**JUSTICE OF THE PEACE 5**				
2026 010-359-432	FEES OF OFFICE	6,500	6,500	0.00	3,287.82
2026 010-359-434	MISCELLANEOUS INCOME			0.00	-
2026 010-359-440	FINES	20,000	27,755	7,754.64	20,815.97
	TOTAL DEPARTMENT INCOME	26,500	34,255	7,754.64	24,103.79

Bowie County FY 2025-2026 Revenue Budget Summary

ACCOUNT NO	ACCOUNT NAME	2024-2025 BUDGET	2025-2026 BUDGET	Variance	ACTUAL Y-T-D 30-Jun-25
2026 010-362-000	**JUVENILE PROBATION**				
2026 010-362-434	MISCELLANEOUS INCOME	10,000	10,000	0.00	-
	TOTAL DEPARTMENT INCOME	10,000	10,000	0.00	-
2026 010-363-000	**JUVENILE DETENTION CENT**				
2026 010-363-428	JUVENILE DETENTION REIMB	200,000	35,000	(165,000.00)	27,700.00
2026 010-363-434	MISCELLANEOUS INCOME	-	-	0.00	-
	TOTAL DEPARTMENT INCOME	200,000	35,000	(165,000.00)	27,700.00
2026 010-365-000	**COUNTY COURT AT LAW**				
2026 010-365-423	STATE SUPPLEMENT	-	105,000	105,000.00	-
2026 010-365-440	FINES	300,000	300,000	0.00	217,624.55
	TOTAL DEPARTMENT INCOME	300,000	405,000	105,000.00	217,624.55
2026 010-366-000	**DISTRICT COURT**				-
2026 010-366-424	DRUG COURT PROGRAM HB			0.00	
2026 010-366-432	JUDICIAL FEES	1,500	500	(1,000.00)	45.72
2026 010-366-434	MISCELLANEOUS INCOME	1,000	500	(500.00)	-
	TOTAL DEPT INCOME	2,500	1,000	(1,500.00)	45.72
2026 010-367-000	**CONSTABLES**				
2026 010-367-431	CONSTABLE WARRANT FEES	125,000	125,000	0.00	91,600.00
2026 010-367-432	CONSTABLE WARRANT FEES	11,000	11,000	0.00	4,600.00
2026 010-367-433	CONSTABLE WARRANT FEES	3,000	3,000	0.00	1,846.26
2026 010-367-434	CONSTABLE WARRANT FEES	1,300	1,300	0.00	-
2026 010-367-435	CONSTABLE WARRANT FEES	3,000	3,000	0.00	3,555.00
2026 010-367-438	MISCELLANEOUS INCOME	160	160	0.00	-
	TOTAL DEPARTMENT INCOME	143,460	143,460	0.00	101,601.26
2026 010-368-000	**PERSONAL BAIL BOND**				
2026 010-368-432	FEES OF OFFICE	-	1,750	1,750.00	1,615.00
2026 010-368-433	BOND FEE	100,000	30,000	(70,000.00)	18,870.00
2026 010-368-434	MISCELLANEOUS INCOME	-	-	0.00	-
2026 010-368-435	ELECTRONIC MONITORING	150,000	100,000	(50,000.00)	47,752.50
	TOTAL DEPARTMENT INCOME	250,000	131,750	(118,250.00)	68,237.50
2026 010-371-000	**COMMISSIONER PCT. 1**				
2026 010-371-423	FLOOD CONTROL RECEIPTS	65	65	0.00	-
2026 010-371-424	GRANT INCOME		-	0.00	-
2026 010-371-434	MISCELLANEOUS INCOME	1,500	1,500	0.00	-
2026 010-371-437	ROAD & BRIDGE OVERWEIG	10,500	10,500	0.00	4,456.19
2026 010-371-460	SALE OF FIXED ASSET	5,000	5,000	0.00	-
2026 010-371-470	SALE OF TIMBER	9,300	9,300	0.00	-
	TOTAL DEPARTMENT INCOME	26,365	26,365	0.00	4,456.19

Bowie County FY 2025-2026 Revenue Budget Summary

ACCOUNT NO	ACCOUNT NAME	2024-2025 BUDGET	2025-2026 BUDGET	Variance	ACTUAL Y-T-D 30-Jun-25
2026 010-372-000	**COMMISSIONER PCT. 2**				
2026 010-372-423	FLOOD CONTROL RECEIPTS	65	65	0.00	-
2026 010-372-424	GRANT INCOME	-	-	0.00	-
2026 010-372-434	MISCELLANEOUS INCOME	-	10,000	10,000.00	8,055.00
2026 010-372-437	ROAD & BRIDGE OVERWEIG	10,500	10,500	0.00	4,456.19
2026 010-372-460	SALE OF FIXED ASSET	20,000	20,000	0.00	1,050.00
2026 010-372-470	SALE OF TIMBER	9,300	9,300	0.00	-
2026 010-372-480	INSURANCE CLAIMS INCOME	-	-	0.00	45,830.23
	TOTAL DEPARTMENT INCOME	39,865	49,865	10,000.00	59,391.42
2026 010-373-000	**COMMISSIONER PCT. 3**				
2026 010-373-423	FLOOD CONTROL RECEIPTS	95	95	0.00	-
2026 010-373-434	MISCELLANEOUS INCOME			0.00	-
2026 010-373-437	ROAD & BRIDGE OVERWEIG	24,500	24,500	0.00	10,397.77
2026 010-373-460	SALE OF FIXED ASSET	20,000	20,000	0.00	100.00
2026 010-373-470	SALE OF TIMBER	21,700	21,700	0.00	-
2026 010-373-480	INSURANCE CLAIMS INCOME			0.00	-
	TOTAL DEPARTMENT INCOME	66,295	66,295	0.00	10,497.77
2026 010-374-000	**COMMISSIONER PCT. 4**				
2026 010-374-423	FLOOD CONTROL RECEIPTS	95	95	0.00	-
2026 010-374-424	GRANT INCOME			0.00	-
2026 010-374-434	MISCELLANEOUS INCOME			0.00	-
2026 010-374-437	ROAD & BRIDGE OVERWEIG	24,500	24,500	0.00	10,397.77
2026 010-374-460	SALE OF FIXED ASSET			0.00	-
2026 010-374-470	SALE OF TIMBER	21,700	21,700	0.00	-
2026 010-374-480	INSURANCE CLAIMS INCOME	5,000	5,000	0.00	-
	TOTAL DEPARTMENT INCOME	51,295	51,295	0.00	10,397.77
2026 010-375-000	**CODE ENFORCEMENT**				
2026 010-375-432	FEES OF OFFICE	40,000	40,000	0.00	29,680.00
2026 010-375-434	MISCELLANEOUS INCOME			0.00	-
	TOTAL DEPARTMENT INCOME	40,000	40,000	0.00	29,680.00
2026 010-399-990	ACTUAL REVENUES	-	-		
	FINAL TOTAL	46,310,654	49,320,832	3,010,178	42,016,156

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	COUNTY COURT				
2026 010-400-101	SALARY & WAGE OFFICER	104,117	109,323	5,206	76,085.50
2026 010-400-103	ASSISTANT	105,750	111,810	6,060	37,207.90
2026 010-400-106	STATE SUPPLEMENT	25,200	34,650	9,450	18,415.37
2026 010-400-107	STATE REIMBURSEMENT	25,200	-	25,200	(20,150.00)
2026 010-400-108	LONGEVITY PAY	-	1,200	1,200	0.00
	TOTAL SALARIES	**209,867**	**256,983**	**47,116**	**111,558.77**
2026 010-400-201	TAXES FICA	16,606	20,210	3,604	10,079.53
2026 010-400-202	INSURANCE GROUP HEALTH	42,409	49,237	6,828	23,416.89
2026 010-400-203	RETIREMENT	22,010	26,283	4,273	13,915.04
2026 010-400-205	INSURANCE SUPPLEMENTAL DE	588	681	93	368.88
	TOTAL EMPLOYEE BENEFITS	**81,612**	**96,411**	**14,799**	**47,780.34**
2026 010-400-310	OFFICE SUPPLIES & EXPENSE	1,000	1,000	0	276.53
2026 010-400-311	POSTAGE	500	500	0	69.04
2026 010-400-420	TELEPHONE	145	-	(145)	0.00
2026 010-400-426	TRAVEL IN COUNTY	7,200	7,200	0	5,400.00
2026 010-400-427	TRAVEL OUT OF COUNTY	5,000	5,000	0	919.61
2026 010-400-428	EDUCATION EXPENSE	3,500	3,500	0	5,184.00
2026 010-400-436	LIBRARY	1,000	1,000	0	132.00
2026 010-400-452	REPAIR EQUIPMENT	1,000	1,000	0	0.00
2026 010-400-462	RENT EQUIPMENT	-	-	0	0.00
2026 010-400-480	FIDELITY BONDS	350	350	0	0.00
2026 010-400-481	DUES OF OFFICE	850	850	0	400.00
2026 010-400-490	MISCELLANEOUS	1,000	1,145	145	1,389.19
	TOTAL OTHER EXPENSES	**21,545**	**21,545**	**0**	**13,770.37**
2026 010-400-572	CAPITAL OUTLAY FURNITURE	-	-	0	0.00
2026 010-400-573	CAPITAL OUTLAY LIGHT EQUI	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	**0**	**0.00**
	TOTAL COUNTY COURT	**313,024**	**374,939**	**61,915**	**173,109.48**

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	COUNTY CLERK				
2026 010-403-101	SALARY & WAGE OFFICER	79,955	83,953	3,998	58,428.60
2026 010-403-103	SALARY & WAGE DEPUTY/ASSI	199,923	209,920	9,996	146,111.59
2026 010-403-105	SALARY & WAGE OTHER	-	-	0	0.00
2026 010-403-108	LONGEVITY PAY	-	5,100	5,100	0.00
	TOTAL SALARIES	**279,878**	**298,972**	**19,094**	**204,540.19**
2026 010-403-201	TAXES FICA	21,502	22,963	1,461	15,552.89
2026 010-403-202	INSURANCE GROUP HEALTH	70,869	79,791	8,921	52,189.89
2026 010-403-203	RETIREMENT	29,352	30,577	1,225	21,615.67
2026 010-403-205	INSURANCE SUPPLEMENTAL DE	784	792	9	572.50
	TOTAL EMPLOYEE BENEFITS	**122,508**	**134,123**	**11,616**	**89,930.95**
2026 010-403-310	OFFICE SUPPLIES & EXPENSE	6,000	6,000	0	2,756.58
2026 010-403-311	POSTAGE	2,700	2,700	0	1,624.65
2026 010-403-426	TRAVEL IN COUNTY	1,200	1,200	0	900.00
2026 010-403-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2026 010-403-428	EDUCATION EXPENSE	3,506	3,506	0	1,023.32
2026 010-403-436	LIBRARY	200	200	0	185.00
2026 010-403-438	VITAL STATISTICS	4,000	4,000	0	1,687.26
2026 010-403-452	REPAIR EQUIPMENT	700	700	0	0.00
2026 010-403-462	RENT EQUIPMENT	1,800	1,800	0	1,974.60
2026 010-403-480	FIDELITY BONDS	1,000	1,000	0	962.50
2026 010-403-481	DUES OF OFFICE	125	125	0	150.00
2026 010-403-483	CASH OVER/SHORT	-	-	0	0.00
2026 010-403-490	MISCELLANEOUS	1,200	1,200	0	240.00
	TOTAL OTHER EXPENSES	**22,431**	**22,431**	**0**	**11,503.91**
2026 010-403-572	CAPITAL OUTLAY FURNITURE			0	0.00
2026 010-403-573	CAPITAL OUTLAY MACHINERY/EQ			0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL COUNTY CLERK	424,817	455,527	30,710	305,975.05
	APPELLATE COURTS				
2026 010-405-103	SALARY & WAGE DEPUTY/ASSI	-	24,995	24,995	6,727.89
	TOTAL SALARIES	-	**24,995**	**24,995**	**6,727.89**
2026 010-405-201	TAXES FICA	-	1,912	1,912	514.80
2026 010-405-202	INSURANCE GROUP HEALTH	-	120	120	0.00
2026 010-405-203	RETIREMENT	-	2,556	2,556	646.47
2026 010-405-205	INSURANCE SUPPLEMENTAL DE	-	66	66	17.28
	TOTAL EMPLOYEE BENEFITS	-	**4,655**	**4,655**	**1,178.55**
	TOTAL APPELLATE COURTS	-	29,650	29,650	7,906

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	GENERAL MISCELLANEOUS				
2026 010-409-103	SALARY & WAGE DEPUTY/ASSI	-	-	0	0.00
2026 010-409-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	-	-	0	0.00
2026 010-409-202	INSURANCE GROUP HEALTH	275,000	275,000	0	154,717.12
2026 010-409-204	INSURANCE WORKERS COMPENS	300,000	300,000	0	83,491.00
2026 010-409-206	TAXES UNEMPLOYMENT	55,000	55,000	0	25,312.33
	TOTAL EMPLOYEE BENEFITS	630,000	630,000	0	263,520.45
2026 010-409-310	OFFICE SUPPLIES & EXPENSE	21,259	21,259	0	7,927.42
2026 010-409-311	POSTAGE	6,000	6,000	0	3,868.41
2026 010-409-337	SIGN SHOP SUPPLIES	13,000	13,000	0	1,856.84
2026 010-409-401	AUDIT	50,000	56,200	6,200	56,200.00
2026 010-409-404	AUTOPSY TRANSPORT	100,000	150,000	50,000	41,775.00
2026 010-409-405	AUTOPSY	200,000	200,000	0	105,404.00
2026 010-409-408	ARTEX COG DUES	-	-	0	0.00
2026 010-409-409	BAD DEBTS	4,000	4,000	0	1,725.76
2026 010-409-410	BANK CHARGES	18,000	18,000	0	10,800.00
2026 010-409-411	CIVIL DEFENSE	14,000	14,000	0	0.00
2026 010-409-412	COMMUNITY DEVELOPMENT EXP	150,000	150,000	0	25,122.39
2026 010-409-417	ECONOMIC DEVELOPMENT	100,000	100,000	0	460.00
2026 010-409-420	TELEPHONE	103,890	120,000	16,110	65,481.57
2026 010-409-422	LEGAL	25,000	25,000	0	11,310.50
2026 010-409-425	COURIER SERVICE	24,000	24,000	0	18,000.00
2026 010-409-430	ADVERTISING	2,500	2,500	0	784.05
2026 010-409-441	ELECTRIC	3,500	3,500	0	1,156.44
2026 010-409-443	WATER	500	550	50	353.77
2026 010-409-450	WOMENS CENTER REPAIRS	30,000	30,000	0	12,921.95
2026 010-409-470	INTERGOVERNMENTAL COOPERA	261,031	242,965	(18,066)	195,833.98
2026 010-409-471	TITLE IV-E FOSTER CARE M			0	2,125.79
2026 010-409-480	COMPUTER SOFTWARE	370,665	250,000	(120,665)	0.00
2026 010-409-481	DUES OF OFFICE	-	-	0	1,765.00
2026 010-409-482	COMPUTER - FIBER	-	-	0	0.00
2026 010-409-483	EXP. FOR LEGISLATIVE AND ADMIN ACTIV	-	-	0	0.00
2026 010-409-484	INTERNET SERVICES	206,474	206,474	0	104,273.73
2026 010-409-485	IT SERVICES	560,000	560,000	0	346,914.40
2026 010-409-486	COMPUTER MAINTENANCE	200,000	200,000	0	41,529.00
2026 010-409-487	COUNTY MATCH GRANT EXPENS			0	0.00
2026 010-409-488	COUNTY PART COMMUNITY SUP	70,000	70,000	0	47,885.79
2026 010-409-490	MISCELLANEOUS	50,000	50,000	0	3,759.04
2026 010-409-491	INSURANCE LIABILITY	202,400	365,000	162,600	319,879.00
	TOTAL OTHER EXPENSES	2,786,219	2,882,448	96,229	1,429,113.83
2026 010-409-529	CAPITAL OUTLAY LAND	-	-	0	
2026 010-409-530	CAPITAL OUTLAY BUILDINGS	-	-	0	0.00
2026 010-409-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2026 010-409-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
2026 010-409-701	TRANSFER TO BOND FUND DE	-	-	0	0.00
2026 010-409-702	TRANSFER TO OTHER FUNDS	-	-	0	0.00
	TOTAL TRANSFERS	-	-	0	0.00
	TOTAL GENERAL MISCELLANEOUS	3,416,219	3,512,448	96,229	1,692,634.28

Bowie County General Fund 2025-2026 Budget	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	CRIMINAL JUSTICE BUILDING				
2026 010-410-450	CRIMINAL JUSTICE BUILDING	2,587,981	2,587,981	0	1,725,563.38
	TOTAL OTHER EXPENSES	2,587,981	2,587,981	0	1,725,563.38
	TOTAL CRIMINAL JUSTICE BUILD	**2,587,981**	**2,587,981**	**0**	1,725,563.38
	INDIGENT				
2026 010-411-400	INDIGENT LEGAL	825,000	825,000	0	335,375.98
2026 010-411-405	INDIGENT MEDICAL EXPENSES	1,940,000	1,940,000	0	1,000,550.00
2026 010-411-406	INDIGENT INMATE MEDICAL EXPENSES	300,000	275,000	(25,000)	54,292.44
2026 010-411-418	PAUPER CARE	15,000	15,000	0	11,250.00
2026 010-411-419	MHMR	50,000	50,000	0	42,221.10
2026 010-411-420	MH CLIENT HOUSING	132,527	95,000	(37,527)	58,333.30
2026 010-411-491	INDIGENT MENTAL LEGAL	30,000	30,000	0	14,000.00
	TOTAL OTHER EXPENSES	**3,292,527**	**3,230,000**	**(62,527)**	**1,516,022.82**
	TOTAL INDIGENT	**3,292,527**	**3,230,000**	**(62,527)**	1,516,022.82
	INDIGENT DEFENSE - CPS				
2026 010-412-400	ATTORNEY FEES CUSTODIAL PARENTS	74,000	70,000	(4,000)	38,403.70
2026 010-412-401	ATTORNEY FEES NON CUSTODIAL PARENT	75,000	75,000	0	54,561.50
2026 010-412-402	ATTORNEY FEES ALLEGED FATHERS	10,000	1,000	(9,000)	0.00
2026 010-412-403	ATTORNEY FEES UNKNOWN FATHERS	10,000	2,500	(7,500)	1,080.00
2026 010-412-404	ATTORNEY FEES CHILDREN	30,000	90,000	60,000	79,660.50
2026 010-412-405	ATTORNEY FEES ADULT APPEAL	500	100	(400)	0.00
2026 010-412-406	ATTORNEY FEES CHILDREN APPEAL	500	100	(400)	0.00
2026 010-412-407	SOCIAL WORK CUSTODIAL PARENTS	-	-	0	0.00
2026 010-412-408	SOCIAL WORK NON CUSTODIAL PARENTS	-	-	0	0.00
2026 010-412-409	SOCIAL WORK ALLEGED FATHERS	-	-	0	0.00
2026 010-412-410	SOCIAL WORK UNKNOWN FATHERS	-	-	0	0.00
2026 010-412-411	SOCIAL WORK CHILDREN	-	-	0	0.00
2026 010-412-412	SOCIAL WORK ADULT APPEAL	-	-	0	0.00
2026 010-412-433	SOCIAL WORK CHILDREN APPEAL	-	-	0	0.00
2026 010-412-413	EXPERT WITNESS CUSTODIAL PARENTS	-	-	0	0.00
2026 010-412-414	EXPERT WITNESS NON CUSTODIAL PAREN	-	-	0	0.00
2026 010-412-434	EXPERT WITNESS ALLEGED FATHERS	-	-	0	0.00
2026 010-412-415	EXPERT WITNESS UNKNOWN FATHERS	-	-	0	0.00
2026 010-412-416	EXPERT WITNESS CHILDREN	-	-	0	0.00
2026 010-412-417	EXPERT WITNESS ADULT APPEAL	-	-	0	0.00
2026 010-412-418	EXPERT WITNESS CHILDREN APPEAL	-	-	0	0.00
2026 010-412-419	INVESTIGATOR CUSTODIAL PARENTS	-	-	0	0.00
2026 010-412-420	INVESTIGATOR NON CUSTODIAL PARENTS	-	-	0	0.00
2026 010-412-421	INVESTIGATOR ALLEGED FATHERS	-	-	0	0.00
2026 010-412-422	INVESTIGATOR UNKNOWN FATHERS	-	-	0	0.00
2026 010-412-423	INVESTIGATOR CHILDREN	-	-	0	0.00
2026 010-412-424	INVESTIGATOR ADULT APPEAL	-	-	0	0.00
2026 010-412-425	INVESTIGATOR CHILDREN APPEAL	-	-	0	0.00
2026 010-412-426	OTHER LITIGATION EXPENSES CUSTODIAL	-	-	0	0.00
2026 010-412-427	OTHER LITIGATION EXPENSES NONCUSTC	-	-	0	0.00
2026 010-412-428	OTHER LITIGATION EXPENSES ALLEGED F/	-	-	0	0.00
2026 010-412-429	OTHER LITIGATION EXPENSES UNKNOWN	-	-	0	0.00
2026 010-412-430	OTHER LITIGATION EXPENSES CHILDREN	-	-	0	0.00
2026 010-412-431	OTHER LITIGATION EXPENSES ADULT APP	-	-	0	0.00
2026 010-412-432	OTHER LITIGATION EXPENSES CHILDREN /	-	-	0	0.00
	TOTAL EXPENSES	**200,000**	**238,700**	**38,700**	**173,705.70**
	TOTAL INDIGENT	**200,000**	**238,700**	**38,700**	**173,705.70**

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	COUNTY COURT AT LAW				
2026 010-426-101	SALARY & WAGE OFFICER	100,786	216,500	115,714	73,651.60
2026 010-426-103	SALARY & WAGE DEPUTY/ASSI	237,098	249,703	12,605	172,139.05
2026 010-426-104	COUNTY SUPPLEMENT	18,000	-	(18,000)	13,153.89
2026 010-426-106	STATE SUPPLEMENT	84,000	-	(84,000)	61,384.63
2026 010-426-107	STATE REIMBURSEMENT	84,000	-	84,000	(63,000.00)
2026 010-426-108	LONGEVITY PAY	-	3,900	3,900	0.00
	TOTAL SALARIES	**355,884**	**470,103**	**114,219**	**257,329.17**
2026 010-426-201	TAXES FICA	28,005	36,812	8,807	22,389.06
2026 010-426-202	INSURANCE GROUP HEALTH	58,881	82,053	23,172	48,410.66
2026 010-426-203	RETIREMENT	37,559	48,080	10,521	33,854.13
2026 010-426-205	INSURANCE SUPPLEMENTAL DE	1,232	1,246	14	896.88
	TOTAL EMPLOYEE BENEFITS	**125,677**	**168,191**	**42,514**	**105,550.73**
2026 010-426-310	OFFICE SUPPLIES & EXPENSE	1,800	1,800	0	1,293.37
2026 010-426-311	POSTAGE	160	200	40	192.63
2026 010-426-420	TELEPHONE	-	-	0	0.00
2026 010-426-421	TRIAL EXPENSE	10,000	10,000	0	3,431.41
2026 010-426-426	TRAVEL IN COUNTY	10,200	11,100	900	7,650.00
2026 010-426-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2026 010-426-428	EDUCATION EXPENSE	2,772	2,772	0	740.00
2026 010-426-436	LIBRARY	-	-	0	0.00
2026 010-426-452	REPAIR EQUIPMENT	500	500	0	0.00
2026 010-426-462	RENT EQUIPMENT	1,704	1,800	96	1,102.00
2026 010-426-480	FIDELITY BONDS	100	750	650	0.00
2026 010-426-481	DUES OF OFFICE	400	400	0	0.00
2026 010-426-490	MISCELLANEOUS	6,000	6,000	0	405.57
	TOTAL OTHER EXPENSES	**33,636**	**35,322**	**1,686**	**14,814.98**
2026 010-426-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2026 010-426-573	CAPITAL OUTLAY MACHINERY/E			0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	**0.00**
	TOTAL COUNTY COURT AT LAW	**515,197**	**673,616**	**158,419**	**377,694.88**

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	102nd DISTRICT JUDGE				
2026 010-433-101	SALARY & WAGE OFFICER	13,500	20,500	7,000	9,865.37
2026 010-433-103	SALARY & WAGE DEPUTY/ASSI	139,999	208,705	68,706	102,307.02
2026 010-433-104	COUNTY SUPPLEMENT	8,400	10,500	2,100	6,300.00
2026 010-433-105	SALARY OTHER	58,499	-	(58,499)	12,267.55
2026 010-433-108	LONGEVITY PAY	-	2,100	2,100	0.00
2026 010-433-109	LOCAL ADMIN SUPPLEMENT	-	5,250	5,250	0.00
	TOTAL SALARIES	220,398	247,055	26,657	130,739.94
2026 010-433-201	TAXES FICA	16,470	18,043	1,573	9,815.01
2026 010-433-202	INSURANCE GROUP HEALTH	35,755	42,729	6,974	19,028.12
2026 010-433-203	RETIREMENT	21,698	23,171	1,472	13,824.80
2026 010-433-205	INSURANCE SUPPLEMENTAL DE	579	600	21	366.09
	TOTAL EMPLOYEE BENEFITS	74,504	84,543	10,040	43,034.02
2026 010-433-310	OFFICE SUPPLIES & EXPENSE	1,500	1,500	0	351.30
2026 010-433-311	POSTAGE	15	15	0	0.00
2026 010-433-421	TRIAL EXPENSE	6,200	6,200	0	0.00
2026 010-433-426	TRAVEL IN COUNTY	8,800	9,700	900	6,300.00
2026 010-433-428	EDUCATION EXPENSE	2,136	2,136	0	150.00
2026 010-433-452	REPAIR EQUIPMENT	-	-	0	0.00
2026 010-433-480	FIDELITY BONDS	-	-	0	0.00
2026 010-433-481	DUES OF OFFICE	400	400	0	713.00
2026 010-433-490	MISCELLANEOUS	50	50	0	0.00
2026 010-433-491	INSURANCE LIABILITY	-	-	0	0.00
	TOTAL OTHER EXPENSES	19,101	20,001	900	7,514.30
2026 010-433-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2026 010-433-573	CAPITAL OUTLAY MACHINERY/E			0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL 102nd DISTRICT JUDGE	314,003	351,600	37,597	181,288.26

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	202nd DISTRICT JUDGE				
2026 010-434-101	SALARY & WAGE OFFICER	18,000	25,000	7,000	13,153.89
2026 010-434-103	SALARY & WAGE DEPUTY/ASSI	266,348	280,415	14,067	195,538.85
2026 010-434-108	LONGEVITY PAY	-	2,700	2,700	0.00
	TOTAL SALARIES	**284,348**	**308,115**	**23,767**	**208,693**
2026 010-434-201	TAXES FICA	22,579	24,466	1,887	16,057.97
2026 010-434-202	INSURANCE GROUP HEALTH	54,381	62,571	8,189	32,252.96
2026 010-434-203	RETIREMENT	29,821	31,512	1,692	21,959.26
2026 010-434-205	INSURANCE SUPPLEMENTAL DE	796	817	20	581.78
	TOTAL EMPLOYEE BENEFITS	**107,577**	**119,366**	**11,788**	**70,851.97**
2026 010-434-310	OFFICE SUPPLIES & EXPENSE	1,500	1,500	0	523.96
2026 010-434-311	POSTAGE	15	15	0	0.00
2026 010-434-421	TRIAL EXPENSE	6,200	6,200	0	0.00
2026 010-434-426	TRAVEL IN COUNTY	10,800	11,700	900	7,200.00
2026 010-434-428	EDUCATION EXPENSE	2,000	2,000	0	0.00
2026 010-434-452	REPAIR EQUIPMENT	-	-	0	0.00
2026 010-434-480	FIDELITY BONDS	-	-	0	0.00
2026 010-434-481	DUES OF OFFICE	400	400	0	0.00
2026 010-434-490	MISCELLANEOUS	33	33	0	0.00
2026 010-434-491	INSURANCE LIABILITY	-	-	0	0.00
	TOTAL OTHER EXPENSES	**20,948**	**21,848**	**900**	**7,723.96**
2026 010-434-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2026 010-434-573	CAPITAL OUTLAY MACHINERY/E			0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL 202nd DISTRICT JUDGE	**412,873**	**449,329**	**36,456**	**287,268.67**

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	5TH DISTRICT JUDGE				
2026 010-435-101	SALARY & WAGE OFFICER	16,800	19,006	2,206	12,276.85
2026 010-435-103	SALARY & WAGE DEPUTY/ASSI	158,666	166,700	8,033	114,823.46
2026 010-435-108	LONGEVITY PAY	-	1,800	1,800	0.00
	TOTAL SALARIES	**175,466**	**187,505**	**12,039**	**127,100**
2026 010-435-201	TAXES FICA	14,112	15,056	944	9,972.02
2026 010-435-202	INSURANCE GROUP HEALTH	34,585	39,633	5,048	21,464.58
2026 010-435-203	RETIREMENT	18,402	19,116	714	13,434.16
2026 010-435-205	INSURANCE SUPPLEMENTAL DE	491	495	4	355.95
	TOTAL EMPLOYEE BENEFITS	**67,590**	**74,300**	**6,710**	**45,226.71**
2026 010-435-310	OFFICE SUPPLIES & EXPENSE	1,500	1,500	0	544.16
2026 010-435-311	POSTAGE	100	100	0	0.00
2026 010-435-420	TELEPHONE	-	-	0	0.00
2026 010-435-421	TRIAL EXPENSE	6,200	6,200	0	0.00
2026 010-435-426	TRAVEL IN COUNTY	9,000	9,900	900	6,750.00
2026 010-435-428	EDUCATION EXPENSE	2,102	2,102	0	0.00
2026 010-435-431	STATE SUPPLEMENT				0.00
2026 010-435-452	REPAIR EQUIPMENT	-	-	0	0.00
2026 010-435-480	FIDELITY BONDS	-	-	0	0.00
2026 010-435-481	DUES OF OFFICE	400	400	0	0.00
2026 010-435-490	MISCELLANEOUS	1,500	1,500	0	0.00
2026 010-435-491	INSURANCE LIABILITY	-	1,500	1,500	0.00
	TOTAL OTHER EXPENSES	**20,802**	**23,202**	**2,400**	**7,294.16**
2026 010-435-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2026 010-435-573	CAPITAL OUTLAY MACHINERY/E			0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL 5TH DISTRICT JUDGE	**263,858**	**285,007**	**21,149**	**179,621.18**

Bowie County General Fund 2025-2026 Budget			Proposed		
		2024-2025	2025-2026	Increase	YTD
	ACCOUNT NAME	BUDGET	BUDGET	(Decrease)	6/30/2025
	DISTRICT COURT				
2026 010-436-103	SALARY & WAGE DEPUTY/ASSI	97,747	102,635	4,887	71,430.88
2026 010-436-108	LONGEVITY PAY	-	900	900	0.00
	TOTAL SALARIES	97,747	103,535	5,787	71,431
2026 010-436-201	TAXES FICA	7,478	7,920	443	5,445.32
2026 010-436-202	INSURANCE GROUP HEALTH	12,057	13,556	1,499	8,875.68
2026 010-436-203	RETIREMENT	10,251	10,589	338	7,548.68
2026 010-436-205	INSURANCE SUPPLEMENTAL DE	274	274	1	200.07
	TOTAL EMPLOYEE BENEFITS	30,059	32,340	2,281	22,069.75
2026 010-436-310	OFFICE SUPPLIES & EXPENSE	7,000	7,000	0	3,177.70
2026 010-436-311	POSTAGE	1,000	1,000	0	90.00
2026 010-436-420	TELEPHONE	-	-	0	2,613.86
2026 010-436-426	TRIAL EXPENSE	75,000	78,750	3,750	45,034.78
2026 010-436-428	EDUCATION EXPENSE	3,075	3,229	154	75.00
2026 010-436-460	REPAIR EQUIPMENT	500	500	0	0.00
2026 010-436-477	STATEMENT OF FACTS	45,549	46,915	1,366	11,144.00
2026 010-436-479	WITNESS EXPENSE	6,850	7,056	206	0.00
2026 010-436-481	DUES OF OFFICE	865	891	26	681.00
2026 010-436-485	JURORS	110,000	110,000	0	93.00
2026 010-436-490	MISCELLANEOUS	500	1,500	1,000	4,457.94
	TOTAL OTHER EXPENSES	250,339	256,840	6,501	67,367.28
2026 010-436-573	CAPITAL OUTLAY MACHINERY/EQ	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
2026 010-436-702	TRANSFER TO OTHER FUNDS	-	-	0	0.00
	TOTAL DISTRICT COURT	378,146	392,715	14,569	160,867.91

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	DISTRICT CLERK				
2026 010-450-101	SALARY & WAGE OFFICER	79,954	83,952	3,998	58,428.23
2026 010-450-103	SALARY & WAGE DEPUTY/ASSI	511,964	537,563	25,598	368,647.24
2026 010-450-105	SALARY & WAGE OTHER	-	-	0	0.00
2026 010-450-108	LONGEVITY PAY	-	11,100	11,100	0.00
	TOTAL SALARIES	591,919	632,615	40,696	427,075
2026 010-450-201	TAXES FICA	45,465	48,579	3,113	32,242.45
2026 010-450-202	INSURANCE GROUP HEALTH	169,841	191,954	22,112	111,059.17
2026 010-450-203	RETIREMENT	62,077	64,701	2,623	45,165.34
2026 010-450-205	INSURANCE SUPPLEMENTAL DE	1,657	1,676	19	1,195.88
	TOTAL EMPLOYEE BENEFITS	279,042	306,910	27,868	189,662.84
2026 010-450-310	OFFICE SUPPLIES & EXPENSE	20,000	20,000	0	17,081.68
2026 010-450-311	POSTAGE	20,000	20,000	0	14,364.78
2026 010-450-426	TRAVEL IN COUNTY	6,000	6,000	0	4,206.25
2026 010-450-428	EDUCATION EXPENSE	5,374	5,374	0	1,098.56
2026 010-450-452	REPAIR EQUIPMENT	500	500	0	0.00
2026 010-450-462	RENT EQUIPMENT	5,000	5,000	0	3,385.95
2026 010-450-480	FIDELITY BONDS	935	935	0	0.00
2026 010-450-481	DUES OF OFFICE	145	145	0	200.00
2026 010-450-483	CASH OVER/SHORT	-	-	0	0.00
2026 010-450-490	MISCELLANEOUS	400	400	0	0.00
	TOTAL OTHER EXPENSES	58,354	58,354	0	40,337.22
2026 010-450-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2026 010-450-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL DISTRICT CLERK	929,315	997,878	68,564	657,075.53

Bowie County General Fund 2025-2026 Budget	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	JUSTICE OF THE PEACE PCT 1.1				
2026 010-455-101	SALARY & WAGE OFFICER	59,773	62,762	2,989	43,680.24
2026 010-455-103	SALARY & WAGE DEPUTY/ASSI	112,395	118,014	5,620	82,110.72
2026 010-455-105	SALARY & WAGE OTHER	-	-	0	0.00
2026 010-455-108	LONGEVITY PAY	-	4,500	4,500	0.00
	TOTAL SALARIES	**172,168**	**185,276**	**13,108**	**125,791**
2026 010-455-201	TAXES FICA	13,997	15,000	1,003	10,111.31
2026 010-455-202	INSURANCE GROUP HEALTH	47,177	53,126	5,949	34,773.95
2026 010-455-203	RETIREMENT	18,056	18,949	893	13,291.61
2026 010-455-205	INSURANCE SUPPLEMENTAL DE	482	508	26	352.32
	TOTAL EMPLOYEE BENEFITS	**79,712**	**87,584**	**7,872**	**58,529.19**
2026 010-455-310	OFFICE SUPPLIES & EXPENSE	4,000	4,750	750	1,787.54
2026 010-455-311	POSTAGE	3,000	3,000	0	1,432.17
2026 010-455-420	TELEPHONE	-	-	0	0.00
2026 010-455-426	TRAVEL IN COUNTY	10,800	10,800	0	8,100.00
2026 010-455-427	TRAVEL OUT OF COUNTY	2,102	2,102	0	1,513.00
2026 010-455-428	EDUCATION	-	-	0	0.00
2026 010-455-452	REPAIR EQUIPMENT	350	350	0	0.00
2026 010-455-462	RENT EQUIPMENT	900	900	0	1,446.63
2026 010-455-480	FIDELITY BONDS	200	300	100	121.00
2026 010-455-483	CASH OVER/SHORT	-	-	0	0.00
2026 010-455-485	JURORS	600	600	0	0.00
2026 010-455-490	MISCELLANEOUS	700	700	0	920.00
	TOTAL OTHER EXPENSES	**22,652**	**23,502**	**850**	**15,320.34**
2026 010-455-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2026 010-455-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL JP # 1	**274,532**	**296,362**	**21,830**	**199,640.49**

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	JUSTICE OF THE PEACE #1--2				
2026 010-456-101	SALARY & WAGE OFFICER	59,773	62,762	2,989	43,680.24
2026 010-456-103	SALARY & WAGE DEPUTY/ASSI	112,395	118,014	5,620	78,165.71
2026 010-456-105	SALARY & WAGE OTHER	-	-	0	0.00
2026 010-456-108	LONGEVITY PAY	-	600	600	0.00
	TOTAL SALARIES	172,168	181,376	9,208	121,846
2026 010-456-201	TAXES FICA	13,997	14,701	704	9,527.79
2026 010-456-202	INSURANCE GROUP HEALTH	51,950	58,487	6,537	37,723.55
2026 010-456-203	RETIREMENT	18,056	18,550	494	12,884.34
2026 010-456-205	INSURANCE SUPPLEMENTAL DE	482	481	(1)	341.30
	TOTAL EMPLOYEE BENEFITS	84,486	92,220	7,734	60,476.98
2026 010-456-310	OFFICE SUPPLIES & EXPENSE	4,000	4,000	0	844.54
2026 010-456-311	POSTAGE	2,500	2,500	0	321.04
2026 010-456-420	TELEPHONE	-	-	0	0.00
2026 010-456-426	TRAVEL IN COUNTY	10,800	10,800	0	8,100.00
2026 010-456-427	TRAVEL OUT OF COUNTY	7,721	2,102	(5,619)	5,374.18
2026 010-456-452	REPAIR EQUIPMENT	500	500	0	161.00
2026 010-456-462	RENT EQUIPMENT	1,200	2,000	800	1,318.48
2026 010-456-480	FIDELITY BONDS	250	250	0	93.00
2026 010-456-483	CASH OVER/SHORT	-	-	0	0.00
2026 010-456-485	JURORS	1,000	1,000	0	280.00
2026 010-456-490	MISCELLANEOUS	810	810	0	0.00
	TOTAL OTHER EXPENSES	28,781	23,962	(4,819)	16,492.24
2026 010-456-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2026 010-456-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL JP #1-- 2	285,434	297,558	12,124	198,815.17

Bowie County General Fund 2025-2026 Budget	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	JUSTICE OF THE PEACE PCT 2				
2026 010-457-101	SALARY & WAGE OFFICER	54,129	56,836	2,706	35,236.64
2026 010-457-103	SALARY & WAGE DEPUTY/ASSI	72,686	76,321	3,634	50,236.12
2026 010-457-105	SALARY & WAGE OTHER	-	-	0	0.00
2026 010-457-108	LONGEVITY PAY	-	900	900	0.00
	TOTAL SALARIES	126,816	134,057	7,241	85,473
2026 010-457-201	TAXES FICA	10,275	10,906	630	6,652.70
2026 010-457-202	INSURANCE GROUP HEALTH	40,145	45,909	5,764	27,299.87
2026 010-457-203	RETIREMENT	13,300	13,711	411	9,152.81
2026 010-457-205	INSURANCE SUPPLEMENTAL DE	355	355	0	233.91
	TOTAL EMPLOYEE BENEFITS	64,075	70,880	6,805	43,339.29
2026 010-457-310	OFFICE SUPPLIES & EXPENSE	3,000	3,000	0	928.45
2026 010-457-311	POSTAGE	1,000	1,000	0	453.13
2026 010-457-420	TELEPHONE	-	-	0	0.00
2026 010-457-426	TRAVEL IN COUNTY	7,500	8,500	1,000	4,500.00
2026 010-457-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2026 010-457-428	EDUCATION EXPENSE	6,347	6,347	0	4,419.14
2026 010-457-452	REPAIR EQUIPMENT	150	150	0	0.00
2026 010-457-480	FIDELITY BONDS	350	350	0	0.00
2026 010-457-483	CASH OVER/SHORT	-	-	0	0.00
2026 010-457-485	JURORS	800	800	0	0.00
	TOTAL OTHER EXPENSES	19,147	20,147	1,000	10,300.72
2026 010-457-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2026 010-457-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL JP #2	210,038	225,084	15,046	139,113

Bowie County General Fund 2025-2026 Budget	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	JUSTICE OF THE PEACE PCT 3				
2026 010-458-101	SALARY & WAGE OFFICER	28,288	29,703	1,414	19,687.80
2026 010-458-103	SALARY & WAGE DEPUTY/ASSI	30,237	31,749	1,512	21,036.80
2026 010-458-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	**58,525**	**61,451**	**2,926**	**40,724.60**
2026 010-458-201	TAXES FICA	4,661	4,885	224	3,252.94
2026 010-458-202	INSURANCE GROUP HEALTH	11,869	26,413	14,545	8,024.68
2026 010-458-203	RETIREMENT	6,138	6,285	147	4,360.46
2026 010-458-205	INSURANCE SUPPLEMENTAL DE	164	163	(1)	111.42
	TOTAL EMPLOYEE BENEFITS	**22,831**	**37,746**	**14,915**	**15,749.50**
2026 010-458-310	OFFICE SUPPLIES & EXPENSE	375	400	25	69.34
2026 010-458-311	POSTAGE	250	250	0	272.00
2026 010-458-420	TELEPHONE	-	-	0	4,012.29
2026 010-458-426	TRAVEL IN COUNTY	2,400	2,400	0	1,800.00
2026 010-458-427	TRAVEL OUT OF COUNTY	602	1,000	398	627.50
2026 010-458-440	UTILITIES			0	0.00
2026 010-458-441	ELECTRIC	2,050	2,050	0	1,316.81
2026 010-458-443	WATER	600	600	0	321.12
2026 010-458-445	WASTE	500	600		544.52
2026 010-458-452	REPAIR EQUIPMENT	300	400	100	389.35
2026 010-458-460	RENT BUILDING	-	-	0	0.00
2026 010-458-480	FIDELITY BONDS	-	-	0	100.00
2026 010-458-483	CASH OVER/SHORT	-	-	0	0.00
2026 010-458-485	JURORS	250	200	(50)	0.00
2026 010-458-490	MISCELLANEOUS	600	1,000	400	399.65
	TOTAL OTHER EXPENSES	**7,927**	**8,900**	**973**	**9,852.58**
2026 010-458-573	CAPITAL OUTLAY MACHINERY/E			0	4,000.00
	TOTAL CAPITAL OUTLAY	**-**	**-**	**0**	**0.00**
	TOTAL JP #3	**89,283**	**108,097**	**18,814**	**66,326.68**

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	JUSTICE OF THE PEACE PCT 4				
2026 010-459-101	SALARY & WAGE OFFICER	30,831	-	(30,831)	21,457.27
2026 010-459-103	SALARY & WAGE DEPUTY/ASSI	27,802	-	(27,802)	19,349.60
2026 010-459-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	**58,633**	-	**(58,633)**	**40,806.87**
2026 010-459-201	TAXES FICA	4,692	-	(4,692)	3,260.85
2026 010-459-202	INSURANCE GROUP HEALTH	281	-	(281)	205.42
2026 010-459-203	RETIREMENT	6,149	-	(6,149)	4,369.33
2026 010-459-205	INSURANCE SUPPLEMENTAL DE	164	-	(164)	111.67
	TOTAL EMPLOYEE BENEFITS	**11,287**	-	**(11,287)**	**7,947.27**
2026 010-459-310	OFFICE SUPPLIES & EXPENSE	1,500	-	(1,500)	809.63
2026 010-459-311	POSTAGE	350	-	(350)	68.00
2026 010-459-420	TELEPHONE	-	-	0	1,302.84
2026 010-459-426	TRAVEL IN COUNTY	2,700	-	(2,700)	2,025.00
2026 010-459-427	TRAVEL OUT OF COUNTY	936	-	(936)	415.00
2026 010-459-428	UTILITIES	-	-	0	0.00
2026 010-459-441	ELECTRIC	2,500	-	(2,500)	1,489.31
2026 010-459-443	WATER	350	-		297.94
2026 010-459-452	RENT BUILDING	6,300	-	(6,300)	4,725.00
2026 010-459-480	FIDELITY BONDS	200	-	(200)	0.00
2026 010-459-483	CASH OVER/SHORT	-	-	0	(10.00)
2026 010-459-485	JURORS	200	-	(200)	0.00
	TOTAL OTHER EXPENSES	**15,036**	-	**(15,036)**	**11,122.72**
2026 010-459-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	**0**	**0.00**
	TOTAL JP # 4	**84,956**	-	**(84,956)**	**59,876.86**

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	JUSTICE OF THE PEACE PCT 5				
2026 010-460-101	SALARY & WAGE OFFICER	40,909	56,836	15,927	28,471.12
2026 010-460-103	SALARY & WAGE DEPUTY/ASSI	36,167	73,462	37,295	25,171.20
2026 010-460-105	SALARY & WAGE OTHER	-	-	0	0.00
2026 010-460-108	LONGEVITY PAY	-	5,400	5,400	0.00
	TOTAL SALARIES	**77,076**	**135,698**	**58,623**	**53,642**
2026 010-460-201	TAXES FICA	6,141	11,031	4,890	3,878.45
2026 010-460-202	INSURANCE GROUP HEALTH	30,211	57,539	27,327	20,758.90
2026 010-460-203	RETIREMENT	8,083	13,879	5,795	5,743.73
2026 010-460-205	INSURANCE SUPPLEMENTAL DEATH	216	360	144	146.87
	TOTAL EMPLOYEE BENEFITS	**44,652**	**82,808**	**38,156**	**30,527.95**
2026 010-460-310	OFFICE SUPPLIES & EXPENSE	2,420	2,420	0	540.60
2026 010-460-311	POSTAGE	700	700	0	0.00
2026 010-460-337	SUPPLIES	400	400	0	0.00
2026 010-460-420	TELEPHONE	-	-	0	1,494.88
2026 010-460-426	TRAVEL IN COUNTY	3,204	8,500	5,296	2,516.97
2026 010-460-427	TRAVEL OUT OF COUNTY	600	600	0	481.06
2026 010-460-428	EDUCATION EXPENSE	1,374	1,374	0	3,166.80
2026 010-460-440	UTILITIES	-	-	0	0.00
2026 010-460-441	ELECTRIC	2,050	2,050	0	1,488.60
2026 010-460-443	WATER	950	950	0	917.47
2026 010-460-452	REPAIR EQUIPMENT	625	625	0	0.00
2026 010-460-480	FIDELITY BONDS	200	200	0	50.00
2026 010-460-483	CASH OVER/SHORT	-	-	0	0.00
2026 010-460-485	JURORS	100	100	0	0.00
2026 010-460-490	MISCELLANEOUS	2,000	2,000	0	6,903.00
	TOTAL OTHER EXPENSES	**14,623**	**19,919**	**5,296**	**17,559.38**
2026 010-460-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	548.00
	TOTAL CAPITAL OUTLAY	**-**	**-**	**0**	**548.00**
	TOTAL JP # 5	**136,351**	**238,425**	**102,075**	**102,277.65**

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	DISTRICT ATTORNEY				
2026 010-476-101	SALARY & WAGE OFFICER	31,010	32,561	1,551	22,661.30
2026 010-476-103	SALARY & WAGE DEPUTY/ASSI	1,319,869	1,436,258	116,390	926,118.89
2026 010-476-105	SALARY & WAGE OTHER	58,590	61,520	2,930	24,693.06
2026 010-476-108	LONGEVITY PAY	-	10,200	10,200	0.00
	TOTAL SALARIES	**1,409,469**	**1,540,539**	**131,070**	**973,473**
2026 010-476-201	TAXES FICA	111,539	121,565	10,027	75,686.29
2026 010-476-202	INSURANCE GROUP HEALTH	241,251	306,874	65,623	164,610.67
2026 010-476-203	RETIREMENT	147,818	157,559	9,741	104,067.55
2026 010-476-205	INSURANCE SUPPLEMENTAL DE	3,947	4,082	136	2,659.51
	TOTAL EMPLOYEE BENEFITS	**504,554**	**590,080**	**85,526**	**347,024.02**
2026 010-476-310	OFFICE SUPPLIES & EXPENSE	24,000	24,000	0	19,787.87
2026 010-476-311	POSTAGE	1,500	1,500	0	906.99
2026 010-476-337	SUPPLIES	500	500	0	4,548.56
2026 010-476-420	TELEPHONE	-	-	0	10,904.64
2026 010-476-421	TRIAL EXPENSE	125,000	148,307	23,307	54,904.71
2026 010-476-425	CELL PHONE ALLOWANCE	3,875	3,875	0	0.00
2026 010-476-426	TRAVEL IN COUNTY	49,000	49,000	0	34,805.25
2026 010-476-427	TRAVEL OUT OF COUNTY	16,250	16,250	0	2,881.42
2026 010-476-428	EDUCATION EXPENSE	3,500	3,500	0	3,956.10
2026 010-476-429	EDUCATION EXPENSE DA INVE	2,000	2,000	0	4,535.41
2026 010-476-431	LIBRARY	2,000	2,000	0	0.00
2026 010-476-452	REPAIR EQUIPMENT	1,000	1,000	0	0.00
2026 010-476-462	RENT EQUIPMENT	5,500	5,500	0	7,130.58
2026 010-476-480	FIDELITY BONDS	400	400	0	0.00
2026 010-476-490	MISCELLANEOUS	2,000	2,000	0	836.37
	TOTAL OTHER EXPENSES	**236,525**	**259,832**	**23,307**	**145,197.90**
2026 010-476-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	**0**	**0.00**
2026 010-476-703	TRANSFERRED FROM DA LEAA	-	-	0	0.00
	TOTAL DISTRICT ATTORNEY	**2,150,549**	**2,390,451**	**239,903**	**1,465,695.17**

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	PUBLIC DEFENDERS OFFICE				
2026 010-477-101	SALARY & WAGE OFFICER	133,299	139,964	6,665	92,772.44
2026 010-477-103	SALARY & WAGE DEPUTY/ASSI	655,858	688,651	32,793	400,469.57
2026 010-477-105	SALARY & WAGE OTHER	-	-	0	0.00
2026 010-477-108	LONGEVITY PAY	-	3,000	3,000	0.00
	TOTAL SALARIES	**789,157**	**831,615**	**42,458**	**493,242**
2026 010-477-201	TAXES FICA	62,298	65,822	3,523	36,995.61
2026 010-477-202	INSURANCE GROUP HEALTH	136,025	153,731	17,706	83,171.13
2026 010-477-203	RETIREMENT	82,763	85,053	2,291	52,518.06
2026 010-477-205	INSURANCE SUPPLEMENTAL DE	2,210	2,204	(6)	1,342.51
	TOTAL EMPLOYEE BENEFITS	**283,296**	**306,810**	**23,514**	**174,027.31**
2026 010-477-310	OFFICE SUPPLIES & EXPENSE	5,500	5,500	0	3,455.00
2026 010-477-311	POSTAGE	1,000	1,000	0	0.00
2026 010-477-337	SUPPLIES	1,000	1,000	0	108.23
2026 010-477-420	TELEPHONE	5,000	5,000	0	4,265.79
2026 010-477-421	TRIAL EXPENSE	5,000	14,803	9,803	900.00
2026 010-477-426	TRAVEL IN COUNTY	31,200	34,800	3,600	16,150.00
2026 010-477-427	TRAVEL OUT OF COUNTY	7,500	8,500	1,000	0.00
2026 010-477-428	EDUCATION EXPENSE	5,170	5,500	330	2,010.00
2026 010-477-431	LIBRARY	9,000	15,710	6,710	15,710.00
2026 010-477-441	ELECTRIC	10,000	10,000	0	2,610.72
2026 010-477-442	GAS	1,220	1,220	0	910.62
2026 010-477-443	WATER	800	800	0	359.77
2026 010-477-445	WASTE	420	420	0	296.64
2026 010-477-450	REPAIR BUILDING	1,000	1,000	0	109.00
2026 010-477-452	REPAIR EQUIPMENT	1,500	1,500	0	0.00
2026 010-477-462	RENT EQUIPMENT	4,000	4,000	0	1,698.18
2026 010-477-480	FIDELITY BONDS	75	75	0	0.00
2026 010-477-481	DUES OF OFFICE	2,500	2,500	0	933.00
2026 010-477-490	MISCELLANEOUS	3,500	3,500	0	2,900.00
2026 010-477-491	COUNTY MATCH	-	-	0	0.00
	TOTAL OTHER EXPENSES	**95,385**	**116,828**	**21,443**	**52,416.95**
2026 010-477-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	872.50
	TOTAL CAPITAL OUTLAY	-	-	0	872.50
	TOTAL PUBLIC DEFENDER	**1,167,838**	**1,255,253**	**87,415**	**720,558.77**

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	ELECTION ADMINISTRATOR				
2026 010-490-101	SALARY & WAGE OFFICER	67,797	71,187	3,390	49,544.21
2026 010-490-103	SALARY & WAGE DEPUTY/ASSI	172,400	181,988	9,588	127,772.71
2026 010-490-105	SALARY & WAGE OTHER	-	-	0	0.00
2026 010-490-108	LONGEVITY PAY	-	1,500	1,500	0.00
2026 010-490-111	SALARY & WAGE ELECTION W	67,000	140,000	73,000	56,788.40
	TOTAL SALARIES	**307,197**	**394,675**	**87,478**	**234,105.32**
2026 010-490-201	TAXES FICA	18,375	25,235	6,860	15,087.55
2026 010-490-202	INSURANCE GROUP HEALTH	47,503	53,459	5,956	34,997.12
2026 010-490-203	RETIREMENT	25,191	26,047	856	19,098.07
2026 010-490-205	INSURANCE SUPPLEMENTAL DE	673	675	2	505.19
	TOTAL EMPLOYEE BENEFITS	**91,742**	**105,417**	**13,675**	**69,687.93**
2026 010-490-310	OFFICE SUPPLIES & EXPENSE	14,800	30,000	15,200	9,392.90
2026 010-490-311	POSTAGE	15,760	42,000	26,240	8,948.35
2026 010-490-334	CENTRAL COUNTING	1,000	800	(200)	305.00
2026 010-490-335	EARLY VOTING EXPENSE	3,500	3,500	0	180.45
2026 010-490-336	ELECTION KITS & SUPPLIES	18,000	39,000	21,000	4,829.63
2026 010-490-337	SPECIAL ELECTION FUNDS	124,725	144,000	19,275	108,215.26
2026 010-490-426	TRAVEL IN COUNTY	1,500	6,700	5,200	932.50
2026 010-490-428	EDUCATION EXPENSE	3,670	4,000	330	3,678.91
2026 010-490-450	REPAIR BUILDING	-	-	0	0.00
2026 010-490-453	SUBCONTRACT	750	750	0	0.00
2026 010-490-454	DEPLOYMENT	2,800	3,650	850	1,164.32
2026 010-490-460	RENT BUILDING	5,400	5,300	(100)	2,245.88
	TOTAL OTHER EXPENSES	**191,905**	**279,700**	**87,795**	**139,893.20**
2026 010-490-573	CAPITAL OUTLAY MACHINERY/E			0	0.00
	TOTAL CAPITAL OUTLAY	**-**	**-**	**0**	**0.00**
	TOTAL ELECTION ADMINSTRATION	**590,844**	**779,792**	**188,948**	**443,686.45**

Bowie County General Fund 2025-2026 Budget	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	AUDITOR				
2026 010-495-101	SALARY & WAGE OFFICER	102,556	107,684	5,128	74,944.93
2026 010-495-103	SALARY & WAGE DEPUTY/ASSI	358,190	351,794	(6,396)	208,253.55
2026 010-495-105	SALARY & WAGE OTHER	-	27,055	27,055	18,265.06
2026 010-495-108	LONGEVITY PAY	-	5,400	5,400	0.00
	TOTAL SALARIES	**460,746**	**491,934**	**31,187**	**301,464**
2026 010-495-201	TAXES FICA	35,339	38,031	2,692	22,047.13
2026 010-495-202	INSURANCE GROUP HEALTH	99,663	141,468	41,806	70,186.83
2026 010-495-203	RETIREMENT	48,321	50,313	1,992	31,858.89
2026 010-495-205	INSURANCE SUPPLEMENTAL DE	1,290	1,304	14	843.98
	TOTAL EMPLOYEE BENEFITS	**184,612**	**231,115**	**46,503**	**124,936.83**
2026 010-495-310	OFFICE SUPPLIES & EXPENSE	7,800	9,400	1,600	1,668.33
2026 010-495-311	POSTAGE	1,300	1,400	100	498.14
2026 010-495-426	TRAVEL IN COUNTY	1,800	6,000	4,200	1,473.00
2026 010-495-427	TRAVEL OUT OF COUNTY	1,000	1,450	450	625.75
2026 010-495-428	EDUCATION EXPENSE	6,646	8,282	1,636	820.46
2026 010-495-452	REPAIR EQUIPMENT	1,000	1,000	0	204.00
2026 010-495-462	RENT EQUIPMENT	2,400	3,600	1,200	1,284.89
2026 010-495-480	FIDELITY BONDS	400	400	0	300.00
2026 010-495-481	DUES OF OFFICE	800	800	0	100.00
2026 010-495-490	MISCELLANEOUS	500	600	100	69.95
	TOTAL OTHER EXPENSES	**23,646**	**32,932**	**9,286**	**7,044.52**
2026 010-495-573	CAPITAL OUTLAY MACHINERY/E	150,000	150,000	0	63,091.55
	TOTAL CAPITAL OUTLAY	**150,000**	**150,000**	**0**	**63,091.55**
	TOTAL AUDITOR	**819,005**	**905,981**	**86,976**	**496,536.44**

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	TREASURER				
2026 010-497-101	SALARY & WAGE OFFICER	79,955	83,953	3,998	58,428.61
2026 010-497-103	SALARY & WAGE DEPUTY/ASSI	52,421	55,042	2,621	38,318.75
2026 010-497-105	SALARY & WAGE OTHER	-	-	0	0.00
2026 010-497-108	LONGEVITY PAY	-	3,600	3,600	0.00
	TOTAL SALARIES	**132,376**	**142,595**	**10,219**	**96,747**
2026 010-497-201	TAXES FICA	10,310	11,092	782	7,478.77
2026 010-497-202	INSURANCE GROUP HEALTH	23,811	26,803	2,992	17,538.76
2026 010-497-203	RETIREMENT	13,883	14,584	701	10,224.19
2026 010-497-205	INSURANCE SUPPLEMENTAL DE	371	378	7	270.90
	TOTAL EMPLOYEE BENEFITS	**48,375**	**52,857**	**4,482**	**35,512.62**
2026 010-497-310	OFFICE SUPPLIES & EXPENSE	3,500	3,500	0	723.89
2026 010-497-311	POSTAGE	2,600	3,000	400	1,850.76
2026 010-497-426	TRAVEL IN COUNTY	2,400	2,400	0	1,800.00
2026 010-497-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2026 010-497-428	EDUCATION EXPENSE	2,506	2,700	194	1,686.15
2026 010-497-452	REPAIR EQUIPMENT	380	380	0	122.00
2026 010-497-462	RENT EQUIPMENT	1,300	1,300	0	360.00
2026 010-497-480	FIDELITY BONDS	2,600	2,600	0	2,500.00
2026 010-497-481	DUES OF OFFICE	215	215	0	0.00
2026 010-497-490	MISCELLANEOUS	375	375	0	0.00
	TOTAL OTHER EXPENSES	**15,876**	**16,470**	**594**	**9,042.80**
2026 010-497-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	
	TOTAL CAPITAL OUTLAY	**-**	**-**	**0**	**0.00**
	TOTAL TREASURER	**196,627**	**211,922**	**15,295**	**141,302.78**

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	TAX ASSESSOR COLLECTOR				
2026 010-499-101	SALARY & WAGE OFFICER	79,955	83,953	3,998	58,428.61
2026 010-499-103	SALARY & WAGE DEPUTY/ASSI	444,474	466,448	21,974	311,070.40
2026 010-499-105	SALARY & WAGE OTHER	-	-	0	0.00
2026 010-499-108	LONGEVITY PAY	-	3,900	3,900	0.00
	TOTAL SALARIES	**524,429**	**554,301**	**29,871**	**369,499**
2026 010-499-201	TAXES FICA	40,486	42,771	2,285	27,762.98
2026 010-499-202	INSURANCE GROUP HEALTH	169,493	191,554	22,060	120,331.40
2026 010-499-203	RETIREMENT	55,000	56,691	1,692	38,881.46
2026 010-499-205	INSURANCE SUPPLEMENTAL DE	1,468	1,469	0	1,029.47
	TOTAL EMPLOYEE BENEFITS	**266,447**	**292,485**	**26,038**	**188,005.31**
2026 010-499-310	OFFICE SUPPLIES & EXPENSE	7,900	7,900	0	5,205.09
2026 010-499-311	POSTAGE	7,000	7,000	0	3,650.78
2026 010-499-420	TELEPHONE	-	-	0	0.00
2026 010-499-426	TRAVEL IN COUNTY	4,800	4,800	0	1,800.00
2026 010-499-427	TRAVEL OUT OF COUNTY	4,580	4,580	0	3,819.00
2026 010-499-428	EDUCATION EXPENSE	8,750	9,500	750	5,694.07
2026 010-499-452	REPAIR EQUIPMENT	500	500	0	0.00
2026 010-499-462	RENT EQUIPMENT	2,575	2,575	0	1,309.69
2026 010-499-480	FIDELITY BONDS	3,475	3,475	0	4,829.50
2026 010-499-481	DUES OF OFFICE	400	400	0	300.00
2026 010-499-490	MISCELLANEOUS	500	500	0	105.53
	TOTAL OTHER EXPENSES	40,480	41,230	750	26,713.66
2026 010-499-573	CAPITAL OUTLAY MACHINERY/E	-	15,225	15,225	0.00
	TOTAL CAPITAL OUTLAY	**-**	**15,225**	**15,225**	**0.00**
	TOTAL TAX ASSESSOR/COLLECTOR	**831,357**	**903,241**	**71,884**	**584,217.98**
	APPRAISAL DISTRICT				
					0.00
2026 010-500-406	APPRAISAL BOARD SERVICES	589,462	595,000	5,538	452,241.00
	TOTAL OTHER EXPENSES	589,462	595,000	5,538	452,241.00
	TOTAL APPRAISAL DISTRICT	**589,462**	**595,000**	**5,538**	**452,241.00**

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	PURCHASING				
2026 010-505-103	SALARY & WAGE DEPUTY/ASSI	-	-	0	3,794.30
2026 010-505-105	SALARY & WAGE OTHER	-	-	0	15,859.23
	TOTAL SALARIES	-	-	0	19,653.53
2026 010-505-201	TAXES FICA	-	-	0	1,475.26
2026 010-505-202	INSURANCE GROUP HEALTH	23,175	-	(23,175)	0.00
2026 010-505-203	RETIREMENT	-	-	0	2,105.29
2026 010-505-205	INSURANCE SUPPLEMENTAL DE	-	-	0	53.82
	TOTAL EMPLOYEE BENEFITS	23,175	-	(23,175)	3,634.37
2026 010-505-310	OFFICE SUPPLIES & EXPENSE	1,600	-	(1,600)	137.22
2026 010-505-311	POSTAGE	100	-	(100)	2.07
2026 010-505-426	TRAVEL IN COUNTY	200	-	(200)	125.02
2026 010-505-427	TRAVEL OUT OF COUNTY	450	-	(450)	0.00
2026 010-505-428	EDUCATION EXPENSE	1,636	-	(1,636)	532.50
2026 010-505-452	REPAIR EQUIPMENT	-	-	0	0.00
2026 010-505-462	RENT EQUIPMENT	1,200	-	(1,200)	880.34
2026 010-505-480	FIDELITY BONDS			0	0.00
2026 010-505-481	DUES OF OFFICE	-	-	0	285.00
2026 010-505-490	MISCELLANEOUS	100	-	(100)	0.00
	TOTAL OTHER EXPENSES	5,286	-	(5,286)	1,962.15
2026 010-505-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL PURCHASING	28,461	-	(28,461)	25,250.05

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	COURTHOUSE				
2026 010-510-101	SALARY & WAGE OFFICER	-	-	0	
2026 010-510-103	SALARY & WAGE DEPUTY/ASSI	104,472	109,446	4,974	45,167.06
2026 010-510-105	SALARY & WAGE OTHER	-	-	0	0.00
2026 010-510-108	LONGEVITY PAY	-	1,200	1,200	0.00
	TOTAL SALARIES	**104,472**	**110,646**	**6,174**	**45,167**
2026 010-510-201	TAXES FICA	7,992	8,464	472	3,408.98
2026 010-510-202	INSURANCE GROUP HEALTH	35,240	39,685	4,445	17,282.48
2026 010-510-203	RETIREMENT	10,957	11,316	360	4,534.85
2026 010-510-205	INSURANCE SUPPLEMENTAL DE	293	293	1	126.51
	TOTAL EMPLOYEE BENEFITS	**54,482**	**59,759**	**5,277**	**25,352.82**
2026 010-510-310	SUPPLIES	40,000	40,000	0	11,039.61
2026 010-510-330	GAS & OIL	5,000	5,000	0	987.52
2026 010-510-420	TELEPHONE	-	-	0	0.00
2026 010-510-426	TRAVEL IN COUNTY	-	-	0	0.00
2026 010-510-441	ELECTRIC	86,369	100,000	13,631	53,543.35
2026 010-510-442	GAS	4,000	4,500	500	3,387.28
2026 010-510-443	WATER	16,500	16,500	0	10,116.42
2026 010-510-445	WASTE	6,000	10,000	4,000	6,440.65
2026 010-510-450	REPAIR BUILDING	24,000	36,000	12,000	12,331.90
2026 010-510-451	CONTRACTUAL	80,000	80,000	0	34,628.35
2026 010-510-452	REPAIR EQUIPMENT	3,000	6,500	3,500	315.00
2026 010-510-453	SUBCONTRACT	-	-	0	0.00
2026 010-510-462	RENT EQUIPMENT	2,000	7,000	5,000	2,665.58
2026 010-510-490	MISCELLANEOUS	9,000	9,000	0	4,172.30
	TOTAL OTHER EXPENSES	**275,869**	**314,500**	**38,631**	**139,627.96**
2026 010-510-536	CAPITAL OUTLAY BUILDINGS	50,000	25,000	(25,000)	0.00
2026 010-510-573	CAPITAL OUTLAY MACHINERY/E	50,000	35,000	(15,000)	0.00
2026 010-510-574	CAPITAL OUTLAY			0	0.00
	TOTAL CAPITAL OUTLAY	**100,000**	**60,000**	**(40,000)**	**0.00**
	TOTAL COURTHOUSE	**534,823**	**544,905**	**10,082**	**210,147.84**

Bowie County General Fund 2025-2026 Budget	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	424 WEST BROAD STREET BUILDI				
2026 010-511-450	REPAIR BUILDING	-	-	0	0.00
	TOTAL OTHER EXPENSES	-	-	0	0.00
2026 010-511-530	CAPITAL OUTLAY BUILDINGS	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL WEST BROAD ST BUILDING	-	-	0	0.00
	PLAZA WEST OFFICE BUILDING				
2026 010-512-310	SUPPLIES	-	-	0	0.00
2026 010-512-441	ELECTRIC	20,000	22,000	2,000	10,873.44
2026 010-512-442	GAS	1,500	1,500	0	1,029.62
2026 010-512-443	WATER	3,000	3,500	500	1,820.35
2026 010-512-445	WASTE	9,000	12,000	3,000	9,245.45
2026 010-512-450	REPAIR BUILDING	9,000	9,000	0	2,605.74
	TOTAL OTHER EXPENSES	42,500	48,000	5,500	25,574.60
2026 010-512-573	CAPITAL OUTLAY MACHINERY/E	20,000	20,000	0	0.00
	TOTAL CAPITAL OUTLAY	20,000	20,000	0	0.00
	TOTAL PLAZA WEST OFFICE BLDG	62,500	68,000	5,500	25,574.60
	601 MAIN STREET BUILDING				
2026 010-513-310	SUPPLIES	2,000	2,000	0	2,456.93
2026 010-513-441	ELECTRIC	42,000	42,000	0	24,049.89
2026 010-513-443	WATER	1,000	1,000	0	814.54
2026 010-513-445	WASTE	4,000	5,000	1,000	0.00
2026 010-513-450	REPAIR BUILDING	15,000	15,000	0	15,702.28
	TOTAL OTHER EXPENSES	64,000	65,000	1,000	43,023.64
2026 010-513-530	CAPITAL OUTLAY BUILDINGS	50,000	40,000	(10,000)	0.00
2026 010-513-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	50,000	40,000	(10,000)	0.00
	TOTAL MAIN STREET BUILDING	114,000	105,000	(9,000)	43,023.64

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
					0.00
	CONSTABLE PCT 1				
2026 010-551-101	SALARY & WAGE OFFICER	39,039	40,991	1,952	28,528.31
2026 010-551-103	SALARY & WAGE DEPUTY/ASSISTA	-	-	0	0.00
	TOTAL SALARIES	39,039	40,991	1,952	28,528.31
2026 010-551-201	TAXES FICA	4,171	3,136	(1,035)	2,182.34
2026 010-551-202	INSURANCE GROUP HEALTH	11,775	13,256	1,481	8,669.72
2026 010-551-203	RETIREMENT	4,094	4,192	98	3,014.78
2026 010-551-205	INSURANCE SUPPLEMENTAL DEATH	109	109	(1)	79.80
	TOTAL EMPLOYEE BENEFITS	20,149	20,693	544	13,946.64
2026 010-551-420	TELEPHONE	-	-	0	0.00
2026 010-551-426	TRAVEL IN COUNTY	15,480	15,480	0	11,610.00
2026 010-551-427	TRAVEL OUT OF COUNTY	1,000	1,000	0	0.00
2026 010-551-428	EDUCATION EXPENSE	1,840	1,840	0	0.00
2026 010-551-460	REPAIR EQUIPMENT	455	455	0	0.00
2026 010-551-480	FIDELITY BONDS	238	238	0	178.00
2026 010-551-490	MISCELLANEOUS	250	250	0	142.95
	TOTAL OTHER EXPENSES	19,263	19,263	0	11,930.95
2026 010-551-573	CAPITAL OUTLAY MACHINERY/EQU			0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL CONSTABLE PCT 1	78,451	80,947	2,495	54,405.90
	CONSTABLE PCT 2				
2026 010-552-101	SALARY & WAGE OFFICER	26,378	27,697	1,319	19,276.26
2026 010-552-102	SALARY & WAGE DEPUTY/ASSISTA	-	-	0	0.00
2026 010-552-108	LONGEVITY PAY	-	900	0	0.00
	TOTAL SALARIES	26,378	28,597	1,319	19,276
2026 010-552-201	TAXES FICA	2,752	2,922	170	2,016.21
2026 010-552-202	INSURANCE GROUP HEALTH	11,714	13,197	1,482	8,659.82
2026 010-552-203	RETIREMENT	2,766	2,925	158	2,037.15
2026 010-552-205	INSURANCE SUPPLEMENTAL DEATH	74	76	2	53.96
	TOTAL EMPLOYEE BENEFITS	17,307	19,119	1,812	12,767.14
2026 010-552-310	OFFICE SUPPLIES	570	570	0	0.00
2026 010-552-420	TELEPHONE	-	-	0	0.00
2026 010-552-426	TRAVEL IN COUNTY	9,600	9,600	0	7,200.00
2026 010-552-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2026 010-552-428	EDUCATION EXPENSE	1,170	1,170	0	1,814.70
2026 010-552-460	REPAIR EQUIPMENT	200	1,000	800	0.00
2026 010-552-480	FIDELITY BONDS	100	178	78	177.50
2026 010-552-490	MISCELLANEOUS	100	100	0	0.00
	TOTAL OTHER EXPENSES	11,740	12,618	878	9,192.20
2026 010-552-573	CAPITAL OUTLAY MACHINERY/EQU	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL CONSTABLE PCT 2	55,425	60,334	4,009	41,235.60

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	CONSTABLE PCT 3				
2026 010-553-101	SALARY & WAGE OFFICER	21,037	22,089	1,052	15,300.47
2026 010-553-103	SALARY & WAGE DEPUTY/ASSISTA	-	-	0	0.00
	TOTAL SALARIES	**21,037**	**22,089**	**1,052**	**15,300.47**
2026 010-553-201	TAXES FICA	1,609	1,996	386	1,266.76
2026 010-553-202	INSURANCE GROUP HEALTH	11,689	13,165	1,477	5,875.42
2026 010-553-203	RETIREMENT	2,206	2,259	53	1,616.80
2026 010-553-205	INSURANCE SUPPLEMENTAL DEATH	59	59	(0)	42.92
	TOTAL EMPLOYEE BENEFITS	**15,563**	**17,479**	**1,916**	**8,801.90**
2026 010-553-426	TRAVEL IN COUNTY	3,600	4,000	400	2,850.00
2026 010-553-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2026 010-553-428	EDUCATION EXPENSE	1,000	1,500	500	441.25
2026 010-553-460	REPAIR EQUIPMENT	100	250	150	0.00
2026 010-553-480	FIDELITY BONDS	50	178	128	178.00
2026 010-553-490	MISCELLANEOUS	300	500	200	196.95
	TOTAL OTHER EXPENSES	**5,050**	**6,428**	**1,378**	**3,666.20**
2026 010-553-573	CAPITAL OUTLAY MACHINERY/EQU	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL CONSTABLE PCT 3	**41,650**	**45,996**	**4,346**	**27,768.57**
	CONSTABLE PCT 4				
2026 010-554-101	SALARY & WAGE OFFICER	19,184	20,143	959	14,019.34
2026 010-554-103	SALARY & WAGE DEPTUY/ASSISTA	-	-	0	0.00
	TOTAL SALARIES	**19,184**	**20,143**	**959**	**14,019.34**
2026 010-554-201	TAXES FICA	1,760	1,923	164	1,279.28
2026 010-554-202	INSURANCE GROUP HEALTH	11,680	13,156	1,476	0.00
2026 010-554-203	RETIREMENT	2,012	2,060	48	1,481.54
2026 010-554-205	INSURANCE SUPPLEMENTAL DEATH	54	53	(0)	39.29
	TOTAL EMPLOYEE BENEFITS	**15,505**	**17,193**	**1,688**	**2,800.11**
2026 010-554-420	TELEPHONE	-	-	0	0.00
2026 010-554-426	TRAVEL IN COUNTY	3,816	5,000	1,184	2,862.00
2026 010-554-427	TRAVEL OUT OF COUNTY	1,000	1,000	0	0.00
2026 010-554-428	EDUCATION EXPENSE	1,406	1,406	0	70.00
2026 010-554-460	REPAIR EQUIPMENT	465	465	0	0.00
2026 010-554-480	FIDELITY BONDS	50	178	128	177.50
2026 010-554-490	MISCELLANEOUS	500	500	0	0.00
	TOTAL OTHER EXPENSES	**7,237**	**8,549**	**1,312**	**3,109.50**
2026 010-554-573	CAPITAL OUTLAY MACHINERY/EQU	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL CONSTABLE PCT 4	**41,926**	**45,885**	**3,959**	**19,928.95**

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	CONSTABLE PCT 5				
2026 010-555-101	SALARY & WAGE OFFICER	25,426	26,697	1,271	18,580.48
2026 010-555-103	SALARY & WAGE DEPUTY/ASSISTA	-	-	0	0.00
2026 010-555-108	LONGEVITY PAY	-	900	900	0.00
	TOTAL SALARIES	25,426	27,597	2,171	18,580
2026 010-555-201	TAXES FICA	2,328	2,494	166	1,685.09
2026 010-555-202	INSURANCE GROUP HEALTH	11,710	13,192	1,482	8,640.03
2026 010-555-203	RETIREMENT	2,667	2,823	156	1,963.59
2026 010-555-205	INSURANCE SUPPLEMENTAL DEATH	71	73	2	52.06
	TOTAL EMPLOYEE BENEFITS	16,775	18,581	1,806	12,340.77
2026 010-555-420	TELEPHONE	-	-	0	0.00
2026 010-555-426	TRAVEL IN COUNTY	5,004	5,004	0	3,753.00
2026 010-555-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2026 010-555-428	EDUCATION EXPENSE	737	737	0	5,126.07
2026 010-555-460	REPAIR EQUIPMENT	505	505	0	0.00
2026 010-555-480	FIDELITY BONDS	178	178	0	177.50
2026 010-555-490	MISCELLANEOUS	1,500	1,500	0	165.00
	TOTAL OTHER EXPENSES	7,924	7,924	0	9,221.57
2026 010-555-573	CAPITAL OUTLAY MACHINERY/EQU	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL CONSTABLE PCT 5	50,125	54,103	3,977	40,142.82

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	SHERIFF				
2026 010-560-101	SALARY & WAGE OFFICER	94,396	99,116	4,720	68,981.59
2026 010-560-103	SALARY & WAGE DEPUTY/ASSI	2,720,833	2,727,011	6,179	1,852,028.32
2026 010-560-105	SALARY & WAGE OTHER	341,420	358,491	17,071	251,812.03
2026 010-560-108	LONGEVITY PAY	-	27,600	27,600	0.00
	TOTAL SALARIES	**3,156,648**	**3,212,218**	**55,570**	**2,172,822**
2026 010-560-201	TAXES FICA	242,461	246,712	4,251	164,565.89
2026 010-560-202	INSURANCE GROUP HEALTH	537,888	580,730	42,842	364,174.65
2026 010-560-203	RETIREMENT	331,053	328,530	(2,524)	229,610.89
2026 010-560-205	INSURANCE SUPPLEMENTAL DE	8,839	8,512	(326)	6,084.00
	TOTAL EMPLOYEE BENEFITS	**1,120,241**	**1,164,485**	**44,243**	**764,435.43**
2026 010-560-310	OFFICE SUPPLIES & EXPENSE	16,500	16,500	0	7,783.37
2026 010-560-311	POSTAGE	2,000	2,000	0	1,244.78
2026 010-560-330	GAS & OIL	200,000	200,000	0	134,568.36
2026 010-560-337	SUPPLIES	25,000	25,000	0	5,773.25
2026 010-560-338	ANIMAL CARE	10,000	10,000	0	1,520.00
2026 010-560-342	UNIFORMS	10,000	10,000	0	7,915.78
2026 010-560-354	TIRES & TUBES	20,000	20,000	0	13,904.91
2026 010-560-420	TELEPHONE	15,000	15,000	0	6,686.30
2026 010-560-426	TRAVEL IN COUNTY	32,721	12,780	(19,941)	9,585.00
2026 010-560-427	TRAVEL OUT OF COUNTY	16,870	16,870	0	2,715.30
2026 010-560-428	EDUCATION EXPENSE	7,500	7,500	0	1,372.53
2026 010-560-429	GRANT EXPENSES	15,000	15,000	0	3,924.49
2026 010-560-441	ELECTRIC	1,200	1,200	0	472.42
2026 010-560-452	REPAIR EQUIPMENT	20,000	20,000	0	4,776.43
2026 010-560-454	EQUIPMENT AND SMALL TOOLS	36,030	36,030	0	6,983.82
2026 010-560-455	REPAIR VEHICLES	40,000	40,000	0	12,874.43
2026 010-560-462	RENT EQUIPMENT	-	-	0	0.00
2026 010-560-480	FIDELITY BONDS	533	533	0	532.50
2026 010-560-481	DUES OF OFFICE	-	-	0	0.00
2026 010-560-483	CASH OVER/SHORT			0	(5.00)
2026 010-560-486	CONTRACTUAL	128,500	145,000	16,500	116,509.75
2026 010-560-489	MAINTENANCE EXPENSE	22,340	25,200	2,860	0.00
2026 010-560-490	MISCELLANEOUS	2,663	2,663	0	284.31
2026 010-560-491	INSURANCE LIABILITY	271,700	298,870	27,170	271,700.00
	TOTAL OTHER EXPENSES	**893,557**	**920,146**	**26,589**	**611,122.73**
2026 010-560-573	CAPITAL OUTLAY MACHINERY/E	195,000	-	(195,000)	195,707.20
	TOTAL CAPITAL OUTLAY	**195,000**	**-**	**(195,000)**	**195,707.20**
	TOTAL SHERIFF	**5,365,446**	**5,296,848**	**(68,598)**	**3,744,087.30**

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	BOWIE COUNTY CORRECTION C				
2026 010-561-101	WARDEN	75,258	79,021	3,763	54,996.64
2026 010-561-103	SALARY & WAGE DEPUTY/ASSI	6,016,213	6,316,517	300,304	4,654,245.51
2026 010-561-105	SALARY & WAGE OTHER	101,190	106,249	5,059	51,021.43
2026 010-561-108	LONGEVITY PAY	-	16,800	16,800	0.00
	TOTAL SALARIES	6,192,662	6,518,588	325,926	4,760,264
2026 010-561-201	TAXES FICA	473,739	498,672	24,933	356,063.45
2026 010-561-202	INSURANCE GROUP HEALTH	1,420,239	1,598,399	178,160	913,076.66
2026 010-561-203	RETIREMENT	649,455	666,689	17,233	503,178.79
2026 010-561-205	INSURANCE SUPPLEMENTAL DE	17,339	17,274	(65)	13,328.05
	TOTAL EMPLOYEE BENEFITS	2,560,773	2,781,034	220,261	1,785,646.95
2026 010-561-310	OFFICE SUPPLIES & EXPENSE	22,500	22,500	0	12,654.63
2026 010-561-311	POSTAGE	3,500	3,500	0	78.95
2026 010-561-330	GAS & OIL	15,000	15,000	0	5,444.38
2026 010-561-332	INMATE FOOD	651,000	651,000	0	375,691.50
2026 010-561-337	SUPPLIES	60,000	20,000	(40,000)	4,100.26
2026 010-561-338	INMATE SUPPLIES	110,000	110,000	0	54,270.04
2026 010-561-339	KITCHEN SUPPLIES	105,000	75,000	(30,000)	42,532.57
2026 010-561-340	LAUNDRY SUPPLIES	70,000	40,000	(30,000)	15,734.40
2026 010-561-341	SEWING SUPPLIES	30,000	25,000	(5,000)	16,301.62
2026 010-561-342	UNIFORMS	20,000	20,000	0	10,450.46
2026 010-561-391	INMATE MEDICAL	-	-	0	0.00
2026 010-561-392	IN-HOUSE MEDICAL	3,040,000	3,192,000	152,000	2,182,788.96
2026 010-561-393	STAFF MEDICAL	60,000	60,000	0	25,726.99
2026 010-561-394	JAIL MENTAL HEALTH	-	34,957	34,957	0.00
2026 010-561-420	TELEPHONE	20,000	20,000	0	5,628.02
2026 010-561-427	TRAVEL OUT OF COUNTY	78,312	78,312	0	20,589.88
2026 010-561-428	EDUCATION	20,000	20,000	0	5,311.09
2026 010-561-441	ELECTRIC	201,000	201,000	0	86,358.15
2026 010-561-442	GAS	45,000	45,000	0	16,786.42
2026 010-561-443	WATER	200,000	300,000	100,000	209,215.91
2026 010-561-445	WASTE	60,000	60,000	0	40,330.01
2026 010-561-452	REPAIR EQUIPMENT	35,000	35,000	0	21,105.35
2026 010-561-454	EQUIPMENT AND SMALL TOOLS	100,000	75,000	(25,000)	19,535.50
2026 010-561-462	RENT EQUIPMENT	-	-	0	116.66
2026 010-561-486	CONTRACTUAL	120,000	120,000	0	67,934.00
2026 010-561-489	MAINTENANCE EXPENSE	80,000	80,000	0	76,198.07
2026 010-561-490	MISCELLANEOUS	21,000	15,000	(6,000)	5,294.44
2026 010-561-491	INSURANCE LIABILITY	267,615	300,000	32,385	271,700.00
	TOTAL OTHER EXPENSES	5,434,927	5,618,269	183,342	3,591,878.26
2026 010-561-530	CAPITAL OUTLAY BUILDINGS	150,000	-	(150,000)	12,240.00
2026 010-561-572	CAPITAL OUTLAY CIP			0	0.00
2026 010-561-573	CAPITAL OUTLAY MACHINERY/E			0	382,580.00
2026 010-561-576	CAPITAL OUTLAY IMPROVEMENT	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	150,000	-	(150,000)	394,820.00
	TOTAL BOWIE CO CORRECTIONS	14,338,361	14,917,890	579,530	10,532,608.79

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	PERSONAL BAIL BOND				
2026 010-562-103	SALARY & WAGE DEPUTY/ASSI	184,586	162,295	(22,291)	104,954.83
2026 010-562-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	**184,586**	**162,295**	**(22,291)**	**104,954.83**
2026 010-562-201	TAXES FICA	14,121	12,416	(1,705)	7,603.76
2026 010-562-202	INSURANCE GROUP HEALTH	36,606	31,278	(5,328)	20,796.52
2026 010-562-203	RETIREMENT	19,358	16,599	(2,760)	11,091.46
2026 010-562-205	INSURANCE SUPPLEMENTAL DE	517	430	(87)	293.93
	TOTAL EMPLOYEE BENEFITS	**70,602**	**60,723**	**(9,880)**	**39,785.67**
2026 010-562-310	OFFICE SUPPLIES & EXPENSE	7,500	7,500	0	4,715.98
2026 010-562-311	POSTAGE	25	-	(25)	0.00
2026 010-562-420	TELEPHONE	-	-	0	0.00
2026 010-562-428	EDUCATION EXPENSES	1,072	-	(1,072)	0.00
2026 010-562-462	RENT EQUIPMENT	5,141	2,000	(3,141)	989.58
2026 010-562-483	CASH OVER/SHORT			0	0.00
2026 010-562-486	CONTRACTUAL	200,000	200,000	0	84,606.50
2026 010-562-490	MISCELLANEOUS	6,500	6,500	0	236.00
	TOTAL OTHER EXPENSES	**220,238**	**216,000**	**(4,238)**	**90,548.06**
2026 010-562-573	CAPITAL OUTLAY MACHINERY/EQ			0	0.00
	TOTAL CAPITAL OUTLAY	-	-	**0**	**0.00**
	TOTAL PERSONAL BAIL BOND	**475,426**	**439,017**	**(36,409)**	**235,288.56**

Bowie County General Fund 2025-2026 Budget	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	JUVENILE PROBATION				
2026 010-570-101	SALARY & WAGE OFFICER	-	-		
2026 010-570-103	SALARY & WAGE DEPUTY/ASSI	69,722	80,000	10,278	5,363.20
2026 010-570-105	SALARY & WAGE OTHER	-	-	0	12,321.32
2026 010-570-108	LONGEVITY PAY	-	2,700	2,700	0.00
	TOTAL SALARIES	69,722	82,700	12,978	17,685
2026 010-570-201	TAXES FICA	5,334	6,327	993	1,345.37
2026 010-570-202	INSURANCE GROUP HEALTH	23,366	26,332	2,966	1,808.66
2026 010-570-203	RETIREMENT	7,312	8,458	1,146	1,881.91
2026 010-570-205	INSURANCE SUPPLEMENTAL DE	195	219	24	49.16
	TOTAL EMPLOYEE BENEFITS	36,207	41,336	5,129	5,085.10
2026 010-570-310	OFFICE SUPPLIES & EXPENSE	7,500	7,500	0	4,158.56
2026 010-570-311	POSTAGE	500	500	0	368.11
2026 010-570-330	GAS & OIL	10,000	20,000	10,000	15,333.07
2026 010-570-337	SUPPLIES			0	0.00
2026 010-570-340	DETENTION EXPENSE	250,000	250,000	0	290,023.24
2026 010-570-341	DRUG TESTING SUPPLIES	500	2,000	1,500	1,837.50
2026 010-570-391	MEDICAL	12,000	12,000	0	6,361.73
2026 010-570-401	AUDIT	5,500	5,500	0	0.00
2026 010-570-420	TELEPHONE	-	-	0	0.00
2026 010-570-426	TRAVEL IN COUNTY	-	-	0	0.00
2026 010-570-427	TRAVEL OUT OF COUNTY	5,000	5,000	0	2,892.46
2026 010-570-428	EDUCATION EXPENSE	5,578	8,000	2,422	434.00
2026 010-570-452	REPAIR EQUIPMENT	1,000	5,000	4,000	3,839.14
2026 010-570-462	RENT EQUIPMENT	2,500	7,000	4,500	6,691.15
2026 010-570-495	NON SECURE EXTERNAL PLACEMENT			0	0.00
2026 010-570-471	TITLE IV-E FOSTER CARE M	-	-	0	0.00
2026 010-570-480	FIDELITY BONDS	206	206	0	206.00
2026 010-570-486	CONTRACTUAL	3,038	6,000	2,962	4,040.00
2026 010-570-490	MISCELLANEOUS	200	200	0	200.00
2026 010-570-492	INSURANCE MISC				0.00
2026 010-570-493	SECURE EXTERNAL PLACEMENTS	180,000	180,000	0	268,906.04
2026 010-570-494	MENTAL HEALTH EXTERNAL PLACE	-	-	0	0.00
2026 010-570-495	NON SECURE EXTERNAL PLACEMENT	10,000	10,000	0	85,176.07
2026 010-570-496	INTER CO PLACEMENT	80,000	80,000	0	18,600.00
	TOTAL OTHER EXPENSES	573,522	598,906	25,384	709,067.07
2026 010-570-573	CAPITAL OUTLAY MACHINERY/EQ			0	
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
2026 010-570-702	TRANSFER TO GRANT FUND	-	-	0	0.00
	TOTAL TRANSFERS	-	-	0	0.00
	TOTAL JUVENILE PROBATION	679,451	722,942	43,490	731,836.69

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	JUVENILE DAY PROGRAM SERV				
2026 010-571-101	SALARY & WAGE OFFICER	-	-	0	
2026 010-571-103	SALARY & WAGE DEPUTY/ASSI	-	-	0	
2026 010-571-105	SALARY & WAGE OTHER	-	-	0	
	TOTAL SALARIES	-	-	0	
2026 010-571-201	TAXES FICA	-	-	0	
2026 010-571-202	INSURANCE GROUP HEALTH	-	-	0	
2026 010-571-203	RETIREMENT	-	-	0	
2026 010-571-205	INSURANCE SUPPLEMENTAL DE				
	TOTAL EMPLOYEE BENEFITS	-	-	0	
2026 010-571-310	OFFICE SUPPLIES & EXPENSE	2,000	2,000	0	0.00
2026 010-571-311	POSTAGE	-	-	0	0.00
2026 010-571-330	GAS & OIL	-	-	0	
2026 010-571-332	FOOD	3,000	3,000	0	685.44
2026 010-571-337	SUPPLIES	1,000	1,000	0	0.00
2026 010-571-420	TELEPHONE	5,000	-	(5,000)	0.00
2026 010-571-441	ELECTRIC	9,000	9,000	0	5,054.30
2026 010-571-443	WATER	1,000	1,000	0	555.61
2026 010-571-445	WASTE	360	500	140	338.72
2026 010-571-452	REPAIR EQUIPMENT	-	-	0	0.00
2026 010-571-460	REPAIR BUILDING	1,000	2,000	1,000	300.00
2026 010-571-462	RENT EQUIPMENT			0	
2026 010-571-490	MISCELLANEOUS	1,000	-	(1,000)	1,224.97
	TOTAL OTHER EXPENSES	23,360	18,500	(4,860)	8,159.04
2026 010-571-530	CAPITAL OUTLAY BUILDINGS	-	-	0	0.00
2026 010-571-573	CAPITAL OUTLAY MACHINERY/EQ	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL JUVENILE DAY PROGRAM S	23,360	18,500	(4,860)	8,159.04

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	HIGHWAY PATROL				
2026 010-580-103	SALARY & WAGE DEPUTY/ASSI	42,497	44,622	2,125	29,579.20
2026 010-580-105	SALARY & WAGE OTHER	-	-	0	0.00
2026 010-580-108	LONGEVITY PAY	-	1,500	1,500	0.00
	TOTAL SALARIES	42,497	46,122	3,625	29,579
2026 010-580-201	TAXES FICA	3,251	3,528	277	2,225.99
2026 010-580-202	INSURANCE GROUP HEALTH	11,792	13,281	1,489	7,962.65
2026 010-580-203	RETIREMENT	4,457	4,717	260	3,167.20
2026 010-580-205	INSURANCE SUPPLEMENTAL DE	119	122	3	80.98
	TOTAL EMPLOYEE BENEFITS	19,619	21,648	2,030	13,436.82
2026 010-580-310	OFFICE SUPPLIES	5,000	5,000	0	4,986.80
2026 010-580-420	TELEPHONE	-	-	0	897.72
	TOTAL OTHER EXPENSES	5,000	5,000	0	5,885
2026 010-580-573	CAPITAL OUTLAY MACHINERY/EQ	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL HIGHWAY PATROL	67,116	72,771	5,655	48,900.54
	EMERGENCY MANAGEMENT				
2026 010-582-101	SALARY & WAGE OFFICER	73,709	77,394	3,685	53,864.24
2026 010-582-103	SALARY & WAGE DEPUTY/ASSISTANTS	68,504	71,929	3,425	14,792.07
2026 010-582-105	SALARY & WAGE OTHER	-	-	0	0.00
2026 010-582-108	LONGEVITY PAY	-	1,800	1,800	0.00
	TOTAL SALARIES	142,213	151,124	8,911	68,656
2026 010-582-201	TAXES FICA	11,874	12,555	682	5,952.38
2026 010-582-202	INSURANCE GROUP HEALTH	35,445	39,903	4,458	17,555.15
2026 010-582-203	RETIREMENT	14,915	15,456	542	7,255.52
2026 010-582-205	INSURANCE SUPP DEATH	398	400	2	192.28
	TOTAL EMPLOYEE BENEFITS	62,632	68,315	5,683	30,955.33
2026 010-582-310	OFFICE SUPPLIES	5,000	5,000	0	61.99
2026 010-582-311	POSTAGE	400	400	0	0.00
2026 010-582-330	GAS & OIL	9,500	9,500	0	1,508.43
2026 010-582-411	CIVIL DEFENSE	20,000	20,000	0	13,679.04
2026 010-582-420	TELEPHONE	-	-	0	0.00
2026 010-582-426	TRAVEL IN COUNTY	13,000	13,000	0	9,750.06
2026 010-582-428	EDUCATION	5,000	8,000	3,000	0.00
2026 010-582-452	REPAIR EQUIPMENT	4,000	4,000	0	747.93
2026 010-582-454	EQUIPMENT	2,000	2,000	0	313.57
2026 010-582-480	FIDELITY BONDS	-	-	0	0.00
	TOTAL OTHER EXPENSES	58,900	61,900	3,000	26,061.02
	TOTAL EMG MANAGEMENT	263,745	281,339	17,594	125,672.66

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	COMMISSIONER PCT. 1				
2026 010-621-101	SALARY & WAGE OFFICER	79,955	83,953	3,998	58,428.61
2026 010-621-103	SALARY & WAGE DEPUTY/ASSI	285,130	299,387	14,257	193,447.25
2026 010-621-105	SALARY & WAGE OTHER	31,365	32,934	1,568	0.00
2026 010-621-108	LONGEVITY PAY	-	5,700	5,700	0.00
	TOTAL SALARIES	396,450	421,973	25,523	251,876
2026 010-621-201	TAXES FICA	28,709	30,542	1,833	18,953.57
2026 010-621-202	INSURANCE GROUP HEALTH	94,305	108,225	13,919	69,032.23
2026 010-621-203	RETIREMENT	38,288	39,789	1,501	26,623.76
2026 010-621-205	INSURANCE SUPPLEMENTAL DE	1,022	1,031	9	705.14
	TOTAL EMPLOYEE BENEFITS	162,325	179,586	17,261	115,314.70
2026 010-621-310	OFFICE SUPPLIES & EXPENSE	500	750	250	232.92
2026 010-621-330	GAS & OIL	8,000	14,000	6,000	0.00
2026 010-621-337	SUPPLIES	2,500	3,125	625	1,290.02
2026 010-621-342	UNIFORMS	2,500	3,000	500	1,622.28
2026 010-621-346	MATERIALS	-	-	0	0.00
2026 010-621-347	TIRES & TUBES	5,000	8,750	3,750	1,308.90
2026 010-621-420	TELEPHONE	2,700	4,000	1,300	3,068.23
2026 010-621-426	TRAVEL IN COUNTY	10,200	10,200	0	7,650.00
2026 010-621-428	EDUCATION EXPENSE	2,636	3,295	659	1,627.05
2026 010-621-441	ELECTRIC	2,000	2,000	0	1,215.58
2026 010-621-442	GAS	1,140	1,140	0	802.67
2026 010-621-443	WATER	930	930	0	516.66
2026 010-621-452	REPAIR EQUIPMENT	35,000	50,000	15,000	47,418.48
2026 010-621-453	SUBCONTRACT	147,987	150,000	2,013	0.00
2026 010-621-455	EQUIPMENT AND SMALL TOOLS	1,500	2,250	750	870.36
2026 010-621-460	REPAIR BUILDING	6,000	6,600	600	0.00
2026 010-621-462	RENT EQUIPMENT	1,000	1,750	750	400.18
2026 010-621-480	FIDELITY BONDS	355	355	0	355.00
2026 010-621-481	DUES OF OFFICE	440	-	(440)	0.00
2026 010-621-490	MISCELLANEOUS	500	-	(500)	2,341.50
2026 010-621-492	INSURANCE MISCELLANEOUS	14,295	15,725	1,430	14,295.00
	TOTAL OTHER EXPENSES	245,183	277,870	32,687	85,014.83
2026 010-621-530	CAPITAL OUTLAY BUILDINGS	-	-	0	0.00
2026 010-621-573	CAPITAL OUTLAY MACHINERY/EQ			0	
2026 010-621-575	CAPITAL OUTLAY INFRASTRUCT			0	0.00
2026 010-621-576	CAPITAL OUTLAY IMPROVEMENTS			0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL COMMISSIONER PCT #1	803,958	879,429	75,470	452,205.39

Bowie County General Fund 2025-2026 Budget	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	COMMISSIONER PCT. 2				
2026 010-622-101	SALARY & WAGE OFFICER	79,955	83,953	3,998	58,428.61
2026 010-622-103	SALARY & WAGE DEPUTY/ASSI	182,877	192,021	9,144	133,864.48
2026 010-622-105	SALARY & WAGE OTHER	-	-	0	0.00
2026 010-622-108	LONGEVITY PAY	-	3,000	3,000	0.00
	TOTAL SALARIES	262,832	278,973	16,142	192,293
2026 010-622-201	TAXES FICA	20,887	22,122	1,235	15,267.77
2026 010-622-202	INSURANCE GROUP HEALTH	59,200	66,635	7,436	43,623.99
2026 010-622-203	RETIREMENT	27,564	28,532	968	20,320.30
2026 010-622-205	INSURANCE SUPPLEMENTAL DE	736	739	3	538.36
	TOTAL EMPLOYEE BENEFITS	108,387	118,028	9,641	79,750.42
2026 010-622-310	OFFICE SUPPLIES & EXPENSE	2,500	2,500	0	80.08
2026 010-622-330	GAS & OIL	35,000	40,000	5,000	0.00
2026 010-622-337	SUPPLIES	2,000	2,500	500	1,309.78
2026 010-622-342	UNIFORMS	4,000	4,000	0	3,141.76
2026 010-622-346	MATERIALS	-	-	0	180.30
2026 010-622-347	TIRES & TUBES	5,000	5,000	0	3,429.00
2026 010-622-420	TELEPHONE	2,500	-	(2,500)	0.00
2026 010-622-426	TRAVEL IN COUNTY	10,200	10,200	0	7,650.00
2026 010-622-428	EDUCATION EXPENSE	3,506	3,506	0	4,053.92
2026 010-622-441	ELECTRIC	2,000	2,000	0	849.37
2026 010-622-442	GAS	1,200	1,200	0	533.64
2026 010-622-445	WASTE	4,000	4,000	0	2,513.02
2026 010-622-452	REPAIR EQUIPMENT	50,000	50,000	0	40,909.00
2026 010-622-453	SUBCONTRACT	123,750	130,000	6,250	0.00
2026 010-622-455	EQUIPMENT AND SMALL TOOLS	2,000	2,000	0	35.53
2026 010-622-460	REPAIR BUILDING	1,000	1,000	0	0.00
2026 010-622-462	RENT EQUIPMENT	600	2,500	1,900	288.40
2026 010-622-480	FIDELITY BONDS	350	350	0	0.00
2026 010-622-481	DUES OF OFFICE	500	500	0	0.00
2026 010-622-483	CASH OVER/SHORT	-	-	0	0.00
2026 010-622-490	MISCELLANEOUS	5,000	5,000	0	3,410.07
2026 010-622-492	INSURANCE MISCELLANEOUS	14,295	15,725	1,430	14,480.00
	TOTAL OTHER EXPENSES	269,401	281,981	12,580	82,863.87
2026 010-622-573	CAPITAL OUTLAY MACHINERY/EQ	75,000	75,000	0	35,672.90
2026 010-622-575	CAPITAL OUTLAY	-	-	0	0.00
2026 010-622-576	CAPITAL OUTLAY IMPROVEMENTS	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	75,000	75,000	0	35,672.90
	TOTAL COMMISSIONER PCT #2	715,620	753,983	38,363	390,580.28

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	COMMISSIONER PCT. 3				
2026 010-623-101	SALARY & WAGE OFFICER	79,955	83,953	3,998	58,428.61
2026 010-623-103	SALARY & WAGE DEPUTY/ASSI	513,489	539,163	25,674	354,604.18
2026 010-623-105	SALARY & WAGE OTHER	-	-	0	0.00
2026 010-623-108	LONGEVITY PAY	-	6,000	6,000	0.00
	TOTAL SALARIES	593,443	629,116	35,672	413,033
2026 010-623-201	TAXES FICA	45,398	48,127	2,729	31,036.24
2026 010-623-202	INSURANCE GROUP HEALTH	146,673	165,818	19,145	92,050.89
2026 010-623-203	RETIREMENT	62,237	64,343	2,105	43,651.55
2026 010-623-205	INSURANCE SUPPLEMENTAL DE	1,662	1,667	6	1,156.44
	TOTAL EMPLOYEE BENEFITS	255,971	279,956	23,985	167,895.12
2026 010-623-310	OFFICE SUPPLIES & EXPENSE	2,800	2,800	0	167.19
2026 010-623-330	GAS & OIL	120,000	120,000	0	73,635.22
2026 010-623-337	SUPPLIES	2,000	2,000	0	1,582.10
2026 010-623-342	UNIFORMS	-	-	0	0.00
2026 010-623-346	MATERIALS			0	0.00
2026 010-623-347	TIRES & TUBES	24,000	24,000	0	18,002.43
2026 010-623-420	TELEPHONE	4,000	4,000	0	833.78
2026 010-623-426	TRAVEL IN COUNTY	10,200	10,200	0	7,650.00
2026 010-623-428	EDUCATION EXPENSE	3,034	3,034	0	1,494.37
2026 010-623-441	ELECTRIC	8,500	8,500	0	2,784.87
2026 010-623-442	GAS	1,000	1,000	0	788.45
2026 010-623-443	WATER	1,900	1,900	0	1,446.54
2026 010-623-445	WASTE	1,600	1,600	0	1,504.80
2026 010-623-452	REPAIR EQUIPMENT	65,000	75,000	10,000	74,312.36
2026 010-623-453	SUBCONTRACT	92,098	95,000	2,902	0.00
2026 010-623-455	EQUIPMENT AND SMALL TOOLS	2,000	2,000	0	0.00
2026 010-623-460	REPAIR BUILDING	7,500	7,500	0	7,068.32
2026 010-623-462	RENT EQUIPMENT	1,000	1,000	0	0.00
2026 010-623-480	FIDELITY BONDS	559	559	0	355.00
2026 010-623-481	DUES OF OFFICE	720	720	0	0.00
2026 010-623-490	MISCELLANEOUS	3,000	3,000	0	1,642.55
2026 010-623-492	INSURANCE MISCELLANEOUS	33,355	36,691	3,336	33,355.00
	TOTAL OTHER EXPENSES	384,266	400,504	16,238	226,622.98
2026 010-623-573	CAPITAL OUTLAY MACHINERY/EQ	-	-	0	28,500.00
2026 010-623-575	CAPITAL OUTLAY	-	-	0	0.00
2026 010-623-576	CAPITAL OUTLAY IMPROVEMENT	-		0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	28,500.00
	TOTAL COMMISSIONER PCT #3	1,233,680	1,309,575	75,895	836,050.89

Bowie County General Fund 2025-2026 Budget

	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	COMMISSIONER PCT. 4				
2026 010-624-101	SALARY & WAGE OFFICER	79,955	83,953	3,998	58,428.61
2026 010-624-103	SALARY & WAGE DEPUTY/ASSI	610,983	641,532	30,549	439,250.90
2026 010-624-105	SALARY & WAGE OTHER	-	-	0	0.00
2026 010-624-108	LONGEVITY PAY	-	10,200	10,200	0.00
	TOTAL SALARIES	690,938	735,685	44,747	497,680
2026 010-624-201	TAXES FICA	53,637	57,060	3,423	37,857.55
2026 010-624-202	INSURANCE GROUP HEALTH	183,797	208,275	24,478	133,208.70
2026 010-624-203	RETIREMENT	72,462	75,242	2,780	52,608.62
2026 010-624-205	INSURANCE SUPPLEMENTAL DE	1,935	1,950	15	1,393.44
	TOTAL EMPLOYEE BENEFITS	311,831	342,527	30,696	225,068.31
2026 010-624-310	OFFICE SUPPLIES & EXPENSE	5,500	6,050	550	1,734.06
2026 010-624-330	GAS & OIL	120,000	120,000	0	5,845.77
2026 010-624-337	SUPPLIES	4,500	4,725	225	89.92
2026 010-624-342	UNIFORMS	8,580	9,438	858	4,052.31
2026 010-624-346	MATERIALS	-	25,000	25,000	2,082.33
2026 010-624-347	TIRES & TUBES	20,000	20,000	0	14,295.50
2026 010-624-420	TELEPHONE	4,500	-	(4,500)	(36.86)
2026 010-624-426	TRAVEL IN COUNTY	10,200	10,200	0	7,650.00
2026 010-624-428	EDUCATION EXPENSE	2,536	2,663	127	128.75
2026 010-624-441	ELECTRIC	19,000	19,950	950	4,986.27
2026 010-624-442	GAS	5,000	5,250	250	3,855.79
2026 010-624-443	WATER	2,000	2,200	200	1,624.06
2026 010-624-445	WASTE	1,000	1,100	100	250.24
2026 010-624-452	REPAIR EQUIPMENT	70,000	70,000	0	53,315.35
2026 010-624-453	SUBCONTRACT	97,987	97,987	0	2,100.59
2026 010-624-455	EQUIPMENT AND SMALL TOOLS	500	500	0	0.00
2026 010-624-460	REPAIR BUILDING	1,500	1,650	150	5,732.24
2026 010-624-462	RENT EQUIPMENT	7,000	7,350	350	573.22
2026 010-624-480	FIDELITY BONDS	200	210	10	100.00
2026 010-624-481	DUES OF OFFICE	895	895	0	0.00
2026 010-624-490	MISCELLANEOUS	2,000	2,200	200	8.53
2026 010-624-492	INSURANCE MISCELLANEOUS	33,355	36,691	3,336	33,355.00
	TOTAL OTHER EXPENSES	416,253	444,058	27,805	141,743.07
2026 010-624-573	CAPITAL OUTLAY MACHINERY/EQ	160,000	160,000	0	0.00
2026 010-624-575	CAPITAL OUTLAY	-	-	0	
2026 010-624-576	CAPITAL OUTLAY IMPROVEMENTS	-	-	0	
	TOTAL CAPITAL OUTLAY	160,000	160,000	0	0.00
	TOTAL COMMISSIONER PCT #4	1,579,021	1,682,270	103,248	864,490.89

Bowie County General Fund 2025-2026 Budget	ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
	COUNTY AGENT				
2026 010-665-101	SALARY & WAGE OFFICER	-	-	0	
2026 010-665-103	SALARY & WAGE DEPUTY/ASSI	96,322	99,683	3,361	66,335.63
2026 010-665-105	SALARY & WAGE OTHER	-	-	0	0.00
2026 010-665-108	LONGEVITY PAY	-	900	900	0.00
	TOTAL SALARIES	**96,322**	**100,583**	**4,261**	**66,336**
2026 010-665-201	TAXES FICA	7,369	7,695	326	5,051.57
2026 010-665-202	INSURANCE GROUP HEALTH	11,835	13,239	1,404	8,654.71
2026 010-665-203	RETIREMENT	3,645	3,824	179	2,684.21
2026 010-665-205	INSURANCE SUPPLEMENTAL DE	179	99	(80)	71.06
	TOTAL EMPLOYEE BENEFITS	**23,027**	**24,857**	**1,829**	**16,461.55**
2026 010-665-310	OFFICE SUPPLIES & EXPENSE	5,100	5,253	153	3,192.80
2026 010-665-311	POSTAGE	503	503	0	149.04
2026 010-665-426	TRAVEL IN COUNTY	9,000	9,000	0	4,500.00
2026 010-665-427	TRAVEL OUT OF COUNTY	8,220	8,631	411	4,821.74
2026 010-665-429	TRAVEL & EQUALIZATION &	3,000	3,150	150	2,309.60
2026 010-665-452	REPAIR EQUIPMENT	100	100	0	0.00
2026 010-665-490	MISCELLANEOUS	1,700	1,700	0	1,049.77
2026 010-665-491	INSURANCE LIABILITY	770	770	0	770.00
	TOTAL OTHER EXPENSES	**28,393**	**29,107**	**714**	**16,792.95**
2026 010-665-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-		0.00
	TOTAL COUNTY AGENT	**147,743**	**154,547**	**6,804**	**99,590.13**

ACCOUNT NAME	2024-2025 BUDGET	Proposed 2025-2026 BUDGET	Increase (Decrease)	YTD 6/30/2025
FINAL TOTAL	47,174,522.79	49,320,832.69	2,145,409.91	31,065,970.92

Special Revenue and Grant Funds Budget 2025-2026

	ACCOUNT NAME	2024-2025 BUDGET	2025-2026 BUDGET	VARIANCE	ACTUAL Y-T-D 30-Jun-25
	DISTRICT ATTORNEY C&P				
2026 012-350-432	FEES OF OFFICE	4,702	1,892	(2,810)	1,419.16
	TOTAL DEPARTMENT INCOME	4,702	1,892	(2,810)	1,419.16
	DISTRICT ATTY STATE ALLOCATED				
2026 013-350-000	INCOME	15,000	30,000	15,000	30,000.00
	TOTAL DEPARTMENT INCOME	15,000	30,000	15,000	30,000.00
	DISTRICT ATTY WELFARE				
2026 014-350-435	INCOME	150	-	(150)	0.00
	TOTAL DEPARTMENT INCOME	150	-	(150)	0.00
	DISTRICT ATTORNEY CRIMINAL LAW ENFORCEMENT				
2026 015-350-300	FORFEITURES	40,000	12,212	(27,788)	9,159.00
	TOTAL DEPARTMENT INCOME	40,000	12,212	(27,788)	9,159.00
	DISTRICT ATTORNEY PRE-TRIAL INTERVENTION				
2026 016-340-600	PRE-TRIAL INVERVENTION FE	20,000	44,676	24,676	33,506.86
	TOTAL DEPARTMENT INCOME	20,000	44,676	24,676	33,506.86
	COURT FACILITY FEE				
2026 017-341-430	COURT FACILITY FEE CC	5,000	5,573	573	4,180.00
2026 017-349-430	COURT FACILITY FEE DC	5,000	28,821	23,821	21,615.92
	TOTAL DEPARTMENT INCOME	10,000	34,395	24,395	25,795.92
	LANGUAGE ACCESS FEE				
2026 018-341-430	LANG ACCESS FEE CC	3,556	836	(2,720)	627.00
2026 018-349-439	LANG ACCESS FEE DC	650	4,325	3,675	3,243.89
2026 018-354-430	LANGUAGE ACCESS FEE JP 1-1	1,807	1,704	(103)	1,278.00
2026 018-355-430	LANGUAGE ACCESS FEE JP 1-2	3,183	3,708	525	2,781.00
2026 018-356-430	LANGUAGE ACCESS FEE JP 2	384	580	196	435.00
2026 018-357-430	LANGUAGE ACCESS FEE JP 3	168	306	138	229.82
2026 018-358-430	LANGUAGE ACCESS FEE JP 4	69	16	(53)	12.00
2026 018-359-430	LANGUAGE ACCESS FEE JP 5	183	308	125	231.00
	TOTAL DEPARTMENT INCOME	10,000	11,784	1,784	8,837.71
	DISTRICT CLERK RECORD MANAGEMENT				
2026 020-344-435	RECORD MANAGEMENT FEE	70,000	67,993	(2,007)	50,994.74
2026 020-344-444	TECHNOLOGY FEE/ARCHIVAL F	1,000	329	(671)	246.75
2026 020-344-445	DIGITIZED RECORD FEE	1,000	336	(664)	251.75
2026 020-344-446	COST RECOVERY FEE E-FILE	-	-	0	0.00
2026 020-344-447	PRESERVATION OF 5TH DIST	-	-	0	0.00
	TOTAL DEPARTMENT INCOME	72,000	68,658	(3,342)	51,493.24

	COUTHOUSE SECURITY				
2026 021-341-432	COUNTY CLERK	20,000	5,581	(14,419)	4,186.00
2026 021-347-390	TRANSFER IN FROM GENERAL	-	-	0	0.00
2026 021-349-432	DISTRICT CLERK	25,000	35,274	10,274	26,455.75
2026 021-354-432	JP 1-1	3,000	3,973	973	2,979.66
2026 021-355-432	JP 1-2	3,000	2,670	(330)	2,002.60
2026 021-356-432	JP 2	1,000	147	(853)	110.58
2026 021-357-432	JP 3	500	13	(487)	10.01
2026 021-358-432	JP 4	250	24	(226)	18.00
2026 021-359-432	JP 5	250	40	(210)	30.00
	TOTAL DEPARTMENT INCOME	53,000	47,723	(5,277)	35,792.60

	JP COURTHOUSE SECURITY				
2026 022-347-432	COURTHOUSE SECURITY FEE	4,000	4,242	242	3,181.19
	TOTAL DEPARTMENT INCOME	4,000	4,242	242	3,181.19

	TIME PAYMENT FEE				
2026 023-349-432	DISTRICT CLERK	500	103	(397)	77.53
2026 023-354-432	COUNTY CLERK	-	1	1	0.49
2026 023-355-432	JP 1-1	-	-	0	0.00
2026 023-356-432	JP 1-2	-	11	11	8.15
2026 023-357-432	JP 2	-	9	9	6.65
2026 023-358-432	JP 3	-	-	0	0.00
2026 023-359-432	JP 4	-	7	7	5.00
2026 023-361-432	JP 5	-	-	0	0.00
	TOTAL DEPARTMENT INCOME	500	130	(370)	97.82

	JUSTICE COURT TECHNOLOGY				
2026 024-354-430	JP 1-1	-	5,518	5,518	4,138.24
2026 024-355-430	JP 1-2	-	2,275	2,275	1,706.59
2026 024-356-430	JP 2	16,000	1,991	(14,009)	1,493.24
2026 024-357-430	JP 3	-	281	281	210.63
2026 024-358-430	JP 4	-	124	124	93.22
2026 024-359-430	JP 5	-	1,186	1,186	889.35
	TOTAL DEPARTMENT INCOME	16,000	11,375	(4,625)	8,531.27

	COUNTY CLERK OF THE COURT				
2026 025-340-453	COUNTY CLERK FEE	-	20,227	20,227	15,170.00
	TOTAL DEPARTMENT INCOME	-	20,227	20,227	15,170.00

	BAIL BOND BOARD FEE				
2026 027-380-390	TRANSFER IN	-	-	0	0.00
2026 027-380-434	BAIL BOND BOARD FEE	5,000	5,000	0	500.00
	TOTAL DEPARTMENT INCOME	5,000	5,000	0	500.00

	CSCD - MHI				
2026 028-362-333	GRANT INCOME COMMUNITY	161,854	161,854	0	161,854.00
2026 028-362-390	TRANSFER TO/FROM OTHER	66,913	66,913	0	66,913.00
	TOTAL DEPARTMENT INCOME	228,767	228,767	0	228,767.00

	CSCD - DAY REPORTING CENTER				
2026 029-362-333	GRANT INCOME COMMUNITY	223,266	223,266	0	223,266.00
2026 029-362-390	TRANSFER TO/FROM OTHER	15,076	15,076	0	15,076.00
	TOTAL DEPARTMENT INCOME	238,342	238,342	0	238,342.00

	CSCD - CIVIL PROBATION				
2026 030-362-430	ADMINISTRATIVE FEE	-		0	0.00
2026 030-362-495	COMMUNITY SUPERVISION F	15,000	15,000	0	0.00
	TOTAL DEPARTMENT INCOME	15,000	15,000	0	0.00
	CSCD - AFTERCARE				
2026 031-362-333	GRANT INCOME COMMUNITY	176,922	176,922	0	176,922.00
2026 031-362-390	TRANSFER TO OTHER CS	105,913	105,913	0	105,913.00
	TOTAL DEPARTMENT INCOME	282,835	282,835	0	282,835.00
	CSCD - SUBSTANCE ABUSE TREATMENT				
2026 032-362-333	GRANT INCOME COMMUNITY	60,209	60,209	0	60,209.00
2026 032-362-390	TRANSFER TO OTHER CS	89,969	89,969	0	89,969.00
	TOTAL DEPARTMENT INCOME	150,178	150,178	0	150,178.00
	ARP				
2026 033-362-333	ARP INCOME	-	-	0	0.00
2026 033-362-334	INTEREST INCOME	-	300,000	300,000	282,158.81
2026 033-362-390	TRANSFER	-	-	0	0.00
2026 033-362-434	MISCELLANEOUS INCOME	-	-	0	0.00
	TOTAL DEPARTMENT INCOME	-	300,000	300,000	282,158.81
	CSCD - SAT - WOMEN'S FACILITY				
2026 034-362-332	GRANT INCOME COMMUNITY	2,422,158	2,422,158	0	2,422,158.00
2026 034-362-390	TRANSFER TO/FROM OTHER	594,304	594,304	0	594,304.00
2026 034-362-430	RECYCLING	-	-	0	0.00
2026 034-362-431	VENDING INCOME	55,000	55,000	0	27,691.81
2026 034-362-432	CALLING CARD INCOME	37,000	37,000	0	14,984.36
2026 034-362-434	MISCELLANEOUS INCOME	-	-	0	195.45
2026 034-362-435	TRANSPORT FEE	-	-	0	0.00
2026 034-362-436	RESIDENT FEES	-	-	0	0.00
2026 034-362-437	MEDICAL	-	-	0	0.00
2026 034-362-438	NON RESIDENT MEALS	1,000	1,000	0	87.00
2026 034-362-439	EMPLOYMENT PROGRAM FEE	-	-	0	0.00
2026 034-362-494	COMMISSARY INCOME	60,000	60,000	0	42,315.00
	TOTAL DEPARTMENT INCOME	3,169,462	3,169,462	0	3,101,735.62
	CSCD - SAT - SPECIALIZED CASELOAD				
2026 035-362-332	GRANT INCOME COMMUNITY	66,587	66,587	0	66,587.00
2026 035-362-390	TRANSFER TO OTHER CS	3,000	3,000	0	3,000.00
	TOTAL DEPARTMENT INCOME	69,587	69,587	0	69,587.00
	ROAD & BRIDGE - LATERAL				
2026 036-370-321	LATERAL REFUND	45,000	45,000	0	41,063.42
	TOTAL DEPARTMENT INCOME	**45,000**	**45,000**	**0**	**41,063.42**
2026 037-370-000	**ROAD & BRIDGE - MOTOR VEHICLE**				
2026 037-371-321	R&B AUTO REG FEE, PCT 1	170,538	208,134	37,596	152,958.11
2026 037-371-322	R&B AUTO REG FEE, PCT 2	170,538	208,134	37,596	152,958.11
2026 037-371-323	R&B AUTO REG FEE, PCT 3	397,922	485,646	87,724	345,362.27
2026 037-371-324	R&B AUTO REG FEE, PCT 4	397,922	485,646	87,724	345,362.26
	TOTAL DEPARTMENT INCOME	**1,136,919**	**1,387,560**	**250,641**	**996,640.75**
	LAW LIBRARY				
2026 038-350-432	FEES OF OFFICE	45,000	45,000	0	45,160.37
	TOTAL DEPARTMENT INCOME	45,000	45,000	0	45,160.37

	TRUANCY COURT COST				
2026 039-343-422	TRUANCY COURT COST FEE	2,000	1,733	(267)	1,300.00
	TOTAL DEPARTMENT INCOME	2,000	1,733	(267)	1,300.00
	MISC DEVELOPMENT/REPAIRS				
2026 040-347-457	INTEREST INCOME	13,596	169,275	155,679	126,956.25
2026 040-347-700	TRANSFER IN/OUT	-	200,000	200,000	0.00
	TOTAL DEPARTMENT INCOME	13,596	369,275	355,679	126,956.25
	SHERIFF - INMATE TRUST FUND				
2026 041-353-494	COMMISSARY INCOME	137,000	151,921	14,921	113,940.59
	TOTAL DEPARTMENT INCOME	137,000	151,921	14,921	113,940.59
	LEOSE				
2026 042-367-431	CONSTABLE 1	-	-	0	0.00
2026 042-367-432	CONSTABLE 2	-	200	200	200.00
2026 042-367-433	CONSTABLE 3	-	-	0	0.00
2026 042-367-434	CONSTABLE 4	-	1,462	1,462	1,462.21
2026 042-367-435	CONSTABLE 5	-	1,462	1,462	1,462.21
2026 042-367-438	SHERIFF	-	2,450	2,450	2,449.65
2026 042-367-439	DISTRICT ATTORNEY	-	1,986	1,986	1,986.41
	TOTAL DEPARTMENT INCOME	-	7,560	7,560	7,560.48
	CSCD - DOMESTIC VIOLENCE SPC CASELOAD				
2026 043-362-333	GRANT INCOME CSCD	68,205	68,205	0	68,205
2026 043-362-390	TRANSFER TO/FROM OTHER	8,591	8,591	0	8,591
	TOTAL DEPARTMENT INCOME	76,796	76,796	0	76,796.00
	JURY FUND				
2026 044-341-430	JURY FEE CC	50,000	2,787	(47,213)	2,090.00
2026 044-349-430	JURY FEE DC	50,000	15,001	(34,999)	11,250.53
2026 044-354-430	JURY FEE JP 1-1	-	79	79	59.14
2026 044-355-430	JURY FEE JP 1-2	-	54	54	40.62
2026 044-356-430	JURY FEE JP 2	-	47	47	35.44
2026 044-357-430	JURY FEE JP 3	-	7	7	4.97
2026 044-358-430	JURY FEE JP 4	-	2	2	1.50
2026 044-359-430	JURY FEE JP 5	-	28	28	21.09
2026 044-360-430	STATE REIMBURSEMENT	-	56,085	56,085	42,064.00
	TOTAL DEPARTMENT INCOME	100,000	74,090	(25,910)	55,567.29
	JUDICIAL EDUCATION/SUPPORT				
2026 045-340-430	JUD EDUCATION SUPP FEE	-	1,587	1,587	1,190.00
	TOTAL DEPARTMENT INCOME				
	LATCF				
2026 048-362-424	GRANT INCOME	-	-	0	0.00
	TOTAL DEPARTMENT INCOME	-	-	0	0.00
	JUV. PROB. - DRA (DETENTION REIMBURSEMENT)				
2026 050-390-000	TRANSFER IN	-	-	0	
2026 050-390-424	GRANT INCOME	32,750	100,000	67,250	69,535.00
	TOTAL DEPARTMENT INCOME	32,750	100,000	67,250	69,535.00

	JUV. PROB. - STATE CRISIS INTERVENTION PROG.				
2026 053-362-424	GRANT INCOME	-	38,412	38,412	28,809.33
	TOTAL DEPARTMENT INCOME	-	38,412	38,412	28,809.33
	SB22 DISTRICT ATTORNEY				
2026 055-362-424	GRANT INCOME	275,000	275,000	0	275,000.00
2026 055-362-453	INTEREST INCOME		-	0	
	TOTAL DEPARTMENT INCOME	275,000	275,000	0	275,000.00
	SHERIFF VINE				
2026 056-352-424	GRANT INCOME	18,030	18,030	0	9,285.66
	TOTAL DEPARTMENT INCOME	18,030	18,030	0	9,285.66
	OPIOD DISTRIBUTION				
2026 057-376-424	INCOME	-	92,634	92,634	69,475.84
2026 057-376-700	TRANSFER IN/OUT	-	-	0	0.00
	TOTAL DEPARTMENT INCOME	-	92,634	92,634	69,475.84
	JUVENILE PROBATION				
2026 058-362-424	GRANT INCOME	37,830	37,830	0	37,829.91
	TOTAL DEPARTMENT INCOME	37,830	37,830	0	37,829.91
	COUNTY CLERK - RECORDS MANAGEMENT				
2026 059-341-435	RECORD MANAGEMENT FEE	129,330	128,880	(450)	96,660.00
2026 059-341-444	ARCHIVAL FEE	-	-	0	0.00
2026 059-341-445	DIGITIZED RECORD FEE	-	-	0	0.00
2026 059-341-446	COST RECOVERY FEE E-FILE	-	-	0	0.00
2026 059-341-447	REC MGT & PRESER PROBATE	-	4,227	4,227	3,170.00
	TOTAL DEPARTMENT INCOME	129,330	133,107	3,777	99,830.00
	ARCHIVE RECORDS				
2026 061-341-444	ARCHIVAL FEE	129,330	52,825	(76,505)	39,618.85
	TOTAL DEPARTMENT INCOME	129,330	52,825	(76,505)	39,618.85
	DEBT SERVICE				
2026 062-310-110	AD VALOREM TAXES	0.00	2,245,200	2,245,200	2,245,250.00
2026 062-330-300	BOND PROCEEDS	0.00	-	0	0.00
2026 062-330-331	PREMIUM ON BONDS ISSUED	0.00	-	0	0.00
2026 062-342-450	INTEREST INCOME	0.00	4,971	4,971	3,728.56
2026 062-360-100	INTEREST	0.00	-	0	6.97
2026 062-360-434	MISCELLANEOUS INCOME	0.00	-	0	0.00
	TOTAL DEPARTMENT INCOME	-	2,250,171	2,250,171	2,248,985.53
	COUNTY CLERK VITAL STAT. & PRESV.				
2026 063-341-435	PRESERVATION FEE	2,500.00	3,936.00	1,436	2,952.00
	TOTAL DEPARTMENT INCOME	2,500	3,936	1,436	2,952.00
	COUNTY & DISTRICT COURT TECH				
2026 117-347-390	TRANSFER IN				
2026 117-360-434	TECHNOLOGY FEE	2,500.00	2,721.33	221	2,041.00
	TOTAL DEPARTMENT INCOME	2,500	2,721	221	2,041.00

	DISTRICT CLERK				
2026 118-349-431	CHILD SUPPORT INCOME	-	-	-	0.00
	TOTAL DISTRICT CLERK	-	-	-	0.00
	JUV. PROB. - HUMAN TRAFFICKING				
2026 119-367-100	TRAFFICKING DONATIONS	0.00	0.00	0	0.00
	TOTAL DEPARTMENT INCOME	-	-	0	0.00
	JUVENILE PROBATION TRUST				
2026 120-362-440	FINES	0.00	0.00	0	0.00
	TOTAL DEPARTMENT INCOME	-	-	0	0.00
	JUSTICE COURT SUPPORT				
2026 121-362-434	JUSTICE SUPPORT FEE	32,000	55,518	23,518	41,638.16
	TOTAL JUSTICE COURT SUPPORT	32,000	55,518	23,518	41,638.16
	DISTRICT CLERK OF THE COURT				
2026 124-340-430	DISTRICT CLERK FEE	0.00	112,329.44	112,329	84,247.08
	TOTAL DEPARTMENT INCOME	-	112,329	112,329	84,247.08
	ELECTION SERVICES CONTRACT				
2026 125-390-424	INCOME	0.00	66,104.00	66,104	77,763.20
	TOTAL DEPARTMENT INCOME	-	66,104	66,104	77,763.20
	SHERIFF - CRIMINAL LAW ENFORCEMENT				
2026 126-352-434	CRIMINAL LAW ASSISTANCE I	0.00	0.00	0	0.00
	TOTAL DEPARTMENT INCOME	-	-	0	0.00
	COURT-INITIATED GUARDIANSHIP				
2026 130-362-434	COURT-INITIATED GUARD FEE	3,000.00	8,640.00	5,640	6,480.00
	TOTAL DEPARTMENT INCOME	3,000	8,640	5,640	6,480.00

CSCD - BASIC

2026 132-362-430	ADMINISTRATIVE FEE	25,000.00	25,000.00	0	22,734.98
2026 132-362-431	VISION #14 SATF	5,000.00	5,000.00	0	0.00
2026 132-362-432	TELEPHONE INCOME	0.00	0.00	0	0.00
2026 132-362-433	GREYHOUND BUS #14	1,000.00	1,000.00	0	576.82
2026 132-362-434	MISCELLANEOUS INCOME	0.00	0.00	0	0.00
2026 132-362-435	TRANSPORT FEES #14 SATF	5,000.00	5,000.00	0	5,898.00
2026 132-362-436	STATE OF TEXAS AID IN	1,424,851.00	1,424,851.00	0	1,424,851.00
2026 132-362-437	LAUNDRY #14 SATF	30,000.00	30,000.00	0	21,953.00
2026 132-362-438	RESIDENT FEES #14 SATF	25,000.00	25,000.00	0	11,486.89
2026 132-362-439	EMPLOY/PROG/ROOM/BOARD	65,000.00	65,000.00	0	84,440.52
2026 132-362-440	RECYCLING	0.00	0.00	0	657.60
2026 132-362-453	INTEREST INCOME ALLOCAT	1,000.00	1,000.00	0	54,439.87
2026 132-362-454	ID REPLACEMENT CARD FEE	6,000.00	6,000.00	0	4,770.00
2026 132-362-480	TRANSFER IN FROM OTHER FU	0.00	0.00	0	0.00
2026 132-362-481	ELECTRONIC MONITORING	65,000.00	65,000.00	0	70,196.32
2026 132-362-484	BIPP	2,000.00	2,000.00	0	1,860.00
2026 132-362-485	TRANSFER TO OTHER CS	(883,766.00)	(883,766.00)	0	(883,766.00)
2026 132-362-486	TRANSFER FEE	2,000.00	2,000.00	0	19,376.10
2026 132-362-487	VICTIM IMPACT	1,000.00	1,000.00	0	510.00
2026 132-362-488	COPE	1,000.00	1,000.00	0	0.00
2026 132-362-489	DWI REPEAT OFFENDER FE	10,000.00	10,000.00	0	3,600.00
2026 132-362-490	DENTAL #14 SATF	5,000.00	5,000.00	0	0.00
2026 132-362-491	UA PROGRAM FEE	130,000.00	130,000.00	0	190,979.52
2026 132-362-492	MEDICAL #14 SATF	5,000.00	5,000.00	0	0.00
2026 132-362-493	ANGER MANAGEMENT	1,500.00	1,500.00	0	750.00
2026 132-362-494	SAFPF	60,000.00	60,000.00	0	32,756.50
2026 132-362-495	COMMUNITY SUPERVISION F	1,000,000.00	1,000,000.00	0	856,627.10
2026 132-362-496	PTS TREATMENT	0.00	0.00	0	0.00
	TOTAL DEPARTMENT INCOME	1,986,585	1,986,585	0	1,924,698.22

FOOD SERVICE PROGRAM

2026 141-352-432	FEES OF OFFICE	40,000.00	40,000.00	0	24,000.00
	TOTAL DEPARTMENT INCOME	40,000	40,000	0	24,000.00

DRUG COURT PROGRAM

2026 142-339-000	DRUG COURT PROGRAM INCOME	11,000.00	15,986.08	4,986	11,989.56
	TOTAL DEPARTMENT INCOME	11,000	15,986	4,986	11,989.56

TRUANCY PREVENTION & DIVERSION

2026 144-342-100	TRUANCY PROGRAM REVENUE	10,000.00	10,954.52	955	8,215.89
	TOTAL DEPARTMENT INCOME	10,000	10,955	955	8,215.89

JUVENILE PROBATION

2026 145-362-333	GRANT STATE AID INCOME	757,190.00	757,190.00	0	694,091.00
2026 145-362-334	DIRECTED GRANTS INCOME	0.00	0.00	0	0.00
2026 145-362-335	DRA	0.00	0.00	0	0.00
2026 145-362-336	S&E	0.00	0.00	0	0.00
	TOTAL DEPARTMENT INCOME	757,190	757,190	0	694,091.00

JUVENILE PROBATION

2026 146-362-332	GRANT INCOME DSA	50,195.00	50,195.00	0	4,183.00
2026 146-362-333	GRANT INCOME DSA	0.00	0.00	0	0.00
2026 146-362-390	TRANSFER IN FROM GENERAL	0.00	0.00	0	0.00
	TOTAL DEPARTMENT INCOME	50,195	50,195	0	4,183.00

	SB22 - SHERRIFF				
2026 150-376-434	GRANT INCOME	500,000.00	500,000.00	0	500,000.00
2026 150-376-453	INTEREST INCOME	0.00	0.00	0	0.00
	TOTAL DEPARTMENT INCOME	500,000	500,000	0	500,000.00

	VOCA ASSISTANCE GRANT				
2026 155-376-434	GRANT INCOME	0.00	62,535.00	62,535	21,752.70
2026 155-376-453	INTEREST INCOME	0.00	0.00	0	0.00
	TOTAL DEPARTMENT INCOME	-	62,535	62,535	21,752.70

	ACCOUNT NAME	2024-2025 BUDGET	2025-2026 BUDGET	VARIANCE	ACTUAL Y-T-D 30-Jun-25
2026 012-476-000	DISTRICT ATTORNEY C&P				
2026 012-476-102	SALARY &WAGE DEPUTY/ASST	-	-	-	0.00
2026 012-476-103	SALARY	4,360	3,675	(685)	1,980.85
	TOTAL SALARIES	4,360	3,675	(685)	1,980.85
2026 012-476-201	TAXES FICA	132	281	149	148.97
2026 012-476-202	INSURANCE GROUP HEALTH	-	-	-	0.00
2026 012-476-203	RETIREMENT	680	376	(304)	209.37
2026 012-476-204	INSURANCE WORKERS COMPENSATI	-	-	-	0.00
2026 012-476-205	INSURANCE SUPPLEMENTAL DEATH	30	10	(20)	5.57
2026 012-476-206	TAXES UNEMPLOYMENT	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	842	667	(175)	363.91
2026 012-476-490	C&P NON SALARY	37,959	37,316	(643)	0.00
	TOTAL OTHER EXPENSE	37,959	37,316	(643)	0.00
	TOTAL DISTRICT ATTORNEY C&P	43,161	41,658	(1,503)	2,344.76
2026 013-476-102	DISTRICT ATTY STATE ALLOCATED				
2026 013-476-102	SALARY & WAGE DEPUTY/ASST	200,000	200,000	-	0.00
2026 013-476-426	TRAVEL IN COUNTY	-	-	-	0.00
2026 013-476-700	TRANSFER OUT TO GENERAL	-	-	-	0.00
	TOTAL DISTRICT ATTY STATE ALLOCATED	200,000	200,000	-	0.00
	DISTRICT ATTY WELFARE				
2026 014-476-314	STATE WELFARE FRAUD DA E	8,000	8,400	400	0.00
	TOTAL DISTRICT ATTY WELFARE	8,000	8,400	400	0.00
	DISTRICT ATTORNEY CRIMINAL LAW ENFORCEMENT				
2026 015-476-103	SALARIES	60,698	4,200	(56,498)	2,524.71
	TOTAL SALARIES	60,698	4,200	(56,498)	2,524.71
2026 015-476-201	TAXES FICA	197	321	124	190.90
2026 015-476-202	HEALTH INSURANCE	-	-	-	0.00
2026 015-476-203	RETIREMENT	274	430	155	266.31
2026 015-476-204	INSURANCE W/C	-	-	-	0.00
2026 015-476-205	INSURANCE SUPP	9	11	2	7.04
2026 015-476-210	ACCRUED COMPENSATED ABSCENES	-	-	-	0.00
2026 015-476-261	HRA EXPENSE	-	-	-	0.00
2026 015-476-264	BOWIE CO EMPLOYEE TRUST	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	481	762	281	464.25
2026 015-476-315	CRIMINAL LAW ASSISTANCE E	18,821	23,038	4,217	19,720.92
2026 015-476-426	TRAVEL IN COUNTY	-	-	-	0.00
2026 015-476-573	CAPITAL OUTLAY LIGHT EQUI	-	-	-	0.00
	TOTAL OTHER EXPENSE	18,821	23,038	4,217	19,720.92
	TOTAL DISTRICT ATTORNEY CRIMINAL LAW ENFORCEMENT	80,000	28,000	(52,000)	22,709.88

	DISTRICT ATTORNEY PRE-TRIAL INTERVENTION				
2026 016-476-103	SALARY	-	23,750	23,750	6,025.23
	SALARY OTHER	-	57,304	57,304	2,186.20
	TOTAL SALARIES	-	81,054	81,054	8,211.43
2026 016-476-201	FICA	-	6,201	6,201	625.93
2026 016-476-202	HEALTH INSURANCE	-	389	389	0.00
2026 016-476-203	RETIREMENT	-	8,290	8,290	851.56
2026 016-476-204	INSURANCE W/C	-	-	-	0.00
2026 016-476-205	INSURANCE SUPP	-	215	215	23.00
2026 016-476-210	ACCRUED COMPENSATED ABSENCES	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	-	15,094	15,094	1,500.49
2026 016-476-400	PROGRAM SERVICES	190,000	128,852	(61,148)	0.00
	TOTAL OTHER EXPENSE	190,000	128,852	(61,148)	0.00
	TOTAL DISTRICT ATTORNEY PRE-TRIAL INTERVENTION	190,000	225,000	35,000	9,711.92
	COURT FACILITY FEE				
2026 017-409-401	COURT FACILITY FEE EXPENSE	100,000	111,364	11,364	0.00
	TOTAL COURT FACILITY	100,000	111,364	11,364	0.00
	LANGUAGE ACCESS FEE				
2026 018-409-301	LANG ACCESS EXPENSE	40,000	22,370	(17,630)	12,732.70
	TOTAL LANGUAGE ACCESS	40,000	22,370	(17,630)	12,732.70
	DISTRICT CLERK RECORD MANAGEMENT				
2026 020-477-103	SALARY & WAGE DEPUTY/ASSI	-	88,476	88,476	20,140.33
2026 020-477-105	SALARY & WAGE OTHER	-	-	-	1,715.00
	TOTAL SALARIES	-	88,476	88,476	21,855.33
2026 020-477-201	TAXES FICA	-	6,768	6,768	1,662.59
2026 020-477-202	INSURANCE GROUP HEALTH	-	39,602	39,602	8,629.44
2026 020-477-203	RETIREMENT	-	9,049	9,049	2,296.26
2026 020-477-204	INSURANCE WORKERS COMP	-	-	-	0.00
2026 020-477-205	INSURANCE SUPPLEMENTAL DE	-	234	234	61.22
2026 020-477-210	ACCRUED COMPENSATED ABSENCES	-	-	-	0.00
2026 020-477-261	HRA EXPENSE	-	-	-	0.00
2026 020-477-264	BOWIE CO EMPLOYEE TRUST	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	-	55,654	55,654	12,649.51
2026 020-477-337	SUPPLIES	187,469	56,461	(131,008)	15,219.32
	TOTAL OTHER EXPENSE	187,469	56,461	(131,008)	15,219.32
	TOTAL DISTRICT CLERK RECORD MANAGEMENT	187,469	200,591	13,122	49,724.16

	COUTHOUSE SECURITY				
2026 021-560-103	SALARY & WAGE DEPUTY/ASSISTA	-	113,274	113,274	0.00
2026 021-560-105	SALARY & WAGE OTHER	-	-	-	0.00
	TOTAL SALARIES	-	113,274	113,274	0.00
2026 021-560-201	TAXES FICA	-	8,665	8,665	0.00
2026 021-560-202	INSURANCE GROUP HEALTH	-	26,662	26,662	0.00
2026 021-560-203	RETIREMENT	-	11,585	11,585	0.00
2026 021-560-205	INSURANCE SUPPLEMENTAL DE	-	300	300	0.00
	TOTAL EMPLOYEE BENEFITS	-	47,213	47,213	0.00
2026 021-560-265	SECURITY EXPENSES	200,000	39,907	(160,093)	0.00
	TOTAL OTHER EXPENSE	200,000	39,907	(160,093)	0.00
	TOTAL COUTHOUSE SECURITY	200,000	200,394	394	0.00
	JP COURTHOUSE SECURITY				
2026 022-455-337	COURTHOUSE SECURITY EXPENSE	55,000	60,000	5,000	0.00
	TOTAL JP COURTHOUSE SECURITY	55,000	60,000	5,000	0.00
	TIME PAYMENT FUND				
2026 023-436-453	EXPENSES	57,981	58,117	136	0.00
	TOTAL TIME PAYMENT	57,981	58,117	136	0.00
	JUSTICE CRT ASST/TECH Fund				
2026 024-462-103	SALARY & WAGE DEPUTY/ASSISTA	-	12,000	12,000	0.00
	TOTAL SALARIES	-	12,000	12,000	0.00
2026 024-462-201	TAXES FICA	-	918	918	0.00
2026 024-462-202	INSURANCE GROUP HEALTH	-	58	58	0.00
2026 024-462-203	RETIREMENT	-	1,227	1,227	0.00
2026 024-462-205	INSURANCE SUPPLEMENTAL DE	-	32	32	0.00
	TOTAL EMPLOYEE BENEFITS	-	2,235	2,235	0.00
2026 024-455-453	TECHNOLOGY EXPENSES	44,000	4,000	(40,000)	0.00
2026 024-456-453	TECHNOLOGY EXPENSES	-	4,000	4,000	0.00
2026 024-457-453	TECHNOLOGY EXPENSES	-	3,000	3,000	0.00
2026 024-458-453	TECHNOLOGY EXPENSES	-	2,000	2,000	0.00
2026 024-460-453	TECHNOLOGY EXPENSES	-	3,000	3,000	0.00
2026 024-462-453	Transfer Out	-	-	-	0.00
	TOTAL OTHER EXPENSE	44,000	16,000	(28,000)	0.00
	TOTAL JUSTICE CRT ASST/TECH Fund	44,000	30,235	(13,765)	0.00

	COUNTY CLERK OF THE COURT				
2026 025-492-107	SALARY & WAGE DEPUTY/ASSI	-	3,000	3,000	
	TOTAL SALARIES	-	3,000	3,000	0.00
2026 025-492-201	TAXES FICA	-	230	230	0.00
2026 025-492-202	INSURANCE GROUP HEALTH	-	14	14	0.00
2026 025-492-203	RETIREMENT	-	307	307	0.00
2026 025-492-205	INSURANCE SUPPLEMENTAL DE	-	8	8	0.00
	TOTAL EMPLOYEE BENEFITS	-	559	559	0.00
2026 025-492-425	COUNTY CLERK EXPENSE	-	16,500	16,500	0.00
	TOTAL OTHER EXPENSE	-	16,500	16,500	0.00
	TOTAL COUNTY CLERK OF THE COURT	-	20,059	20,059	0.00
	BAIL BOND BOARD FUND				
2026 027-635-103	SALARY & WAGE DEPUTY/ASST	6,449	600	(5,849)	450.00
	TOTAL SALARIES	6,449	600	(5,849)	450.00
2026 027-635-201	FICA	37	46	9	32.58
2026 027-635-202	INSURANCE GROUP HEALTH	-	3	3	0.00
2026 027-635-203	RETIREMENT	40	61	22	47.34
2026 027-635-205	INSURANCE SUPPLEMENTAL	1	2	1	1.26
	TOTAL EMPLOYEE BENEFITS	78	112	34	81.18
2026 027-635-310	OFFICE SUPPLIES	-	538	538	0.00
	TOTAL OTHER EXPENSE	-	538	538	0.00
	TOTAL BAIL BOND BOARD FUND	6,527	1,250	(5,277)	531.18
	CSCD - MHI				
2026 028-635-102	SALARY & WAGE DEPUTY/ASSI	-	-	-	0.00
2026 028-635-103	SALARY & WAGE DEPUTY/ASSISTA	191,568	191,568	-	139,534.87
	TOTAL SALARIES	191,568	191,568	-	139,534.87
2026 028-635-201	TAXES FICA	14,655	14,655	-	10,266.93
2026 028-635-203	RETIREMENT	20,766	20,766	-	14,719.77
2026 028-635-205	INSURANCE SUPPLEMENTAL DE	537	537	-	390.57
2026 028-635-206	TAXES UNEMPLOYMENT	27	27	-	189.00
	TOTAL EMPLOYEE BENEFITS	35,985	35,985	-	25,566.27
2026 028-635-310	OFFICE SUPPLIES & EXPENSE	-	-	-	0.00
2026 028-635-337	SUPPLIES & OPERATING EXPE	-	-	-	0.00
2026 028-635-401	PROFESSIONAL FEES	1,214	1,214	-	1,214.00
2026 028-635-426	TRAVEL IN COUNTY	-	-	-	0.00
2026 028-635-427	TRAVEL OUT OF COUNTY	-	-	-	0.00
2026 028-635-440	UTILITIES	-	-	-	0.00
2026 028-635-454	EQUIPMENT	-	-	-	0.00
	TOTAL OTHER EXPENSE	1,214	1,214	-	1,214.00
	TOTAL CSCD - MHI	228,767	228,767	-	166,315.14

	CSCD - DAY REPORTING CENTER				
2026 029-635-103	SALARY & WAGE DEPUTY/ASSI	119,600	119,600	-	86,535.50
2026 029-635-105	SALARY & WAGE OTHER	-	-	-	0.00
	TOTAL SALARIES	119,600	119,600	-	86,535.50
2026 029-635-201	TAXES FICA	9,150	9,150	-	6,232.54
2026 029-635-203	RETIREMENT	12,965	12,965	-	9,132.41
2026 029-635-205	INSURANCE SUPPLEMENTAL DE	335	335	-	242.14
2026 029-635-206	TAXES UNEMPLOYMENT	27	27	-	189.00
	TOTAL EMPLOYEE BENEFITS	22,477	22,477	-	15,796.09
2026 029-635-337	SUPPLIES & OPERATING EXPE	1,039	1,039	-	519.29
2026 029-635-401	PROFESSIONAL FEES	1,674	1,674	-	1,674.00
2026 029-635-426	TRAVEL IN COUNTY	-	-	-	0.00
2026 029-635-427	TRAVEL OUT OF COUNTY	-	-	-	0.00
2026 029-635-440	UTILITIES	-	-	-	0.00
2026 029-635-455	EQUIPMENT AND SMALL TOOLS	-	-	-	0.00
2026 029-635-457	FACILITIES	93,552	93,552	-	77,952.70
2026 029-635-486	CONTRACTUAL	-	-	-	0.00
	TOTAL OTHER EXPENSE	96,265	96,265	-	80,145.99
	TOTAL CSCD - DAY REPORTING CENTER	238,342	238,342	-	182,477.58
	CSCD - CIVIL PROBATION				
2026 030-570-102	SALARY & WAGE DEPUTY/ASST	22,000	-	(22,000)	0.00
2026 030-570-103	SALARY & WAGE DEPUTY/ASSI	-	22,000	22,000	0.00
	TOTAL SALARIES	22,000	22,000	-	0.00
2026 030-570-201	TAXES FICA	1,683	1,683	-	0.00
2026 030-570-202	INSURANCE GROUP HEALTH	-	-	-	0.00
2026 030-570-203	RETIREMENT	2,385	2,385	-	0.00
2026 030-570-204	INSURANCE WORKERS COMPENS	-	-	-	0.00
2026 030-570-205	INSURANCE SUPPLEMENTAL DE	62	62	-	0.00
2026 030-570-206	TAXES UNEMPLOYMENT	9	9	-	0.00
	TOTAL EMPLOYEE BENEFITS	4,139	4,139	-	0.00
2026 030-570-337	SUPPLIES & OPERATING EXPE	28,121	28,121	-	339.77
2026 030-570-401	PROFESSIONAL FEES	-	-	-	0.00
2026 030-570-426	TRAVEL OUT OF COUNTY	-	-	-	0.00
2026 030-570-440	UTILITIES	-	-	-	0.00
2026 030-570-454	EQUIPMENT AND SMALL TOOLS	-	-	-	0.00
	TOTAL OTHER EXPENSE	28,121	28,121	-	339.77
	TOTAL CSCD - CIVIL PROBATION	54,260	54,260	-	339.77

	CSCD - AFTERCARE				
2026 031-570-102	SALARY & WAGE DEPUTY/ASSI	-	-	-	0.00
2026 031-570-103	SALARY & WAGE DEPUTY/ASSI	236,988	236,988	-	182,635.82
	TOTAL SALARIES	236,988	236,988	-	182,635.82
2026 031-570-201	TAXES FICA	18,130	18,130	-	13,741.71
2026 031-570-202	GROUP HEALTH INSURANCE	-	-	-	0.00
2026 031-570-203	RETIREMENT	25,690	25,690	-	19,124.17
2026 031-570-205	INSURANCE SUPPLEMENTAL DE	664	664	-	518.39
2026 031-570-206	TAXES UNEMPLOYMENT	36	36	-	252.00
	TOTAL EMPLOYEE BENEFITS	44,520	44,520	-	33,636.27
2026 031-570-337	SUPPLIES	-	-	-	0.00
2026 031-570-401	PROFESSIONAL FEES	1,327	1,327	-	1,327.00
2026 031-570-455	EQUIPMENT AND SMALL TOOLS	-	-	-	0.00
2026 031-570-486	CONTRACTUAL	-	-	-	0.00
	TOTAL OTHER EXPENSE	1,327	1,327	-	1,327.00
	TOTAL CSCD - AFTERCARE	282,835	282,835	-	217,599.09
	CSCD - SUBSTANCE ABUSE TREATMENT				
2026 032-570-102	SALARY & WAGE DEPUTY/ASSI	-	-	-	0.00
2026 032-570-103	SALARY & WAGE DEPUTY/ASSI	126,048	126,048	-	94,737.40
	TOTAL SALARIES	126,048	126,048	-	94,737.40
2026 032-570-201	TAXES FICA	9,643	9,643	-	6,923.68
2026 032-570-202	INSURANCE GROUP HEALTH	-	-	-	0.00
2026 032-570-203	RETIREMENT	13,664	13,664	-	9,951.81
2026 032-570-205	INSURANCE SUPPLEMENTAL DE	353	353	-	268.47
2026 032-570-206	TAXES UNEMPLOYMENT	18	18	-	126.00
	TOTAL EMPLOYEE BENEFITS	23,678	23,678	-	17,270
2026 032-570-337	SUPPLIES & OPERATING EXPE	-	-	-	0.00
2026 032-570-401	PROFESSIONAL FEES	452	452	-	452.00
2026 032-570-427	TRAVEL OUT OF COUNTY	-	-	-	0.00
2026 032-570-440	UTILITIES	-	-	-	0.00
2026 032-570-455	EQUIPMENT AND SMALL TOOLS	-	-	-	0.00
2026 032-570-486	CONTRACTUAL	-	-	-	0.00
2026 032-570-700	TRANSFER FROM COMMUNITY S	-	-	-	0.00
	TOTAL OTHER EXPENSE	452	452	-	452.00
	TOTAL CSCD - SUBSTANCE ABUSE TREATMENT	150,178	150,178	-	112,459.36

	ARP				
2026 033-570-102	SALARY & WAGE DEPUTY/ASSI	-	-	-	0.00
2026 033-570-103	SALARY & WAGE OTHER	-	-	-	0.00
	TOTAL SALARIES	-	-	-	0.00
2026 033-570-201	TAXES FICA	-	-	-	0.00
2026 033-570-202	INSURANCE GROUP HEALTH	-	-	-	0.00
2026 033-570-203	RETIREMENT	-	-	-	0.00
2026 033-570-204	INSURANCE WORKERS COMPENS	-	-	-	0.00
2026 033-570-205	INSURANCE SUPPLEMENTAL DE	-	-	-	0.00
2026 033-570-206	TAXES UNEMPLOYMENT	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	-	-	-	0.00
2026 033-570-337	SUPPLIES & OPERATING EXPE	-	-	-	13,694.73
2026 033-570-338	INFUSION CENTER	-	-	-	0.00
2026 033-570-451	FIBER	6,500,000	6,500,000	-	0.00
2026 033-570-453	ROAD MATERIALS	159,582	-	(159,582)	0.00
2026 033-570-454	EQUIPMENT	269,946	23,558	(246,388)	98,342.23
2026 033-570-455	MAINTENANCE	619,053	-	(619,053)	146,975.15
2026 033-570-486	CONTRACTUAL	126,010	-	(126,010)	411,856.06
2026 033-570-700	TRANSFER IN OUT	-	200,000	-	0.00
	TOTAL OTHER EXPENSE	7,674,590	6,723,558	(1,151,032)	670,868.17
	TOTAL ARP	7,674,590	6,723,558	(1,151,032)	670,868.17

	CSCD - SAT - WOMEN'S FACILITY				
2026 034-570-103	SALARY & WAGE DEPUTY/ASSI	1,763,970	1,763,970	-	1,216,989.52
2026 034-570-105	SALARY & WAGE OTHER	36,800	36,800	-	18,963.25
	TOTAL SALARIES	1,800,770	1,800,770	-	1,235,952.77
2026 034-570-201	TAXES FICA	134,944	134,944	-	91,100.23
2026 034-570-202	INSURANCE GROUP HEALTH	-	-	-	0.00
2026 034-570-203	RETIREMENT	191,215	191,215	-	130,340.52
2026 034-570-204	INSURANCE WORKERS COMPENS	-	-	-	0.00
2026 034-570-205	INSURANCE SUPPLEMENTAL DE	4,940	4,940	-	3,460.47
2026 034-570-206	TAXES UNEMPLOYMENT	387	387	-	2,471.21
	TOTAL EMPLOYEE BENEFITS	331,486	331,486	-	227,372.43
2026 034-570-310	OFFICE SUPPLIES & EXPENSE	9,000	9,000	-	5,315.39
2026 034-570-331	BATHROOM SUPPLIES	-	-	-	0.00
2026 034-570-332	RESIDENT FOOD	301,091	301,091	-	188,808.44
2026 034-570-336	PSYCHOLOGICAL ASSESSMENT	1,500	1,500	-	1,282.00
2026 034-570-337	SUPPLIES	60,754	60,754	-	26,044.03
2026 034-570-338	MEDICAL	7,000	7,000	-	1,872.06
2026 034-570-339	PORTABLE BREATHYLZER MOUTHPI	500	500	-	175.00
2026 034-570-341	DRUG TESTING SUPPLIES	8,500	8,500	-	8,481.29
2026 034-570-343	KITCHEN COOKWARE	-	-	-	0.00
2026 034-570-344	COOK UNIFORMS	1,000	1,000	-	0.00
2026 034-570-345	RESIDENTS PERSONAL HYGIENE	4,000	4,000	-	1,742.84
2026 034-570-346	UNIFORMS RESIDENTS	6,250	6,250	-	2,703.94
2026 034-570-347	LAUNDRY SUPPLIES	9,000	9,000	-	3,481.12
2026 034-570-348	CALLING CARDS	5,000	5,000	-	2,500.00
2026 034-570-349	PEST CONTROL	1,800	1,800	-	1,187.00
2026 034-570-350	COGNITIVE PROGRAMMING MATERI	14,278	14,278	-	10,722.58
2026 034-570-351	KITCHEN SUPPLIES	17,000	17,000	-	10,742.37
2026 034-570-401	PROFESSIONAL FEES	97,168	97,168	-	60,980.62
2026 034-570-426	PER DIEM/HOTEL ACCOMODATIONS	4,700	4,700	-	3,364.88
2026 034-570-427	FUEL	12,000	12,000	-	6,617.80
2026 034-570-428	VEHICLE MAINTENANCE	99,000	99,000	-	40,112.86
2026 034-570-440	UTILITIES	139,012	139,012	-	98,029.92
2026 034-570-454	EQUIPMENT AND SMALL TOOLS	73,376	73,376	-	69,525.53
2026 034-570-457	FACILITIES	278,554	278,554	-	241,208.84
2026 034-570-486	CONTRACTUAL	17,000	17,000	-	674.92
2026 034-570-487	RESIDENT PRESCRIPTIONS	-	-	-	2,709.33
2026 034-570-537	COMMISSARY EXPENSE	25,000	25,000	-	28,260.54
2026 034-570-539	COMPUTER SUPPLIES	-	-	-	0.00
2026 034-570-579	VENDING EXPENSE	42,570	42,570	-	14,488.80
	TOTAL OTHER EXPENSE	1,235,053	1,235,053	-	831,032.10
	TOTAL CSCD - SAT - WOMEN'S FACILITY	3,367,309	3,367,309	-	2,294,357.30

	CSCD - SAT - SPECIALIZED CASELOAD				
2026 035-570-102	SALARY & WAGE DEPUTY/ASST	-	-	-	0.00
2026 035-570-103	SALARY & WAGE DEPUTY/ASST	53,586	53,586	-	47,825.50
	TOTAL SALARIES	53,586	53,586	-	47,825.50
2026 035-570-201	TAXES FICA	4,100	4,100	-	3,556.91
2026 035-570-203	RETIREMENT	5,809	5,809	-	5,269.89
2026 035-570-205	INSURANCE SUPPLEMENTAL DEATH	151	151	-	139.56
2026 035-570-206	TAXES UNEMPLOYMENT	9	9	-	63.00
	TOTAL EMPLOYEE BENEFITS	10,069	10,069	-	9,029.36
2026 035-570-310	OFFICE SUPPLIES & EXPENSE	-	-	-	0.00
2026 035-570-337	SUPPLIES & OPERATING EXPE	3,965	3,965	-	555.43
2026 035-570-401	PROFESSIONAL FEES	499	499	-	499.00
2026 035-570-426	PER DIEM/LODGING	1,468	1,468	-	0.00
2026 035-570-454	EQUIPMENT	-	-	-	0.00
2026 035-570-486	CONTRACTUAL	-	-	-	0.00
	TOTAL OTHER EXPENSE	5,932	5,932	-	1,054.43
	TOTAL CSCD - SAT - SPECIALIZED CASELOAD	69,587	69,587	-	57,909.29
	ROAD & BRIDGE - LATERAL				
2026 036-409-464	CARRYOVER	159,642	141,701	(17,941)	0.00
2026 036-621-454	COMMISSIONER PCT 1	9,000	11,250	2,250	0.00
2026 036-622-454	COMMISSIONER PCT 2	9,000	11,250	2,250	42,247.93
2026 036-623-454	COMMISSIONER PCT 3	13,500	26,250	12,750	103,531.00
2026 036-624-454	COMMISSIONER PCT 4	13,500	26,250	12,750	10,784.64
	TOTAL ROAD & BRIDGE LATERAL	204,642	216,701	12,059	156,563.57
	ROAD & BRIDGE - MOTOR VEHICLE				
2026 037-621-454	COMMISSIONER PCT 1 - MATERIALS	154,272	148,134	(6,138)	53,757.06
2026 037-621-455	COMMISSIONER PCT 1 - FUEL	-	60,000	60,000	
2026 037-622-454	COMMISSIONER PCT 2 - MATERIALS	154,272	148,134	(6,138)	249,376.70
2026 037-622-455	COMMISSIONER PCT 2 - FUEL	-	60,000	60,000	
2026 037-623-454	COMMISSIONER PCT 3 - MATERIALS	231,408	315,646	84,238	320,377.15
2026 037-623-455	COMMISSIONER PCT 3 - FUEL	-	170,000	170,000	
2026 037-624-454	COMMISSIONER PCT 4 - MATERIALS	231,408	315,646	84,238	231,408.00
2026 037-624-455	COMMISSIONER PCT 4 - FUEL	-	170,000	170,000	
2026 037-409-464	CARRYOVER	908,151	476,209	(431,942)	0.00
	TOTAL ROAD & BRIDGE - MOTOR VEHICLE	1,679,511	1,863,769	184,258	854,918.91

	LAW LIBRARY				
2026 038-476-102	SALARY & WAGE DEPUTY/ASSI	1,200	1,200	-	879.85
	TOTAL SALARIES	1,200	1,200	-	879.85
2026 038-476-201	FICA	92	92	-	67.07
2026 038-476-202	INSURANCE GROUP HEALTH	-	6	6	0.00
2026 038-476-203	RETIREMENT	126	123	(3)	92.26
2026 038-560-205	INSURANCE SUPPLEMENTAL DE	3	3	(0)	2.47
	TOTAL EMPLOYEE BENEFITS	221	223	2	161.80
2026 038-476-310	OFFICE SUPPLIES & EXPENSE	48	-	(48)	0.00
2026 038-476-429	EDUCATION EXPENSE	-	-	-	0.00
2026 038-476-436	LIBRARY EXPENSE	43,531	43,577	46	36,893.19
	TOTAL OTHER EXPENSES	43,579	43,577	(2)	36,893.19
	TOTAL LAW LIBRARY	45,000	45,000	0	37,934.84
	TRUANCY COURT COST				
2026 039-629-702	TRUANCY COURT COST EXPENSE	2,000	2,000	0	188.89
	TOTAL TRUANCY COURT COST	2,000	2,000	0	188.89
	MISC DEVELOPMENT/REPAIRS				
2026 040-409-454	EQUIPMENT	-	250,000	250,000	0.00
2026 040-409-573	CAPITAL OUTLAY	-	500,000	500,000	0.00
2026 040-409-490	MISCELLANEOUS	-	-	-	0.00
2026 040-409-700	TRANSFER OUT	-	-	-	0.00
	TOTAL MISC DEVELOPMENT	-	750,000	750,000	0.00
	SHERIFF - INMATE TRUST FUND				
2026 041-561-101	SALARY & WAGE DEPUTY/ASSI	-	-	-	0.00
2026 041-561-103	SALARY & WAGE DEPUTY/ASSI	68,487	77,923	-	47,132.50
2026 041-561-105	SALARY & WAGE DEPUTY/ASSI	-	-	-	0.00
	TOTAL SALARIES	-	-	-	0.00
2026 041-561-201	TAXES FICA	5,300	5,961	-	3,412.31
2026 041-561-202	INSURANCE GROUP HEALTH	34,558	26,493	-	12,476.30
2026 041-561-203	RETIREMENT	7,352	7,970	-	5,781.33
2026 041-561-204	INSURANCE WORKERS COMP	-	-	-	0.00
2026 041-561-205	INSURANCE SUPPLEMENTAL DE	189	206	-	199.68
	TOTAL EMPLOYEE BENEFITS	47,399	40,630	-	21,869.62
2026 041-561-333	INMATE BENEFIT EXPENSE	92,790	100,000	-	37,391.61
2026 041-561-458	ACCRUED COMPENSATED ABSENCES	-	-	-	0.00
	TOTAL OTHER EXPENSES	92,790	100,000	-	37,391.61
	TOTAL INMATE TRUST FUND	140,189	140,630	-	59,261.23

	LEOSE				
2026 042-367-431	CONSTABLE 1	-	-	-	0.00
2026 042-367-432	CONSTABLE 2	-	200	200	0.00
2026 042-367-433	CONSTABLE 3	-	-	-	0.00
2026 042-367-434	CONSTABLE 4	-	2,241	2,241	0.00
2026 042-367-435	CONSTABLE 5	-	1,437	1,437	0.00
2026 042-367-438	SHERIFF	-	5,997	5,997	0.00
2026 042-367-439	DISTRICT ATTORNEY	-	1,986	1,986	0.00
	TOTAL LEOSE	-	11,861	11,861	0.00
	CSCD - DOMESTIC VIOLENCE SPC CASELOAD				
2026 043-636-102	SALARY AND WAGE	-	-	-	0.00
2026 043-636-103	SALARY AND WAGE ASSISTANT	64,220	64,220	-	49,807.00
	TOTAL SALARIES	64,220	64,220	-	49,807.00
2026 043-636-201	TAXES FICA	4,913	4,913	-	3,810.31
2026 043-636-203	RETIREMENT	6,962	6,962	-	5,249.49
2026 043-636-204	INSURANCE WORKERS COMP	-	-	-	0.00
2026 043-636-205	INSURANCE SUPPLEMENTAL DEATH	180	180	-	139.44
2026 043-636-206	TAXES UNEMPLOYMENT	9	9	-	63.00
	TOTAL EMPLOYEE BENEFITS	12,064	12,064	-	9,262.24
2026 043-636-337	SUPPLIES & OPERATING EXPENSE	-	-	-	0.00
2026 043-636-401	PROFESSIONAL FEES	512	512	-	512.00
2026 043-636-426	PER DIEM/HOTEL ACCOMODATIONS	-	-	-	0.00
2026 043-636-440	UTILITIES	-	-	-	0.00
2026 043-636-454	EQUIPMENT	-	-	-	0.00
	TOTAL OTHER EXPENSES	512	512	-	512.00
	TOTAL CSCD - DOMESTIC VIOLENCE SPC CASELOAD	76,796	76,796	-	59,581.24
	JURY FUND				
2026 044-409-401	JURY EXPENSES	100,000	100,000	-	45,509.00
	TOTAL JURY FUND	100,000	100,000	-	45,509.00
	JUDICIAL EDUCATION/SUPPORT				
2026 045-499-430	JUD EDUCATION SUPP EXPENSES	-	2,100	2,100	0.00
	TOTAL JUDICIAL EDUCATION/SUPPORT	-	2,100	2,100	0.00

	LATCF				
2026 048-573-103	SALARY & WAGE DEPUTY/ASSISTA	-	-	-	0.00
2026 048-573-105	SALARY & WAGE OTHER	-	-	-	0.00
	TOTAL SALARIES	-	-	-	0.00
2026 048-573-201	FICA	-	-	-	0.00
2026 048-573-202	INSURANCE GROUP HEALTH	-	-	-	0.00
2026 048-573-203	RETIREMENT	-	-	-	0.00
2026 048-573-204	INSURANCE WORKERS COMPENSATI	-	-	-	0.00
2026 048-573-205	INSURANCE SUPPLEMENTAL DEATH	-	-	-	0.00
2026 048-573-206	TAXES UNEMPLOYMENT	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	-	-	-	0.00
2026 048-573-486	GRANT EXPENSE	351,310	351,310	-	0.00
2026 048-573-700	TRANSFERS OUT	-		-	0.00
	TOTAL OTHER EXPENSES	351,310	351,310	-	0.00
	TOTAL LATCF	351,310	351,310	-	0.00
	JUV. PROB. - DRA (DETENTION REIMBURSEMENT)				
2026 050-700-000	TRANSFER OUT	-	-	0	0.00
2026 050-700-340	DETENTION EXPENSE	-	50,000	50,000	36,785.00
2026 050-700-454	EQUIPMENT	-	-	0	0.00
2026 050-700-486	GRANT EXPENSE	-	50,000	50,000	32,750.00
2026 050-700-490	MISCELLANEOUS	-	-	0	0.00
	TOTAL JUV. PROB. - DRA	-	100,000	100,000	69,535.00
	JUV. PROB. - STATE CRISIS INTERVENTION PROG.				
2026 053-560-103	SALARY	-	75,161	75,161	20,768.40
2026 053-560-105	SALARY AND WAGE PART-TIME	-	-	-	15,681.68
	TOTAL SALARIES	-	75,161	75,161	36,450.08
2026 053-560-201	FICA	-	5,750	5,750	2,773.62
2026 053-560-202	INSURANCE GROUP HEALTH	-	26,479	26,479	5,894.81
2026 053-560-203	RETIREMENT	-	7,687	7,687	3,808.01
2026 053-560-205	INSURANCE SUPPLEMENTAL DEATH	-	199	199	102.41
2026 053-560-206	TAXES UNEMPLOYMENT	-	-	-	0.00
2026 053-560-261	HRA EXPENSE	-	-	-	0.00
2026 053-560-264	BOWIE COUNTY TRUST	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	-	40,115	40,115	12,578.85
2026 053-560-337	SUPPLIES	-	-	-	0.00
2026 053-560-426	TRAVEL AND TRAINING	-	-	-	0.00
2026 053-560-454	EQUIPMENT	-	-	-	0.00
2026 053-560-486	GRANT EXPENSE	-	-	-	0.00
2026 053-560-700	TRANSFER FROM GENERAL FUN	-	-	-	0.00
	TOTAL OTHER EXPENSES	-	-	-	0.00
	TOTAL JUV. PROB. - STATE CRISIS INTERVENTION PROG.	-	115,277	115,277	49,028.93

	SB22 DISTRICT ATTORNEY				
2026 055-573-103	SALARY & WAGE DEPUTY/ASSISTA	198,184	197,084	(1,099)	142,552.37
2026 055-573-105	SALARY & WAGE OTHER	23,362	23,900	538	8,888.70
	TOTAL SALARIES	221,546	220,985	(561)	151,441.07
2026 055-573-201	TAXES FICA	16,948	16,905	(43)	11,468.21
2026 055-573-202	INSURANCE GROUP HEALTH	12,651	14,120	1,469	8,821.64
2026 055-573-203	RETIREMENT	23,235	22,601	(633)	15,933.43
2026 055-573-205	INSURANCE SUPPLEMENTAL DEATH	620	586	(35)	424.16
2026 055-573-206	TAXES UNEMPLOYMENT	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	53,454	54,212	758	36,647.44
2026 055-573-337	SUPPLIES	-	-	-	
2026 055-573-427	TRAVEL AND TRAINING	-	-	-	
2026 055-573-451	CONTRACTUAL	-	-	-	
	TOTAL OTHER EXPENSES	-	-	-	0.00
	TOTAL SB22 DISTRICT ATTORNEY	275,000	275,197	197	188,088.51
	VINE				
2026 056-560-486	GRANT EXPENSE	18,030	18,030	-	13,928.49
	TOTAL VINE	18,030	18,030	-	13,928.49
	OPIOD DISTRIBUTION				
2026 057-585-486	EXPENSE	-	69,500	69,500	0.00
	TOTAL OPIOD DISTRIBUTION	-	69,500	69,500	0.00
	JUVENILE PROBATION				
2026 058-573-103	SALARY & WAGE DEPUTY/ASSI	23,297	23,297	-	14,474.69
2026 058-573-105	SALARY & WAGE OTHER	-	-	-	0.00
	TOTAL SALARIES	23,297	23,297	-	14,474.69
2026 058-573-201	TAXES FICA	3,000	3,000	-	1,101.76
2026 058-573-202	INSURANCE GROUP HEALTH	-	-	-	0.00
2026 058-573-203	RETIREMENT	5,000	5,000	-	1,529.02
2026 058-573-204	INSURANCE WORKERS COMPENS	-	-	-	0.00
2026 058-573-205	INSURANCE SUPPLEMENTAL DE	821	821	-	40.24
2026 058-573-206	TAXES UNEMPLOYMENT	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	8,821	8,821	-	2,671.02
2026 058-573-486	GRANT EXPENSE	-	-	-	0.00
	TOTAL OTHER EXPENSES	-	-	-	0.00
	TOTAL JUVENILE PROBATION	32,118	32,118	-	17,145.71

	COUNTY CLERK - RECORDS MANAGEMENT				
2026 059-403-103	SALARY & WAGE DEPUTY/ASSI	53,404	74,733	21,328	1,450.08
2026 059-403-105	SALARY OTHER	20,000	67,142	47,142	26,699.24
	TOTAL SALARIES	73,404	141,875	68,470	28,149.32
2026 059-403-201	TAXES FICA	5,615	10,853	5,238	2,152.20
2026 059-403-202	INSURANCE GROUP HEALTH	31,660	26,799	(4,861)	0.00
2026 059-403-203	RETIREMENT	7,880	14,510	6,630	2,959.04
2026 059-403-204	INSURANCE WORKERS COMPENSATI	-	-	-	0.00
2026 059-403-205	INSURANCE SUPPLEMENTAL DE	360	376	16	78.76
2026 059-403-206	TAXES UNEMPLOYMENT	-	-	-	0.00
2026 059-403-261	HRA EXPENSE	-	-	-	0.00
2026 059-403-264	BOWIE CO EMPLOYEE TRUST	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	45,515	52,539	7,024	5,190.00
2026 059-403-435	RECORDS MANAGEMENT	81,081	13,845	(67,236)	35,164.72
	TOTAL OTHER EXPENSES	81,081	13,845	(67,236)	35,164.72
	TOTAL COUNTY CLERK - RECORDS MANAGEMENT	200,000	208,259	8,259	68,504.04
	ARCHIVE RECORDS				
2026 061-403-437	MICROFILM ARCHIVAL EXPENSE	336,832	210,000	(126,832)	0.00
	TOTAL ARCHIVE RECORDS	336,832	210,000	(126,832)	0.00
	DEBT SERVICE				
2026 062-690-346	HWY 82 IMPROVEMENTS	-	-	-	0.00
2026 062-690-490	BANK CHARGES	-	800	800	400.00
2026 062-690-491	BOND ISSUANCE COST	-	-	-	0.00
2026 062-690-629	PRINCIPAL PAYMENT	-	1,770,000	1,770,000	0.00
2026 062-690-669	INTEREST PAYMENT	-	475,200	475,200	279,725.00
2026 062-690-700	TRANSFER OUT/IN	-	-	-	0.00
	TOTAL DEBT SERVICE	-	2,246,000	2,246,000	280,125.00
	COUNTY CLERK VITAL STAT. & PRESV.				
2026 063-403-437	PRESERVATION EXPENSES	10,000	10,000	-	0.00
	TOTAL COUNTY CLERK VITAL STAT. & PRESV.	10,000	10,000	-	0.00
	COUNTY & DISTRICT COURT TECH				
2026 117-572-315	TECHNOLOGY EXPENSE	40,000	25,000	(15,000)	185.00
	TOTAL COUNTY & DISTRICT COURT TECH	40,000	25,000	(15,000)	185.00
	DISTRICT CLERK				
2026 118-450-490	CHILD SUPPORT EXPENSE	-	25,861	25,861	0.00
	TOTAL DISTRICT CLERK	-	25,861	25,861	0.00
	JUV. PROB. - HUMAN TRAFFICKING				
2026 119-570-486	TRAFFICKING EXPENSES	782	782	0	0.00
	TOTAL JUV. PROB. - HUMAN TRAFFICKING	782	782	0	0.00

	JUVENILE PROBATION TRUST				
2026 120-570-496	JUVENILE PROBATION EXPENSE	123,801	123,801	-	0.00
	TOTAL JUVENILE PROBATION TRUST	123,801	123,801	-	0.00
	JUSTICE COURT SUPPORT				
2026 121-570-337	EXPENSES	60,000	68,000	8,000	0.00
	TOTAL JUSTICE COURT SUPPORT	60,000	68,000	8,000	0.00
	DISTRICT CLERK OF THE COURT				
2026 124-499-103	SALARY & WAGE DEPUTY/ASSI	-	6,493	6,493	0.00
2026 124-499-105	SALARY OTHER	-	-	-	0.00
	TOTAL SALARIES	-	6,493	6,493	0.00
2026 124-499-201	TAXES FICA	-	497	497	0.00
2026 124-499-202	INSURANCE GROUP HEALTH	-	31	31	0.00
2026 124-499-203	RETIREMENT	-	664	664	0.00
2026 124-499-205	INSURANCE SUPPLEMENTAL DE	-	17	17	0.00
	TOTAL EMPLOYEE BENEFITS	-	1,209	1,209	0.00
2026 124-499-401	DISTRICT CLERK EXPENSE	-	128,298	128,298	0.00
	TOTAL OTHER EXPENSES	-	128,298	128,298	0.00
	TOTAL DISTRICT CLERK OF THE COURT	-	136,000	136,000	0.00
	ELECTION SERVICES CONTRACT				
2026 125-492-103	SALARY & WAGE	-	36,000	36,000	29,244.29
	TOTAL SALARIES	-	36,000	36,000	29,244.29
2026 125-492-201	FICA	-	2,754	2,754	3.44
2026 125-492-202	INSURANCE GROUP HEALTH	-	173	173	0.00
2026 125-492-203	RETIREMENT	-	3,682	3,682	0.00
2026 125-492-205	INS SUPPLEMENTAL DEATH	-	95	95	0.00
	TOTAL EMPLOYEE BENEFITS	-	6,704	6,704	3.44
2026 125-492-486	GRANT EXPENSES	-	23,400	23,400	22,241.46
	TOTAL OTHER EXPENSES	-	23,400	23,400	22,241.46
	TOTAL ELECTION SERVICES CONTRACT	-	66,104	66,104	51,489.19
	SHERIFF - CRIMINAL LAW ENFORCEMENT				
2026 126-560-419	CRIMINAL LAW ASSISTANCE EXP	47,000	43,000	(4,000)	7,995.00
	TOTAL SHERIFF - CRIMINAL LAW ENFORCEMENT	47,000	43,000	(4,000)	7,995.00
	COURT-INITIATED GUARDIANSHIP				
2026 130-570-337	EXPENSES	5,000	7,230	2,230	0.00
	TOTAL COURT-INITIATED GUARDIANSHIP	5,000	7,230	2,230	0.00

	CSCD - BASIC				
2026 132-570-101	SALARY & WAGE OFFICER	143,338	143,338	-	113,148.00
2026 132-570-103	SALARY & WAGE DEPUTY/ASSI	1,485,004	1,485,004	-	982,390.93
2026 132-570-105	SALARY & WAGE OTHER	100,000	100,000	-	66,542.32
	TOTAL SALARIES	1,728,342	1,728,342	-	1,162,081.25
2026 132-570-201	TAXES FICA	124,569	124,569	-	85,461.74
2026 132-570-202	INSURANCE GROUP HEALTH	-	-	-	539.87
2026 132-570-203	RETIREMENT	176,513	176,513	-	122,432.62
2026 132-570-204	INSURANCE WORKERS COMPENS	-	-	-	0.00
2026 132-570-205	INSURANCE SUPPLEMENTAL DE	4,560	4,560	-	3,237.56
2026 132-570-206	TAXES UNEMPLOYMENT	252	252	-	2,074.59
	TOTAL EMPLOYEE BENEFITS	305,894	305,894	-	213,746.38
2026 132-570-310	OFFICE SUPPLIES & EXPENSE	33,744	33,744	-	13,340.39
2026 132-570-337	SUPPLIES & OPERATING EXPE	472,675	472,675	-	56,093.71
2026 132-570-341	DRUG TESTING SUPPLIES	90,000	90,000	-	91,355.70
2026 132-570-401	PROFESSIONAL FEES	130,786	130,786	-	65,177.61
2026 132-570-426	PER DIEM/HOTEL/MILEAGE	21,000	21,000	-	18,242.70
2026 132-570-427	FUEL	12,000	12,000	-	9,138.84
2026 132-570-428	VEHCILE MAINTENANCE	5,000	5,000	-	6,530.94
2026 132-570-429	INSURANCE	-	-	-	0.00
2026 132-570-440	UTILITIES	4,200	4,200	-	6,425.86
2026 132-570-451	FACILITIES	-	-	-	0.00
2026 132-570-454	EQUIPMENT AND SMALL TOOLS	21,000	21,000	-	3,883.60
2026 132-570-486	CONTRACTUAL	200,000	200,000	-	92,335.00
2026 132-570-487	COMPUTER SUPPLIES	-	-	-	0.00
2026 132-570-700	TRANSFER TO OTHER CS PRO	-	-	-	0.00
	TOTAL OTHER EXPENSES	990,405	990,405	-	362,524.35
	TOTAL CSCD - BASIC	3,024,641	3,024,641	-	1,738,351.98
	FOOD SERVICE PROGRAM				
2026 141-561-103	SALARY & WAGE DEPUTY/ASSI	40,000	43,450	3,450	23,597.62
	TOTAL SALARIES	40,000	43,450	3,450	23,597.62
2026 141-561-201	TAXES FICA	3,015	3,324	309	1,805.19
2026 141-561-202	INSURANCE GROUP HEALTH	20,913	26,327	5,414	0.00
2026 141-561-203	RETIREMENT	4,231	4,444	213	2,482.17
2026 141-561-205	INSURANCE SUPPLEMENTAL DE	108	115	7	66.12
	TOTAL EMPLOYEE BENEFITS	28,267	34,210	5,943	4,353.48
2026 141-561-310	OFFICE SUPPLIES	23,633	23,633	(0)	283.00
2026 141-561-311	POSTAGE	-	-	-	0.00
2026 141-561-330	GAS & OIL	5,500	5,500	0	0.00
2026 141-561-426	TRAVEL OUT OF COUNTY	-	-	-	0.00
2026 141-561-428	EDUCATION EXPENSE	5,000	5,000	-	0.00
2026 141-561-490	MISCELLANEOUS	1,000	1,000	-	0.00
2026 141-561-573	CAPITAL OUTLAY MACHINERY/EQU	81,600	73,600	(8,000)	0.00
2026 141-625-700	TRANSFER OUT TO GENERAL FUND	-	-	-	0.00
	TOTAL OTHER EXPENSES	116,733	108,733	(8,000)	283.00
	TOTAL FOOD SERVICE PROGRAM	185,000	186,394	1,394	28,234.10

	DRUG COURT PROGRAM				
2026 142-400-486	DRUG COURT EXPENSE	75,000	85,000	10,000	1,371.05
	TOTAL DRUG COURT PROGRAM	75,000	85,000	10,000	1,371.05
	TRUANCY PREVENTION & DIVERSION				
2026 144-570-334	TRUANCY PROGRAM EXPENSE	65,802	77,703	11,901	0.00
	TOTAL TRUANCY PREVENTION & DIVERSION	65,802	77,703	11,901	0.00
	JUVENILE PROBATION				
2026 145-570-101	SALARY & WAGE OFFICER	102,141	102,141	-	76,848.50
2026 145-570-103	SALARY & WAGE DEPUTY/ASSI	408,787	408,787	-	317,912.62
2026 145-570-105	SALARY & WAGE OTHER	23,000	23,000	-	17,175.00
	TOTAL SALARIES	533,928	533,928	-	411,936.12
2026 145-570-201	TAXES FICA	30,767	30,767	-	31,341.73
2026 145-570-202	INSURANCE GROUP HEALTH	115,875	115,875	-	75,059.57
2026 145-570-203	RETIREMENT	56,569	56,569	-	43,003.15
2026 145-570-204	INSURANCE WORKERS COMPENS	-	-	-	0.00
2026 145-570-205	INSURANCE SUPPLEMENTAL DE	1,516	1,516	-	1,141.87
2026 145-570-206	TAXES UNEMPLOYMENT	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	204,727	204,727	-	150,546.32
2026 145-570-337	SUPPLIES	-	-	-	0.00
2026 145-570-340	DETENTION	18,535	18,535	-	0.00
2026 145-570-486	MENTAL HEALTH EXTERNAL	-	-	-	0.00
2026 145-570-494	GRANT DSY	-	-	-	0.00
2026 145-570-495	EXTERNAL PLACEMENT	-	-	-	0.00
2026 145-570-573	INTER COUNTY PLACEMENT	-	-	-	0.00
2026 145-570-700	TRANSFER FROM GENERAL FUN	-	-	-	0.00
	TOTAL OTHER EXPENSES	18,535	18,535	-	0.00
	TOTAL JUVENILE PROBATION	757,190	757,190	-	562,482.44
	JUVENILE PROBATION				
2026 146-570-101	SALARY & WAGE OFFICER	-	-	-	0.00
2026 146-570-103	SALARY & WAGE DEPUTY/ASSITAN	34,000	34,000	-	28,711.90
2026 146-570-105	SALARY & WAGE OTHER	-	-	-	0.00
	TOTAL SALARIES	34,000	34,000	-	28,711.90
2026 146-570-201	TAXES FICA	1,931	1,931	-	2,160.54
2026 146-570-202	INSURANCE GROUP HEALTH	7,637	7,637	-	9,592.74
2026 146-570-203	RETIREMENT	2,883	2,883	-	2,975.40
2026 146-570-204	INSURANCE WORKERS COMPENSATI	3,650	3,650	-	0.00
2026 146-570-205	INSURANCE SUPPLEMENTAL DEATH	94	94	-	79.04
2026 146-570-206	TAXES UNEMPLOYMENT	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	16,195	16,195	-	14,807.72
2026 146-570-486	SUPPLIES	-	-	-	0.00
2026 146-570-495	EQUIPMENT	-	-	-	0.00
	TOTAL OTHER EXPENSES	-	-	-	0.00
	TOTAL JUVENILE PROBATION	50,195	50,195	-	43,519.62

	SB22 - SHERRIFF				
2026 150-595-103	SALARY & WAGE DEPUTY/ASSI	500,000	420,816	(79,184)	292,035.39
	TOTAL SALARIES	500,000	420,816	(79,184)	292,035.39
2026 150-595-201	TAXES FICA	-	32,192	32,192	21,925.17
2026 150-595-202	INSURANCE GROUP HEALTH	-	2,020	2,020	9.15
2026 150-595-203	RETIREMENT	-	43,039	43,039	30,709.79
2026 150-595-205	INSURANCE SUPPLEMENTAL DE	-	1,115	1,115	823.24
	TOTAL EMPLOYEE BENEFITS	-	78,366	78,366	53,467.35
2026 150-595-337	SUPPLIES	-	-	-	0.00
2026 150-595-426	TRAVEL	-	-	-	0.00
2026 150-595-427	CONTRACT	-	-	-	0.00
2026 150-595-454	EQUIPMENT	-	818	818	0.00
	TOTAL OTHER EXPENSES	-	818	818	0.00
	TOTAL SB22 - SHERRIFF	500,000	500,000	0	345,502.74

	VOCA ASSISTANCE GRANT				
2026 155-570-103	SALARY & WAGE DEPUTY/ASSI	-	41,875	41,875	29,267.01
	TOTAL SALARIES	-	41,875	41,875	29,267.01
2026 155-570-201	TAXES FICA	-	3,203	3,203	2,219.89
2026 155-570-202	INSURANCE GROUP HEALTH	-	13,260	13,260	140.38
2026 155-570-203	RETIREMENT	-	4,283	4,283	3,077.26
2026 155-570-205	INSURANCE SUPPLEMENTAL DE	-	111	111	81.95
	TOTAL EMPLOYEE BENEFITS	-	20,857	20,857	5,519.48
2026 155-570-486	GRANT EXPENSE	-	-	-	0.00
	TOTAL OTHER EXPENSES	-	-	-	0.00
	TOTAL VOCA ASSISTANCE GRANT	-	62,732	62,732	34,786.49

Special Revenue and Grant Funds Budget 2025-2026
Funds Balances

			Fiscal Year 2025-2026		
Fund Number	Fund Description	Beginning Balance	Revenue Y-T-D (6/30)	Expenses Y-T-D (6/30)	Estimated Year End FY2025
0 12	District Attorney C&P	42,521	1,419	2,345	41,596
0 13	District Attorney State	203,921	30,000	-	233,921
0 14	District Attorney Welfare	8,435	-	-	8,435
0 15	District Attorney Criminal Law	41,815	9,159	22,710	28,264
0 16	Pre-Trial Intervention	198,842	33,507	9,712	222,637
0 17	Court Facility Fund	83,287	25,796	-	109,082
0 18	Language Access Fund	25,563	8,838	12,733	21,668
0 20	District Clerk Records Management	148,517	51,493	49,724	150,286
0 21	Courthouse Security	199,324	35,793	-	235,116
0 22	JP Courthouse Security	56,597	3,181	-	59,778
0 23	Time Payment	58,013	98	-	58,111
0 24	Justice Court Technology	44,292	8,531	-	52,823
25	County Clerk of the Court	-	15,170	-	15,170
027	Bail Bond Board Fee	1,232	500	531	1,200
0 28	MHI	-	228,767	166,315	62,452
0 29	Day Resource	-	238,342	182,478	55,864
0 30	Civil Probation	25,715	-	340	25,375
0 31	Aftercare	-	282,835	217,599	65,236
0 32	Substance Abuse	-	150,178	112,459	37,719
0 33	ARP	853,120	282,159	670,868	464,410
0 34	SATF for Women	197,847	3,101,736	2,294,357	1,005,225
0 35	SAT Specialized Caseload	-	69,587	57,909	11,678
0 36	Road & Bridge Lateral	253,211	41,063	156,564	137,711
0 37	R&B Motor Veh	1,043,631	996,641	854,919	1,185,353
0 38	Law Library	24,190	45,160	37,935	31,415
0 39	Truancy Court Cost	1,748	1,300	189	2,859
0 40	Misc Development/Repairs	7,076,377	126,956	-	

0 41	Inmate Trust	289,042	113,941	59,261	343,721
042	LEOSE fund	7,631	7,560	-	15,192
0 43	Aggressive Behavior	-	76,796	59,581	17,215
0 44	Jury Fund	9,282	55,567	45,509	19,340
0 45	Judicial Education/Support	840	1,190	-	2,030
0 48	LATCF	-	-	-	-
0 50	Juv. Prob. DRA	-	69,535	69,535	
0 53	Juv. Prob. State Crisis Intervention Program	10,408	28,809	49,029	
0 55	SB22 DA	213,091	275,000	188,089	300,002
0 56	VINE	-	9,286	13,928	- 4,643
0 57	OPIOD Distribution	-	69,476	-	
0 58	Juvenile	-	37,830	17,146	20,684
0 59	County Clerk Records Management	180,303	99,830	68,504	211,629
0 61	Archive Records	169,795	39,619	-	209,413
0 63	Vital Statistics	7,397	2,952	-	10,349
117	County and District Court Fund	19,948	2,041	185	21,804
118	District Clerk Child Support	25,861	-	-	25,861
119	Juvenile Human Trafficking	782	-	-	782
120	Juvenile Probation	123,801	-	-	123,801
121	Judical Court Support Fund	27,070	41,638	-	68,708
124	Clerk of the Court	57,810	84,247	-	142,057
125	Elections	9,517	77,763	51,489	35,791
126	Sheiff Criminal Law	51,054	-	7,995	43,059
130	Court-Initiated Guardianship	5,340	6,480	-	11,820
132	Basic Supervision	1,038,056	1,924,698	1,738,352	1,224,402
141	Food Service	191,038	24,000	28,234	186,804
142	Drug Court Program	71,080	11,990	1,371	81,699
144	Truancy Prevention	68,370	8,216	-	76,586
145	Juvenile State Aid	-	694,091	562,482	131,609
146	Juvenile DSA	-	4,183	43,520	- 39,337
150	SB22 Sheriff	28,988	500,000	345,503	183,485
155	VOCA Assistance	-	21,753	34,786	
	Total Special Revenue Funds - Balances	13,194,700	10,076,700	8,234,186	7,787,250

Special Revenue, Grants and Operating Cash Balances
At 6/30/2025

Fund Number	Fund Description	
0 12	District Attorney C&P	41,658
0 13	District Attorney State	233,921
0 14	District Attorney Welfare	8,435
0 15	District Attorney Criminal Law	28,764
0 16	Pre-Trial Intervention	222,637
0 17	Court Facility fund	109,082
0 18	Language Access Fund	21,668
0 20	District Clerk Records Management	150,748
0 21	Courthouse Security	235,117
0 22	JP Courthouse Security	59,778
0 23	Time Payment	58,111
0 24	Justice Court Technology	52,823
0 25	County Clerk of the Court	15,170
0 27	Bail Bond Board	1,200
0 28	MHI	62,452
0 29	Day Reporting	55,864
0 30	Civil Probation	25,375
0 31	Aftercare	65,236
0 32	Substance Abuse	37,719
0 33	American Rescue Plan	7,668,139
0 34	Women's Center	1,005,228
0 35	SAT-Specialized Caseload	11,678
0 36	Road & Bridge Lateral	283,725
0 37	Road & Bridge MV	1,277,635
0 38	Law Library	35,538
0 39	Truancy Court Cost	2,859
0 40	Misc Develepent	7,203,334
0 41	Inmate Trust	299,205
0 42	LEOSE	15,192
0 43	Domestic Violence	17,215
0 44	Jury Fund	19,340
0 45	Judicial Education/Support	1,885
0 48	LATCF	351,309
0 53	Truancy Prevention	0
0 55	SB22 District Attorney	292,487
0 56	VINE	0
0 57	Opiod Distribution	69,476
0 59	County Clerk Records Management	212,307
0 61	Archive Records	209,413
0 63	Vital Statistics & Preservation	10,349
116	DA Evidence	87,844
117	County and District Court Technology	21,804
118	District Court Child Support	25,861
119	Juvenile Human Trafficking	782
120	Juvenile Probation Trust	123,801
121	Justice Court Support Fund	68,708

122	TYC	44,992
124	Clerk of Court Account	135,852
125	Elections Service Contract	35,791
126	Sheriff Law Enforcement	43,059
130	Court-Initiated Guardianship	11,820
132	Basic Supervision	1,224,900
141	Food Service Program	187,345
142	Drug Court Program	83,445
144	Truancy Prevention & Diversion	76,586
145	Juvenile State Aid	131,609
146	Juvenile DSA	2,492
150	SB22 Sheriff	190,468
	Total Special Revenue Funds - Balances	22,969,231
0 10	Operating Fund	33,215,565

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

Bowie County Commissioners Court	903-628-6710
Taxing Unit Name	Phone *(area code and number)*
710 James Bowie Dr., New Boston, TX 75570	www.co.bowie.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 8,062,808,098
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 1,157,759,305
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 6,905,048,793
4.	**Prior year total adopted tax rate.**		$ 0.398853 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. Original prior year ARB values:	$ 0	
	B. Prior year values resulting from final court decisions:	-$ 0	
	C. Prior year value loss. Subtract B from A.[3]		$ 0
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. Prior year ARB certified value:	$ 0	
	B. Prior year disputed value:	-$ 0	
	C. Prior year undisputed value. Subtract B from A.[4]		$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 0

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 6,905,048,793
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use prior year market value: $ 1,613,376 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 20,645,812 C. **Value loss.** Add A and B. [6]	$ 22,259,188
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. **Prior year market value:** $ 12,849,689 B. **Current year productivity or special appraised value:** - $ 0 C. **Value loss.** Subtract B from A. [7]	$ 12,849,689
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 35,108,877
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 233,639,520
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 6,636,300,396
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 26,469,083
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 31,306
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 26,500,389
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] A. **Certified values:** $ 8,571,441,047 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ 0 C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] - $ 365,898,300 E. **Total current year value.** Add A and B, then subtract C and D.	$ 8,205,542,747

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 19,276,238 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 19,276,238
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 1,249,085,707
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 6,975,733,278
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 244,684,040
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 244,684,040
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 6,731,049,238
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.393703 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ 0.393703 /$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

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

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

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

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.367832 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 6,905,048,793
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 25,398,979
32.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year...........	+ $ 0	
	B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..........	– $ 1,276,944	
	C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0..........	+/- $ 0	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..........	$ -1,276,944	
	E. Add Line 31 to 32D.		$ 24,122,035
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 6,731,049,238
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.358369 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26]		
	A. **Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. **Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..........	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..........	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27]		
	A. **Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..........	$ 230,851	
	B. **Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..........	– $ 446,385	
	C. Subtract B from A and divide by Line 33 and multiply by $100..........	$ -0.003203 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100

[25] (Reserved for expansion)
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..........	$ 1,529,115	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.........................	$ 1,345,056	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.002734 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100...	$ 0.000999 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000999 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....................	$ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.359368 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..	$ 10,495,352	
	B. Divide Line 41A by Line 33 and multiply by $100...	$ 0.155924 /$100	
	C. Add Line 41B to Line 40.		$ 0.515292 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.533327 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount .... $ 2,245,200 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... –$ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... –$ 0 **D.** Subtract **amount paid** from other resources .... –$ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 2,245,200
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 2,245,200
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] .... 100.00 % **B.** Enter the prior year actual collection rate .... 100.00 % **C.** Enter the 2023 actual collection rate. .... 100.00 % **D.** Enter the 2022 actual collection rate. .... 100.00 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 2,245,200
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,975,733,278
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.032185 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.565512 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.565512 /$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 9,875,253
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,975,733,278
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.141565 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.393703 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.393703 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.565512 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.423947 /$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,975,733,278
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.423947/$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [42] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [43]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [46]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [47]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.411702/$100
	B. Unused increment rate (Line 67)	$ 0.012849/$100
	C. Subtract B from A	$ 0.398853/$100
	D. Adopted Tax Rate	$ 0.398853/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2024 Total Taxable Value (Line 60)	$ 6,723,240,787
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.396934/$100
	B. Unused increment rate (Line 66)	$ 0.000000/$100
	C. Subtract B from A	$ 0.396934/$100
	D. Adopted Tax Rate	$ 0.396934/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2023 Total Taxable Value (Line 60)	$ 6,354,345,511
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.424875/$100
	B. Unused increment rate (Line 66)	$ 0.000000/$100
	C. Subtract B from A	$ 0.424875/$100
	D. Adopted Tax Rate	$ 0.424875/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2022 Total Taxable Value (Line 60)	$ 5,738,715,447
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0/$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000/$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.423947/$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.359368 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,975,733,278
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.007167 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.032185 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.398720 /$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[50]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [51]

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.398853 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,636,300,396
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,731,049,238
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.423947 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.393703 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 28

Voter-approval tax rate .... $ 0.423947 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 59

De minimis rate. .... $ 0.398720 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.[54]

print here Suzanne K. Kinder
Printed Name of Taxing Unit Representative

sign here Suzanne Kinder
Taxing Unit Representative

07/30/2025
Date

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

Bowie County Sales Tax Budget for FY 2025-2026

Table of Actual Sales Tax Receipts Recorded in the Month Payment Actually Received

Year	January	February	March	April	May	June	July	August	September	October	November	December	Calendar Year Total
2007	391,206.41	588,890.89	366,793.00	363,341.78	485,047.48	362,433.25	388,083.22	463,392.81	420,651.12	387,054.28	440,008.95	373,272.50	5,030,175.69
2008	395,989.03	604,988.04	355,826.19	400,125.42	432,414.12	393,921.18	409,513.97	494,459.01	442,861.06	410,998.65	474,824.59	443,158.47	5,259,079.73
2009	420,431.27	619,389.44	371,933.28	382,719.77	491,026.28	399,603.80	389,499.90	517,440.12	391,592.07	403,041.17	445,479.26	367,443.57	5,199,599.93
2010	396,464.23	602,531.31	367,239.15	377,617.25	489,901.66	406,081.49	394,749.06	509,087.30	394,518.34	392,034.74	462,444.62	391,482.80	5,184,151.95
2011	429,778.93	617,004.94	363,826.84	400,773.29	526,702.63	405,556.26	408,593.81	537,436.37	406,550.84	423,883.29	473,848.34	387,832.99	5,381,788.53
2012	421,558.87	630,503.97	390,449.78	436,293.15	531,599.56	421,716.18	438,372.90	515,046.59	448,788.05	431,776.85	474,181.27	430,010.02	5,570,297.19
2013	426,508.53	628,959.75	402,380.90	444,540.00	526,537.53	436,619.51	445,844.05	513,466.27	442,838.46	447,575.58	500,364.89	435,486.19	5,651,121.66
2014	449,311.44	645,926.66	399,529.34	454,659.65	534,261.00	451,516.40	448,121.41	544,749.00	572,718.80	478,835.61	486,389.56	471,528.55	5,937,547.42
2015	482,661.03	686,697.71	435,332.61	444,986.15	559,917.48	479,354.28	467,716.18	584,936.16	526,158.23	484,302.62	546,952.45	483,506.63	6,182,521.53
2016	489,720.19	755,251.73	443,899.75	486,959.60	616,817.81	515,025.10	506,982.43	621,369.88	505,722.02	510,886.66	562,923.99	479,795.53	6,495,354.69
2017	526,448.02	693,747.21	460,047.56	488,740.41	628,166.75	492,292.19	522,147.06	607,595.76	511,183.23	525,240.64	598,802.16	520,909.97	6,575,320.96
2018	545,541.45	752,152.68	505,569.31	509,229.19	641,763.00	519,559.24	600,537.00	615,305.23	515,880.41	586,084.49	579,349.84	542,953.67	6,913,925.10
2019	556,605.90	710,721.88	511,162.52	508,238.30	643,902.51	548,450.14	630,096.33	564,235.77	561,659.74	608,268.69	604,074.72	552,390.69	6,999,807.19
2020	791,415.83	546,258.33	512,754.36	602,859.45	534,767.37	636,835.43	740,024.56	625,041.00	603,136.26	700,043.80	596,100.40	633,151.85	7,522,388.64
2021	840,399.40	595,616.17	544,779.10	865,730.71	748,611.37	698,505.79	855,192.10	742,998.21	723,747.11	789,157.83	719,062.55	760,833.63	8,884,633.97
2022	922,257.78	646,600.13	646,558.89	888,648.03	765,203.74	759,642.09	885,350.37	753,055.52	795,951.35	834,484.42	789,234.59	810,086.10	9,497,073.01
2023	988,628.06	727,710.70	767,101.70	892,729.50	740,529.20	815,425.25	967,065.86	784,696.09	841,375.89	828,353.23	786,779.41	844,700.00	9,985,094.89
2024	826,133.39	725,234.19	770,765.03	908,230.91	830,920.52	802,505.10	876,628.74	866,297.85	808,704.41	895,266.51	863,618.45	829,354.27	10,003,659.37
2025	1,141,175.25	741,013.24	692,795.98	904,392.72	921,311.84	815,425.25	967,065.86	947,899.61	776,032.93				

Note: May thru Sept 2025 estimates are based on prior year % increases.

Entered into Line 28B of the Rollback WS	**10,495,352**	*from Cty Records
Entered into Line 42 of the Rollback WS and the budgeted Sales Tax Revenue for	**9,875,253**	*Previous 4Qs Actual by Law

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2025 Annual	Budget 2026 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Life	Line item 202 Health
County Court										
County Judge	101	4,204.73	104,117.09	109,322.94	8,363.21	11,181.00	289.71	524.75	0.00	21,914.02
State Supplement	106	1,332.69	25,200.00	34,650.00	2,650.73	3,543.83	91.82	166.32	0.00	0.00
State Reimbursement	107	0.00	-25200.00	0.00						
Grant Administrator	103	2,138.07	52942.70	55,589.84	4,252.62	5,685.45	147.31	252.38	0.00	13,059.25
County Attorney	103	194.14	4807.30	5,047.67	386.15	516.25	13.38	22.92	0.00	0.00
Assistant	103	1,968.17	48,000.00	51,172.50	3,914.70	5,233.67	135.61	232.32	0.00	13,059.25
			209,867.09	255,782.94	19,567.40	26,160.20	677.82	1,198.69	0.00	48,032.51
County Clerk										
County Clerk	101	3,228.95	79,954.91	83,952.65	6,422.38	8,586.26	222.47	402.97	0.00	13,059.25
Deputy County Clerk	103	1,615.75	40,008.97	42,009.42	3,213.72	4,296.51	111.32	201.65	0.00	13,059.25
Deputy County Clerk	103	1,362.67	33,742.28	35,429.39	2,710.35	3,623.54	93.89	170.06	0.00	13,059.25
Deputy County Clerk	103	1,557.34	38,562.60	40,490.73	3,097.54	4,141.19	107.30	194.36	0.00	13,059.25
Deputy County Clerk	103	2,175.41	53,867.34	56,560.71	4,326.89	5,784.75	149.89	271.49	0.00	13,059.25
Deputy County Clerk	103	1,362.67	33,742.28	35,429.39	2,710.35	3,623.54	93.89	170.06	0.00	13,059.25
			279,878.37	293,872.29	22,481.23	30,055.79	778.76	1,410.59	0.00	78,355.49
Appellate Courts										
Appellate Court Judge	103	320.45	0.00	8,331.68	637.37	852.12	22.08	39.99	0.00	0.00
Appellate Court Judge	103	320.45	0.00	8,331.68	637.37	852.12	22.08	39.99	0.00	0.00
Appellate Court Judge	103	320.45	0.00	8,331.68	637.37	852.12	22.08	39.99	0.00	0.00
			0.00	24,995.04	1,912.12	2,556.37	66.24	119.98	0.00	0.00
County Court at Law										
County Court at Law Judge	101	8,326.92	100,786.29	216,500.00	16,562.25	22,142.54	573.73	1,039.20	0.00	19,147.01
County Supplement	104	0.00	18,000.00	0.00	0.00	0.00	0.00	0.00		
State Reimbursement	106		84,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Reimbursement	107		-84,000.00	0.00						
CCL Reporter	103	3,461.54	85,000.00	90,000.00	6,885.00	9,204.75	238.50	432.00	0.00	21,914.02
CCL Coordinator	103	2,598.71	64,349.00	67,566.45	5,168.83	6,910.36	179.05	324.32	0.00	19,147.01
CCL Baliff	103	1,181.24	29,249.69	30,712.17	2,349.48	3,141.09	81.39	147.42	0.00	6,529.62
CCL Baliff	103	2,362.47	58,499.37	61,424.33	4,698.96	6,282.17	162.77	294.84		13,059.25
			355,884.35	466,202.96	35,664.53	47,680.91	1,235.44	2,237.77	0.00	79,796.91
5th District Judge										
District Judge	101	730.99	16,800.00	19,005.83	1,453.95	1,943.82	50.37	91.23	0.00	0.00
Court Reporter	103	2,631.58	65,067.50	68,421.00	5,234.21	6,997.76	181.32	328.42	0.00	13,059.25
Baliff	103	1,181.24	29,249.69	30,712.17	2,349.48	3,141.09	81.39	147.42	0.00	6,529.62
Court Coordinator	103	2,598.71	64,349.00	67,566.45	5,168.83	6,910.36	179.05	324.32	0.00	19,147.01
			175,466.19	185,705.45	14,206.47	18,993.03	492.12	891.39	0.00	38,735.88
102nd District Judge										
District Judge	101	788.46	13,500.00	20,500.00	1,568.25	2,096.64	54.33	98.40	0.00	0.00
County Supplement	104	403.85	8,400.00	10,500.00	803.25	1,073.89	27.83	50.40	0.00	0.00
Local Admin Supplement	109	201.92	0.00	5,250.00	401.63	536.94	13.91	25.20	0.00	0.00
Court Coordinator	103	2,598.71	64,349.00	67,566.45	5,168.83	6,910.36	179.05	324.32	0.00	13,059.25
Balliff	103	2,362.47	58,499.37	61,424.33	4,698.96	6,282.17	162.77	294.84	0.00	0.00
Court Reporter	103	3,065.94	75,650.00	79,714.39	6,098.15	8,152.79	211.24	382.63	0.00	28,582.43
			220,398.37	244,955.17	17,170.82	22,956.15	594.81	1,077.38	0.00	41,641.68

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2025 Annual	Budget 2026 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Life	Line item 202 Health
202nd District Judge										
District Judge	101	961.54	18,000.00	25,000.00	1,912.50	2,556.88	66.25	120.00	0.00	0.00
Bailiff	103	2,362.47	58,499.37	61,424.33	4,698.96	6,282.17	162.77	294.84	0.00	13,059.25
Bailiff	103	2,362.47	58,499.37	61,424.33	4,698.96	6,282.17	162.77	294.84	0.00	13,059.25
Court Reporter	103	3,461.54	85,000.00	90,000.00	6,885.00	9,204.75	238.50	432.00	0.00	21,914.02
Court Coordinator	103	2,598.71	64,349.00	67,566.45	5,168.83	6,910.36	179.05	324.32	0.00	13,059.25
			284,347.73	305,415.12	23,364.26	31,236.33	809.35	1,465.99	0.00	61,091.76
District Court										
Staff Attorney	103	3,947.49	97,747.44	102,634.81	7,851.56	10,496.98	271.98	492.65	0.00	13,059.25
			97,747.44	102,634.81	7,851.56	10,496.98	271.98	492.65	0.00	13,059.25
District Clerk										
District Clerk	101	3,228.93	79,954.36	83,952.07	6,422.33	8,586.20	222.47	402.97	0.00	13,059.25
Deputy District Clerk	103	1,907.41	47,231.10	49,592.66	3,793.84	5,072.09	131.42	238.04	0.00	13,059.25
Deputy District Clerk	103	2,105.49	52,136.00	54,742.80	4,187.82	5,598.82	145.07	262.77	0.00	13,059.25
Deputy District Clerk	103	1,589.51	39,359.25	41,327.21	3,161.53	4,226.74	109.52	198.37	0.00	13,059.25
Deputy District Clerk	103	1,407.85	34,861.05	36,604.10	2,800.21	3,743.68	97.00	175.70	0.00	13,059.25
Deputy District Clerk	103	1,317.02	32,611.95	34,242.55	2,619.55	3,502.16	90.74	164.36	0.00	13,059.25
Deputy District Clerk	103	1,534.62	38,000.00	39,900.00	3,052.35	4,080.77	105.74	191.52	0.00	13,059.25
Deputy District Clerk	103	1,634.92	40,483.80	42,507.99	3,251.86	4,347.50	112.65	204.04	0.00	19,147.01
Deputy District Clerk	103	1,612.22	39,921.53	41,917.60	3,206.70	4,287.12	111.08	201.20	0.00	13,059.25
Deputy District Clerk	103	1,458.29	36,110.15	37,915.66	2,900.55	3,877.82	100.48	182.00	0.00	13,059.25
Deputy District Clerk	103	1,373.08	34,000.00	35,700.00	2,731.05	3,651.22	94.61	171.36	0.00	13,059.25
Deputy District Clerk	103	1,907.41	47,231.10	49,592.66	3,793.84	5,072.09	131.42	238.04	0.00	13,059.25
Deputy District Clerk	103	1,379.44	34,157.52	35,865.40	2,743.70	3,668.13	95.04	172.15	0.00	13,059.25
Deputy District Clerk	103	1,448.23	35,861.05	37,654.10	2,880.54	3,851.07	99.78	180.74	0.00	13,059.25
			591,918.85	621,514.79	47,545.88	63,565.43	1,647.01	2,983.27	0.00	188,917.23
JP 1.1										
Justice of the Peace 1	101	2,413.91	59,773.13	62,761.79	4,801.28	6,418.96	166.32	301.26	0.00	13,059.25
JP Assistant	103	1,453.68	35,995.80	37,795.59	2,891.36	3,865.54	100.16	181.42	0.00	13,059.25
JP Assistant	103	1,453.68	35,995.80	37,795.59	2,891.36	3,865.54	100.16	181.42	0.00	13,059.25
JP Assistant	103	1,631.66	40,402.91	42,423.06	3,245.36	4,338.82	112.42	203.63	0.00	13,059.25
			172,167.64	180,776.02	13,829.37	18,488.87	479.06	867.72	0.00	52,236.99
JP 1.2										
Justice of the Peace 1.2	101	2,413.91	59,773.13	62,761.79	4,801.28	6,418.96	166.32	301.26	0.00	13,059.25
JP Assistant	103	1,453.68	35,995.80	37,795.59	2,891.36	3,865.54	100.16	181.42	0.00	13,059.25
JP Assistant	103	1,453.68	35,995.80	37,795.59	2,891.36	3,865.54	100.16	181.42	0.00	13,059.25
JP Assistant	103	1,631.66	40,402.91	42,423.06	3,245.36	4,338.82	112.42	203.63	0.00	18,439.04
			172,167.64	180,776.02	13,829.37	18,488.87	479.06	867.72	0.00	57,616.78
JP 2										
Justice of the Peace 2	101	2,186.00	54,129.40	56,835.87	4,347.94	5,812.89	150.62	272.81	0.00	19,147.01
JP Assistant	103	1,362.44	33,736.50	35,423.33	2,709.88	3,622.92	93.87	170.03	0.00	13,059.25
JP Assistant	103	1,572.98	38,949.93	40,897.43	3,128.65	4,182.78	108.38	196.31	0.00	13,059.25
			126,815.83	133,156.63	10,186.48	13,618.59	352.87	639.15	0.00	45,265.50
JP 3										
Justice of the Peace 3	101	1,142.41	28,288.23	29,702.65	2,272.25	3,037.84	78.71	142.57	0.00	13,059.25
JP Assistant	103	1,221.10	30,236.73	31,748.57	2,428.77	3,247.09	84.13	152.39	0.00	13,059.25
			58,524.97	61,451.22	4,701.02	6,284.92	162.85	294.97	0.00	26,118.50

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2025 Annual	Budget 2026 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Life	Line item 202 Health
JP 4										
Justice of the Peace 4	101	0.00	30,830.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JP Assistant	103	0.00	27,802.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			58,633.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
JP 5										
Justice of the Peace 5	101	2,186.00	40,908.62	56,835.87	4,347.94	5,812.89	150.62	272.81	0.00	21,914.02
JP Assistant	103	1,364.88	0.00	35,487.00	2,714.76	3,629.43	94.04	170.34	0.00	21,914.02
JP Assistant	103	1,460.59	36,167.03	37,975.38	2,905.12	3,883.93	100.63	182.28	0.00	13,059.25
			77,075.65	130,298.25	9,967.82	13,326.25	345.29	625.43	0.00	56,887.29
District Attorney										
District Attorney	101	1,252.34	31,010.25	32,560.76	2,490.90	3,330.15	86.29	156.29	0.00	13,059.25
DA Investigator	103	2,883.82	71,408.93	74,979.37	5,735.92	7,668.52	198.70	359.90	0.00	13,059.25
Administrative Assistant	103	1,084.14	26,845.43	28,187.70	2,156.36	2,882.90	74.70	135.30	0.00	13,059.25
Assistant District Attorney	103	2,672.93	61,425.00	69,496.25	5,316.46	7,107.73	184.17	333.58	0.00	13,059.25
Assistant District Attorney	103	4,209.85	99,482.12	109,456.23	8,373.40	11,194.64	290.06	525.39	0.00	19,147.01
Administrative Assistant	103	1,696.15	42,000.00	44,100.00	3,373.65	4,510.33	116.87	211.68	0.00	13,059.25
Assistant District Attorney	103	4,452.95	110,263.50	115,776.67	8,856.92	11,841.06	306.81	555.73	0.00	13,059.25
Assistant District Attorney	103	3,925.29	92,435.74	102,057.53	7,807.40	10,437.93	270.45	489.88	0.00	13,059.25
Administrative Assistant	103	1,314.52	32,550.00	34,177.50	2,614.58	3,495.50	90.57	164.05	0.00	13,059.25
Administrative Assistant	103	1,802.16	44,625.00	46,856.25	3,584.50	4,792.22	124.17	224.91	0.00	13,059.25
DA Investigator	103	2,838.38	70,283.76	73,797.94	5,645.54	7,547.68	195.56	354.23	0.00	13,059.25
Administrative Assistant	103	2,013.81	49,865.83	52,359.13	4,005.47	5,355.03	138.75	251.32	0.00	13,059.25
Administrative Assistant	103	1,503.81	37,237.08	39,098.93	2,991.07	3,998.84	103.61	187.67	0.00	13,059.25
Administrative Assistant	103	1,514.42	37,500.00	39,375.00	3,012.19	4,027.08	104.34	189.00	0.00	13,059.25
Assistant District Attorney	103	3,148.40	73,198.36	81,858.28	6,262.16	8,372.06	216.92	392.92	0.00	13,059.25
Adminstrative Assistant	103	2,120.19	33,075.00	55,125.00	4,217.06	5,637.91	146.08	264.60	0.00	13,059.25
DA Investigator	103	2,810.51	69,593.55	73,073.22	5,590.10	7,473.56	193.64	350.75	0.00	13,059.25
DA Investigator	103	2,810.51	69,593.55	73,073.22	5,590.10	7,473.56	193.64	350.75	0.00	13,059.25
Assistant District Attorney	103	4,209.85	99,482.12	109,456.23	8,373.40	11,194.64	290.06	525.39	0.00	13,059.25
Administrative Assistant	103	1,953.49	48,372.05	50,790.65	3,885.48	5,194.61	134.60	243.80	0.00	13,059.25
Assistant District Attorney	103	3,915.47	92,192.70	101,802.33	7,787.88	10,411.83	269.78	488.65	0.00	13,059.25
Victims Service Coordinator	103	2,360.04	58,439.08	61,361.03	4,694.12	6,275.70	162.61	294.53	0.00	19,147.01
Part Time Administrative Assistant	105	622.51	15,414.57	16,185.30	1,238.18	1,655.35	42.89	77.69	0.00	0.00
Part Time	105	564.29	13,972.79	14,671.43	1,122.36	1,500.52	38.88	70.42	0.00	0.00
Part Time Administrative Assistant	105	1,179.34	29,202.75	30,662.88	2,345.71	3,136.05	81.26	147.18	0.00	0.00
			1,409,469.14	1,530,338.85	117,070.92	156,515.41	4,055.40	7,345.63	0.00	299,478.97

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2025 Annual	Budget 2026 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Life	Line item 202 Health
Public Defender										
Chief Public Defender	101	5,383.25	133,299.47	139,964.44	10,707.28	14,314.86	370.91	671.83	0.00	13,059.25
Investigator	103	2,506.33	62,061.62	65,164.70	4,985.10	6,664.72	172.69	312.79	0.00	13,059.25
Administrative Assistant	103	1,774.37	43,936.83	46,133.67	3,529.23	4,718.32	122.25	221.44	0.00	13,059.25
Assistant Public Defender	103	3,247.03	80,402.73	84,422.87	6,458.35	8,634.35	223.72	405.23	0.00	13,059.25
Assistant Public Defender	103	1,816.58	44,982.00	47,231.10	3,613.18	4,830.56	125.16	226.71	0.00	13,059.25
Investigator	103	2,077.79	51,450.00	54,022.50	4,132.72	5,525.15	143.16	259.31	0.00	13,059.25
Assistant Public Defender	103	3,230.77	80,000.00	84,000.00	6,426.00	8,591.10	222.60	403.20	0.00	13,059.25
Assistant Public Defender	103	3,292.10	81,518.62	85,594.55	6,547.98	8,754.18	226.83	410.85	0.00	13,059.25
Assistant Public Defender	103	3,187.50	78,928.64	82,875.07	6,339.94	8,476.05	219.62	397.80	0.00	13,059.25
Administrative Assistant	103	2,095.85	51,897.21	54,492.07	4,168.64	5,573.18	144.40	261.56	0.00	19,147.01
Assistant Public Defender	103	3,258.23	80,680.02	84,714.02	6,480.62	8,664.13	224.49	406.63	0.00	13,059.25
			789,157.14	828,615.00	63,389.05	84,746.60	2,195.83	3,977.35	0.00	149,739.49
Elections Admin.										
Elections Administrator	101	2,737.96	67,797.23	71,187.09	5,445.81	7,280.66	188.65	341.70	0.00	0.00
Assistant Elections Administrator	103	1,641.15	40,638.01	42,669.91	3,264.25	4,364.07	113.08	204.82	0.00	13,059.25
Assistant Elections Admin	103	1,436.16	35,561.94	37,340.04	2,856.51	3,818.95	98.95	179.23	0.00	13,059.25
Assistant Elections Admin	103	1,716.85	40,638.01	44,638.01	3,414.81	4,565.35	118.29	214.26	0.00	13,059.25
Election Clerk	103	1,436.16	35,561.94	37,340.04	2,856.51	3,818.95	98.95	179.23	0.00	13,059.25
Part Time Election Workers	103	5,384.62	67,000.00	140,000.00	5,355.00	0.00	0.00	0.00	0.00	0.00
Overtime	103	769.23	20,000.00	20,000.00	1,530.00	2,045.50	53.00	96.00	0.00	0.00
			307,197.13	393,175.09	24,722.89	25,893.48	670.91	1,215.24	0.00	52,236.99
Auditor										
Auditor	101	4,141.69	102,556.20	107,684.01	8,237.83	11,013.38	285.36	516.88	0.00	13,059.25
Payroll	103	1,787.20	44,254.49	46,467.22	3,554.74	4,752.43	123.14	223.04	0.00	13,059.25
Payroll	103	1,744.80	43,204.50	45,364.72	3,470.40	4,639.68	120.22	217.75	0.00	13,059.25
Assistant Auditor	103	1,441.73	35,700.00	37,485.00	2,867.60	3,833.78	99.34	179.93	0.00	13,060.60
Assistant Auditor	103	2,637.55	65,310.86	68,576.41	5,246.10	7,013.65	181.73	329.17	0.00	28,582.43
Assistant Auditor	103	2,162.47	53,546.87	56,224.21	4,301.15	5,750.33	148.99	269.88	0.00	13,059.25
Assistant Auditor	103	2,007.37	49,706.32	52,191.63	3,992.66	5,337.90	138.31	250.52	0.00	19,147.01
Purchasing Asst	103	1,441.73	35,700.00	37,485.00	2,867.60	3,833.78	99.34	179.93	0.00	13,059.25
Purchasing Asst	105	1,040.60	25,767.13	27,055.48	2,069.74	2,767.10	71.70	129.87	0.00	13,059.25
Overtime	103		5,000.00	8,000.00	612.00	818.20	21.20	0.00	0.00	0.00
			460,746.37	486,533.69	37,219.83	49,760.23	1,289.31	2,296.96	0.00	139,145.52
Treasurer										
Treasurer	101	3,228.95	79,954.91	83,952.65	6,422.38	8,586.26	222.47	402.97	0.00	13,059.25
Assistant Treasurer	103	2,117.01	52,421.24	55,042.30	4,210.74	5,629.45	145.86	264.20	0.00	13,059.25
			132,376.15	138,994.96	10,633.11	14,215.71	368.34	667.18	0.00	26,118.50

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2025 Annual	Budget 2026 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Life	Line item 202 Health
Tax Assessor										
Tax Assessor Collector	101	3,228.95	79,954.91	83,952.65	6,422.38	8,586.26	222.47	402.97	0.00	19,147.01
Deputy Tax Assessor Collector	103	1,180.78	29,238.30	30,700.22	2,348.57	3,139.86	81.36	147.36	0.00	13,059.25
Deputy Tax Assessor Collector	103	1,180.78	29,238.30	30,700.22	2,348.57	3,139.86	81.36	147.36	0.00	13,059.25
Deputy Tax Assessor Collector	103	1,180.78	29,238.30	30,700.22	2,348.57	3,139.86	81.36	147.36	0.00	13,059.25
Deputy Tax Assessor Collector	103	1,294.31	29,238.30	33,652.16	2,574.39	3,441.77	89.18	161.53	0.00	13,059.25
Deputy Tax Assessor Collector	103	1,294.31	34,861.05	33,652.16	2,574.39	3,441.77	89.18	161.53	0.00	13,059.25
Chief Deputy	103	2,116.71	52,413.81	55,034.50	4,210.14	5,628.65	145.84	264.17	0.00	13,059.25
Deputy Tax Assessor Collector	103	1,844.76	45,679.73	47,963.71	3,669.22	4,905.49	127.10	230.23	0.00	13,059.25
Deputy Tax Assessor Collector	103	1,180.78	29,238.30	30,700.22	2,348.57	3,139.86	81.36	147.36	0.00	13,059.25
Deputy Tax Assessor Collector	103	1,407.85	34,861.05	36,604.10	2,800.21	3,743.68	97.00	175.70	0.00	13,059.25
Deputy Tax Assessor Collector	103	1,450.25	35,911.05	37,706.60	2,884.56	3,856.44	99.92	180.99	0.00	13,059.25
Deputy Tax Assessor Collector	103	1,204.26	29,819.67	31,310.65	2,395.26	3,202.30	82.97	150.29	0.00	13,059.25
Deputy Tax Assessor Collector	103	1,231.66	30,498.30	32,023.22	2,449.78	3,275.17	84.86	153.71	0.00	13,059.25
Deputy Tax Assessor Collector	103	1,180.78	29,238.30	30,700.22	2,348.57	3,139.86	81.36	147.36	0.00	13,059.25
Overtime	103		5,000.00	5,000.00	382.50	511.38	13.25	0.00	0.00	0.00
			524,429.36	550,400.83	42,105.66	56,292.25	1,458.56	2,617.92	0.00	188,917.23
Courthouse										
Assistant Maintenance	103	1,202.00	29,763.91	31,252.10	2,390.79	3,196.31	82.82	150.01	0.00	13,059.25
Maintenance	103	1,653.72	40,949.36	42,996.83	3,289.26	4,397.50	113.94	206.38	0.00	13,059.25
Assistant Maintenance	103	1,161.42	28,759.00	30,196.95	2,310.07	3,088.39	80.02	144.95	0.00	13,059.25
Overtime	103		5,000.00	5,000.00	382.50	511.38	13.25	0.00	0.00	0.00
			104,472.27	109,445.88	8,372.61	11,193.58	290.03	501.34	0.00	39,177.74
Constables										
Constable 1	101	1,576.57	39,038.85	40,990.79	3,135.80	4,192.33	108.63	196.76	0.00	13,059.25
Constable 2	101	1,065.27	26,378.00	27,696.90	2,118.81	2,832.70	73.40	132.95	0.00	13,059.25
Constable 3	101	849.58	21,037.10	22,088.95	1,689.80	2,259.15	58.54	106.03	0.00	13,059.25
Constable 4	101	774.74	19,184.12	20,143.33	1,540.96	2,060.16	53.38	96.69	0.00	13,059.25
Constable 5	101	1,026.82	25,426.04	26,697.35	2,042.35	2,730.47	70.75	128.15	0.00	13,059.25
			131,064.12	137,617.32	10,527.73	14,074.81	364.69	660.56	0.00	65,296.24

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2025 Annual	Budget 2026 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Life	Line item 202 Health
Sheriff										
Sheriff	101	3,812.14	94,395.89	99,115.68	7,582.35	10,137.06	262.66	475.76	0.00	13,059.25
Chief Deputy	103	3,396.85	84,112.39	88,318.01	6,756.33	9,032.72	234.04	423.93	0.00	13,059.25
Captian	103	2,895.63	71,701.33	75,286.40	5,759.41	7,699.92	199.51	361.37	0.00	13,059.25
Captian	103	2,895.63	71,701.33	75,286.40	5,759.41	7,699.92	199.51	361.37	0.00	13,059.25
Lieutenant	103	2,510.74	62,170.72	65,279.26	4,993.86	6,676.44	172.99	313.34	0.00	13,059.25
Lieutenant	103	2,510.74	62,170.72	65,279.26	4,993.86	6,676.44	172.99	313.34	0.00	13,059.25
Lieutenant	103	2,510.74	62,170.72	65,279.26	4,993.86	6,676.44	172.99	313.34	0.00	13,059.25
Lieutenant	103	2,510.74	62,170.72	65,279.26	4,993.86	6,676.44	172.99	313.34	0.00	19,147.01
Lieutenant	103	2,510.74	62,170.72	65,279.26	4,993.86	6,676.44	172.99	313.34	0.00	13,059.25
Lieutenant	103	2,510.74	62,170.72	65,279.26	4,993.86	6,676.44	172.99	313.34	0.00	13,059.25
Lieutenant	103	2,277.32	59,210.21	59,210.21	4,529.58	6,055.72	156.91	284.21	0.00	13,059.25
Investigator	103	2,437.11	60,347.44	63,364.81	4,847.41	6,480.64	167.92	304.15	0.00	19,147.01
Investigator	103	2,437.11	60,347.44	63,364.81	4,847.41	6,480.64	167.92	304.15	0.00	19,147.01
Investigator	103	2,437.11	60,347.44	63,364.81	4,847.41	6,480.64	167.92	304.15	0.00	13,059.25
Investigator	103	2,437.10	60,347.13	63,364.49	4,847.38	6,480.60	167.92	304.15	0.00	13,059.25
Investigator	103	2,437.10	60,347.13	63,364.49	4,847.38	6,480.60	167.92	304.15	0.00	13,059.25
Investigator	103	2,437.10	60,347.13	63,364.49	4,847.38	6,480.60	167.92	304.15	0.00	13,059.25
Sergeant	103	2,297.78	56,897.45	59,742.32	4,570.29	6,110.15	158.32	286.76	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	0.00
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy	103	2,178.35	53,940.06	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sergeant/CH Security	103	2,297.78	56,897.45	59,742.32	4,570.29	6,110.15	158.32	286.76	0.00	13,059.25
Sheriff Deputy/CH Security	103	0.00	53,940.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sheriff Deputy/CH Security	103	0.00	53,940.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	103	1,521.46	37,674.24	39,557.95	3,026.18	4,045.79	104.83	189.88	0.00	13,059.25
Administrative Assistant	103	1,521.47	37,674.52	39,558.24	3,026.21	4,045.82	104.83	189.88	0.00	13,059.25
Administrative Assistant	103	1,685.92	40,440.08	43,833.83	3,353.29	4,483.10	116.16	210.40	0.00	13,059.25
Administrative Assistant	103	1,481.07	36,674.11	38,507.82	2,945.85	3,938.39	102.05	184.84	0.00	13,059.25
P/T Property Officer	105	1,266.95	31,372.03	32,940.63	2,519.96	3,369.00	87.29	158.12	0.00	13,059.25
P/T Transport	105	834.74	20,669.86	21,703.36	1,660.31	2,219.71	57.51	104.18	0.00	0.00
P/T Transport	105	834.74	20,669.86	21,703.36	1,660.31	2,219.71	57.51	104.18	0.00	0.00
P/T Transport	105	834.74	20,669.86	21,703.36	1,660.31	2,219.71	57.51	104.18	0.00	0.00
P/T Transport	105	834.74	20,669.86	21,703.36	1,660.31	2,219.71	57.51	104.18	0.00	0.00
P/T Transport	105	834.74	20,669.86	21,703.36	1,660.31	2,219.71	57.51	104.18	0.00	0.00
P/T Transport	105	834.74	20,669.86	21,703.36	1,660.31	2,219.71	57.51	104.18	0.00	0.00
P/T Transport	105	834.74	20,669.86	21,703.36	1,660.31	2,219.71	57.51	104.18	0.00	0.00

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2025 Annual	Budget 2026 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Life	Line item 202 Health
P/T Transport	105	834.74	20,669.86	21,703.36	1,660.31	2,219.71	57.51	104.18	0.00	0.00
P/T Transport	105	834.74	20,669.86	21,703.36	1,660.31	2,219.71	57.51	104.18	0.00	0.00
P/T Transport	105	834.74	20,669.86	21,703.36	1,660.31	2,219.71	57.51	104.18	0.00	0.00
P/T Transport	105	834.74	20,669.86	21,703.36	1,660.31	2,219.71	57.51	104.18	0.00	0.00
P/T Transport	105	834.74	20,669.86	21,703.36	1,660.31	2,219.71	57.51	104.18	0.00	0.00
P/T Transport	105	834.74	20,669.86	21,703.36	1,660.31	2,219.71	57.51	104.18	0.00	0.00
P/T Transport	105	834.74	20,669.86	21,703.36	1,660.31	2,219.71	57.51	104.18	0.00	0.00
P/T Transport	105	834.74	20,669.86	21,703.36	1,660.31	2,219.71	57.51	104.18	0.00	0.00
Overtime	103	8,333.33	200,000.00	200,000.00	15,300.00	20,455.00	530.00	0.00	0.00	0.00
Holiday Pay	103	0.00	100,000.00	100,000.00	7,650.00	10,227.50	265.00	0.00	0.00	0.00
			3,156,648.36	3,184,617.87	243,623.27	325,706.79	8,439.24	13,846.17	0.00	566,751.69
BOWIE COUNTY CORRECTION										
Jail Administrator	101	3,039.28	75,258.46	79,021.38	6,045.14	8,081.91	209.41	379.30	0.00	13,059.25
Assistant Jail Administrator	103	2,872.01	71,116.45	74,672.27	5,712.43	7,637.11	197.88	358.43	0.00	13,059.25
Major	103	2,590.82	64,153.54	67,361.22	5,153.13	6,889.37	178.51	323.33	0.00	13,059.25
Captain	103	2,246.45	55,626.44	58,407.76	4,468.19	5,973.65	154.78	280.36	0.00	13,059.25
Captain	103	2,246.45	55,626.44	58,407.76	4,468.19	5,973.65	154.78	280.36	0.00	13,059.25
Maintenance Supervisor	103	2,246.45	55,626.44	58,407.76	4,468.19	5,973.65	154.78	280.36	0.00	13,059.25
Lieutenant	103	2,054.91	50,883.47	53,427.65	4,087.21	5,464.31	141.58	256.45	0.00	13,059.25
Lieutenant	103	2,054.91	50,883.47	53,427.65	4,087.21	5,464.31	141.58	256.45	0.00	13,059.25
Lieutenant	103	2,054.91	50,883.47	53,427.65	4,087.21	5,464.31	141.58	256.45	0.00	13,059.25
Lieutenant	103	2,054.91	50,883.47	53,427.65	4,087.21	5,464.31	141.58	256.45	0.00	13,059.25
Lieutenant	103	2,054.91	50,883.47	53,427.65	4,087.21	5,464.31	141.58	256.45	0.00	13,059.25
Lieutenant	103	2,054.91	50,883.47	53,427.65	4,087.21	5,464.31	141.58	256.45	0.00	13,059.25
Lieutenant	103	2,054.91	50,883.47	53,427.65	4,087.21	5,464.31	141.58	256.45	0.00	13,059.25
Lieutenant	103	2,054.91	50,883.47	53,427.65	4,087.21	5,464.31	141.58	256.45	0.00	13,059.25
Lieutenant	103	2,054.91	50,883.47	53,427.65	4,087.21	5,464.31	141.58	256.45	0.00	13,059.25
Sergeant	103	1,949.05	48,262.16	50,675.27	3,876.66	5,182.81	134.29	243.24	0.00	13,059.25
Sergeant	103	1,949.05	48,262.16	50,675.27	3,876.66	5,182.81	134.29	243.24	0.00	13,059.25
Sergeant	103	1,949.05	48,262.16	50,675.27	3,876.66	5,182.81	134.29	243.24	0.00	13,059.25
Sergeant	103	1,949.05	48,262.16	50,675.27	3,876.66	5,182.81	134.29	243.24	0.00	13,059.25
Sergeant	103	1,949.05	48,262.16	50,675.27	3,876.66	5,182.81	134.29	243.24	0.00	13,059.25
Sergeant	103	1,949.05	48,262.16	50,675.27	3,876.66	5,182.81	134.29	243.24	0.00	13,059.25
Sergeant	103	1,949.05	48,262.16	50,675.27	3,876.66	5,182.81	134.29	243.24	0.00	13,059.25
Sergeant	103	1,949.05	48,262.16	50,675.27	3,876.66	5,182.81	134.29	243.24	0.00	13,059.25
Sergeant	103	1,949.05	48,262.16	50,675.27	3,876.66	5,182.81	134.29	243.24	0.00	13,059.25
Sergeant	103	1,949.05	48,262.16	50,675.27	3,876.66	5,182.81	134.29	243.24	0.00	13,059.25
Sergeant	103	1,949.05	48,262.16	50,675.27	3,876.66	5,182.81	134.29	243.24	0.00	13,059.25
Sergeant	103	1,949.05	48,262.16	50,675.27	3,876.66	5,182.81	134.29	243.24	0.00	13,059.25
Sergeant	103	1,949.05	48,262.16	50,675.27	3,876.66	5,182.81	134.29	243.24	0.00	13,059.25
Sergeant	103	1,949.05	48,262.16	50,675.27	3,876.66	5,182.81	134.29	243.24	0.00	13,059.25
Jailer Long Term	103	1,745.66	43,225.90	45,387.20	3,472.12	4,641.98	120.28	217.86	0.00	13,059.25
Jailer Long Term	103	1,745.66	43,225.90	45,387.20	3,472.12	4,641.98	120.28	217.86	0.00	13,059.25
Jailer Long Term	103	1,745.66	43,225.90	45,387.20	3,472.12	4,641.98	120.28	217.86	0.00	13,059.25
Jailer Long Term	103	1,745.66	43,225.90	45,387.20	3,472.12	4,641.98	120.28	217.86	0.00	13,059.25
Jailer Long Term	103	1,745.66	43,225.90	45,387.20	3,472.12	4,641.98	120.28	217.86	0.00	13,059.25
Jailer Long Term	103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Jailer Long Term	103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	103	1,676.17	41,746.50	43,580.32	3,333.89	4,457.18	115.49	209.19	0.00	13,059.25
Administrative Assistant	103	1,676.17	41,746.50	43,580.32	3,333.89	4,457.18	115.49	209.19	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2025 Annual	Budget 2026 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Life	Line item 202 Health
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2025 Annual	Budget 2026 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Life	Line item 202 Health
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Jailer	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Maintenance Tech	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Maintenance Tech	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
Maintenance Tech	103	1,481.16	36,676.43	38,510.25	2,946.03	3,938.64	102.05	184.85	0.00	13,059.25
P/T Jailer	105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
P/T Jailer	105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
P/T Jailer	105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
P/T Jailer	105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
P/T Jailer	105	977.97	24,216.42	25,427.24	1,945.18	2,600.57	67.38	122.05	0.00	0.00
P/T Jailer	105	977.97	24,216.42	25,427.24	1,945.18	2,600.57	67.38	122.05	0.00	0.00
P/T Jailer	105	977.97	24,216.42	25,427.24	1,945.18	2,600.57	67.38	122.05	0.00	0.00
P/T Recruiter	105	1,152.60	28,540.67	29,967.71	2,292.53	3,064.95	79.41	143.84	0.00	0.00
Overtime	103	41,666.67	1,000,000.00	1,050,000.00	80,325.00	107,388.75	2,782.50	5,040.00	0.00	0.00
Holiday Pay	103	8,333.33	200,000.00	210,000.00	16,065.00	21,477.75	556.50	1,008.00	0.00	0.00
			6,192,661.61	6,501,787.67	497,386.76	664,970.33	17,229.74	31,208.58	0.00	1,567,109.71

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2025 Annual	Budget 2026 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Life	Line item 202 Health
PR Bonds										
Supervisor/Baliff	103	2,951.94	73,095.75	76,750.54	5,871.42	7,849.66	203.39	368.40	0.00	11,202.00
Personal Recognizance Bonds	103	1,444.00	36,750.00	37,544.00	2,872.12	3,839.81	99.49	180.21	0.00	8,095.44
Personal Recognizance Bonds	103	0.00	33,754.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Personal Recognizance Bonds	103	1,846.15	35,985.60	48,000.00	3,672.00	4,909.20	127.20	230.40	0.00	11,202.00
Overtime	103	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			184,585.91	162,294.54	12,415.53	16,598.67	430.08	779.01	0.00	30,499.44
Juvenile										
Juvenile Probation	103	1,538.46	34,861.05	40,000.00	3,060.00	4,091.00	106.00	192.00	0.00	13,059.25
Juvenile Probation	103	1,538.46	34,861.05	40,000.00	3,060.00	4,091.00	106.00	192.00	0.00	13,059.25
			69,722.10	80,000.00	6,120.00	8,182.00	212.00	384.00	0.00	26,118.50
Highway Patrol										
DPS Administrative Assistant	103	1,716.24	42,497.32	44,622.18	3,413.60	4,563.73	118.25	214.19	0.00	13,059.25
Emergency Mgt.										
Emergency Management Coordinator	103	2,976.70	73,708.85	77,394.30	5,920.66	7,915.50	205.09	371.49	0.00	13,059.25
Fire Marshal	103	1,949.05	48,262.16	50,675.27	3,876.66	5,182.81	134.29	243.24	0.00	13,059.25
Emerg Mgt Asst	103	817.46	20,241.90	21,254.00	1,625.93	2,173.75	56.32	102.02	0.00	13,059.25
			142,212.92	149,323.56	11,423.25	15,272.07	395.71	716.75	0.00	39,177.74
Commissioner Precinct 1										
Precinct 1 Commissioner	101	3,228.95	79,954.91	83,952.65	6,422.38	8,586.26	222.47	402.97	0.00	21,914.02
Road and Bridge	103	1,982.25	49,084.18	51,538.39	3,942.69	5,271.09	136.58	247.38	0.00	19,147.01
Road and Bridge	103	2,012.81	48,698.22	52,333.13	4,003.48	5,352.37	138.68	251.20	0.00	13,059.25
Road and Bridge	103	1,928.86	47,762.24	50,150.35	3,836.50	5,129.13	132.90	240.72	0.00	13,059.25
Road and Bridge	103	1,916.09	48,588.93	49,818.38	3,811.11	5,095.17	132.02	239.13	0.00	13,059.25
Road and Bridge	103	2,068.38	51,217.12	53,777.98	4,114.02	5,500.14	142.51	258.13	0.00	13,059.14
Road and Bridge	103	1,606.48	39,779.38	41,768.35	3,195.28	4,271.86	110.69	200.49	0.00	13,059.25
Road and Bridge	105	1,266.68	31,365.42	32,933.69	2,519.43	3,368.29	87.27	158.08	0.00	0.00
			396,450.40	416,272.92	29,325.45	39,206.02	1,015.85	1,840.03	0.00	106,357.16
Commissioner Precinct 2										
Precinct 2 Commissioner	101	3,228.95	79,954.91	83,952.65	6,422.38	8,586.26	222.47	402.97	0.00	13,059.25
Road and Bridge	103	1,731.41	42,873.05	45,016.70	3,443.78	4,604.08	119.29	216.08	0.00	13,059.25
Road and Bridge	103	1,906.93	47,219.22	49,580.18	3,792.88	5,070.81	131.39	237.98	0.00	13,059.25
Road and Bridge	103	1,624.25	40,219.65	42,230.63	3,230.64	4,319.14	111.91	202.71	0.00	13,059.25
Road and Bridge	103	2,122.82	52,564.94	55,193.19	4,222.28	5,644.88	146.26	264.93	0.00	13,059.25
			262,831.76	275,973.35	21,111.96	28,225.17	731.33	1,324.67	0.00	65,296.24

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2025 Annual	Budget 2026 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Life	Line item 202 Health
Commissioner Precinct 3										
Precinct 3 Commissioner	101	3,228.95	79,954.91	83,952.65	6,422.38	8,586.26	222.47	402.97	0.00	13,059.25
Road and Bridge	103	1,653.74	40,949.64	42,997.12	3,289.28	4,397.53	113.94	206.39	0.00	13,059.25
Road and Bridge	103	2,031.90	51,269.15	52,829.47	4,041.45	5,403.13	140.00	253.58	0.00	13,059.25
Road and Bridge	103	2,401.02	59,453.80	62,426.49	4,775.63	6,384.67	165.43	299.65	0.00	13,059.25
Road and Bridge	103	1,615.38	39,044.63	42,000.00	3,213.00	4,295.55	111.30	201.60	0.00	13,059.25
Road and Bridge	103	1,854.68	45,925.50	48,221.78	3,688.97	4,931.88	127.79	231.46	0.00	13,059.25
Road and Bridge	103	1,854.68	45,925.50	48,221.78	3,688.97	4,931.88	127.79	231.46	0.00	13,059.25
Road and Bridge	103	1,814.37	44,927.30	47,173.67	3,608.79	4,824.69	125.01	226.43	0.00	13,059.25
Road and Bridge	103	1,854.68	45,925.50	48,221.78	3,688.97	4,931.88	127.79	231.46	0.00	13,059.14
Road and Bridge	103	1,515.82	37,534.67	39,411.40	3,014.97	4,030.80	104.44	189.17	0.00	13,059.25
Road and Bridge	103	1,667.62	41,293.48	43,358.15	3,316.90	4,434.45	114.90	208.12	0.00	13,059.25
Road and Bridge	103	2,473.13	61,239.33	64,301.29	4,919.05	6,576.41	170.40	308.65	0.00	19,147.01
			593,443.41	623,115.57	47,668.34	63,729.15	1,651.26	2,990.95	0.00	162,798.62
Commissioner Precinct 4										
Precinct 4 Commissioner	101	3,228.95	79,954.91	83,952.65	6,422.38	8,586.26	222.47	402.97	0.00	21,914.02
Road and Bridge	103	1,633.80	40,456.04	42,478.85	3,249.63	4,344.52	112.57	203.90	0.00	13,059.25
Road and Bridge	103	1,613.76	39,959.70	41,957.68	3,209.76	4,291.22	111.19	201.40	0.00	13,059.25
Road and Bridge	103	1,616.68	40,032.10	42,033.70	3,215.58	4,299.00	111.39	201.76	0.00	13,059.25
Road and Bridge	103	1,602.77	39,687.62	41,672.00	3,187.91	4,262.00	110.43	200.03	0.00	13,059.25
Road and Bridge	103	1,616.68	40,032.10	42,033.70	3,215.58	4,299.00	111.39	201.76	0.00	13,059.25
Road and Bridge	103	1,752.39	43,392.56	45,562.19	3,485.51	4,659.87	120.74	218.70	0.00	13,059.25
Road and Bridge	103	1,642.90	40,681.23	42,715.29	3,267.72	4,368.71	113.20	205.03	0.00	13,059.25
Road and Bridge	103	2,349.78	58,184.99	61,094.23	4,673.71	6,248.41	161.90	293.25	0.00	13,059.25
Road and Bridge	103	1,642.90	40,681.23	42,715.29	3,267.72	4,368.71	113.20	205.03	0.00	13,059.25
Road and Bridge	103	1,840.68	45,578.64	47,857.57	3,661.10	4,894.63	126.82	229.72	0.00	13,059.25
Road and Bridge	103	2,227.09	55,146.89	57,904.23	4,429.67	5,922.16	153.45	277.94	0.00	13,059.25
Road and Bridge	103	1,584.78	39,242.29	41,204.41	3,152.14	4,214.18	109.19	197.78	0.00	13,059.25
Road and Bridge	103	1,895.93	46,946.83	49,294.17	3,771.00	5,041.56	130.63	236.61	0.00	13,059.25
Admin Assistant	103	1,654.19	40,960.93	43,008.97	3,290.19	4,398.74	113.97	206.44	0.00	13,059.25
			690,938.04	725,484.94	55,499.60	74,198.97	1,922.54	3,482.33	0.00	204,743.49
Extension										
Clerk	103	1,403.55	34,754.52	36,492.24	2,791.66	3,732.24	96.70	175.16	0.00	13,059.25
County Extension Agent	103	638.53	16,601.79	16,601.79	1,270.04	0.00	0.00	0.00	0.00	0.00
County Extension Agent	103	480.77	12,500.00	12,500.00	956.25	0.00	0.00	0.00	0.00	0.00
County Extension Agent	103	1,311.12	32,465.76	34,089.04	2,607.81	0.00	0.00	0.00	0.00	0.00
			96,322.06	99,683.08	7,625.76	3,732.24	96.70	175.16	0.00	13,059.25
Purchasing Assistant										
Purchasing Assistant	105	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchasing Assistant	103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchasing Assistant	103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			18,568,118.84	**19,624,283.51**	**1,491,815.01**	**1,980,827.32**	**51,324.30**	**91,409.29**	**0.00**	**4,542,837.53**

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2025 Annual	Budget 2026 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Life	Line item 202 Health
DISTRICT ATTORNEY C&P										
Admin Assistant	103	141.35	0.00	3,675.00	281.14	375.86	9.74	17.64	0.00	0.00
			0.00	3,675.00	281.14	375.86	9.74	17.64	0.00	0.00
DISTRICT ATTORNEY CRIMINAL LAW ENFORCEMENT										
Admin Assistant	103	161.54	0.00	4,200.00	321.30	429.56	11.13	20.16	0.00	0.00
			0.00	4,200.00	321.30	429.56	11.13	20.16	0.00	0.00
DISTRICT ATTORNEY PRE-TRIAL INTERVENTION										
Admin Assistant	103	192.31	0.00	5,000.00	382.50	511.38	13.25	24.00	0.00	0.00
Admin Assistant	103	115.38	0.00	3,000.00	229.50	306.83	7.95	14.40	0.00	0.00
Admin Assistant	103	605.77	0.00	15,750.00	1,204.88	1,610.83	41.74	75.60	0.00	0.00
Part Time Admin Assistant	105	580.00	0.00	15,080.00	1,153.62	1,542.31	39.96	72.38	0.00	0.00
Part Time Admin Assistant	105	1,044.00	0.00	27,144.00	2,076.52	2,776.15	71.93	130.29	0.00	0.00
Part Time Admin Assistant	105	580.00	0.00	15,080.00	1,153.62	1,542.31	39.96	72.38	0.00	0.00
			0.00	81,054.00	6,200.63	8,289.80	214.79	389.06	0.00	0.00
DISTRICT CLERK RECORD MANAGEMENT										
Deputy District Clerk	103	1,113.10	27,562.50	28,940.63	2,213.96	2,959.90	76.69	138.92	0.00	13,059.25
Deputy District Clerk	103	1,176.71	29,137.50	30,594.38	2,340.47	3,129.04	81.08	146.85	0.00	13,059.25
Deputy District Clerk	103	1,113.10	27,562.50	28,940.63	2,213.96	2,959.90	76.69	138.92	0.00	13,059.25
			84,262.50	88,475.63	6,768.39	9,048.84	234.46	424.68	0.00	39,177.74
COURTHOUSE SECURITY										
Sheriff Deputy/CH Security	103	2,178.35	0.00	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
Sheriff Deputy/CH Security	103	2,178.35	0.00	56,637.07	4,332.74	5,792.56	150.09	271.86	0.00	13,059.25
			0.00	113,274.14	8,665.47	11,585.11	300.18	543.72	0.00	26,118.50
JUSTICE CRT ASST/TECH										
Overtime JP 1-1	103	230.77	0.00	6,000.00	459.00	613.65	15.90	28.80	0.00	0.00
Overtime JP 1-2	103	230.77	0.00	6,000.00	459.00	613.65	15.90	28.80	0.00	0.00
			0.00	12,000.00	918.00	1,227.30	31.80	57.60	0.00	0.00
COUNTY CLERK OF THE COURT										
Deputy County Clerk	103	115.38	0.00	3,000.00	229.50	306.83	7.95	14.40	0.00	0.00
			0.00	3,000.00	229.50	306.83	7.95	14.40	0.00	0.00
BAIL BOND BOARD										
Admin Assistant	103	23.08	0.00	600.00	45.90	61.37	1.59	2.88	0.00	0.00
			0.00	600.00	45.90	61.37	1.59	2.88	0.00	0.00
LAW LIBRARY										
Law Library	103	46.15	1,200.00	1,200.00	91.80	122.73	3.18	5.76	0.00	0.00
			1,200.00	1,200.00	91.80	122.73	3.18	5.76	0.00	0.00
INMATE TRUST FUND										
Administrative Assistant	103	1,498.52	35,955.61	38,961.49	2,980.55	3,984.79	103.25	187.02	0.00	13,059.25
Administrative Assistant	103	1,498.52	35,955.61	38,961.49	2,980.55	3,984.79	103.25	187.02	0.00	13,059.25
			71,911.21	77,922.99	5,961.11	7,969.57	206.50	374.03	0.00	26,118.50

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2025 Annual	Budget 2026 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Life	Line item 202 Health
JUV. PROB. - STATE CRISIS INTERVENTION PROG.										
Juvenile Probation	103	1,445.41	35,791.05	37,580.60	2,874.92	3,843.56	99.59	180.39	0.00	13,059.25
Juvenile Probation	103	1,445.41	35,791.05	37,580.60	2,874.92	3,843.56	99.59	180.39	0.00	13,059.25
			71,582.09	75,161.20	5,749.83	7,687.11	199.18	360.77	0.00	26,118.50
SB22 DISTRICT ATTORNEY										
Assistant District Attorney	103	1,481.04	38,507.06	38,507.06	2,945.79	3,938.31	102.04	184.83	0.00	0.00
Assistant District Attorney	103	652.54	16,965.96	16,965.96	1,297.90	1,735.19	44.96	81.44	0.00	0.00
Assistant District Attorney	103	192.31	5,000.00	5,000.00	382.50	511.38	13.25	24.00	0.00	0.00
Assistant District Attorney	103	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assistant District Attorney	103	576.92	15,000.00	15,000.00	1,147.50	1,534.13	39.75	72.00	0.00	0.00
Assistant District Attorney	103	192.31	5,000.00	5,000.00	382.50	511.38	13.25	24.00	0.00	0.00
DA Investigator	103	241.98	6,291.50	6,291.50	481.30	643.46	16.67	30.20	0.00	0.00
DA Investigator	103	283.20	7,363.22	7,363.22	563.29	753.07	19.51	35.34	0.00	0.00
DA Investigator	103	308.48	8,020.50	8,020.50	613.57	820.30	21.25	38.50	0.00	0.00
DA Investigator	103	308.48	8,020.50	8,020.50	613.57	820.30	21.25	38.50	0.00	0.00
DA Investigator	103	3,150.61	78,015.00	81,915.75	6,266.55	8,377.93	217.08	393.20	0.00	13,059.25
Victim Assistance Coordinator	103	192.31	5,000.00	5,000.00	382.50	511.38	13.25	24.00	0.00	0.00
New Staff	105	919.24	23,362.11	23,900.35	1,828.38	2,444.41	63.34	114.72	0.00	0.00
Remaining		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			221,545.85	220,984.84	16,905.34	22,601.22	585.61	1,060.73	0.00	13,059.25
JUVENILE PROBATION										
Chief Probation Officer	101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Juvenile Probation	103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Juvenile Probation	103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Juvenile Probation	103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Juvenile Probation	103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Juvenile Probation	103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Juvenile Probation	103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Juvenile Probation	103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Juvenile Probation	103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Juvenile Probation	103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY CLERK - RECORDS MANAGEMENT										
Deputy County Clerk	105	1,291.20	31,972.50	33,571.13	2,568.19	3,433.49	88.96	161.14	0.00	0.00
Deputy County Clerk	105	1,291.20	31,972.50	33,571.13	2,568.19	3,433.49	88.96	161.14	0.00	0.00
Deputy County Clerk	103	80.14	1,984.50	2,083.73	159.40	213.11	5.52	10.00	0.00	0.00
Deputy County Clerk	103	211.79	0.00	5,506.63	421.26	563.19	14.59	26.43	0.00	0.00
Deputy County Clerk	103	1,291.20	31,972.50	33,571.13	2,568.19	3,433.49	88.96	161.14	0.00	13,059.25
Deputy County Clerk	103	1,291.20	31,972.50	33,571.13	2,568.19	3,433.49	88.96	161.14	0.00	13,059.25
			129,874.50	141,874.86	10,853.43	14,510.25	375.97	681.00	0.00	26,118.50
DISTRICT CLERK OF THE COURT										
Deputy District Clerk	103	249.74	0.00	6,493.20	496.73	664.09	17.21	31.17	0.00	0.00
			0.00	6,493.20	496.73	664.09	17.21	31.17	0.00	0.00

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2025 Annual	Budget 2026 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Life	Line item 202 Health
ELECTION SERVICES										
Election Workers	103	1,384.62	0.00	36,000.00	2,754.00	3,681.90	95.40	172.80	0.00	0.00
Election Workers	103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	36,000.00	2,754.00	3,681.90	95.40	172.80	0.00	0.00
FOOD SERVICE										
Food Service	101	367.09	9,089.88	9,544.38	730.14	976.15	25.29	45.81	0.00	13,059.25
Food Service	101	1,304.08	32,291.50	33,906.07	2,593.81	3,467.74	89.85	162.75	0.00	13,059.25
			41,381.38	43,450.45	3,323.96	4,443.89	115.14	208.56	0.00	26,118.50
JUVENILE PROBATION										
Chief Probation Officer	101	4,124.94	102,141.27	107,248.33	8,204.50	10,968.82	284.21	514.79	0.00	13,059.25
Juvenile Probation	103	2,120.19	52,500.00	55,125.00	4,217.06	5,637.91	146.08	264.60	0.00	13,059.25
Juvenile Probation	103	1,914.53	47,407.50	49,777.88	3,808.01	5,091.03	131.91	238.93	0.00	13,059.25
Juvenile Probation	103	1,513.82	37,485.00	39,359.25	3,010.98	4,025.47	104.30	188.92	0.00	13,059.25
Juvenile Probation	103	1,557.07	38,556.00	40,483.80	3,097.01	4,140.48	107.28	194.32	0.00	13,059.25
Juvenile Probation	103	1,445.41	35,791.05	37,580.60	2,874.92	3,843.56	99.59	180.39	0.00	13,059.25
Juvenile Probation	103	1,914.53	47,407.50	49,777.88	3,808.01	5,091.03	131.91	238.93	0.00	13,059.25
Juvenile Probation	103	1,914.53	47,407.50	49,777.88	3,808.01	5,091.03	131.91	238.93	0.00	13,059.25
Juvenile Probation	105	890.48	22,050.00	23,152.50	1,771.17	2,367.92	61.35	0.00	0.00	0.00
Juvenile Probation	103	1,560.74	38,646.85	40,579.19	3,104.31	4,150.24	107.53	194.78	0.00	13,059.25
Juvenile Probation	103	2,911.72	72,099.72	75,704.71	5,791.41	7,742.70	200.62	363.38	0.00	13,059.25
			541,492.38	568,567.00	43,495.38	58,150.19	1,506.70	2,617.99	0.00	130,592.48
JUVENILE PROBATION DSA										
Juvenile Probation	103	1,441.73	35,700.00	37,485.00	2,867.60	3,833.78	99.34	179.93	0.00	13,059.25
			35,700.00	37,485.00	2,867.60	3,833.78	99.34	179.93	0.00	13,059.25

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2025 Annual	Budget 2026 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Life	Line item 202 Health
SB22 - SHERRIFF										
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00

Department & Description	Line Item	Current 2025 BI-Weekly Monthly	Current 2025 Annual	Budget 2026 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Life	Line item 202 Health
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
Jailer	103	195.00	5,070.07	5,070.07	387.86	518.54	13.44	24.34	0.00	0.00
			420,815.81	420,815.81	32,192.41	43,038.94	1,115.16	2,019.92	0.00	0.00

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2025 Annual	Budget 2026 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Life	Line item 202 Health
DISTRICT ATTORNEY										
Admin Assistant	103	228.32	5,936.22	5,936.22	454.12	607.13	15.73	28.49	0.00	0.00
Admin Assistant	103	1,382.25	35,938.44	35,938.44	2,749.29	3,675.60	95.24	172.50	0.00	13,059.25
			41,874.66	41,874.66	3,203.41	4,282.73	110.97	201.00	0.00	13,059.25
BCWC										
Maintenance	103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			1,661,640.39	1,978,108.77	151,325.32	202,311.07	5,241.99	9,383.79	0.00	339,540.44

Bowie County, Texas
Outstanding Obligations
at September 30, 2025

		FY 2025-2026 Budget			
Bonds Payable	**Remaining Balance**	**Principal Payment**	**Interest Payment**	**Total Debt Service Payment**	**Balance after 2025-2026 Payments**
Series 2018 Unlimited Tax Refund Bonds	8,537,250	1,770,000	365,550	2,135,550	6,401,700
Series 2021 Pass-through Toll Revenue and Unlimited Tax Bonds	4,470,250	0	109,650	109,650	4,360,600
	13,007,500	**1,770,000**	**475,200**	**2,245,200**	**10,762,300**