

FILED FOR RECORD IN:
BOWIE COUNTY, TEXAS
JINA PETTY, COUNTY CLERK

2026 AUG -3 AM 11:27

BOWIE COUNTY

2026-2027 PROPOSED BUDGET

Bobby Howell

Bowie County Judge



THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$3,349,158.00 OR 11.36%, AND OF THAT AMOUNT, \$1,570,337.00 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

TABLE OF CONTENTS

TAB A	Summary of Revenue and Expenditures (Ref. LGC 111.004c)
TAB B	General Revenue (Ref. LGC 111.004a, b, 3, 4, 5)
TAB B2	General Expenditures (Ref. LGC 111.004 a)
TAB C1	Special Revenue (Ref. LGC 111.004a, b, 3, 4, 5)
TAB C2	Special Expenditures (Ref. LGC 111.004a)
TAB C3	Special Funds (Ref. LGC 111.004a, b, 3, 4, 5)
TAB D	June 30, 2023 Cash Balances by Fund (Ref. LGC 111.004 c)
TAB E	Tax Rate Calculation Worksheet
TAB F	Historic Sales Tax Collections and Determination of Previous Four Quarters Sales Tax (Ref. LGC 111.004c)
TAB G	Labor Table (Ref. LGC 111.004a)
TAB H	Outstanding Obligations (Ref. LGC 111.004b, 1)

Bowie County 2026-2027 Budget Scenario Summary

	2025-2026	2026-2027
	Tax Rate	Tax Rate
Maintenance & Operations (M&O)*	0.391762	0.423587
Debt Rate	0.032185	0.031115
Total Ad Valorem Tax Rate*	0.423947	0.454702

*Sales tax adjusted

	<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>Budget Year</u>
	<u>BUDGET</u>	<u>Y-T-D (6/30)</u>	<u>BUDGET</u>	<u>Variance</u>
<u>Revenue</u>				
General Government				
Charges for Services	2,754,241	1,548,521	2,525,464	(228,777)
Operating Grants/Contributions	210,000	235,637	272,000	62,000
Pass Thru Toll Revenue	2,200,000	2,488,986	2,200,000	0
Public Safety				
Charges for Services	1,552,305	1,054,490	1,380,500	(171,805)
Public Works				
Charges for Services	222,320.00	86,041	186,320.00	(36,000)
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	8,096	121,000.00	(7,000)
Taxes				
Ad Valorem (M&O)	27,328,272	29,740,055	30,585,008	3,256,736
Sales	10,495,352	7,851,407	10,604,111	108,759
Other	736,000.00	517,889	731,000.00	(5,000)
Delinquent Taxes	550,000.00	245,454.36	550,000.00	
Investment Earnings	1,866,833.00	1,233,645	1,866,833.00	0
Miscellaneous	1,277,510.00	1,098,530	1,284,730.00	7,220
Total General Revenue	<u>49,320,832</u>	<u>46,108,753</u>	<u>52,306,965</u>	<u>2,986,133</u>
<u>Expenses</u>				
General Government	22,539,694	13,923,042	24,064,438	1,524,744
Public Safety	22,003,306	14,479,898	22,915,205	911,898
Public Works	4,623,516	2,774,541	5,167,247	543,731
Welfare	154,315	106,317	160,075	5,760
Total General Expenses	<u>49,320,832</u>	<u>31,283,798</u>	<u>52,306,965</u>	<u>2,986,133</u>
Net General Revenue	<u>0</u>	<u>14,824,954.41</u>	<u>0</u>	<u>0</u>

Bowie County FY 2026-2027 Revenue Budget Summary

<u>ACCOUNT NO</u>	<u>ACCOUNT NAME</u>	<u>2025-2026 BUDGET</u>	<u>2026-2027 BUDGET</u>	<u>Variance</u>	<u>ACTUAL Y-T-D 30-Jun-26</u>
2027 010-310-000	APPRAISAL DISTRICT				
2027 010-310-100	TAXES				
2027 010-310-110	AD VALOREM TAXES	27,328,272	30,585,008	3,256,735.52	29,740,055.20
2027 010-310-111	SALES TAXES	10,495,352	10,604,111	108,758.95	7,851,407.44
2027 010-310-112	PAYMENT IN LIEU OF TA	500,000	500,000	0.00	353,286.64
2027 010-310-113	DELINQUENT	550,000	550,000	0.00	245,454.36
	TOTAL DEPARTMENT INCOME	38,873,624.11	42,239,118.58	3,365,494.47	38,190,203.64
2027 010-339-000	County Court				
2027 010-339-423	STATE SUPPLEMENT	34,650.00	34,650.00	0.00	22,237.50
	TOTAL DEPARTMENT INCOME	34,650.00	34,650.00	-	22,237.50
2027 010-340-000	TAX ASSESSOR COLLECTOR				
2027 010-340-430	AUTO REGISTRATION FEES	550,000	500,000	(50,000.00)	263,880.62
2027 010-340-432	FEES OF OFFICE	3,000	3,000	0.00	270.00
2027 010-340-433	ALCOHOL BEVERAGE LICENSE	70,000	500	(69,500.00)	180.00
2027 010-340-434	ANNUAL COMMISSION	950,000	950,000	0.00	938,989.25
2027 010-340-435	PARKS & WILDLIFE INCOM	42,000	42,000	0.00	26,178.65
	TOTAL DEPARTMENT INCOME	1,615,000	1,495,500	(119,500.00)	1,229,498.52
2027 010-341-000	COUNTY CLERK				
2027 010-341-421	DOCKET FEE	500	500	0.00	-
2027 010-341-422	HEALTHY CHILD FUND	30	30	0.00	20.00
2027 010-341-431	GUARDIAN-CRIMINAL HISTORY	150	150	0.00	-
2027 010-341-433	JURY FEES	200	200	0.00	-
2027 010-341-434	MISCELLANEOUS INCOME	200	200	0.00	-
2027 010-341-435	PROBATE FEES	12,000	12,000	0.00	6,047.00
2027 010-341-436	RECORDING FEES	425,000	450,000	25,000.00	356,115.05
	TOTAL DEPARTMENT INCOME	438,080	463,080	25,000	362,182
2027 010-342-000	TREASURER				
2027 010-342-110	RESTRICTED INTEREST INCOM	125,185	125,185	0.00	72,939.43
2027 010-342-432	FEES OF OFFICE	30,000	35,000	5,000.00	31,704.03
2027 010-342-434	MISCELLANEOUS INCOME	10,000	10,000	0.00	322.00
2027 010-342-450	INTEREST INCOME CERTIFI	-	-	0.00	-
2027 010-342-451	INTEREST INCOME ELECTRO	1,000	1,000	0.00	667.11
2027 010-342-453	INTEREST INCOME NOW AC	1,400,000	1,400,000	0.00	935,245.22
2027 010-342-454	INTEREST INCOME TEX PO	340,583	340,583	0.00	224,787.93
2027 010-342-455	INTEREST INCOME TEX STAR	65	65	0.00	5.50
	TOTAL DEPARTMENT INCOME	1,906,833	1,911,833	5,000	1,265,671
2027 010-343-000	AUDITOR				
2027 010-343-423	FISCAL OFFICER FEE COM	35,000	35,000	0.00	35,362.00
2027 010-343-433	ADMIN FEES LPPF	20,000	20,000	0.00	-
2027 010-343-434	MISCELLANEOUS INCOME	-	-	0.00	596.84
	TOTAL DEPARTMENT INCOME	55,000	55,000	0.00	35,958.84
2027 010-344-000	COURTHOUSE				

Bowie County FY 2026-2027 Revenue Budget Summary

<u>ACCOUNT NO</u>	<u>ACCOUNT NAME</u>	<u>2025-2026 BUDGET</u>	<u>2026-2027 BUDGET</u>	<u>Variance</u>	<u>ACTUAL Y-T-D 30-Jun-26</u>
2027 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
2027 010-345-000	PLAZA WEST OFFICE BUIL				
2027 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
2027 010-347-000	GENERAL MISCELLANEOUS				
2027 010-347-390	TRANSFER IN/OUT	-	-		-
2027 010-347-420	TITLE IV-E FOSTER CARE	46,000	46,000	0.00	8,096.04
2027 010-347-421	COMMISSION ON MIXED DR	176,000	176,000	0.00	132,354.68
2027 010-347-422	TEXAS ALCOHOL BEVERAGE	10,000	5,000	(5,000.00)	55.00
2027 010-347-423	COMMISSION ON BINGO	50,000	50,000	0.00	32,192.36
2027 010-347-425	GRANT INCOME INDIGENT	82,000	75,000	(7,000.00)	-
2027 010-347-429	TOBACCO SETTLEMENT	150,000	157,000	7,000.00	156,421.13
2027 010-347-430	PASS THRU TOLL REVENUE	2,200,000	2,200,000	0.00	2,488,986.47
2027 010-347-431	OMNI - COUNTY	600	600	0.00	205.74
2027 010-347-432	SALE OF RIGHT OF WAY	-	-	0.00	-
2027 010-347-434	MISCELLANEOUS INCOME	115,000	115,000	0.00	37,172.38
2027 010-347-435	MISC VOID CHECK INCOME	1,000	1,000	0.00	-
2027 010-347-436	GUARDIANSHIP FEE	10,000	-	(10,000.00)	-
2027 010-347-460	SALE OF FIXED ASSET	500	10,000	9,500.00	-
2027 010-347-461	ODYSSEY USER REIMBURSEMENT	200,000	-	(200,000.00)	-
2027 010-347-462	CSCD REIMBURSEMENT	68,320	116,000	47,680.00	-
2027 010-347-480	INSURANCE CLAIMS INCOME	-	-	0.00	12,532.88
2027 010-347-481	BI-STATE REFUND	-	-	0.00	-
2027 010-347-482	RENTAL INCOME	-	93,543	93,543.24	70,157.43
	TOTAL DEPARTMENT INCOME	3,109,420.00	3,045,143.24	(64,276.76)	2,938,174.11
2027 010-348-000	DISTRICT JUDGES			0.00	
2027 010-348-440	FINES	325,000	325,000	0.00	200,140.53
2027 010-348-441	FORFEITURES	-	-	0.00	-
	TOTAL DEPARTMENT INCOME	325,000	325,000	0.00	200,140.53

Bowie County FY 2026-2027 Revenue Budget Summary

<u>ACCOUNT NO</u>	<u>ACCOUNT NAME</u>	<u>2025-2026 BUDGET</u>	<u>2026-2027 BUDGET</u>	<u>Variance</u>	<u>ACTUAL Y-T-D 30-Jun-26</u>
2027 010-349-000	DISTRICT CLERK				
2027 010-349-420	ATTORNEY GENERAL TITLE	1,200	1,200	0.00	-
2027 010-349-421	I DOCKET FEE	350	350	0.00	-
2027 010-349-432	FEES OF OFFICE	220,000	175,000	(45,000.00)	69,949.64
2027 010-349-433	JURY FEES	2,000	2,000	0.00	1,705.10
2027 010-349-434	MISCELLANEOUS INCOME	500	500	0.00	-
2027 010-349-435	RECORD MANAGEMENT FEE	-	-	0.00	-
2027 010-349-437	STERO FEES	36,891	36,891	0.00	24,918.45
2027 010-349-438	TRIAL FEE	500	500	0.00	5.00
2027 010-349-439	VIDEO FEE	500	500	0.00	45.00
	TOTAL DEPARTMENT INCOME	261,941	216,941	(45,000.00)	96,623.19
2027 010-350-000	DISTRICT ATTORNEY				
2027 010-350-423	HB 120 SUPP	-	8,880	8,880.00	-
2027 010-350-427	GRANT INCOME CRIME VIC	-	-	0.00	-
2027 010-350-428	GRANT INCOME	45,000	100,000	55,000.00	79,216.02
2027 010-350-432	FEES OF OFFICE	45,000	10,000	(35,000.00)	4,738.98
	TOTAL DEPARTMENT INCOME	90,000	118,880	28,880.00	83,955.00
2027 010-352-000	SHERIFF				
2027 010-352-422	FEMA REIMBURSEMENT	-	-	0.00	-
2027 010-352-424	GRANT INCOME	15,000	15,000	0.00	-
2027 010-352-432	FEES OF OFFICE	175,000	175,000	0.00	104,489.75
2027 010-352-434	MISCELLANEOUS INCOME	10,000	10,000	0.00	1,900.00
2027 010-352-439	WARRANT FEES	-	-	0.00	-
2027 010-352-480	INSURANCE CLAIMS INCOME	31,000	31,000	0.00	8,932.83
	TOTAL DEPARTMENT INCOME	231,000	231,000	0.00	115,322.58
2027 010-353-000	BOWIE COUNTY CORRECTION				
2027 010-353-427	INMATE HOUSING REVENUE	110,000	110,000	0.00	38,313.24
2027 010-353-432	JAIL TELEPHONE INCOME	360,000	-	(360,000.00)	220,514.50
2027 010-353-434	MISCELLANEOUS INCOME	-	35,000	35,000.00	492.00
2027 010-353-435	OFFENDER TRANSPORT REIMB	30,000	30,000	0.00	3,429.40
2027 010-353-480	INSURANCE CLAIMS INCOME	1,000	1,000	0.00	-
	TOTAL DEPARTMENT INCOME	501,000	176,000	(325,000.00)	262,749.14
2027 010-354-000	JUSTICE OF THE PEACE P 1.1				
2027 010-354-432	FEES OF OFFICE	18,000	21,500	3,500.00	15,721.87
2027 010-354-434	MISCELLANEOUS INCOME	-	-	0.00	-
2027 010-354-440	FINES	150,000	231,000	81,000.00	163,428.42
	TOTAL DEPARTMENT INCOME	168,000	252,500	84,500.00	179,150.29

Bowie County FY 2026-2027 Revenue Budget Summary

<u>ACCOUNT NO</u>	<u>ACCOUNT NAME</u>	<u>2025-2026 BUDGET</u>	<u>2026-2027 BUDGET</u>	<u>Variance</u>	<u>ACTUAL Y-T-D 30-Jun-26</u>
2027 010-355-000	JUSTICE OF THE PEACE P 1.2				
2027 010-355-432	FEES OF OFFICE	18,000	21,500	3,500.00	15,721.87
2027 010-355-434	MISCELLANEOUS INCOME			0.00	-
2027 010-355-440	FINES	150,000	208,000	58,000.00	163,428.42
	TOTAL DEPARTMENT INCOME	168,000	229,500	61,500.00	179,150.29
2027 010-356-000	JUSTICE OF THE PEACE 2				
2027 010-356-432	FEES OF OFFICE	8,000	8,000	0.00	3,160.44
2027 010-356-434	MISCELLANEOUS INCOME			0.00	-
2027 010-356-440	FINES	125,000	100,000	(25,000.00)	68,635.03
2027 010-356-496	DEPOSITED WITH TREASURE			0.00	-
	TOTAL DEPARTMENT INCOME	133,000	108,000	(25,000.00)	71,795.47
2027 010-357-000	JUSTICE OF THE PEACE 3				
2027 010-357-432	FEES OF OFFICE	5,000	5,000	0.00	1,006.31
2027 010-357-434	MISCELLANEOUS INCOME			0.00	-
2027 010-357-440	FINES	15,000	15,000	0.00	12,381.06
	TOTAL DEPARTMENT INCOME	20,000	20,000	0.00	13,387.37
2027 010-358-000	JUSTICE OF THE PEACE 4				
2027 010-358-432	FEES OF OFFICE	-	-	0.00	-
2027 010-358-434	MISCELLANEOUS INCOME			0.00	-
2027 010-358-440	FINES	-	-	0.00	-
	TOTAL DEPARTMENT INCOME	-	-	0.00	-
2027 010-359-000	JUSTICE OF THE PEACE 5				
2027 010-359-432	FEES OF OFFICE	6,500	6,500	0.00	3,677.66
2027 010-359-434	MISCELLANEOUS INCOME			0.00	-
2027 010-359-440	FINES	27,755	50,000	22,245.36	32,793.96
	TOTAL DEPARTMENT INCOME	34,255	56,500	22,245.36	36,471.62
2027 010-362-000	JUVENILE PROBATION				
2027 010-362-434	MISCELLANEOUS INCOME	10,000	10,000	0.00	-
	TOTAL DEPARTMENT INCOME	10,000	10,000	0.00	-
2027 010-363-000	JUVENILE DETENTION CENT				
2027 010-363-428	JUVENILE DETENTION REIMB	35,000	30,000	(5,000.00)	-
2027 010-363-434	MISCELLANEOUS INCOME	-	-	0.00	-
	TOTAL DEPARTMENT INCOME	35,000	30,000	(5,000.00)	-

Bowie County FY 2026-2027 Revenue Budget Summary

<u>ACCOUNT NO</u>	<u>ACCOUNT NAME</u>	<u>2025-2026 BUDGET</u>	<u>2026-2027 BUDGET</u>	<u>Variance</u>	<u>ACTUAL Y-T-D 30-Jun-26</u>
2027 010-365-000	COUNTY COURT AT LAW				
2027 010-365-423	STATE SUPPLEMENT	105,000	105,000	0.00	78,750.00
2027 010-365-440	FINES	300,000	300,000	0.00	189,801.73
	TOTAL DEPARTMENT INCOME	405,000	405,000	0.00	268,551.73
2027 010-366-000	DISTRICT COURT				
2027 010-366-424	DRUG COURT PROGRAM HB	-	-	0.00	-
2027 010-366-432	JUDICIAL FEES	500	500	0.00	29.07
2027 010-366-434	MISCELLANEOUS INCOME	500	500	0.00	-
	TOTAL DEPT INCOME	1,000	1,000	0.00	29.07
2027 010-367-000	CONSTABLES				
2027 010-367-431	CONSTABLE WARRANT FEES	125,000	125,000	0.00	81,100.00
2027 010-367-432	CONSTABLE WARRANT FEES	11,000	8,000	(3,000.00)	3,275.00
2027 010-367-433	CONSTABLE WARRANT FEES	3,000	5,000	2,000.00	2,525.00
2027 010-367-434	CONSTABLE WARRANT FEES	1,300	500	(800.00)	300.00
2027 010-367-435	CONSTABLE WARRANT FEES	3,000	1,500	(1,500.00)	1,125.00
2027 010-367-438	MISCELLANEOUS INCOME	160	-	(160.00)	-
	TOTAL DEPARTMENT INCOME	143,460	140,000	(3,460.00)	88,325.00
2027 010-368-000	PERSONAL BAIL BOND				
2027 010-368-432	FEES OF OFFICE	1,750	-	(1,750.00)	-
2027 010-368-433	BOND FEE	30,000	50,000	20,000.00	28,305.00
2027 010-368-434	MISCELLANEOUS INCOME	-	-	0.00	-
2027 010-368-435	ELECTRONIC MONITORING	100,000	100,000	0.00	58,984.00
	TOTAL DEPARTMENT INCOME	131,750	150,000	18,250.00	87,289.00
2027 010-371-000	COMMISSIONER PCT. 1				
2027 010-371-423	FLOOD CONTROL RECEIPTS	65	65	0.00	-
2027 010-371-424	GRANT INCOME	-	-	0.00	-
2027 010-371-434	MISCELLANEOUS INCOME	1,500	-	(1,500.00)	-
2027 010-371-437	ROAD & BRIDGE OVERWEIG	10,500	10,500	0.00	9,217.72
2027 010-371-460	SALE OF FIXED ASSET	5,000	5,000	0.00	3,500.00
2027 010-371-470	SALE OF TIMBER	9,300	3,000	(6,300.00)	-
	TOTAL DEPARTMENT INCOME	26,365	18,565	(7,800.00)	12,717.72

Bowie County FY 2026-2027 Revenue Budget Summary

<u>ACCOUNT NO</u>	<u>ACCOUNT NAME</u>	<u>2025-2026 BUDGET</u>	<u>2026-2027 BUDGET</u>	<u>Variance</u>	<u>ACTUAL Y-T-D 30-Jun-26</u>
2027 010-372-000	COMMISSIONER PCT. 2				
2027 010-372-423	FLOOD CONTROL RECEIPTS	65	65	0.00	-
2027 010-372-424	GRANT INCOME	-	-	0.00	-
2027 010-372-434	MISCELLANEOUS INCOME	10,000	10,000	0.00	2,599.40
2027 010-372-437	ROAD & BRIDGE OVERWEIG	10,500	10,500	0.00	9,217.72
2027 010-372-460	SALE OF FIXED ASSET	20,000	20,000	0.00	-
2027 010-372-470	SALE OF TIMBER	9,300	3,000	(6,300.00)	-
2027 010-372-480	INSURANCE CLAIMS INCOME	-	-	0.00	-
	TOTAL DEPARTMENT INCOME	49,865	43,565	(6,300.00)	11,817.12
2027 010-373-000	COMMISSIONER PCT. 3				
2027 010-373-423	FLOOD CONTROL RECEIPTS	95	95	0.00	-
2027 010-373-434	MISCELLANEOUS INCOME	-	-	0.00	-
2027 010-373-437	ROAD & BRIDGE OVERWEIG	24,500	24,500	0.00	21,508.00
2027 010-373-460	SALE OF FIXED ASSET	20,000	20,000	0.00	-
2027 010-373-470	SALE OF TIMBER	21,700	10,000	(11,700.00)	-
2027 010-373-480	INSURANCE CLAIMS INCOME	-	-	0.00	-
	TOTAL DEPARTMENT INCOME	66,295	54,595	(11,700.00)	21,508.00
2027 010-374-000	COMMISSIONER PCT. 4				
2027 010-374-423	FLOOD CONTROL RECEIPTS	95	95	0.00	-
2027 010-374-424	GRANT INCOME	-	-	0.00	-
2027 010-374-434	MISCELLANEOUS INCOME	-	-	0.00	-
2027 010-374-437	ROAD & BRIDGE OVERWEIG	24,500	24,500	0.00	21,508.00
2027 010-374-460	SALE OF FIXED ASSET	-	-	0.00	-
2027 010-374-470	SALE OF TIMBER	21,700	10,000	(11,700.00)	-
2027 010-374-480	INSURANCE CLAIMS INCOME	5,000	5,000	0.00	-
	TOTAL DEPARTMENT INCOME	51,295	39,595	(11,700.00)	21,508.00
2027 010-375-000	CODE ENFORCEMENT				
2027 010-375-432	FEES OF OFFICE	40,000	40,000	0.00	21,090.00
2027 010-375-434	MISCELLANEOUS INCOME	-	-	0.00	-
	TOTAL DEPARTMENT INCOME	40,000	40,000	0.00	21,090.00
2027 010-399-990	ACTUAL REVENUES	-	-		
	FINAL TOTAL	49,320,832	52,306,965	2,986,133	46,108,753

Bowie County General Fund 2026-2027 Budget

	<u>ACCOUNT NAME</u>	<u>2025-2026 BUDGET</u>	<u>Proposed 2026-2027 BUDGET</u>	<u>Increase (Decrease)</u>	<u>YTD 6/30/2026</u>
	COUNTY COURT				
2027 010-400-101	SALARY & WAGE OFFICER	109,323	114,789	5,466	76,946.56
2027 010-400-103	ASSISTANT	114,810	134,614	19,804	41,554.22
2027 010-400-106	STATE SUPPLEMENT	34,650	34,650	0	25,321.11
2027 010-400-107	STATE REIMBURSEMENT	-	-	0	0.00
2027 010-400-108	LONGEVITY PAY	1,200	1,200	0	950.00
	TOTAL SALARIES	259,983	285,253	25,270	144,771.89
2027 010-400-201	TAXES FICA	20,439	22,483	2,043	11,381.42
2027 010-400-202	INSURANCE GROUP HEALTH	48,398	55,857	7,459	26,190.79
2027 010-400-203	RETIREMENT	26,590	28,290	1,700	15,284.08
2027 010-400-205	INSURANCE SUPPLEMENTAL DE	689	827	138	397.37
	TOTAL EMPLOYEE BENEFITS	96,116	107,457	11,341	53,253.66
2027 010-400-310	OFFICE SUPPLIES & EXPENSE	1,000	1,500	500	164.32
2027 010-400-311	POSTAGE	500	500	0	136.40
2027 010-400-420	TELEPHONE	-	-	0	0.00
2027 010-400-426	TRAVEL IN COUNTY	7,200	8,640	1,440	5,400.00
2027 010-400-427	TRAVEL OUT OF COUNTY	5,000	5,000	0	55.25
2027 010-400-428	EDUCATION EXPENSE	3,500	3,500	0	2,842.00
2027 010-400-436	LIBRARY	1,000	1,000	0	204.00
2027 010-400-452	REPAIR EQUIPMENT	1,000	1,000	0	0.00
2027 010-400-462	RENT EQUIPMENT	-	-	0	0.00
2027 010-400-480	FIDELITY BONDS	350	350	0	0.00
2027 010-400-481	DUES OF OFFICE	850	850	0	400.00
2027 010-400-490	MISCELLANEOUS	1,145	1,145	0	1,588.75
	TOTAL OTHER EXPENSES	21,545	23,485	1,940	10,790.72
2027 010-400-572	CAPITAL OUTLAY FURNITURE	-	10,000	10,000	0.00
2027 010-400-573	CAPITAL OUTLAY LIGHT EQUI	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	10,000	10,000	0.00
	TOTAL COUNTY COURT	377,644	426,195	48,551	208,816.27

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed 2026-2027	Increase (Decrease)	YTD 6/30/2026
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>BUDGET</u>		
	COUNTY CLERK				
2027 010-403-101	SALARY & WAGE OFFICER	83,953	88,150	4,198	61,350.05
2027 010-403-103	SALARY & WAGE DEPUTY/ASSI	209,920	220,416	10,496	144,888.53
2027 010-403-105	SALARY & WAGE OTHER	-	-	0	0.00
2027 010-403-108	LONGEVITY PAY	5,100	5,100	0	3,825.00
	TOTAL SALARIES	298,972	313,666	14,694	210,063.58
2027 010-403-201	TAXES FICA	22,963	24,106	1,142	16,405.86
2027 010-403-202	INSURANCE GROUP HEALTH	78,400	89,246	10,846	56,448.54
2027 010-403-203	RETIREMENT	30,577	31,108	530	22,086.85
2027 010-403-205	INSURANCE SUPPLEMENTAL DE	792	910	117	574.00
	TOTAL EMPLOYEE BENEFITS	132,733	145,369	12,636	95,515.25
2027 010-403-310	OFFICE SUPPLIES & EXPENSE	6,000	6,000	0	1,915.55
2027 010-403-311	POSTAGE	2,700	2,700	0	2,192.03
2027 010-403-426	TRAVEL IN COUNTY	1,200	1,440	240	900.00
2027 010-403-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2027 010-403-428	EDUCATION EXPENSE	3,506	3,506	0	1,141.97
2027 010-403-436	LIBRARY	200	200	0	0.00
2027 010-403-438	VITAL STATISTICS	4,000	4,000	0	4,983.10
2027 010-403-452	REPAIR EQUIPMENT	700	700	0	0.00
2027 010-403-462	RENT EQUIPMENT	1,800	1,800	0	1,538.31
2027 010-403-480	FIDELITY BONDS	1,000	1,000	0	315.00
2027 010-403-481	DUES OF OFFICE	125	125	0	150.00
2027 010-403-483	CASH OVER/SHORT	-	-	0	29.00
2027 010-403-490	MISCELLANEOUS	1,200	1,200	0	270.33
	TOTAL OTHER EXPENSES	22,431	22,671	240	13,435.29
2027 010-403-572	CAPITAL OUTLAY FURNITURE	-	-	0	0.00
2027 010-403-573	CAPITAL OUTLAY MACHINERY/EQ	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL COUNTY CLERK	454,136	481,706	27,569	319,014.12
	APPELLATE COURTS				
2027 010-405-103	SALARY & WAGE DEPUTY/ASSI	24,995	24,995	0	17,592.70
	TOTAL SALARIES	24,995	24,995	0	17,592.70
2027 010-405-201	TAXES FICA	1,912	1,912	0	1,397.64
2027 010-405-202	INSURANCE GROUP HEALTH	120	120	0	0.00
2027 010-405-203	RETIREMENT	2,556	2,479	(77)	1,870.32
2027 010-405-205	INSURANCE SUPPLEMENTAL DE	66	72	6	48.57
	TOTAL EMPLOYEE BENEFITS	4,655	4,583	(71)	3,316.53
	TOTAL APPELLATE COURTS	29,650	29,579	71	20,909

Bowie County General Fund 2026-2027 Budget

	<u>ACCOUNT NAME</u>	<u>2025-2026 BUDGET</u>	<u>Proposed 2026-2027 BUDGET</u>	<u>Increase (Decrease)</u>	<u>YTD 6/30/2026</u>
	GENERAL MISCELLANEOUS				
2027 010-409-103	SALARY & WAGE DEPUTY/ASSI	-	-	0	0.00
2027 010-409-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	-	-	0	0.00
2027 010-409-201	TAXES FICA	-	-	0	59.49
2027 010-409-202	INSURANCE GROUP HEALTH	275,000	275,000	0	136,631.86
2027 010-409-204	INSURANCE WORKERS COMPENS	300,000	300,000	0	94,868.50
2027 010-409-206	TAXES UNEMPLOYMENT	55,000	55,000	0	56,584.27
	TOTAL EMPLOYEE BENEFITS	630,000	630,000	0	288,144.12
2027 010-409-310	OFFICE SUPPLIES & EXPENSE	21,259	21,259	0	9,277.91
2027 010-409-311	POSTAGE	6,000	10,000	4,000	7,437.73
2027 010-409-337	SIGN SHOP SUPPLIES	13,000	13,000	0	1,235.49
2027 010-409-401	AUDIT	56,200	56,200	0	28,500.00
2027 010-409-404	AUTOPSY TRANSPORT	150,000	200,000	50,000	143,900.00
2027 010-409-405	AUTOPSY	200,000	200,000	0	112,024.00
2027 010-409-408	ARTEX COG DUES	-	-	0	0.00
2027 010-409-409	BAD DEBTS	4,000	4,000	0	0.00
2027 010-409-410	BANK CHARGES	18,000	18,000	0	10,800.00
2027 010-409-411	CIVIL DEFENSE	14,000	14,000	0	13,440.00
2027 010-409-412	COMMUNITY DEVELOPMENT EXP	150,000	150,000	0	12,917.51
2027 010-409-417	ECONOMIC DEVELOPMENT	135,000	325,915	190,915	25,495.00
2027 010-409-420	TELEPHONE	120,000	120,000	0	75,806.61
2027 010-409-422	LEGAL	25,000	25,000	0	24,606.98
2027 010-409-425	COURIER SERVICE	24,000	24,000	0	18,000.00
2027 010-409-430	ADVERTISING	2,500	2,500	0	773.31
2027 010-409-441	ELECTRIC	3,500	3,500	0	1,065.30
2027 010-409-443	WATER	550	550	0	416.98
2027 010-409-450	WOMENS CENTER REPAIRS	30,000	30,000	0	22,790.76
2027 010-409-470	INTERGOVERNMENTAL COOPERA	243,756	243,756	0	164,482.29
2027 010-409-471	TITLE IV-E FOSTER CARE M	-	-	0	8,096.04
2027 010-409-480	COMPUTER SOFTWARE	250,000	250,000	0	283,878.19
2027 010-409-481	DUES OF OFFICE	-	7,500	7,500	7,190.00
2027 010-409-482	COMPUTER - FIBER	-	-	0	0.00
2027 010-409-483	EXP. FOR LEGISLATIVE AND ADMIN ACTIV	-	-	0	0.00
2027 010-409-484	INTERNET SERVICES	206,474	206,474	0	116,373.97
2027 010-409-485	IT SERVICES	560,000	560,000	0	424,860.12
2027 010-409-486	COMPUTER MAINTENANCE	200,000	200,000	0	16,727.26
2027 010-409-487	COUNTY MATCH GRANT EXPENS	-	-	0	0.00
2027 010-409-488	COUNTY PART COMMUNITY SUP	70,000	70,000	0	79,359.90
2027 010-409-490	MISCELLANEOUS	50,000	86,500	36,500	5,419.18
2027 010-409-491	INSURANCE LIABILITY	365,000	365,000	0	364,780.00
	TOTAL OTHER EXPENSES	2,918,239	3,207,154	288,915	1,979,654.53
2027 010-409-529	CAPITAL OUTLAY LAND	-	-	0	0.00
2027 010-409-530	CAPITAL OUTLAY BUILDINGS	-	-	0	0.00
2027 010-409-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2027 010-409-573	CAPITAL OUTLAY MACHINERY/E	-	25,000	0	10,528.20
	TOTAL CAPITAL OUTLAY	-	25,000	0	10,528.20
2027 010-409-701	TRANSFER TO BOND FUND DE	-	-	0	0.00
2027 010-409-702	TRANSFER TO OTHER FUNDS	-	-	0	0.00
	TOTAL TRANSFERS	-	-	0	0.00
	TOTAL GENERAL MISCELLANEOUS	3,548,239	3,862,154	313,915	2,278,326.85

Bowie County General Fund 2026-2027 Budget

	<u>ACCOUNT NAME</u>	<u>2025-2026 BUDGET</u>	<u>Proposed 2026-2027 BUDGET</u>	<u>Increase (Decrease)</u>	<u>YTD 6/30/2026</u>
	CRIMINAL JUSTICE BUILDING				
2027 010-410-450	CRIMINAL JUSTICE BUILDING	2,587,981	2,587,981	0	1,531,622.49
	TOTAL OTHER EXPENSES	2,587,981	2,587,981	0	1,531,622.49
	TOTAL CRIMINAL JUSTICE BUILD	2,587,981	2,587,981	0	1,531,622.49
	INDIGENT				
2027 010-411-400	INDIGENT LEGAL	825,000	825,000	0	221,128.68
2027 010-411-405	INDIGENT MEDICAL EXPENSES	1,940,000	1,940,000	0	1,000,000.00
2027 010-411-406	INDIGENT INMATE MEDICAL EXPENSES	275,000	350,000	75,000	328,756.12
2027 010-411-418	PAUPER CARE	15,000	15,000	0	9,750.00
2027 010-411-419	MHMR	50,000	50,000	0	37,509.03
2027 010-411-420	MH CLIENT HOUSING	95,000	95,000	0	71,250.03
2027 010-411-491	INDIGENT MENTAL LEGAL	30,000	30,000	0	18,976.37
	TOTAL OTHER EXPENSES	3,230,000	3,305,000	75,000	1,687,370.23
	TOTAL INDIGENT	3,230,000	3,305,000	75,000	1,687,370.23
	INDIGENT DEFENSE - CPS				
2027 010-412-400	ATTORNEY FEES CUSTODIAL PARENTS	70,000	77,000	7,000	52,358.50
2027 010-412-401	ATTORNEY FEES NON CUSTODIAL PARENTS	75,000	75,000	0	60,371.10
2027 010-412-402	ATTORNEY FEES NON PARENT CONSERVA	1,000	1,000	0	0.00
2027 010-412-403	ATTORNEY FEES CHILD APPEAL	2,500	2,500	0	0.00
2027 010-412-404	ATTORNEY FEES ADULT APPEAL	90,000	100	(89,900)	0.00
2027 010-412-405	ATTORNEY FEES CHILDREN	100	90,000	89,900	70,257.50
2027 010-412-406	ATTORNEY FEES CHILDREN APPEAL	100	100	0	0.00
2027 010-412-407	SOCIAL WORK CUSTODIAL PARENTS	-	-	0	0.00
2027 010-412-408	SOCIAL WORK NON CUSTODIAL PARENTS	-	-	0	0.00
2027 010-412-409	SOCIAL WORK ALLEGED FATHERS	-	-	0	0.00
2027 010-412-410	SOCIAL WORK UNKNOWN FATHERS	-	-	0	0.00
2027 010-412-411	SOCIAL WORK CHILDREN	-	-	0	0.00
2027 010-412-412	SOCIAL WORK ADULT APPEAL	-	-	0	0.00
2027 010-412-433	SOCIAL WORK CHILDREN APPEAL	-	-	0	0.00
2027 010-412-413	EXPERT WITNESS CUSTODIAL PARENTS	-	-	0	0.00
2027 010-412-414	EXPERT WITNESS NON CUSTODIAL PAREN	-	-	0	0.00
2027 010-412-434	EXPERT WITNESS ALLEGED FATHERS	-	-	0	0.00
2027 010-412-415	EXPERT WITNESS UNKNOWN FATHERS	-	-	0	0.00
2027 010-412-416	EXPERT WITNESS CHILDREN	-	-	0	0.00
2027 010-412-417	EXPERT WITNESS ADULT APPEAL	-	-	0	0.00
2027 010-412-418	EXPERT WITNESS CHILDREN APPEAL	-	-	0	0.00
2027 010-412-419	INVESTIGATOR CUSTODIAL PARENTS	-	-	0	0.00
2027 010-412-420	INVESTIGATOR NON CUSTODIAL PARENTS	-	-	0	0.00
2027 010-412-421	INVESTIGATOR ALLEGED FATHERS	-	-	0	0.00
2027 010-412-422	INVESTIGATOR UNKNOWN FATHERS	-	-	0	0.00
2027 010-412-423	INVESTIGATOR CHILDREN	-	-	0	0.00
2027 010-412-424	INVESTIGATOR ADULT APPEAL	-	-	0	0.00
2027 010-412-425	INVESTIGATOR CHILDREN APPEAL	-	-	0	0.00
2027 010-412-426	OTHER LITIGATION EXPENSES CUSTODIAL	-	-	0	0.00
2027 010-412-427	OTHER LITIGATION EXPENSES NONCUSTC	-	-	0	0.00
2027 010-412-428	OTHER LITIGATION EXPENSES ALLEGED F/	-	-	0	0.00
2027 010-412-429	OTHER LITIGATION EXPENSES UNKNOWN	-	-	0	0.00
2027 010-412-430	OTHER LITIGATION EXPENSES CHILDREN	-	-	0	0.00
2027 010-412-431	OTHER LITIGATION EXPENSES ADULT APP	-	-	0	0.00
2027 010-412-432	OTHER LITIGATION EXPENSES CHILDREN /	-	-	0	0.00
	TOTAL EXPENSES	238,700	245,700	7,000	182,987.10
	TOTAL INDIGENT	238,700	245,700	7,000	182,987.10

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed	Increase	YTD
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>2026-2027</u> <u>BUDGET</u>	<u>(Decrease)</u>	<u>6/30/2026</u>
	COUNTY COURT AT LAW				
2027 010-426-101	SALARY & WAGE OFFICER	227,325	243,160	15,835	160,001.84
2027 010-426-103	SALARY & WAGE DEPUTY/ASSI	249,703	262,188	12,485	175,752.47
2027 010-426-108	LONGEVITY PAY	4,200	5,550	1,350	3,150.00
	TOTAL SALARIES	481,228	510,898	29,670	338,904.31
2027 010-426-201	TAXES FICA	37,663	40,103	2,440	24,461.20
2027 010-426-202	INSURANCE GROUP HEALTH	80,691	94,105	13,414	62,583.14
2027 010-426-203	RETIREMENT	49,218	50,668	1,451	36,018.36
2027 010-426-205	INSURANCE SUPPLEMENTAL DE	1,275	1,482	206	936.78
	TOTAL EMPLOYEE BENEFITS	168,847	186,357	17,511	123,999.48
2027 010-426-310	OFFICE SUPPLIES & EXPENSE	1,800	1,800	0	507.22
2027 010-426-311	POSTAGE	200	200	0	223.90
2027 010-426-420	TELEPHONE	-	-	0	0.00
2027 010-426-421	TRIAL EXPENSE	10,000	10,000	0	7,816.72
2027 010-426-426	TRAVEL IN COUNTY	11,100	13,320	2,220	8,325.00
2027 010-426-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2027 010-426-428	EDUCATION EXPENSE	2,772	2,772	0	262.00
2027 010-426-436	LIBRARY	-	-	0	0.00
2027 010-426-452	REPAIR EQUIPMENT	500	500	0	0.00
2027 010-426-462	RENT EQUIPMENT	1,800	1,800	0	1,227.86
2027 010-426-480	FIDELITY BONDS	750	750	0	(392.32)
2027 010-426-481	DUES OF OFFICE	400	400	0	293.00
2027 010-426-490	MISCELLANEOUS	6,000	6,000	0	62.65
	TOTAL OTHER EXPENSES	35,322	37,542	2,220	18,326.03
2027 010-426-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2027 010-426-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL COUNTY COURT AT LAW	685,397	734,797	49,400	481,229.82

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed 2026-2027	Increase (Decrease)	YTD 6/30/2026
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>BUDGET</u>		
	102nd DISTRICT JUDGE				
2027 010-433-101	SALARY & WAGE OFFICER	20,500	20,500	0	13,120.85
2027 010-433-103	SALARY & WAGE DEPUTY/ASSI	208,705	219,252	10,547	103,663.09
2027 010-433-104	COUNTY SUPPLEMENT	10,500	10,500	0	7,875.00
2027 010-433-105	SALARY OTHER	-	-	0	0.00
2027 010-433-108	LONGEVITY PAY	2,100	2,100	0	1,425.00
2027 010-433-109	LOCAL ADMIN SUPPLEMENT	5,250	5,250	0	3,836.48
	TOTAL SALARIES	247,055	257,602	10,547	129,920.42
2027 010-433-201	TAXES FICA	18,043	18,992	949	10,191.43
2027 010-433-202	INSURANCE GROUP HEALTH	41,990	49,123	7,132	29,286.08
2027 010-433-203	RETIREMENT	23,171	23,515	344	13,781.52
2027 010-433-205	INSURANCE SUPPLEMENTAL DE	600	688	87	358.37
	TOTAL EMPLOYEE BENEFITS	83,804	92,317	8,512	53,617.40
2027 010-433-310	OFFICE SUPPLIES & EXPENSE	1,500	1,500	0	294.91
2027 010-433-311	POSTAGE	15	15	0	0.00
2027 010-433-421	TRIAL EXPENSE	6,200	6,200	0	4,024.00
2027 010-433-426	TRAVEL IN COUNTY	9,700	11,560	1,860	6,975.00
2027 010-433-428	EDUCATION EXPENSE	2,136	2,136	0	714.00
2027 010-433-452	REPAIR EQUIPMENT	-	-	0	363.00
2027 010-433-480	FIDELITY BONDS	-	-	0	0.00
2027 010-433-481	DUES OF OFFICE	400	400	0	0.00
2027 010-433-490	MISCELLANEOUS	50	50	0	0.00
2027 010-433-491	INSURANCE LIABILITY	-	-	0	0.00
	TOTAL OTHER EXPENSES	20,001	21,861	1,860	12,370.91
2027 010-433-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2027 010-433-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL 102nd DISTRICT JUDGE	350,861	371,780	20,920	195,908.73

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed 2026-2027	Increase (Decrease)	YTD 6/30/2026
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>BUDGET</u>		
	202nd DISTRICT JUDGE				
2027 010-434-101	SALARY & WAGE OFFICER	25,000	25,000	0	17,596.18
2027 010-434-103	SALARY & WAGE DEPUTY/ASSI	280,415	294,436	14,021	198,233.98
2027 010-434-108	LONGEVITY PAY	3,300	3,600	300	2,400.00
	TOTAL SALARIES	308,715	323,036	14,321	218,230
2027 010-434-201	TAXES FICA	24,466	25,740	1,275	17,471.53
2027 010-434-202	INSURANCE GROUP HEALTH	61,487	70,694	9,207	43,444.46
2027 010-434-203	RETIREMENT	31,512	31,978	465	23,099.89
2027 010-434-205	INSURANCE SUPPLEMENTAL DE	817	935	119	600.72
	TOTAL EMPLOYEE BENEFITS	118,281	129,347	11,066	84,616.60
2027 010-434-310	OFFICE SUPPLIES & EXPENSE	1,500	1,500	0	498.59
2027 010-434-311	POSTAGE	15	15	0	0.00
2027 010-434-421	TRIAL EXPENSE	6,200	6,200	0	450.00
2027 010-434-426	TRAVEL IN COUNTY	11,700	14,040	2,340	7,875.00
2027 010-434-428	EDUCATION EXPENSE	2,000	2,000	0	0.00
2027 010-434-452	REPAIR EQUIPMENT	-	-	0	0.00
2027 010-434-480	FIDELITY BONDS	-	-	0	0.00
2027 010-434-481	DUES OF OFFICE	400	400	0	0.00
2027 010-434-490	MISCELLANEOUS	33	33	0	0.00
2027 010-434-491	INSURANCE LIABILITY	-	-	0	0.00
	TOTAL OTHER EXPENSES	21,848	24,188	2,340	8,823.59
2027 010-434-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2027 010-434-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	15,109.00
	TOTAL CAPITAL OUTLAY	-	-	0	15,109.00
	TOTAL 202nd DISTRICT JUDGE	448,845	476,571	27,726	326,779.35

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed 2026-2027	Increase (Decrease)	YTD 6/30/2026
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>BUDGET</u>		
	5TH DISTRICT JUDGE				
2027 010-435-101	SALARY & WAGE OFFICER	23,800	23,800	0	16,751.45
2027 010-435-103	SALARY & WAGE DEPUTY/ASSI	166,700	175,381	8,681	117,331.00
2027 010-435-108	LONGEVITY PAY	1,800	1,950	150	1,350.00
	TOTAL SALARIES	192,300	201,131	8,831	135,432
2027 010-435-201	TAXES FICA	15,422	16,238	816	11,043.89
2027 010-435-202	INSURANCE GROUP HEALTH	38,969	44,726	5,758	23,882.02
2027 010-435-203	RETIREMENT	19,606	19,873	267	14,393.30
2027 010-435-205	INSURANCE SUPPLEMENTAL DE	508	581	73	374.31
	TOTAL EMPLOYEE BENEFITS	74,505	81,418	6,913	49,693.52
2027 010-435-310	OFFICE SUPPLIES & EXPENSE	1,500	1,500	0	93.05
2027 010-435-311	POSTAGE	100	100	0	0.00
2027 010-435-420	TELEPHONE	-	-	0	0.00
2027 010-435-421	TRIAL EXPENSE	6,200	6,200	0	0.00
2027 010-435-426	TRAVEL IN COUNTY	9,900	11,880	1,980	7,425.00
2027 010-435-428	EDUCATION EXPENSE	2,102	2,102	0	0.00
2027 010-435-431	STATE SUPPLEMENT	-	-	0	0.00
2027 010-435-452	REPAIR EQUIPMENT	-	-	0	0.00
2027 010-435-480	FIDELITY BONDS	-	-	0	0.00
2027 010-435-481	DUES OF OFFICE	400	400	0	328.00
2027 010-435-490	MISCELLANEOUS	1,500	1,500	0	0.00
2027 010-435-491	INSURANCE LIABILITY	1,500	1,500	0	0.00
	TOTAL OTHER EXPENSES	23,202	25,182	1,980	7,846.05
2027 010-435-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2027 010-435-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL 5TH DISTRICT JUDGE	290,007	307,731	17,725	192,972.02

Bowie County General Fund 2026-2027 Budget

	<u>ACCOUNT NAME</u>	<u>2025-2026 BUDGET</u>	<u>Proposed 2026-2027 BUDGET</u>	<u>Increase (Decrease)</u>	<u>YTD 6/30/2026</u>
	DISTRICT COURT				
2027 010-436-103	SALARY & WAGE DEPUTY/ASSI	102,635	107,767	5,132	72,239.07
2027 010-436-108	LONGEVITY PAY	900	900	0	675.00
	TOTAL SALARIES	103,535	108,667	5,132	72,914
2027 010-436-201	TAXES FICA	7,920	8,313	393	5,770.20
2027 010-436-202	INSURANCE GROUP HEALTH	13,324	15,145	1,820	9,762.46
2027 010-436-203	RETIREMENT	10,589	10,777	188	7,749.33
2027 010-436-205	INSURANCE SUPPLEMENTAL DE	274	315	41	201.54
	TOTAL EMPLOYEE BENEFITS	32,108	34,550	2,442	23,483.53
2027 010-436-310	OFFICE SUPPLIES & EXPENSE	7,000	7,000	0	3,773.26
2027 010-436-311	POSTAGE	1,000	1,000	0	90.00
2027 010-436-420	TELEPHONE	-	-	0	0.00
2027 010-436-426	TRIAL EXPENSE	78,750	78,750	0	28,615.26
2027 010-436-428	EDUCATION EXPENSE	3,229	3,229	0	918.52
2027 010-436-460	REPAIR EQUIPMENT	500	500	0	0.00
2027 010-436-477	STATEMENT OF FACTS	46,915	46,915	0	16,665.73
2027 010-436-479	WITNESS EXPENSE	7,056	7,056	0	0.00
2027 010-436-481	DUES OF OFFICE	891	891	0	721.00
2027 010-436-485	JURORS	110,000	110,000	0	130.22
2027 010-436-490	MISCELLANEOUS	1,500	1,500	0	4,631.67
	TOTAL OTHER EXPENSES	256,840	256,840	0	55,545.66
2027 010-436-573	CAPITAL OUTLAY MACHINERY/EQ	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
2027 010-436-702	TRANSFER TO OTHER FUNDS	-	-	0	0.00
	TOTAL DISTRICT COURT	392,483	400,057	7,574	151,943.26

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed		YTD
	ACCOUNT NAME	BUDGET	2026-2027	Increase (Decrease)	6/30/2026
	DISTRICT CLERK				
2027 010-450-101	SALARY & WAGE OFFICER	83,952	88,150	4,198	59,089.42
2027 010-450-103	SALARY & WAGE DEPUTY/ASSI	537,563	571,088	33,525	376,181.12
2027 010-450-105	SALARY & WAGE OTHER	-	-	0	0.00
2027 010-450-108	LONGEVITY PAY	11,700	12,300	600	8,250.00
	TOTAL SALARIES	633,215	671,538	38,323	443,521
2027 010-450-201	TAXES FICA	48,625	51,593	2,968	34,831.67
2027 010-450-202	INSURANCE GROUP HEALTH	188,604	222,362	33,758	125,975.82
2027 010-450-203	RETIREMENT	64,762	66,600	1,838	47,085.00
2027 010-450-205	INSURANCE SUPPLEMENTAL DE	1,678	1,947	269	1,224.79
	TOTAL EMPLOYEE BENEFITS	303,669	342,503	38,834	209,117.28
2027 010-450-310	OFFICE SUPPLIES & EXPENSE	20,000	20,000	0	16,455.95
2027 010-450-311	POSTAGE	20,000	20,000	0	17,460.36
2027 010-450-426	TRAVEL IN COUNTY	6,000	6,480	480	4,643.75
2027 010-450-428	EDUCATION EXPENSE	5,374	5,374	0	1,503.25
2027 010-450-452	REPAIR EQUIPMENT	500	500	0	52.00
2027 010-450-462	RENT EQUIPMENT	5,000	5,000	0	3,458.78
2027 010-450-480	FIDELITY BONDS	935	935	0	508.00
2027 010-450-481	DUES OF OFFICE	145	145	0	50.00
2027 010-450-483	CASH OVER/SHORT	-	-	0	0.00
2027 010-450-490	MISCELLANEOUS	400	400	0	0.00
	TOTAL OTHER EXPENSES	58,354	58,834	480	44,132.09
2027 010-450-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2027 010-450-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL DISTRICT CLERK	995,237	1,072,874	77,637	696,769.91

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed 2026-2027	Increase (Decrease)	YTD 6/30/2026
<u>ACCOUNT NAME</u>		<u>BUDGET</u>	<u>BUDGET</u>		
JUSTICE OF THE PEACE PCT 1.1					
2027 010-455-101	SALARY & WAGE OFFICER	62,762	65,900	3,138	44,174.55
2027 010-455-103	SALARY & WAGE DEPUTY/ASSI	118,014	123,915	5,901	82,380.82
2027 010-455-105	SALARY & WAGE OTHER	-	-	0	0.00
2027 010-455-108	LONGEVITY PAY	4,500	4,800	300	3,375.00
	TOTAL SALARIES	185,276	194,615	9,339	129,930
2027 010-455-201	TAXES FICA	15,000	15,879	880	10,811.61
2027 010-455-202	INSURANCE GROUP HEALTH	52,199	59,428	7,228	38,291.28
2027 010-455-203	RETIREMENT	18,949	19,301	352	13,813.64
2027 010-455-205	INSURANCE SUPPLEMENTAL DE	510	586	76	359.32
	TOTAL EMPLOYEE BENEFITS	86,658	95,194	8,536	63,275.85
2027 010-455-310	OFFICE SUPPLIES & EXPENSE	4,750	5,500	750	2,583.38
2027 010-455-311	POSTAGE	3,000	3,500	500	1,661.53
2027 010-455-420	TELEPHONE	-	-	0	0.00
2027 010-455-426	TRAVEL IN COUNTY	10,800	12,960	2,160	8,100.00
2027 010-455-427	TRAVEL OUT OF COUNTY	2,102	2,102	0	450.00
2027 010-455-428	EDUCATION	-	-	0	0.00
2027 010-455-452	REPAIR EQUIPMENT	350	350	0	0.00
2027 010-455-462	RENT EQUIPMENT	900	900	0	970.53
2027 010-455-480	FIDELITY BONDS	300	300	0	50.00
2027 010-455-483	CASH OVER/SHORT	-	-	0	0.00
2027 010-455-485	JURORS	600	600	0	0.00
2027 010-455-490	MISCELLANEOUS	700	700	0	140.00
	TOTAL OTHER EXPENSES	23,502	26,912	3,410	13,955.44
2027 010-455-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2027 010-455-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL JP # 1	295,436	316,721	21,285	207,161.66

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed 2026-2027	Increase (Decrease)	YTD 6/30/2026
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>BUDGET</u>		
	JUSTICE OF THE PEACE #1--2				
2027 010-456-101	SALARY & WAGE OFFICER	62,762	65,900	3,138	44,174.55
2027 010-456-103	SALARY & WAGE DEPUTY/ASSI	118,014	123,915	5,901	76,377.51
2027 010-456-105	SALARY & WAGE OTHER	-	-	0	0.00
2027 010-456-108	LONGEVITY PAY	600	600	0	450.00
	TOTAL SALARIES	181,376	190,415	9,039	121,002
2027 010-456-201	TAXES FICA	14,701	15,558	857	9,840.41
2027 010-456-202	INSURANCE GROUP HEALTH	57,465	66,613	9,149	33,405.66
2027 010-456-203	RETIREMENT	18,550	18,884	334	12,795.32
2027 010-456-205	INSURANCE SUPPLEMENTAL DE	481	552	72	332.18
	TOTAL EMPLOYEE BENEFITS	91,197	101,608	10,411	56,373.57
2027 010-456-310	OFFICE SUPPLIES & EXPENSE	4,000	4,000	0	1,198.68
2027 010-456-311	POSTAGE	2,500	2,500	0	914.58
2027 010-456-420	TELEPHONE	-	-	0	0.00
2027 010-456-426	TRAVEL IN COUNTY	10,800	12,960	2,160	8,100.00
2027 010-456-427	TRAVEL OUT OF COUNTY	2,102	3,500	1,398	2,405.13
2027 010-456-452	REPAIR EQUIPMENT	500	500	0	0.00
2027 010-456-462	RENT EQUIPMENT	2,000	2,000	0	1,287.61
2027 010-456-480	FIDELITY BONDS	250	250	0	0.00
2027 010-456-483	CASH OVER/SHORT	-	-	0	0.00
2027 010-456-485	JURORS	1,000	1,000	0	180.00
2027 010-456-490	MISCELLANEOUS	810	810	0	0.00
	TOTAL OTHER EXPENSES	23,962	27,520	3,558	14,086.00
2027 010-456-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2027 010-456-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL JP #1-- 2	296,535	319,543	23,008	191,461.63

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed 2026-2027	Increase (Decrease)	YTD 6/30/2026
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>BUDGET</u>		
	JUSTICE OF THE PEACE PCT 2				
2027 010-457-101	SALARY & WAGE OFFICER	56,836	59,678	2,842	40,003.80
2027 010-457-103	SALARY & WAGE DEPUTY/ASSI	76,321	80,137	3,816	53,810.57
2027 010-457-105	SALARY & WAGE OTHER	-	-	0	0.00
2027 010-457-108	LONGEVITY PAY	1,500	2,100	600	1,125.00
	TOTAL SALARIES	134,657	141,914	7,258	94,939
2027 010-457-201	TAXES FICA	10,951	11,637	685	7,785.83
2027 010-457-202	INSURANCE GROUP HEALTH	45,109	54,887	9,778	33,296.15
2027 010-457-203	RETIREMENT	13,772	14,074	302	10,088.99
2027 010-457-205	INSURANCE SUPPLEMENTAL DE	357	412	55	262.42
	TOTAL EMPLOYEE BENEFITS	70,189	81,009	10,821	51,433.39
2027 010-457-310	OFFICE SUPPLIES & EXPENSE	3,000	3,000	0	946.71
2027 010-457-311	POSTAGE	1,000	1,000	0	455.34
2027 010-457-426	TRAVEL IN COUNTY	8,500	10,200	1,700	6,375.06
2027 010-457-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2027 010-457-428	EDUCATION EXPENSE	6,347	6,347	0	4,404.11
2027 010-457-452	REPAIR EQUIPMENT	150	150	0	0.00
2027 010-457-480	FIDELITY BONDS	350	350	0	50.00
2027 010-457-483	CASH OVER/SHORT	-	-	0	0.00
2027 010-457-485	JURORS	800	800	0	44.00
	TOTAL OTHER EXPENSES	20,147	21,847	1,700	12,275.22
2027 010-457-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2027 010-457-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL JP #2	224,993	244,771	19,778	158,648

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed	Increase	YTD
	ACCOUNT NAME	BUDGET	2026-2027	(Decrease)	6/30/2026
	JUSTICE OF THE PEACE PCT 3				
2027 010-458-101	SALARY & WAGE OFFICER	29,703	31,188	1,485	20,906.10
2027 010-458-103	SALARY & WAGE DEPUTY/ASSI	31,749	33,336	1,587	22,359.76
2027 010-458-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	61,451	64,524	3,073	43,265.86
2027 010-458-201	TAXES FICA	4,885	5,156	272	3,555.43
2027 010-458-202	INSURANCE GROUP HEALTH	25,950	29,556	3,606	9,625.61
2027 010-458-203	RETIREMENT	6,285	6,399	114	4,599.87
2027 010-458-205	INSURANCE SUPPLEMENTAL DE	163	187	24	119.64
	TOTAL EMPLOYEE BENEFITS	37,282	41,299	4,017	17,900.55
2027 010-458-310	OFFICE SUPPLIES & EXPENSE	400	450	50	284.15
2027 010-458-311	POSTAGE	250	250	0	297.00
2027 010-458-420	TELEPHONE	-	500	500	187.32
2027 010-458-426	TRAVEL IN COUNTY	2,400	2,880	480	1,800.00
2027 010-458-427	TRAVEL OUT OF COUNTY	1,000	1,000	0	952.26
2027 010-458-441	ELECTRIC	2,050	2,050	0	775.50
2027 010-458-443	WATER	600	600	0	425.03
2027 010-458-445	WASTE	600	600	0	475.34
2027 010-458-452	REPAIR EQUIPMENT	400	400	0	0.00
2027 010-458-460	RENT BUILDING	-	-	0	0.00
2027 010-458-480	FIDELITY BONDS	-	-	0	0.00
2027 010-458-483	CASH OVER/SHORT	-	-	0	0.00
2027 010-458-485	JURORS	200	200	0	0.00
2027 010-458-490	MISCELLANEOUS	1,000	1,000	0	505.00
	TOTAL OTHER EXPENSES	8,900	9,930	1,030	5,701.60
2027 010-458-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL JP #3	107,634	115,753	8,119	66,868.01

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed 2026-2027	Increase (Decrease)	YTD 6/30/2026
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>BUDGET</u>		
	JUSTICE OF THE PEACE PCT 5				
2027 010-460-101	SALARY & WAGE OFFICER	56,836	59,678	2,842	40,003.80
2027 010-460-103	SALARY & WAGE DEPUTY/ASSI	75,951	79,748	3,798	52,762.56
2027 010-460-105	SALARY & WAGE OTHER	-	-	0	0.00
2027 010-460-108	LONGEVITY PAY	5,100	5,400	300	3,625.00
	TOTAL SALARIES	137,887	144,826	6,939	96,391
2027 010-460-201	TAXES FICA	11,199	11,859	661	7,651.47
2027 010-460-202	INSURANCE GROUP HEALTH	56,540	65,871	9,331	26,021.26
2027 010-460-203	RETIREMENT	14,102	14,363	261	10,233.90
2027 010-460-205	INSURANCE SUPPLEMENTAL DEATH	365	420	55	266.32
	TOTAL EMPLOYEE BENEFITS	82,206	92,514	10,308	44,172.95
2027 010-460-310	OFFICE SUPPLIES & EXPENSE	2,420	2,420	0	1,424.57
2027 010-460-311	POSTAGE	700	700	0	468.00
2027 010-460-337	SUPPLIES	400	400	0	0.00
2027 010-460-420	TELEPHONE	-	-	0	189.95
2027 010-460-426	TRAVEL IN COUNTY	8,500	10,200	1,700	6,375.06
2027 010-460-427	TRAVEL OUT OF COUNTY	600	600	0	0.00
2027 010-460-428	EDUCATION EXPENSE	1,374	1,374	0	991.80
2027 010-460-441	ELECTRIC	2,050	2,050	0	1,313.63
2027 010-460-443	WATER	950	950	0	978.86
2027 010-460-452	REPAIR EQUIPMENT	625	625	0	210.49
2027 010-460-480	FIDELITY BONDS	200	200	0	50.00
2027 010-460-483	CASH OVER/SHORT	-	-	0	0.00
2027 010-460-485	JURORS	100	100	0	254.18
2027 010-460-490	MISCELLANEOUS	2,000	2,000	0	386.18
	TOTAL OTHER EXPENSES	19,919	21,619	1,700	12,642.72
2027 010-460-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL JP # 5	240,012	258,959	18,947	153,207.03

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed 2026-2027	Increase (Decrease)	YTD 6/30/2026
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>BUDGET</u>		
	DISTRICT ATTORNEY				
2027 010-476-101	SALARY & WAGE OFFICER	25,000	25,000	0	17,596.18
2027 010-476-103	SALARY & WAGE DEPUTY/ASSI	1,436,258	1,714,844	278,585	886,454.26
2027 010-476-105	SALARY & WAGE OTHER	61,520	64,596	3,076	21,474.52
2027 010-476-108	LONGEVITY PAY	12,300	14,100	1,800	8,675.00
2027 010-476-110	HB 120 PAY	-	8,880	8,880	0.00
	TOTAL SALARIES	1,535,078	1,827,419	292,341	934,200
2027 010-476-201	TAXES FICA	121,148	144,255	23,107	75,955.92
2027 010-476-202	INSURANCE GROUP HEALTH	301,533	374,144	72,611	173,036.41
2027 010-476-203	RETIREMENT	157,000	181,234	24,234	100,026.30
2027 010-476-205	INSURANCE SUPPLEMENTAL DE	4,068	5,300	1,232	2,600.77
	TOTAL EMPLOYEE BENEFITS	583,748	704,933	121,184	351,619.40
2027 010-476-310	OFFICE SUPPLIES & EXPENSE	24,000	24,000	0	15,014.26
2027 010-476-311	POSTAGE	1,500	1,500	0	1,138.41
2027 010-476-337	SUPPLIES	500	500	0	5,399.98
2027 010-476-420	TELEPHONE	-	-	0	0.00
2027 010-476-421	TRIAL EXPENSE	148,307	148,307	0	87,990.39
2027 010-476-425	CELL PHONE ALLOWANCE	3,875	3,875	0	2,250.00
2027 010-476-426	TRAVEL IN COUNTY	49,000	58,710	9,710	30,841.50
2027 010-476-427	TRAVEL OUT OF COUNTY	16,250	16,250	0	3,730.76
2027 010-476-428	EDUCATION EXPENSE	3,500	3,500	0	3,794.01
2027 010-476-429	EDUCATION EXPENSE DA INVE	2,000	2,000	0	(288.29)
2027 010-476-431	LIBRARY	2,000	2,000	0	0.00
2027 010-476-452	REPAIR EQUIPMENT	1,000	1,000	0	0.00
2027 010-476-462	RENT EQUIPMENT	5,500	5,500	0	5,614.21
2027 010-476-480	FIDELITY BONDS	400	400	0	0.00
2027 010-476-490	MISCELLANEOUS	2,000	2,000	0	204.36
	TOTAL OTHER EXPENSES	259,832	269,543	9,710	155,689.59
2027 010-476-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
2027 010-476-703	TRANSFERRED TO GRANT	-	-	0	3,016.14
	TOTAL DISTRICT ATTORNEY	2,378,659	2,801,895	423,236	1,444,525.09

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed		YTD
	ACCOUNT NAME	BUDGET	2026-2027	Increase (Decrease)	6/30/2026
	PUBLIC DEFENDERS OFFICE				
2027 010-477-101	SALARY & WAGE OFFICER	139,964	146,963	6,998	98,513.47
2027 010-477-103	SALARY & WAGE DEPUTY/ASSI	688,651	767,219	78,568	484,497.52
2027 010-477-105	SALARY & WAGE OTHER	-	-	0	0.00
2027 010-477-108	LONGEVITY PAY	4,500	5,400	900	2,700.00
	TOTAL SALARIES	833,115	919,581	86,466	585,711
2027 010-477-201	TAXES FICA	65,936	72,992	7,055	45,762.58
2027 010-477-202	INSURANCE GROUP HEALTH	151,081	172,477	21,396	101,514.70
2027 010-477-203	RETIREMENT	85,207	91,199	5,993	62,282.57
2027 010-477-205	INSURANCE SUPPLEMENTAL DE	2,208	2,667	459	1,619.82
	TOTAL EMPLOYEE BENEFITS	304,432	339,335	34,903	211,179.67
2027 010-477-310	OFFICE SUPPLIES & EXPENSE	5,500	5,500	0	6,262.92
2027 010-477-311	POSTAGE	1,000	1,000	0	156.00
2027 010-477-337	SUPPLIES	1,000	1,000	0	0.00
2027 010-477-420	TELEPHONE	5,000	5,000	0	4,198.79
2027 010-477-421	TRIAL EXPENSE	14,803	14,803	0	13,484.79
2027 010-477-426	TRAVEL IN COUNTY	34,800	40,560	5,760	21,600.00
2027 010-477-427	TRAVEL OUT OF COUNTY	8,500	8,500	0	685.50
2027 010-477-428	EDUCATION EXPENSE	5,500	5,500	0	2,275.19
2027 010-477-431	LIBRARY	15,710	15,710	0	18,267.82
2027 010-477-441	ELECTRIC	10,000	10,000	0	1,866.53
2027 010-477-442	GAS	1,220	1,220	0	966.10
2027 010-477-443	WATER	800	800	0	172.35
2027 010-477-445	WASTE	420	420	0	345.87
2027 010-477-450	REPAIR BUILDING	1,000	1,000	0	1,965.18
2027 010-477-452	REPAIR EQUIPMENT	1,500	1,500	0	104.50
2027 010-477-462	RENT EQUIPMENT	4,000	4,000	0	674.70
2027 010-477-480	FIDELITY BONDS	75	75	0	0.00
2027 010-477-481	DUES OF OFFICE	2,500	2,500	0	556.00
2027 010-477-490	MISCELLANEOUS	3,500	3,500	0	0.00
2027 010-477-491	COUNTY MATCH	-	-	0	0.00
	TOTAL OTHER EXPENSES	116,828	122,588	5,760	73,582.24
2027 010-477-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL PUBLIC DEFENDER	1,254,375	1,381,504	127,129	870,472.90

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed		YTD
	ACCOUNT NAME	BUDGET	2026-2027	Increase (Decrease)	6/30/2026
	ELECTION ADMINISTRATOR				
2027 010-490-101	SALARY & WAGE OFFICER	71,187	79,746	8,559	50,104.85
2027 010-490-103	SALARY & WAGE DEPUTY/ASSI	184,388	218,782	34,394	155,612.04
2027 010-490-105	SALARY & WAGE OTHER	-	-	0	48.00
2027 010-490-108	LONGEVITY PAY	2,100	3,300	1,200	1,375.00
2027 010-490-111	SALARY & WAGE ELECTION W	137,258	84,000	(53,258)	152,912.02
	TOTAL SALARIES	394,933	385,829	(9,104)	360,051.91
2027 010-490-201	TAXES FICA	25,360	26,780	1,420	18,786.21
2027 010-490-202	INSURANCE GROUP HEALTH	52,547	59,942	7,395	38,500.51
2027 010-490-203	RETIREMENT	26,354	29,934	3,580	21,900.12
2027 010-490-205	INSURANCE SUPPLEMENTAL DE	683	875	192	569.03
	TOTAL EMPLOYEE BENEFITS	104,943	117,532	12,588	79,755.87
2027 010-490-310	OFFICE SUPPLIES & EXPENSE	30,000	15,300	(14,700)	10,941.36
2027 010-490-311	POSTAGE	42,000	16,400	(25,600)	28,875.18
2027 010-490-334	CENTRAL COUNTING	800	1,000	200	1,630.02
2027 010-490-335	EARLY VOTING EXPENSE	3,500	5,000	1,500	501.01
2027 010-490-336	ELECTION KITS & SUPPLIES	39,000	21,000	(18,000)	(17,707.40)
2027 010-490-337	SPECIAL ELECTION FUNDS	144,000	120,500	(23,500)	120,283.36
2027 010-490-426	TRAVEL IN COUNTY	6,700	7,740	1,040	4,948.30
2027 010-490-428	EDUCATION EXPENSE	4,000	4,000	0	2,333.90
2027 010-490-450	REPAIR BUILDING	-	-	0	0.00
2027 010-490-453	SUBCONTRACT	750	750	0	0.00
2027 010-490-454	ELECTION JUDGE DELIVERY EXP	3,650	3,100	(550)	3,222.99
2027 010-490-460	RENT BUILDING	5,300	5,800	500	6,495.00
	TOTAL OTHER EXPENSES	279,700	200,590	(79,110)	161,523.72
2027 010-490-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL ELECTION ADMINISTRATION	779,576	703,950	(75,626)	601,331.50

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed 2026-2027	Increase (Decrease)	YTD 6/30/2026
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>BUDGET</u>		
	AUDITOR				
2027 010-495-101	SALARY & WAGE OFFICER	107,684	113,068	5,384	73,532.66
2027 010-495-103	SALARY & WAGE DEPUTY/ASSI	351,794	408,343	56,549	220,062.17
2027 010-495-105	SALARY & WAGE OTHER	27,055	-	(27,055)	17,244.78
2027 010-495-108	LONGEVITY PAY	5,400	6,000	600	4,000.00
	TOTAL SALARIES	491,934	527,411	35,478	314,840
2027 010-495-201	TAXES FICA	38,031	40,824	2,794	24,988.77
2027 010-495-202	INSURANCE GROUP HEALTH	138,999	160,047	21,048	59,444.50
2027 010-495-203	RETIREMENT	50,313	52,306	1,994	33,721.68
2027 010-495-205	INSURANCE SUPPLEMENTAL DE	1,304	1,529	226	877.29
	TOTAL EMPLOYEE BENEFITS	228,646	254,707	26,061	119,032.24
2027 010-495-310	OFFICE SUPPLIES & EXPENSE	9,400	9,400	0	14,853.19
2027 010-495-311	POSTAGE	1,400	1,400	0	589.06
2027 010-495-426	TRAVEL IN COUNTY	6,000	7,040	1,040	3,540.91
2027 010-495-427	TRAVEL OUT OF COUNTY	1,450	1,450	0	0.00
2027 010-495-428	EDUCATION EXPENSE	8,282	8,282	0	1,731.39
2027 010-495-452	REPAIR EQUIPMENT	1,000	1,000	0	0.00
2027 010-495-462	RENT EQUIPMENT	3,600	3,600	0	29.54
2027 010-495-480	FIDELITY BONDS	400	400	0	371.00
2027 010-495-481	DUES OF OFFICE	800	800	0	385.00
2027 010-495-490	MISCELLANEOUS	600	600	0	50.00
	TOTAL OTHER EXPENSES	32,932	33,972	1,040	21,550.09
2027 010-495-573	CAPITAL OUTLAY MACHINERY/E	150,000	150,000	0	39,615.62
	TOTAL CAPITAL OUTLAY	150,000	150,000	0	39,615.62
	TOTAL AUDITOR	903,512	966,090	62,579	495,037.56

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed		YTD
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>2026-2027</u>	<u>Increase</u>	<u>6/30/2026</u>
			<u>BUDGET</u>	<u>(Decrease)</u>	
	TREASURER				
2027 010-497-101	SALARY & WAGE OFFICER	83,953	88,150	4,198	61,350.05
2027 010-497-103	SALARY & WAGE DEPUTY/ASSI.	55,042	70,945	15,902	38,771.41
2027 010-497-105	SALARY & WAGE OTHER	-	-	0	0.00
2027 010-497-108	LONGEVITY PAY	3,600	3,600	0	2,425.00
	TOTAL SALARIES	142,595	162,695	20,100	102,546
2027 010-497-201	TAXES FICA	11,092	12,666	1,574	8,035.98
2027 010-497-202	INSURANCE GROUP HEALTH	26,339	30,028	3,688	19,306.35
2027 010-497-203	RETIREMENT	14,584	16,135	1,551	10,652.21
2027 010-497-205	INSURANCE SUPPLEMENTAL DE	378	472	94	277.04
	TOTAL EMPLOYEE BENEFITS	52,393	59,301	6,908	38,271.58
2027 010-497-310	OFFICE SUPPLIES & EXPENSE	3,500	3,500	0	1,073.64
2027 010-497-311	POSTAGE	3,000	3,000	0	2,203.84
2027 010-497-426	TRAVEL IN COUNTY	2,400	2,880	480	1,800.00
2027 010-497-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2027 010-497-428	EDUCATION EXPENSE	2,700	2,700	0	1,765.98
2027 010-497-452	REPAIR EQUIPMENT	380	380	0	0.00
2027 010-497-462	RENT EQUIPMENT	1,300	1,300	0	451.28
2027 010-497-480	FIDELITY BONDS	2,600	2,600	0	2,500.00
2027 010-497-481	DUES OF OFFICE	215	215	0	0.00
2027 010-497-490	MISCELLANEOUS	375	375	0	0.00
	TOTAL OTHER EXPENSES	16,470	16,950	480	9,794.74
2027 010-497-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL TREASURER	211,458	238,946	27,488	150,612.78

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed	Increase	YTD
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>2026-2027</u> <u>BUDGET</u>	<u>(Decrease)</u>	<u>6/30/2026</u>
	TAX ASSESSOR COLLECTOR				
2027 010-499-101	SALARY & WAGE OFFICER	83,953	88,150	4,198	59,089.78
2027 010-499-103	SALARY & WAGE DEPUTY/ASSI	466,448	502,679	36,231	316,722.65
2027 010-499-105	SALARY & WAGE OTHER	-	-	0	0.00
2027 010-499-108	LONGEVITY PAY	3,900	6,000	2,100	2,025.00
	TOTAL SALARIES	554,301	596,829	42,529	377,837
2027 010-499-201	TAXES FICA	42,771	46,098	3,327	29,690.14
2027 010-499-202	INSURANCE GROUP HEALTH	188,201	207,568	19,366	128,162.84
2027 010-499-203	RETIREMENT	56,691	59,191	2,499	39,985.82
2027 010-499-205	INSURANCE SUPPLEMENTAL DE	1,469	1,731	262	1,039.76
	TOTAL EMPLOYEE BENEFITS	289,133	314,587	25,455	198,878.56
2027 010-499-310	OFFICE SUPPLIES & EXPENSE	7,900	6,700	(1,200)	3,201.19
2027 010-499-311	POSTAGE	7,000	6,500	(500)	3,827.49
2027 010-499-420	TELEPHONE	-	-	0	0.00
2027 010-499-426	TRAVEL IN COUNTY	4,800	5,760	960	1,700.00
2027 010-499-427	TRAVEL OUT OF COUNTY	4,580	6,000	1,420	3,228.06
2027 010-499-428	EDUCATION EXPENSE	9,500	12,600	3,100	5,114.79
2027 010-499-452	REPAIR EQUIPMENT	500	500	0	0.00
2027 010-499-462	RENT EQUIPMENT	2,575	3,200	625	2,274.00
2027 010-499-480	FIDELITY BONDS	3,475	3,475	0	(1,310.45)
2027 010-499-481	DUES OF OFFICE	400	400	0	375.00
2027 010-499-490	MISCELLANEOUS	500	500	0	0.00
	TOTAL OTHER EXPENSES	41,230	45,635	4,405	18,410.08
2027 010-499-573	CAPITAL OUTLAY MACHINERY/E	15,225	15,225	0	0.00
	TOTAL CAPITAL OUTLAY	15,225	15,225	0	0.00
	TOTAL TAX ASSESSOR/COLLECTOR	899,888	972,276	72,388	595,126.07
	APPRAISAL DISTRICT				
2027 010-500-406	APPRAISAL BOARD SERVICES	595,000	700,000	105,000	349,809.50
	TOTAL OTHER EXPENSES	595,000	700,000	105,000	349,809.50
	TOTAL APPRAISAL DISTRICT	595,000	700,000	105,000	349,809.50

Bowie County General Fund 2026-2027 Budget

<u>Bowie County General Fund 2026-2027 Budget</u>		<u>2025-2026</u>	<u>Proposed</u> <u>2026-2027</u>	<u>Increase</u> <u>(Decrease)</u>	<u>YTD</u> <u>6/30/2026</u>
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>BUDGET</u>		
	COURTHOUSE				
2027 010-510-101	SALARY & WAGE OFFICER	-	-	0	0.00
2027 010-510-103	SALARY & WAGE DEPUTY/ASSI	114,696	120,181	5,485	79,411.50
2027 010-510-105	SALARY & WAGE OTHER	-	-	0	0.00
2027 010-510-108	LONGEVITY PAY	1,200	2,400	1,200	1,350.00
	TOTAL SALARIES	115,896	122,581	6,685	80,762
2027 010-510-201	TAXES FICA	8,866	9,377	511	6,351.41
2027 010-510-202	INSURANCE GROUP HEALTH	39,015	44,434	5,420	28,608.92
2027 010-510-203	RETIREMENT	11,853	12,157	304	8,581.69
2027 010-510-205	INSURANCE SUPPLEMENTAL DE	307	355	48	223.25
	TOTAL EMPLOYEE BENEFITS	60,041	66,324	6,283	43,765.27
2027 010-510-310	SUPPLIES	40,000	40,000	0	17,876.44
2027 010-510-330	GAS & OIL	5,000	5,000	0	2,118.94
2027 010-510-441	ELECTRIC	100,000	100,000	0	48,725.31
2027 010-510-442	GAS	4,500	4,500	0	2,963.58
2027 010-510-443	WATER	16,500	16,500	0	10,250.02
2027 010-510-445	WASTE	10,000	10,000	0	0.00
2027 010-510-450	REPAIR BUILDING	36,000	36,000	0	19,460.32
2027 010-510-451	CONTRACTUAL	80,000	80,000	0	24,038.11
2027 010-510-452	REPAIR EQUIPMENT	6,500	6,500	0	20,149.14
2027 010-510-462	RENT EQUIPMENT	7,000	7,000	0	3,179.80
2027 010-510-490	MISCELLANEOUS	9,000	9,000	0	6,672.99
	TOTAL OTHER EXPENSES	314,500	314,500	0	155,434.65
2027 010-510-536	CAPITAL OUTLAY BUILDINGS	25,000	25,000	0	0.00
2027 010-510-573	CAPITAL OUTLAY MACHINERY/E	35,000	35,000	0	0.00
2027 010-510-574	CAPITAL OUTLAY			0	0.00
	TOTAL CAPITAL OUTLAY	60,000	60,000	0	0.00
	TOTAL COURTHOUSE	550,437	563,405	12,968	279,961.42

Bowie County General Fund 2026-2027 Budget

	<u>ACCOUNT NAME</u>	<u>2025-2026 BUDGET</u>	<u>Proposed 2026-2027 BUDGET</u>	<u>Increase (Decrease)</u>	<u>YTD 6/30/2026</u>
	424 WEST BROAD STREET BUILDING				
2027 010-511-450	REPAIR BUILDING	-	-	0	0.00
	TOTAL OTHER EXPENSES	-	-	0	0.00
2027 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				
2027 010-512-310	SUPPLIES	-	-	0	0.00
2027 010-512-441	ELECTRIC	22,000	22,000	0	12,661.92
2027 010-512-442	GAS	1,500	3,500	2,000	1,807.02
2027 010-512-443	WATER	3,500	3,500	0	1,074.78
2027 010-512-445	WASTE	12,000	12,000	0	7,436.73
2027 010-512-450	REPAIR BUILDING	9,000	18,000	9,000	17,224.07
	TOTAL OTHER EXPENSES	48,000	59,000	11,000	40,204.52
2027 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	68,000	79,000	11,000	40,204.52
	601 MAIN STREET BUILDING				
2027 010-513-310	SUPPLIES	2,000	2,000	0	3,218.70
2027 010-513-441	ELECTRIC	42,000	35,000	(7,000)	23,488.63
2027 010-513-443	WATER	1,000	2,500	1,500	1,746.10
2027 010-513-445	WASTE	5,000	5,000	0	2,376.51
2027 010-513-450	REPAIR BUILDING	15,000	15,000	0	12,589.68
	TOTAL OTHER EXPENSES	65,000	59,500	(5,500)	43,419.62
2027 010-513-530	CAPITAL OUTLAY BUILDINGS	40,000	40,000	0	545.00
2027 010-513-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	40,000	40,000	0	545.00
	TOTAL MAIN STREET BUILDING	105,000	99,500	(5,500)	43,964.62

Bowie County General Fund 2026-2027 Budget

	<u>ACCOUNT NAME</u>	<u>2025-2026 BUDGET</u>	<u>Proposed 2026-2027 BUDGET</u>	<u>Increase (Decrease)</u>	<u>YTD 6/30/2026</u>
					0.00
	CONSTABLE PCT 1				
2027 010-551-101	SALARY & WAGE OFFICER	40,991	59,469	18,478	28,851.23
2027 010-551-103	SALARY & WAGE DEPUTY/ASSISTA	-	-	0	0.00
2027 010-551-108	LONGEVITY PAY	900	900	0	675.00
	TOTAL SALARIES	41,891	60,369	18,478	29,526.23
2027 010-551-201	TAXES FICA	3,136	4,618	1,482	2,342.89
2027 010-551-202	INSURANCE GROUP HEALTH	13,024	14,913	1,889	9,554.02
2027 010-551-203	RETIREMENT	4,192	5,987	1,795	3,136.49
2027 010-551-205	INSURANCE SUPPLEMENTAL DEATH	109	175	66	81.62
	TOTAL EMPLOYEE BENEFITS	20,461	25,693	5,232	15,115.02
2027 010-551-420	TELEPHONE	-	-	0	0.00
2027 010-551-426	TRAVEL IN COUNTY	15,480	15,480	0	11,610.00
2027 010-551-427	TRAVEL OUT OF COUNTY	1,000	1,000	0	0.00
2027 010-551-428	EDUCATION EXPENSE	1,840	1,840	0	0.00
2027 010-551-460	REPAIR EQUIPMENT	455	455	0	0.00
2027 010-551-480	FIDELITY BONDS	238	238	0	0.00
2027 010-551-490	MISCELLANEOUS	250	250	0	370.00
	TOTAL OTHER EXPENSES	19,263	19,263	0	11,980.00
2027 010-551-573	CAPITAL OUTLAY MACHINERY/EQU	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL CONSTABLE PCT 1	81,615	105,325	23,711	56,621.25
	CONSTABLE PCT 2				
2027 010-552-101	SALARY & WAGE OFFICER	27,697	29,082	1,385	19,494.44
2027 010-552-102	SALARY & WAGE DEPUTY/ASSISTA	-	-	0	0.00
2027 010-552-108	LONGEVITY PAY	900	900	0	675.00
	TOTAL SALARIES	28,597	29,982	1,385	20,169
2027 010-552-201	TAXES FICA	2,922	3,175	253	2,150.78
2027 010-552-202	INSURANCE GROUP HEALTH	12,965	14,767	1,802	9,524.48
2027 010-552-203	RETIREMENT	2,925	2,973	49	2,141.72
2027 010-552-205	INSURANCE SUPPLEMENTAL DEATH	76	87	11	55.75
	TOTAL EMPLOYEE BENEFITS	18,887	21,003	2,115	13,872.73
2027 010-552-310	OFFICE SUPPLIES	570	570	0	0.00
2027 010-552-420	TELEPHONE	-	-	0	0.00
2027 010-552-426	TRAVEL IN COUNTY	9,600	11,520	1,920	7,200.00
2027 010-552-427	TRAVEL OUT OF COUNTY	-	-	0	0.00
2027 010-552-428	EDUCATION EXPENSE	1,170	2,000	830	0.00
2027 010-552-460	REPAIR EQUIPMENT	1,000	1,000	0	0.00
2027 010-552-480	FIDELITY BONDS	178	178	0	0.00
2027 010-552-490	MISCELLANEOUS	100	100	0	0.00
	TOTAL OTHER EXPENSES	12,618	15,368	2,750	7,200.00
2027 010-552-573	CAPITAL OUTLAY MACHINERY/EQU	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL CONSTABLE PCT 2	60,102	66,352	6,250	41,242.17

Bowie County General Fund 2026-2027 Budget

	ACCOUNT NAME	2025-2026 BUDGET	Proposed 2026-2027 BUDGET	Increase (Decrease)	YTD 6/30/2026
	CONSTABLE PCT 3				
2027 010-553-101	SALARY & WAGE OFFICER	22,089	23,193	1,104	14,952.61
2027 010-553-103	SALARY & WAGE DEPUTY/ASSISTA	-	-	0	0.00
	TOTAL SALARIES	22,089	23,193	1,104	14,952.61
2027 010-553-201	TAXES FICA	1,996	2,141	146	1,464.49
2027 010-553-202	INSURANCE GROUP HEALTH	12,934	14,735	1,801	9,495.06
2027 010-553-203	RETIREMENT	2,259	2,300	41	1,652.97
2027 010-553-205	INSURANCE SUPPLEMENTAL DEATH	59	67	9	43.01
	TOTAL EMPLOYEE BENEFITS	17,247	19,244	1,997	12,655.53
2027 010-553-426	TRAVEL IN COUNTY	4,000	4,000	0	0.00
2027 010-553-427	TRAVEL OUT OF COUNTY	-	-	0	3,000.06
2027 010-553-428	EDUCATION EXPENSE	1,500	1,500	0	0.00
2027 010-553-460	REPAIR EQUIPMENT	250	275	25	0.00
2027 010-553-480	FIDELITY BONDS	178	178	0	0.00
2027 010-553-490	MISCELLANEOUS	500	550	50	232.50
	TOTAL OTHER EXPENSES	6,428	6,503	75	3,232.56
2027 010-553-573	CAPITAL OUTLAY MACHINERY/EQU	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL CONSTABLE PCT 3	45,764	48,940	3,176	30,840.70
	CONSTABLE PCT 4				
2027 010-554-101	SALARY & WAGE OFFICER	20,143	21,150	1,007	14,177.92
2027 010-554-103	SALARY & WAGE DEPUTY/ASSISTA	-	-	0	0.00
	TOTAL SALARIES	20,143	21,150	1,007	14,177.92
2027 010-554-201	TAXES FICA	1,923	2,077	154	1,401.29
2027 010-554-202	INSURANCE GROUP HEALTH	12,924	14,725	1,801	0.00
2027 010-554-203	RETIREMENT	2,060	2,098	37	1,507.35
2027 010-554-205	INSURANCE SUPPLEMENTAL DEATH	53	61	8	39.18
	TOTAL EMPLOYEE BENEFITS	16,961	18,961	2,000	2,947.82
2027 010-554-420	TELEPHONE	-	-	0	0.00
2027 010-554-426	TRAVEL IN COUNTY	5,000	6,000	1,000	3,749.94
2027 010-554-427	TRAVEL OUT OF COUNTY	1,000	1,000	0	0.00
2027 010-554-428	EDUCATION EXPENSE	1,406	1,600	194	70.00
2027 010-554-460	REPAIR EQUIPMENT	465	465	0	0.00
2027 010-554-480	FIDELITY BONDS	178	178	0	0.00
2027 010-554-490	MISCELLANEOUS	500	500	0	29.95
	TOTAL OTHER EXPENSES	8,549	9,743	1,194	3,849.89
2027 010-554-573	CAPITAL OUTLAY MACHINERY/EQU	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL CONSTABLE PCT 4	45,654	49,854	4,201	20,975.63

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed 2026-2027	Increase (Decrease)	YTD 6/30/2026
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>BUDGET</u>		
	CONSTABLE PCT 5				
2027 010-555-101	SALARY & WAGE OFFICER	26,697	28,032	1,335	18,790.81
2027 010-555-103	SALARY & WAGE DEPUTY/ASSISTA	-	-	0	0.00
2027 010-555-108	LONGEVITY PAY	900	900	0	675.00
	TOTAL SALARIES	27,597	28,932	1,335	19,466
2027 010-555-201	TAXES FICA	2,494	2,673	179	1,807.63
2027 010-555-202	INSURANCE GROUP HEALTH	12,960	14,762	1,802	9,513.70
2027 010-555-203	RETIREMENT	2,823	2,869	47	2,066.95
2027 010-555-205	INSURANCE SUPPLEMENTAL DEATH	73	84	11	53.79
	TOTAL EMPLOYEE BENEFITS	18,350	20,388	2,039	13,442.07
2027 010-555-420	TELEPHONE	-	-	0	3,753.00
2027 010-555-426	TRAVEL IN COUNTY	5,004	6,005	1,001	75.00
2027 010-555-427	TRAVEL OUT OF COUNTY	-	-	0	502.25
2027 010-555-428	EDUCATION EXPENSE	737	1,450	713	0.00
2027 010-555-460	REPAIR EQUIPMENT	505	505	0	0.00
2027 010-555-480	FIDELITY BONDS	178	178	0	0.00
2027 010-555-490	MISCELLANEOUS	1,500	1,500	0	155.02
	TOTAL OTHER EXPENSES	7,924	9,638	1,714	4,485.27
2027 010-555-573	CAPITAL OUTLAY MACHINERY/EQU	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL CONSTABLE PCT 5	53,871	58,958	5,087	37,393.15

Bowie County General Fund 2026-2027 Budget

	ACCOUNT NAME	2025-2026 BUDGET	Proposed 2026-2027 BUDGET	Increase (Decrease)	YTD 6/30/2026
	SHERIFF				
2027 010-560-101	SALARY & WAGE OFFICER	99,116	104,071	4,956	69,762.16
2027 010-560-103	SALARY & WAGE DEPUTY/ASSI	2,727,011	2,851,922	124,911	1,762,868.24
2027 010-560-105	SALARY & WAGE OTHER	358,491	376,416	17,925	260,022.94
2027 010-560-108	LONGEVITY PAY	33,300	37,200	3,900	25,500.00
2027 010-560-111	CERTIFICATE PAY	-	41,400	41,400	0.00
	TOTAL SALARIES	3,217,918	3,411,009	193,091	2,118,153
2027 010-560-201	TAXES FICA	247,148	262,136	14,987	165,680.20
2027 010-560-202	INSURANCE GROUP HEALTH	570,700	684,093	113,393	374,218.83
2027 010-560-203	RETIREMENT	329,113	338,287	9,174	224,793.89
2027 010-560-205	INSURANCE SUPPLEMENTAL DE	8,527	9,892	1,364	5,846.89
	TOTAL EMPLOYEE BENEFITS	1,155,488	1,294,407	138,919	770,539.81
2027 010-560-310	OFFICE SUPPLIES & EXPENSE	16,500	16,500	0	9,047.56
2027 010-560-311	POSTAGE	2,000	2,000	0	1,983.69
2027 010-560-330	GAS & OIL	200,000	225,000	25,000	138,715.29
2027 010-560-337	SUPPLIES	25,000	25,000	0	4,732.82
2027 010-560-338	ANIMAL CARE	10,000	10,000	0	3,190.00
2027 010-560-342	UNIFORMS	10,000	10,000	0	4,509.17
2027 010-560-354	TIRES & TUBES	20,000	20,000	0	9,263.18
2027 010-560-420	TELEPHONE	15,000	15,000	0	6,686.26
2027 010-560-426	TRAVEL IN COUNTY	12,780	15,600	2,820	9,585.00
2027 010-560-427	TRAVEL OUT OF COUNTY	16,870	16,870	0	8,484.78
2027 010-560-428	EDUCATION EXPENSE	7,500	7,500	0	4,384.76
2027 010-560-429	GRANT EXPENSES	15,000	15,000	0	0.00
2027 010-560-441	ELECTRIC	1,200	1,200	0	0.00
2027 010-560-452	REPAIR EQUIPMENT	20,000	20,000	0	19,032.42
2027 010-560-454	EQUIPMENT AND SMALL TOOLS	36,030	36,030	0	1,324.95
2027 010-560-455	REPAIR VEHICLES	40,000	40,000	0	19,232.00
2027 010-560-480	FIDELITY BONDS	533	533	0	0.00
2027 010-560-481	DUES OF OFFICE	-	-	0	0.00
2027 010-560-483	CASH OVER/SHORT	-	-	0	0.00
2027 010-560-486	CONTRACTUAL	145,000	175,000	30,000	160,216.59
2027 010-560-489	MAINTENANCE EXPENSE	25,200	25,200	0	0.00
2027 010-560-490	MISCELLANEOUS	2,663	20,000	17,337	(901.19)
2027 010-560-491	INSURANCE LIABILITY	298,870	308,757	9,887	284,870.00
	TOTAL OTHER EXPENSES	920,146	1,005,190	85,044	684,357.28
2027 010-560-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	120,646.49
	TOTAL CAPITAL OUTLAY	-	-	0	120,646.49
	TOTAL SHERIFF	5,293,552	5,710,606	417,054	3,693,696.92

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed 2026-2027	Increase (Decrease)	YTD 6/30/2026
	ACCOUNT NAME	BUDGET	BUDGET		
	BOWIE COUNTY CORRECTION C				
2027 010-561-101	WARDEN	79,021	82,972	3,951	46,197.21
2027 010-561-103	SALARY & WAGE DEPUTY/ASSI	6,316,517	6,259,496	(57,021)	3,925,947.54
2027 010-561-105	SALARY & WAGE OTHER	106,249	111,562	5,312	51,165.88
2027 010-561-108	LONGEVITY PAY	18,000	14,400	(3,600)	5,700.00
2027 010-561-111	CERTIFICATE PAY	-	3,000	3,000	0.00
	TOTAL SALARIES	6,519,788	6,471,431	(48,357)	4,029,011
2027 010-561-201	TAXES FICA	498,764	495,064	(3,699)	314,277.98
2027 010-561-202	INSURANCE GROUP HEALTH	1,570,594	1,785,864	215,270	948,418.25
2027 010-561-203	RETIREMENT	666,811	641,804	(25,007)	427,428.38
2027 010-561-205	INSURANCE SUPPLEMENTAL DE	17,277	18,767	1,490	11,116.66
	TOTAL EMPLOYEE BENEFITS	2,753,447	2,941,500	188,053	1,701,241.27
2027 010-561-310	OFFICE SUPPLIES & EXPENSE	22,500	22,500	0	15,407.27
2027 010-561-311	POSTAGE	3,500	3,500	0	600.00
2027 010-561-330	GAS & OIL	15,000	15,000	0	3,969.21
2027 010-561-332	INMATE FOOD	651,000	651,000	0	342,988.64
2027 010-561-337	SUPPLIES	20,000	20,000	0	16,731.82
2027 010-561-338	INMATE SUPPLIES	110,000	110,000	0	66,829.00
2027 010-561-339	KITCHEN SUPPLIES	75,000	75,000	0	17,935.68
2027 010-561-340	LAUNDRY SUPPLIES	40,000	40,000	0	6,476.09
2027 010-561-341	SEWING SUPPLIES	25,000	25,000	0	24,644.37
2027 010-561-342	UNIFORMS	20,000	20,000	0	8,160.68
2027 010-561-391	INMATE MEDICAL	-	-	0	0.00
2027 010-561-392	IN-HOUSE MEDICAL	3,192,000	3,352,000	160,000	2,252,708.22
2027 010-561-393	STAFF MEDICAL	60,000	60,000	0	36,978.00
2027 010-561-394	JAIL MENTAL HEALTH	34,957	34,957	0	0.00
2027 010-561-420	TELEPHONE	20,000	20,000	0	4,927.96
2027 010-561-427	TRAVEL OUT OF COUNTY	78,312	78,312	0	28,822.25
2027 010-561-428	EDUCATION	20,000	20,000	0	200.00
2027 010-561-441	ELECTRIC	201,000	201,000	0	81,595.03
2027 010-561-442	GAS	45,000	45,000	0	38,654.22
2027 010-561-443	WATER	300,000	300,000	0	209,940.10
2027 010-561-445	WASTE	60,000	60,000	0	13,717.98
2027 010-561-452	REPAIR EQUIPMENT	35,000	35,000	0	13,888.70
2027 010-561-454	EQUIPMENT AND SMALL TOOLS	75,000	75,000	0	21,039.31
2027 010-561-462	RENT EQUIPMENT	-	-	0	165.00
2027 010-561-486	CONTRACTUAL	120,000	121,000	1,000	97,740.53
2027 010-561-489	MAINTENANCE EXPENSE	80,000	80,000	0	58,518.97
2027 010-561-490	MISCELLANEOUS	15,000	50,000	35,000	4,252.76
2027 010-561-491	INSURANCE LIABILITY	300,000	242,000	(58,000)	218,201.98
	TOTAL OTHER EXPENSES	5,618,269	5,756,269	138,000	3,585,093.77
2027 010-561-530	CAPITAL OUTLAY BUILDINGS	-	-	0	0.00
2027 010-561-572	CAPITAL OUTLAY CIP	-	-	0	0.00
2027 010-561-573	CAPITAL OUTLAY MACHINERY/E	-	100,000	100,000	294,238.41
2027 010-561-576	CAPITAL OUTLAY IMPROVEMENT	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	100,000	100,000	294,238.41
	TOTAL BOWIE CO CORRECTIONS	14,891,504	15,269,200	377,696	9,609,584.08

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed	Increase	YTD
ACCOUNT NAME		BUDGET	2026-2027 BUDGET	(Decrease)	6/30/2026
PERSONAL BAIL BOND					
2027 010-562-103	SALARY & WAGE DEPUTY/ASSI	162,295	166,132	3,838	112,970.42
2027 010-562-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	162,295	166,132	3,838	112,970.42
2027 010-562-201	TAXES FICA	12,416	12,709	294	8,204.41
2027 010-562-202	INSURANCE GROUP HEALTH	31,278	37,085	5,807	20,591.84
2027 010-562-203	RETIREMENT	16,599	16,476	(123)	11,567.03
2027 010-562-205	INSURANCE SUPPLEMENTAL DE	430	482	52	300.86
	TOTAL EMPLOYEE BENEFITS	60,723	66,752	6,030	40,664.14
2027 010-562-310	OFFICE SUPPLIES & EXPENSE	7,500	7,500	0	4,746.76
2027 010-562-311	POSTAGE	-	-	0	0.00
2027 010-562-420	TELEPHONE	-	-	0	0.00
2027 010-562-428	EDUCATION EXPENSES	-	-	0	0.00
2027 010-562-462	RENT EQUIPMENT	2,000	2,500	500	1,808.81
2027 010-562-483	CASH OVER/SHORT	-	-	0	0.00
2027 010-562-486	CONTRACTUAL	200,000	200,000	0	76,814.00
2027 010-562-490	MISCELLANEOUS	6,500	6,500	0	0.00
	TOTAL OTHER EXPENSES	216,000	216,500	500	83,369.57
2027 010-562-573	CAPITAL OUTLAY MACHINERY/EQ	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL PERSONAL BAIL BOND	439,017	449,385	10,367	237,004.13

Bowie County General Fund 2026-2027 Budget

	<u>ACCOUNT NAME</u>	<u>2025-2026 BUDGET</u>	<u>Proposed 2026-2027 BUDGET</u>	<u>Increase (Decrease)</u>	<u>YTD 6/30/2026</u>
	JUVENILE PROBATION				
2027 010-570-101	SALARY & WAGE OFFICER	-	-	0	0.00
2027 010-570-103	SALARY & WAGE DEPUTY/ASSI	80,000	80,000	0	6,098.32
2027 010-570-105	SALARY & WAGE OTHER	-	-	0	0.00
2027 010-570-108	LONGEVITY PAY	2,700	2,700	0	2,025.00
	TOTAL SALARIES	82,700	82,700	-	8,123
2027 010-570-201	TAXES FICA	6,327	6,327	0	641.32
2027 010-570-202	INSURANCE GROUP HEALTH	25,868	29,470	3,602	7,529.14
2027 010-570-203	RETIREMENT	8,458	8,202	(256)	859.67
2027 010-570-205	INSURANCE SUPPLEMENTAL DE	219	240	21	22.53
	TOTAL EMPLOYEE BENEFITS	40,872	44,238	3,366	9,052.66
2027 010-570-310	OFFICE SUPPLIES & EXPENSE	7,500	7,500	0	10,828.14
2027 010-570-311	POSTAGE	500	500	0	335.55
2027 010-570-330	GAS & OIL	20,000	30,000	10,000	19,169.78
2027 010-570-337	SUPPLIES	-	-	0	0.00
2027 010-570-340	DETENTION EXPENSE	250,000	250,000	0	246,951.12
2027 010-570-341	DRUG TESTING SUPPLIES	2,000	2,500	500	2,140.12
2027 010-570-391	MEDICAL	12,000	12,000	0	3,574.45
2027 010-570-401	AUDIT	5,500	7,500	2,000	15,000.00
2027 010-570-420	TELEPHONE	-	-	0	0.00
2027 010-570-426	TRAVEL IN COUNTY	-	-	0	0.00
2027 010-570-427	TRAVEL OUT OF COUNTY	5,000	5,000	0	4,268.12
2027 010-570-428	EDUCATION EXPENSE	8,000	8,000	0	2,768.75
2027 010-570-452	REPAIR EQUIPMENT	5,000	5,000	0	507.42
2027 010-570-462	RENT EQUIPMENT	7,000	12,000	5,000	10,194.53
2027 010-570-495	NON SECURE EXTERNAL PLACEMENT	-	-	0	0.00
2027 010-570-471	TITLE IV-E FOSTER CARE M	-	-	0	0.00
2027 010-570-480	FIDELITY BONDS	206	206	0	206.00
2027 010-570-486	CONTRACTUAL	6,000	6,000	0	0.00
2027 010-570-490	MISCELLANEOUS	200	200	0	218.97
2027 010-570-492	INSURANCE MISC	-	1,887	1,887	1,887.00
2027 010-570-493	SECURE EXTERNAL PLACEMENTS	180,000	180,000	0	135,050.92
2027 010-570-494	MENTAL HEALTH EXTERNAL PLACE	-	-	0	0.00
2027 010-570-495	NON SECURE EXTERNAL PLACEMENT	10,000	5,000	(5,000)	(4,466.02)
2027 010-570-496	INTER CO PLACEMENT	80,000	105,000	25,000	103,340.06
	TOTAL OTHER EXPENSES	598,906	638,293	39,387	551,974.91
2027 010-570-573	CAPITAL OUTLAY MACHINERY/EQ	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
2027 010-570-702	TRANSFER TO GRANT FUND	-	-	0	0.00
	TOTAL TRANSFERS	-	-	0	0.00
	TOTAL JUVENILE PROBATION	722,478	765,231	42,753	569,150.89

- Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed		YTD
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>2026-2027</u>	<u>Increase</u>	<u>6/30/2026</u>
			<u>BUDGET</u>	<u>(Decrease)</u>	
	JUVENILE DAY PROGRAM SERV				
2027 010-571-101	SALARY & WAGE OFFICER	-	-	0	0.00
2027 010-571-103	SALARY & WAGE DEPUTY/ASSI	-	-	0	0.00
2027 010-571-105	SALARY & WAGE OTHER	-	-	0	0.00
	TOTAL SALARIES	-	-	0	0.00
2027 010-571-201	TAXES FICA	-	-	0	0.00
2027 010-571-202	INSURANCE GROUP HEALTH	-	-	0	0.00
2027 010-571-203	RETIREMENT	-	-	0	0.00
2027 010-571-205	INSURANCE SUPPLEMENTAL DE	-	-	0	0.00
	TOTAL EMPLOYEE BENEFITS	-	-	0	0.00
2027 010-571-310	OFFICE SUPPLIES & EXPENSE	2,000	2,000	0	209.67
2027 010-571-311	POSTAGE	-	-	0	0.00
2027 010-571-330	GAS & OIL	-	-	0	0.00
2027 010-571-332	FOOD	3,000	3,000	0	1,154.63
2027 010-571-337	SUPPLIES	1,000	1,000	0	308.19
2027 010-571-420	TELEPHONE	-	-	0	0.00
2027 010-571-441	ELECTRIC	9,000	9,000	0	5,504.81
2027 010-571-443	WATER	1,000	1,000	0	0.00
2027 010-571-445	WASTE	500	500	0	345.87
2027 010-571-452	REPAIR EQUIPMENT	-	-	0	0.00
2027 010-571-460	REPAIR BUILDING	2,000	2,000	0	1,884.98
2027 010-571-490	MISCELLANEOUS	-	-	0	7.50
	TOTAL OTHER EXPENSES	18,500	18,500	0	9,415.65
2027 010-571-530	CAPITAL OUTLAY BUILDINGS	-	-	0	0.00
2027 010-571-573	CAPITAL OUTLAY MACHINERY/EQ	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL JUVENILE DAY PROGRAM S	18,500	18,500	0	9,415.65

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed 2026-2027	Increase (Decrease)	YTD 6/30/2026
	ACCOUNT NAME	BUDGET	BUDGET		
	HIGHWAY PATROL				
2027 010-580-103	SALARY & WAGE DEPUTY/ASSI	44,622	46,853	2,231	31,402.80
2027 010-580-105	SALARY & WAGE OTHER	-	-	0	0.00
2027 010-580-108	LONGEVITY PAY	1,500	1,500	0	1,000.00
	TOTAL SALARIES	46,122	48,353	2,231	32,403
2027 010-580-201	TAXES FICA	3,528	3,699	171	2,524.85
2027 010-580-202	INSURANCE GROUP HEALTH	13,049	14,855	1,807	9,566.76
2027 010-580-203	RETIREMENT	4,717	4,795	78	3,440.99
2027 010-580-205	INSURANCE SUPPLEMENTAL DE	122	140	18	89.42
	TOTAL EMPLOYEE BENEFITS	21,417	23,490	2,074	15,622.02
2027 010-580-310	OFFICE SUPPLIES	5,000	5,000	0	2,159.96
2027 010-580-420	TELEPHONE	-	-	0	0.00
	TOTAL OTHER EXPENSES	5,000	5,000	0	2,160
2027 010-580-573	CAPITAL OUTLAY MACHINERY/EQ	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	0.00
	TOTAL HIGHWAY PATROL	72,539	76,843	4,305	50,184.78
	EMERGENCY MANAGEMENT				
2027 010-582-101	SALARY & WAGE OFFICER	77,394	81,264	3,870	54,473.79
2027 010-582-103	SALARY & WAGE DEPUTY/ASSISTANTS	71,929	75,526	3,596	14,959.52
2027 010-582-105	SALARY & WAGE OTHER	-	-	0	0.00
2027 010-582-108	LONGEVITY PAY	2,700	3,300	600	2,025.00
	TOTAL SALARIES	152,024	160,090	8,066	71,458
2027 010-582-201	TAXES FICA	12,624	13,440	816	6,369.75
2027 010-582-202	INSURANCE GROUP HEALTH	39,212	44,638	5,426	19,301.30
2027 010-582-203	RETIREMENT	15,548	15,877	329	7,589.37
2027 010-582-205	INSURANCE SUPP DEATH	403	464	61	197.43
	TOTAL EMPLOYEE BENEFITS	67,788	74,420	6,632	33,457.85
2027 010-582-310	OFFICE SUPPLIES	5,000	5,000	0	1,934.72
2027 010-582-311	POSTAGE	400	400	0	0.00
2027 010-582-330	GAS & OIL	9,500	9,500	0	2,165.87
2027 010-582-411	CIVIL DEFENSE	20,000	20,000	0	2,075.19
2027 010-582-420	TELEPHONE	-	-	0	0.00
2027 010-582-426	TRAVEL IN COUNTY	13,000	15,600	2,600	9,750.06
2027 010-582-428	EDUCATION	5,000	5,000	0	171.60
2027 010-582-452	REPAIR EQUIPMENT	4,000	4,000	0	2,775.40
2027 010-582-454	EQUIPMENT	2,000	2,000	0	0.00
2027 010-582-480	FIDELITY BONDS	-	-	0	0.00
	TOTAL OTHER EXPENSES	58,900	61,500	2,600	18,872.84
	TOTAL EMG MANAGEMENT	278,711	296,010	17,299	123,789.00

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed	Increase	YTD
	ACCOUNT NAME	BUDGET	2026-2027 BUDGET	(Decrease)	6/30/2026
	COMMISSIONER PCT. 1				
2027 010-621-101	SALARY & WAGE OFFICER	83,953	88,150	4,198	59,089.78
2027 010-621-103	SALARY & WAGE DEPUTY/ASSI	299,387	328,834	29,447	171,313.75
2027 010-621-105	SALARY & WAGE OTHER	32,934	34,580	1,647	0.00
2027 010-621-108	LONGEVITY PAY	5,700	6,000	300	3,825.00
	TOTAL SALARIES	421,973	457,564	35,592	234,229
2027 010-621-201	TAXES FICA	30,542	33,295	2,753	17,977.52
2027 010-621-202	INSURANCE GROUP HEALTH	106,337	122,253	15,916	68,959.54
2027 010-621-203	RETIREMENT	39,789	41,949	2,160	24,935.66
2027 010-621-205	INSURANCE SUPPLEMENTAL DE	1,031	1,227	196	648.68
	TOTAL EMPLOYEE BENEFITS	177,699	198,723	21,025	112,521.40
2027 010-621-310	OFFICE SUPPLIES & EXPENSE	750	750	0	1,504.83
2027 010-621-330	GAS & OIL	14,000	14,000	0	7,973.00
2027 010-621-337	SUPPLIES	3,125	3,125	0	1,576.81
2027 010-621-342	UNIFORMS	3,000	3,000	0	1,729.27
2027 010-621-346	MATERIALS	-	-	0	200.24
2027 010-621-347	TIRES & TUBES	8,750	8,750	0	1,850.46
2027 010-621-420	TELEPHONE	4,000	4,000	0	2,395.67
2027 010-621-426	TRAVEL IN COUNTY	10,200	12,240	2,040	7,650.00
2027 010-621-428	EDUCATION EXPENSE	3,295	3,295	0	225.00
2027 010-621-441	ELECTRIC	2,000	2,000	0	1,299.93
2027 010-621-442	GAS	1,140	1,140	0	1,150.79
2027 010-621-443	WATER	930	930	0	757.35
2027 010-621-445	WASTE	420	420	0	315.00
2027 010-621-452	REPAIR EQUIPMENT	50,000	50,000	0	17,874.99
2027 010-621-453	SUBCONTRACT	150,000	150,000	0	46.85
2027 010-621-455	EQUIPMENT AND SMALL TOOLS	2,250	2,250	0	1,496.48
2027 010-621-460	REPAIR BUILDING	6,600	6,600	0	0.00
2027 010-621-462	RENT EQUIPMENT	1,750	1,750	0	0.00
2027 010-621-480	FIDELITY BONDS	355	355	0	0.00
2027 010-621-481	DUES OF OFFICE	-	-	0	0.00
2027 010-621-490	MISCELLANEOUS	-	-	0	220.52
2027 010-621-492	INSURANCE MISCELLANEOUS	15,725	17,298	1,573	15,725.00
	TOTAL OTHER EXPENSES	277,870	281,903	4,033	63,992.19
2027 010-621-530	CAPITAL OUTLAY BUILDINGS	-	-	0	0.00
2027 010-621-573	CAPITAL OUTLAY MACHINERY/EQ	-	-	0	11,500.00
2027 010-621-575	CAPITAL OUTLAY INFRASTRUCT	-	-	0	0.00
2027 010-621-576	CAPITAL OUTLAY IMPROVEMENTS	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	0	11,500.00
	TOTAL COMMISSIONER PCT #1	877,541	938,190	60,649	422,242.12

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed 2026-2027	Increase (Decrease)	YTD 6/30/2026
	ACCOUNT NAME	BUDGET	BUDGET		
	COMMISSIONER PCT. 2				
2027 010-622-101	SALARY & WAGE OFFICER	83,953	88,150	4,198	59,089.78
2027 010-622-103	SALARY & WAGE DEPUTY/ASSI	192,021	214,614	22,593	135,057.23
2027 010-622-105	SALARY & WAGE OTHER	-	-	0	0.00
2027 010-622-108	LONGEVITY PAY	4,200	4,200	0	2,950.00
	TOTAL SALARIES	280,173	306,964	26,791	197,097
2027 010-622-201	TAXES FICA	22,214	24,419	2,206	16,199.20
2027 010-622-202	INSURANCE GROUP HEALTH	65,482	74,590	9,108	48,019.06
2027 010-622-203	RETIREMENT	28,655	30,443	1,788	20,937.18
2027 010-622-205	INSURANCE SUPPLEMENTAL DE	742	890	148	544.47
	TOTAL EMPLOYEE BENEFITS	117,093	130,343	13,250	85,699.91
2027 010-622-310	OFFICE SUPPLIES & EXPENSE	2,500	2,500	0	729.64
2027 010-622-330	GAS & OIL	40,000	40,000	0	232.91
2027 010-622-337	SUPPLIES	2,500	2,500	0	1,039.14
2027 010-622-342	UNIFORMS	4,000	4,000	0	2,304.46
2027 010-622-346	MATERIALS	-	-	0	11,713.60
2027 010-622-347	TIRES & TUBES	5,000	5,000	0	(23.98)
2027 010-622-420	TELEPHONE	-	-	0	0.00
2027 010-622-426	TRAVEL IN COUNTY	10,200	12,240	2,040	7,650.00
2027 010-622-428	EDUCATION EXPENSE	3,506	3,506	0	2,574.01
2027 010-622-441	ELECTRIC	2,000	2,000	0	918.04
2027 010-622-442	GAS	1,200	1,200	0	729.47
2027 010-622-445	WASTE	4,000	4,000	0	2,433.59
2027 010-622-452	REPAIR EQUIPMENT	50,000	50,000	0	48,306.84
2027 010-622-453	SUBCONTRACT	130,000	140,000	10,000	0.00
2027 010-622-455	EQUIPMENT AND SMALL TOOLS	2,000	2,000	0	583.38
2027 010-622-460	REPAIR BUILDING	1,000	1,000	0	0.00
2027 010-622-462	RENT EQUIPMENT	2,500	2,500	0	704.50
2027 010-622-480	FIDELITY BONDS	350	350	0	0.00
2027 010-622-481	DUES OF OFFICE	500	500	0	0.00
2027 010-622-483	CASH OVER/SHORT	-	-	0	0.00
2027 010-622-490	MISCELLANEOUS	5,000	5,000	0	693.78
2027 010-622-492	INSURANCE MISCELLANEOUS	15,725	17,298	1,573	15,725.00
	TOTAL OTHER EXPENSES	281,981	295,594	13,613	96,314.38
2027 010-622-573	CAPITAL OUTLAY MACHINERY/EQ	75,000	75,000	0	89,332.63
2027 010-622-575	CAPITAL OUTLAY	-	-	0	0.00
2027 010-622-576	CAPITAL OUTLAY IMPROVEMENTS	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	75,000	75,000	0	89,332.63
	TOTAL COMMISSIONER PCT #2	754,247	807,900	53,653	468,443.93

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed 2026-2027	Increase (Decrease)	YTD 6/30/2026
	<u>ACCOUNT NAME</u>	<u>BUDGET</u>	<u>BUDGET</u>		
	COMMISSIONER PCT. 3				
2027 010-623-101	SALARY & WAGE OFFICER	83,953	88,150	4,198	59,089.78
2027 010-623-103	SALARY & WAGE DEPUTY/ASSI	539,163	569,549	30,387	323,167.64
2027 010-623-105	SALARY & WAGE OTHER	-	-	0	0.00
2027 010-623-108	LONGEVITY PAY	8,400	11,700	3,300	7,800.00
	TOTAL SALARIES	631,516	669,400	37,884	390,057
2027 010-623-201	TAXES FICA	48,311	51,209	2,898	30,476.29
2027 010-623-202	INSURANCE GROUP HEALTH	162,941	185,899	22,958	91,209.54
2027 010-623-203	RETIREMENT	64,588	66,388	1,799	41,496.49
2027 010-623-205	INSURANCE SUPPLEMENTAL DE	1,674	1,941	268	1,079.79
	TOTAL EMPLOYEE BENEFITS	277,514	305,437	27,924	164,262.11
2027 010-623-310	OFFICE SUPPLIES & EXPENSE	2,800	2,800	0	139.38
2027 010-623-330	GAS & OIL	120,000	120,000	0	102,499.55
2027 010-623-337	SUPPLIES	2,000	2,000	0	474.57
2027 010-623-342	UNIFORMS	-	-	0	0.00
2027 010-623-346	MATERIALS	-	-	0	0.00
2027 010-623-347	TIRES & TUBES	24,000	24,000	0	13,167.78
2027 010-623-420	TELEPHONE	4,000	4,000	0	0.00
2027 010-623-426	TRAVEL IN COUNTY	10,200	12,240	2,040	7,650.00
2027 010-623-428	EDUCATION EXPENSE	3,034	3,034	0	1,353.82
2027 010-623-441	ELECTRIC	8,500	8,500	0	2,692.88
2027 010-623-442	GAS	1,000	1,000	0	845.99
2027 010-623-443	WATER	1,900	1,900	0	1,247.68
2027 010-623-445	WASTE	1,600	1,600	0	1,780.06
2027 010-623-452	REPAIR EQUIPMENT	75,000	75,000	0	153,403.47
2027 010-623-453	SUBCONTRACT	95,000	95,000	0	13,511.60
2027 010-623-455	EQUIPMENT AND SMALL TOOLS	2,000	2,000	0	13.19
2027 010-623-460	REPAIR BUILDING	7,500	7,500	0	7,911.59
2027 010-623-462	RENT EQUIPMENT	1,000	1,000	0	51.58
2027 010-623-480	FIDELITY BONDS	559	559	0	0.00
2027 010-623-481	DUES OF OFFICE	720	720	0	0.00
2027 010-623-490	MISCELLANEOUS	3,000	3,000	0	223.25
2027 010-623-492	INSURANCE MISCELLANEOUS	36,691	40,360	3,670	36,691.00
	TOTAL OTHER EXPENSES	400,504	406,213	5,710	343,657.39
2027 010-623-573	CAPITAL OUTLAY MACHINERY/EQ	-	170,000	170,000	0.00
2027 010-623-575	CAPITAL OUTLAY	-	-	0	0.00
2027 010-623-576	CAPITAL OUTLAY IMPROVEMENT	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	170,000	170,000	0.00
	TOTAL COMMISSIONER PCT #3	1,309,533	1,551,050	241,518	897,976.92

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed 2026-2027	Increase (Decrease)	YTD 6/30/2026
	ACCOUNT NAME	BUDGET	BUDGET		
	COMMISSIONER PCT. 4				
2027 010-624-101	SALARY & WAGE OFFICER	83,953	88,150	4,198	59,089.78
2027 010-624-103	SALARY & WAGE DEPUTY/ASSI	641,532	680,405	38,872	444,240.74
2027 010-624-105	SALARY & WAGE OTHER	-	-	0	0.00
2027 010-624-108	LONGEVITY PAY	13,200	12,600	(600)	8,725.00
	TOTAL SALARIES	738,685	781,155	42,470	512,056
2027 010-624-201	TAXES FICA	57,290	60,695	3,405	40,394.65
2027 010-624-202	INSURANCE GROUP HEALTH	204,656	233,753	29,097	149,599.43
2027 010-624-203	RETIREMENT	75,549	77,471	1,922	54,396.96
2027 010-624-205	INSURANCE SUPPLEMENTAL DE	1,958	2,265	308	1,414.74
	TOTAL EMPLOYEE BENEFITS	339,452	374,184	34,732	245,805.78
2027 010-624-310	OFFICE SUPPLIES & EXPENSE	6,050	6,050	0	1,473.48
2027 010-624-330	GAS & OIL	120,000	120,000	0	21,733.52
2027 010-624-337	SUPPLIES	4,725	4,725	0	2,590.93
2027 010-624-342	UNIFORMS	9,438	9,438	0	8,406.81
2027 010-624-346	MATERIALS	25,000	25,000	0	27,393.70
2027 010-624-347	TIRES & TUBES	20,000	20,000	0	6,127.54
2027 010-624-420	TELEPHONE	-	-	0	0.00
2027 010-624-426	TRAVEL IN COUNTY	10,200	12,240	2,040	7,650.00
2027 010-624-428	EDUCATION EXPENSE	2,663	2,663	0	3,037.42
2027 010-624-441	ELECTRIC	19,950	19,950	0	3,923.03
2027 010-624-442	GAS	5,250	5,250	0	4,433.22
2027 010-624-443	WATER	2,200	2,200	0	1,945.18
2027 010-624-445	WASTE	1,100	1,100	0	298.26
2027 010-624-452	REPAIR EQUIPMENT	70,000	70,000	0	81,116.87
2027 010-624-453	SUBCONTRACT	97,987	97,987	0	2,573.55
2027 010-624-455	EQUIPMENT AND SMALL TOOLS	500	500	0	502.70
2027 010-624-460	REPAIR BUILDING	1,650	1,650	0	6,419.18
2027 010-624-462	RENT EQUIPMENT	7,350	7,350	0	988.55
2027 010-624-480	FIDELITY BONDS	210	210	0	100.00
2027 010-624-481	DUES OF OFFICE	895	895	0	0.00
2027 010-624-490	MISCELLANEOUS	2,200	2,200	0	2,712.21
2027 010-624-492	INSURANCE MISCELLANEOUS	36,691	40,360	3,670	36,691.00
	TOTAL OTHER EXPENSES	444,058	449,768	5,710	220,117.15
2027 010-624-573	CAPITAL OUTLAY MACHINERY/EQ	160,000	265,000	105,000	7,900.00
2027 010-624-575	CAPITAL OUTLAY	-	-	0	
2027 010-624-576	CAPITAL OUTLAY IMPROVEMENTS	-	-	0	
	TOTAL CAPITAL OUTLAY	160,000	265,000	105,000	7,900.00
	TOTAL COMMISSIONER PCT #4	1,682,195	1,870,106	187,911	985,878.45

Bowie County General Fund 2026-2027 Budget

		2025-2026	Proposed	Increase	YTD
ACCOUNT NAME		BUDGET	2026-2027 BUDGET	(Decrease)	6/30/2026
COUNTY AGENT					
2027 010-665-101	SALARY & WAGE OFFICER	-	-	0	0.00
2027 010-665-103	SALARY & WAGE DEPUTY/ASSI	99,683	103,212	3,529	69,027.78
2027 010-665-105	SALARY & WAGE OTHER	-	-	0	0.00
2027 010-665-108	LONGEVITY PAY	900	900	0	675.00
	TOTAL SALARIES	100,583	104,112	3,529	69,703
2027 010-665-201	TAXES FICA	7,695	7,965	270	5,510.91
2027 010-665-202	INSURANCE GROUP HEALTH	13,007	14,812	1,805	9,538.78
2027 010-665-203	RETIREMENT	3,824	3,889	65	2,799.17
2027 010-665-205	INSURANCE SUPPLEMENTAL DE	99	114	15	72.83
	TOTAL EMPLOYEE BENEFITS	24,625	26,779	2,154	17,921.69
2027 010-665-310	OFFICE SUPPLIES & EXPENSE	5,253	5,253	0	2,731.78
2027 010-665-311	POSTAGE	503	503	0	106.56
2027 010-665-426	TRAVEL IN COUNTY	9,000	9,000	0	4,500.00
2027 010-665-427	TRAVEL OUT OF COUNTY	8,631	8,631	0	6,072.26
2027 010-665-429	TRAVEL & EQUALIZATION &	3,150	3,150	0	2,998.20
2027 010-665-452	REPAIR EQUIPMENT	100	100	0	0.00
2027 010-665-490	MISCELLANEOUS	1,700	1,700	0	1,513.73
2027 010-665-491	INSURANCE LIABILITY	770	847	77	770.00
	TOTAL OTHER EXPENSES	29,107	29,184	77	18,692.53
2027 010-665-573	CAPITAL OUTLAY MACHINERY/E	-	-	0	0.00
	TOTAL CAPITAL OUTLAY	-	-	-	0.00
	TOTAL COUNTY AGENT	154,315	160,075	5,760	106,317.00
	FINAL TOTAL	49,320,831.98	52,306,965.24	2,986,133.26	31,283,798.42

Special Revenue and Grant Funds Budget 2026-2027

<u>ACCOUNT NAME</u>		<u>2025-2026 BUDGET</u>	<u>2026-2027 BUDGET</u>	<u>VARIANCE</u>	<u>ACTUAL Y-T-D 30-Jun-26</u>
DISTRICT ATTORNEY C&P					
012-350-432	FEES OF OFFICE	1,892	507	(1,386)	380.00
	TOTAL DEPARTMENT INCOME	1,892	507	(1,386)	380.00
DISTRICT ATTY STATE ALLOCATED					
013-350-434	INCOME	30,000	-	(30,000)	0.00
	TOTAL DEPARTMENT INCOME	30,000	-	(30,000)	0.00
DISTRICT ATTY WELFARE					
014-350-435	INCOME	-	-	0	0.00
	TOTAL DEPARTMENT INCOME	-	-	0	0.00
DISTRICT ATTORNEY CRIMINAL LAW ENFORCEMENT					
015-350-300	FORFEITURES	12,212	657	(11,555)	493.00
	TOTAL DEPARTMENT INCOME	12,212	657	(11,555)	493.00
DISTRICT ATTORNEY PRE-TRIAL INTERVENTION					
016-340-600	PRE-TRIAL INTERVENTION FE	44,676	29,384	(15,292)	22,037.71
	TOTAL DEPARTMENT INCOME	44,676	29,384	(15,292)	22,037.71
COURT FACILITY FEE					
017-341-430	COURT FACILITY FEE CC	5,573	5,467	(107)	4,100.00
017-349-430	COURT FACILITY FEE DC	28,821	25,851	(2,970)	19,388.05
	TOTAL DEPARTMENT INCOME	34,395	31,317	(3,077)	23,488.05
LANGUAGE ACCESS FEE					
018-341-430	LANG ACCESS FEE CC	836	820	(16)	615.00
018-349-439	LANG ACCESS FEE DC	4,325	3,870	(456)	2,902.20
018-354-430	LANGUAGE ACCESS FEE JP 1-1	1,704	1,632	(72)	1,224.00
018-355-430	LANGUAGE ACCESS FEE JP 1-2	3,708	5,404	1,696	4,053.00
018-356-430	LANGUAGE ACCESS FEE JP 2	580	556	(24)	417.00
018-357-430	LANGUAGE ACCESS FEE JP 3	306	324	18	243.00
018-358-430	LANGUAGE ACCESS FEE JP 4	16	-	(16)	0.00
018-359-430	LANGUAGE ACCESS FEE JP 5	308	524	216	393.00
	TOTAL DEPARTMENT INCOME	11,784	13,130	1,346	9,847.20
VOTER REGISTRATION ELECTIONS					
019-341-432	FEES OF OFFICE	-	15,378	15,378	11,533.41
019-341-482	VOTER MACHINE RENTAL	-	-	0	0.00
	TOTAL DEPARTMENT INCOME	-	15,378	15,378	11,533.41
DISTRICT CLERK RECORD MANAGEMENT					
020-344-435	RECORD MANAGEMENT FEE	67,993	62,808	(5,185)	47,105.95
020-344-444	TECHNOLOGY FEE/ARCHIVAL F	329	155	(174)	116.01
020-344-445	DIGITIZED RECORD FEE	336	137	(199)	102.82
020-344-446	COST RECOVERY FEE E-FILE	-	2	2	1.64
020-344-447	PRESERVATION OF 5TH DIST	-	-	0	0.00
	TOTAL DEPARTMENT INCOME	68,658	63,102	(5,556)	47,326.42

COUTHUSE SECURITY

021-341-432	COUNTY CLERK	5,581	5,343	(239)	4,007.00
021-347-390	TRANSFER IN FROM GENERAL	-	-	0	0.00
021-349-432	DISTRICT CLERK	35,274	32,648	(2,627)	24,485.67
021-354-432	JP 1-1	3,973	5,627	1,654	4,220.45
021-355-432	JP 1-2	2,670	5,308	2,637	3,980.66
021-356-432	JP 2	147	45	(102)	34.00
021-357-432	JP 3	13	24	11	18.00
021-358-432	JP 4	24	-	(24)	0.00
021-359-432	JP 5	40	33	(7)	24.55
	TOTAL DEPARTMENT INCOME	47,723	49,027	1,304	36,770.33

JP COURTHOUSE SECURITY

022-347-432	COURTHOUSE SECURITY FEE	4,242	4,873	632	3,655.05
	TOTAL DEPARTMENT INCOME	4,242	4,873	632	3,655.05

TIME PAYMENT FEE

023-349-432	DISTRICT CLERK	103	74	(29)	55.48
023-354-432	COUNTY CLERK	1	-	(1)	0.00
023-355-432	JP 1-1	-	-	0	0.00
023-356-432	JP 1-2	11	-	(11)	0.00
023-357-432	JP 2	9	-	(9)	0.00
023-358-432	JP 3	-	-	0	0.00
023-359-432	JP 4	7	1	(6)	0.46
023-361-432	JP 5	-	-	0	0.00
	TOTAL DEPARTMENT INCOME	130	75	(56)	55.94

JUSTICE COURT TECHNOLOGY

024-354-430	JP 1-1	5,518	7,053	1,535	5,289.75
024-355-430	JP 1-2	2,275	4,354	2,079	3,265.75
024-356-430	JP 2	1,991	1,807	(184)	1,354.92
024-357-430	JP 3	281	547	267	410.61
024-358-430	JP 4	124	-	(124)	0.00
024-359-430	JP 5	1,186	1,678	492	1,258.22
	TOTAL DEPARTMENT INCOME	11,375	15,439	4,064	11,579.25

COUNTY CLERK OF THE COURT

025-340-453	COUNTY CLERK FEE	20,227	10,933	(9,293)	8,200.00
	TOTAL DEPARTMENT INCOME	20,227	10,933	(9,293)	8,200.00

SB8 SHERIFF

026-376-434	GRANT INCOME	80,000	106,667	26,667	80,000.00
026-376-453	INTEREST INCOME	-	-	0	0.00
	TOTAL DEPARTMENT INCOME	80,000	106,667	26,667	80,000

BAIL BOND BOARD FEE

027-380-390	TRANSFER IN	-	-	0	0.00
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

028-362-333	GRANT INCOME COMMUNITY	144,348	144,348	0	144,348.00
028-362-390	TRANSFER TO/FROM OTHER	6,477	14,012	7,535	6,477.00
	TOTAL DEPARTMENT INCOME	150,825	158,360	7,535	150,825.00

CSCD - DAY REPORTING CENTER					
029-362-333	GRANT INCOME COMMUNITY	212,103	212,103	0	212,103.00
029-362-390	TRANSFER TO/FROM OTHER	30,405	37,786	7,381	30,405.00
	TOTAL DEPARTMENT INCOME	242,508	249,889	7,381	242,508.00
CSCD - CIVIL PROBATION					
030-362-430	ADMINISTRATIVE FEE			0	0.00
030-362-495	COMMUNITY SUPERVISION F	-	-	0	0.00
	TOTAL DEPARTMENT INCOME	-	-	0	0.00
CSCD - AFTERCARE					
031-362-333	GRANT INCOME COMMUNITY	176,922	176,922	0	176,922.00
031-362-390	TRANSFER TO OTHER CS	39,825	49,091	9,266	39,825.00
	TOTAL DEPARTMENT INCOME	216,747	226,013	9,266	216,747.00
CSCD - SUBSTANCE ABUSE TREATMENT					
032-362-333	GRANT INCOME COMMUNITY	74,009	74,009	0	74,009.00
032-362-390	TRANSFER TO OTHER CS	5,040	8,600	3,560	5,040.00
	TOTAL DEPARTMENT INCOME	79,049	82,609	3,560	79,049.00
ARP					
033-362-333	ARP INCOME	-	-	0	0.00
033-362-334	INTEREST INCOME	300,000	300,000	0	58,203.10
033-362-390	TRANSFER	-	-	0	0.00
033-362-434	MISCELLANEOUS INCOME	-	-	0	0.00
	TOTAL DEPARTMENT INCOME	300,000	300,000	0	58,203.10
CSCD - SAT - WOMEN'S FACILITY					
034-362-332	GRANT INCOME COMMUNITY	2,732,080	2,732,080	0	2,732,080.00
034-362-390	TRANSFER TO/FROM OTHER	362,837	497,689	134,852	362,837.00
034-362-430	RECYCLING	-	-	0	0.00
034-362-431	VENDING INCOME	40,000	50,000	10,000	25,433.81
034-362-432	CALLING CARD INCOME	20,000	20,000	0	5,181.41
034-362-434	MISCELLANEOUS INCOME	-	-	0	6,860.25
034-362-435	TRANSPORT FEE	-	-	0	0.00
034-362-436	RESIDENT FEES	-	-	0	0.00
034-362-437	MEDICAL	-	-	0	0.00
034-362-438	NON RESIDENT MEALS	100	100	0	147.00
034-362-439	EMPLOYMENT PROGRAM FEE	-	-	0	0.00
034-362-440	RESIDENT COMM NCIC	-	-	0	11,921.17
034-362-494	COMMISSARY INCOME	60,000	60,000	0	33,211.52
	TOTAL DEPARTMENT INCOME	3,215,017	3,359,869	144,852	3,177,672.16
CSCD - SAT - SPECIALIZED CASELOAD					
035-362-332	GRANT INCOME COMMUNITY	66,587	66,587	0	49,941.00
035-362-390	TRANSFER TO OTHER CS	7,580	9,787	2,207	24,226.00
	TOTAL DEPARTMENT INCOME	74,167	76,374	2,207	74,167.00
ROAD & BRIDGE - LATERAL					
036-370-321	LATERAL REFUND	45,000	45,000	0	41,011.60
	TOTAL DEPARTMENT INCOME	45,000	45,000	0	41,011.60
ROAD & BRIDGE - MOTOR VEHICLE					
037-370-000					
037-371-321	R&B AUTO REG FEE, PCT 1	208,134	208,134	0	150,306.80
037-371-322	R&B AUTO REG FEE, PCT 2	208,134	208,134	0	150,306.79
037-371-323	R&B AUTO REG FEE, PCT 3	485,646	485,646	0	350,715.86

037-371-324	R&B AUTO REG FEE, PCT 4	485,646	485,646	0	350,715.83
	TOTAL DEPARTMENT INCOME	1,387,560	1,387,560	0	1,002,045.28
LAW LIBRARY					
038-350-432	FEES OF OFFICE	45,000	45,000	0	41,017.26
	TOTAL DEPARTMENT INCOME	45,000	45,000	0	41,017.26
TRUANCY COURT COST					
039-343-422	TRUANCY COURT COST FEE	1,733	400	(1,333)	300.00
	TOTAL DEPARTMENT INCOME	1,733	400	(1,333)	300.00
MISC DEVELOPMENT/REPAIRS					
040-347-457	INTEREST INCOME	169,275	148,648	(20,627)	111,486.37
040-347-700	TRANSFER IN/OUT	200,000	200,000	0	0.00
	TOTAL DEPARTMENT INCOME	369,275	348,648	(20,627)	111,486.37
SHERIFF - INMATE TRUST FUND					
041-353-494	COMMISSARY INCOME	151,921	276,169	124,248	207,126.55
	TOTAL DEPARTMENT INCOME	151,921	276,169	124,248	207,126.55
LEOSE					
042-367-431	CONSTABLE 1	-	133	133	100.00
042-367-432	CONSTABLE 2	200	200	0	300.00
042-367-433	CONSTABLE 3	-	-	0	0.00
042-367-434	CONSTABLE 4	1,462	1,462	0	1,513.10
042-367-435	CONSTABLE 5	1,462	1,462	0	1,513.10
042-367-438	SHERIFF	2,450	2,450	0	5,381.79
042-367-439	DISTRICT ATTORNEY	1,986	1,986	0	1,935.30
	TOTAL DEPARTMENT INCOME	7,560	7,694	133	10,743.29
CSCD - DOMESTIC VIOLENCE SPC CASELOAD					
043-362-333	GRANT INCOME CSCD	68,205	68,205	0	51,153
043-362-390	TRANSFER TO/FROM OTHER	12,474	16,490	4,016	29,526
	TOTAL DEPARTMENT INCOME	80,679	84,695	4,016	80,679.00
JURY FUND					
044-341-430	JURY FEE CC	2,787	2,733	(53)	2,050.00
044-349-430	JURY FEE DC	15,001	13,553	(1,448)	10,164.87
044-354-430	JURY FEE JP 1-1	79	113	35	85.08
044-355-430	JURY FEE JP 1-2	54	107	53	80.59
044-356-430	JURY FEE JP 2	47	45	(2)	33.70
044-357-430	JURY FEE JP 3	7	13	6	9.63
044-358-430	JURY FEE JP 4	2	-	(2)	0.00
044-359-430	JURY FEE JP 5	28	41	13	30.96
044-360-430	STATE REIMBURSEMENT	56,085	54,675	(1,411)	41,006.00
	TOTAL DEPARTMENT INCOME	74,090	71,281	(2,809)	53,460.83
JUDICIAL EDUCATION/SUPPORT					
045-340-430	JUD EDUCATION SUPP FEE	1,587	1,367	(220)	1,025.00
	TOTAL DEPARTMENT INCOME	1,587	1,367	220	1,025
LATCF					
048-362-424	GRANT INCOME	-	-	0	0.00
	TOTAL DEPARTMENT INCOME	-	-	0	0.00

JUV. PROB. - DRA (DETENTION REIMBURSEMENT)				
050-390-000	TRANSFER IN	-	-	0
050-390-424	GRANT INCOME	100,000	100,000	0 278,919.88
	TOTAL DEPARTMENT INCOME	100,000	100,000	0 278,919.88
JUV. PROB. - STATE CRISIS INTERVENTION PROG.				
051-350-424	GRANT INCOME	-	-	0 48,413.34
	TOTAL DEPARTMENT INCOME	-	-	0 48,413.34
JUV. PROB. - RDA (REIMBURSEMENT)				
052-350-424	GRANT INCOME	100,000	143,973	43,973 107,979.83
	TOTAL DEPARTMENT INCOME	100,000	143,973	43,973 107,979.83
OVAG DA				
053-347-390	TRANSFER IN	-	41,428	41,428 10,408.09
053-362-424	GRANT INCOME	-	41,428	41,428 20,713.98
	TOTAL DEPARTMENT INCOME	-	82,856	82,856 31,122
SB22 DISTRICT ATTORNEY				
055-362-424	GRANT INCOME	275,000	275,000	0 275,000.00
055-362-453	INTEREST INCOME	-	22,917	22,917 17,187.43
	TOTAL DEPARTMENT INCOME	275,000	297,917	22,917 292,187.43
SHERIFF VINE				
056-352-424	GRANT INCOME	18,030	18,030	0 5,241.02
	TOTAL DEPARTMENT INCOME	18,030	18,030	0 5,241.02
OPIOD DISTRIBUTION				
057-376-424	INCOME	92,634	24,016	(68,618) 18,012.22
057-376-700	TRANSFER IN/OUT	-	-	0 0.00
	TOTAL DEPARTMENT INCOME	92,634	24,016	(68,618) 18,012.22
JUVENILE PROBATION				
058-362-424	GRANT INCOME	52,548	52,548	0 52,548.13
	TOTAL DEPARTMENT INCOME	52,548	52,548	0 52,548.13
COUNTY CLERK - RECORDS MANAGEMENT				
059-341-435	RECORD MANAGEMENT FEE	128,880	135,587	6,707 101,690.00
059-341-444	ARCHIVAL FEE	-	-	0 0.00
059-341-445	DIGITIZED RECORD FEE	-	-	0 0.00
059-341-446	COST RECOVERY FEE E-FILE	-	-	0 0.00
059-341-447	REC MGT & PRESER PROBATE	4,227	4,153	(73) 3,115.00
	TOTAL DEPARTMENT INCOME	133,107	139,740	6,633 104,805.00
ARCHIVE RECORDS				
061-341-444	ARCHIVAL FEE	52,825	134,347	81,522 100,760.00
	TOTAL DEPARTMENT INCOME	52,825	134,347	81,522 100,760.00
DEBT SERVICE				
062-310-110	AD VALOREM TAXES	2,245,200.00	2,245,200	0 2,246,000.00
062-330-300	BOND PROCEEDS	0.00	-	0 0.00
062-330-331	PREMIUM ON BONDS ISSUED	0.00	-	0 0.00
062-342-450	INTEREST INCOME	4,971.41	4,366	(606) 3,274.30

062-360-100	INTEREST	0.00	-	0	5.78
062-360-434	MISCELLANEOUS INCOME	0.00	-	0	0.00
	TOTAL DEPARTMENT INCOME	2,250,171	2,249,566	(606)	2,249,280.08

COUNTY CLERK VITAL STAT. & PRESV.

063-341-435	PRESERVATION FEE	3,936.00	4,328.81	393	3,246.61
	TOTAL DEPARTMENT INCOME	3,936	4,329	393	3,246.61

COUNTY & DISTRICT COURT TECH

117-347-390	TRANSFER IN				
117-360-434	TECHNOLOGY FEE	2,721.33	2,771.23	50	2,078.42
	TOTAL DEPARTMENT INCOME	2,721	2,771	50	2,078.42

DISTRICT CLERK				
118-349-431	CHILD SUPPORT INCOME	-	-	0.00
	TOTAL DISTRICT CLERK	-	-	0.00
JUV. PROB. - HUMAN TRAFFICKING				
119-367-100	TRAFFICKING DONATIONS	0.00	0.00	0.00
	TOTAL DEPARTMENT INCOME	-	0	0.00
JUVENILE PROBATION TRUST				
120-362-440	FINES	0.00	0.00	0.00
	TOTAL DEPARTMENT INCOME	-	0	0.00
JUSTICE COURT SUPPORT				
121-362-434	JUSTICE SUPPORT FEE	55,518	70,631	52,973.47
	TOTAL JUSTICE COURT SUPPORT	55,518	70,631	52,973.47
DISTRICT CLERK OF THE COURT				
124-340-430	DISTRICT CLERK FEE	112,329.44	96,431.91	72,323.93
	TOTAL DEPARTMENT INCOME	112,329	96,432	72,323.93
ELECTION SERVICES CONTRACT				
125-390-424	INCOME	66,104.00	66,104.00	116,321.99
	TOTAL DEPARTMENT INCOME	66,104	66,104	116,321.99
SHERIFF - CRIMINAL LAW ENFORCEMENT				
126-352-434	CRIMINAL LAW ASSISTANCE I	0.00	1,532.00	1,149.00
	TOTAL DEPARTMENT INCOME	-	1,532	1,149.00
COURT-INITIATED GUARDIANSHIP				
130-362-434	COURT-INITIATED GUARD FEE	8,640.00	8,520.00	6,390.00
	TOTAL DEPARTMENT INCOME	8,640	8,520	6,390.00

CSCD - BASIC				
132-362-430	ADMINISTRATIVE FEE	25,000.00	25,000.00	0 23,562.00
132-362-431	VISION #14 SATF	5,000.00	5,000.00	0 0.00
132-362-432	TELEPHONE INCOME	0.00	0.00	0 0.00
132-362-433	GREYHOUND BUS #14	1,000.00	1,000.00	0 110.15
132-362-434	MISCELLANEOUS INCOME	0.00	0.00	0 74.59
132-362-435	TRANSPORT FEES #14 SATF	7,500.00	8,500.00	1,000 6,506.36
132-362-436	STATE OF TEXAS AID IN	1,573,993.00	1,573,993.00	0 1,680,629.00
132-362-437	LAUNDRY #14 SATF	30,000.00	35,000.00	5,000 20,645.76
132-362-438	RESIDENT FEES #14 SATF	15,000.00	20,000.00	5,000 12,625.00
132-362-439	EMPLOY/PROG/ROOM/BOARD	110,000.00	120,000.00	10,000 68,970.50
132-362-440	RECYCLING	1,000.00	1,000.00	0 1,052.00
132-362-453	INTEREST INCOME ALLOCAT	1,000.00	1,000.00	0 48,565.34
132-362-454	ID REPLACEMENT CARD FEE	6,000.00	6,000.00	0 4,532.00
132-362-480	TRANSFER IN FROM OTHER FU	0.00	0.00	0 0.00
132-362-481	ELECTRONIC MONITORING	80,000.00	80,000.00	0 73,539.32
132-362-482	COGNITIVE PROGRAMMING MATERI	2,000.00	2,000.00	0 1,417.00
132-362-484	BIPP	2,000.00	2,000.00	0 2,720.00
132-362-485	TRANSFER TO OTHER CS	(484,998.00)	(656,965.00)	(171,967) (484,998.00)
132-362-486	TRANSFER FEE	22,000.00	22,000.00	0 19,915.00
132-362-487	VICTIM IMPACT	750.00	750.00	0 590.00
132-362-488	COPE	0.00	0.00	0 0.00
132-362-489	DWI REPEAT OFFENDER FE	0.00	0.00	0 0.00
132-362-490	DENTAL #14 SATF	5,000.00	5,000.00	0 380.00
132-362-491	UA PROGRAM FEE	200,000.00	200,000.00	0 218,549.60
132-362-492	MEDICAL #14 SATF	5,000.00	5,000.00	0 0.00
132-362-493	ANGER MANAGEMENT	0.00	0.00	0 75.00
132-362-494	SAFPF	0.00	0.00	0 65,846.00
132-362-495	COMMUNITY SUPERVISION F	1,000,000.00	1,000,000.00	0 881,415.15
132-362-496	PTS TREATMENT	0.00	0.00	0 0.00
	TOTAL DEPARTMENT INCOME	2,607,245	2,456,278	(150,967) 2,646,721.77

TRUANCY JUVENILE				
133-362-333	GRANT INCOME JUV.	-	38,070	38,070 23,323
	TOTAL DEPARTMENT INCOME	-	38,070	38,070 23,322.87

CSCD - PRETRIAL DIVERSION				
139-362-333	GRANT INCOME CSCD	42,837	42,837	0 42,838
139-362-390	TRANSFER TO OTHER CS PROG	20,360	23,510	3,150 20,360
	TOTAL DEPARTMENT INCOME	63,197	66,347	3,150 63,197.00

FOOD SERVICE PROGRAM				
141-352-432	FEES OF OFFICE	40,000.00	40,000.00	0 25,700.00
	TOTAL DEPARTMENT INCOME	40,000	40,000	0 25,700.00

DRUG COURT PROGRAM				
142-339-000	DRUG COURT PROGRAM INCOME	15,986.08	14,984.64	(1,001) 11,238.48
	TOTAL DEPARTMENT INCOME	15,986	14,985	(1,001) 11,238.48

TRUANCY PREVENTION & DIVERSION				
144-342-100	TRUANCY PROGRAM REVENUE	10,954.52	15,991.44	5,037 11,993.58
	TOTAL DEPARTMENT INCOME	10,955	15,991	5,037 11,993.58

JUVENILE PROBATION				
145-362-333	GRANT STATE AID INCOME	763,589.00	763,589.00	0 704,625.92
145-362-334	DIRECTED GRANTS INCOME	0.00	0.00	0 0.00
145-362-335	DRA	0.00	0.00	0 0.00

145-362-336 S&E
TOTAL DEPARTMENT INCOME

0.00	0.00	0	0.00
763,589	763,589	0	704,625.92

JUVENILE PROBATION

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

HAVA ELECTIONS

147-362-333	GRANT INCOME	0.00	0.00	0	0.00
147-362-390	TRANSFER IN	0.00	0.00	0	0.00
	TOTAL DEPARTMENT INCOME	-	-	0	0.00

SB22 - SHERRIFF

150-376-434	GRANT INCOME	500,000.00	500,000.00	0	500,000.00
150-376-453	INTEREST INCOME	0.00	2,334.01	2,334	1,750.51
	TOTAL DEPARTMENT INCOME	500,000	502,334	2,334	501,750.51

VOCA ASSISTANCE GRANT

155-376-390	TRANSFER IN	0.00	0.00	0	3,016.14
155-376-424	GRANT INCOME	62,535.00	32,588.67	(29,946)	24,441.50
	TOTAL DEPARTMENT INCOME	62,535	32,589	(29,946)	27,457.64

Special Revenue and Grant Funds Budget 2026-2027

		2025-2026	2026-2027		ACTUAL
		BUDGET	BUDGET	VARIANCE	Y-T-D
					30-Jun-26
DISTRICT ATTORNEY C&P					
012-476-000					
012-476-102	SALARY & WAGE DEPUTY/ASST	-	-	-	0.00
012-476-103	SALARY	3,675	3,675	-	0.00
	TOTAL SALARIES	3,675	3,675	-	0.00
012-476-201	TAXES FICA	281	281	-	0.00
012-476-202	INSURANCE GROUP HEALTH	-	-	-	0.00
012-476-203	RETIREMENT	376	364	(11)	0.00
012-476-204	INSURANCE WORKERS COMPENSATI	-	-	-	0.00
012-476-205	INSURANCE SUPPLEMENTAL DEATH	10	11	1	0.00
012-476-206	TAXES UNEMPLOYMENT	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	667	656	(10)	0.00
012-476-490	C&P NON SALARY	37,316	36,870	(446)	0.00
	TOTAL OTHER EXPENSE	37,316	36,870	(446)	0.00
	TOTAL DISTRICT ATTORNEY C&P	41,658	41,201	(456)	0.00
DISTRICT ATTY STATE ALLOCATED					
013-476-000					
013-476-102	SALARY & WAGE DEPUTY/ASST	200,000	203,921	3,921	0.00
013-476-426	TRAVEL IN COUNTY	-	-	-	0.00
013-476-700	TRANSFER OUT TO GENERAL	-	-	-	0.00
	TOTAL DISTRICT ATTY STATE ALLOCATED	200,000	203,921	3,921	0.00
DISTRICT ATTY WELFARE					
014-476-314	STATE WELFARE FRAUD DA E	8,400	8,435	35	0.00
	TOTAL DISTRICT ATTY WELFARE	8,400	8,435	35	0.00
DISTRICT ATTORNEY CRIMINAL LAW ENFORCEMENT					
015-476-103	SALARIES	4,200	4,200	-	0.00
	TOTAL SALARIES	4,200	4,200	-	0.00
015-476-201	TAXES FICA	321	321	-	0.00
015-476-202	HEALTH INSURANCE	-	-	-	0.00
015-476-203	RETIREMENT	430	417	(13)	0.00
015-476-204	INSURANCE W/C	-	-	-	0.00
015-476-205	INSURANCE SUPP	11	12	1	0.00
015-476-210	ACCRUED COMPENSATED ABSCENES	-	-	-	0.00
015-476-261	HRA EXPENSE	-	-	-	0.00
015-476-264	BOWIE CO EMPLOYEE TRUST	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	762	750	(12)	0.00
015-476-315	CRIMINAL LAW ASSISTANCE E	23,038	11,850	(11,188)	10,045.21
015-476-426	TRAVEL IN COUNTY	-	-	-	0.00
015-476-573	CAPITAL OUTLAY LIGHT EQUI	-	-	-	0.00
	TOTAL OTHER EXPENSE	23,038	11,850	(11,188)	10,045.21
	TOTAL DISTRICT ATTORNEY CRIMINAL LAW ENFORCEMENT	28,000	16,800	(11,200)	10,045.21

DISTRICT ATTORNEY PRE-TRIAL INTERVENTION

016-476-103	SALARY	23,750	23,750	-	5,584.72
	SALARY OTHER	57,304	57,304	-	30,807.19
	TOTAL SALARIES	81,054	81,054	-	36,391.91
016-476-201	FICA	6,201	6,201	-	2,866.39
016-476-202	HEALTH INSURANCE	389	389	-	0.00
016-476-203	RETIREMENT	8,290	8,039	(251)	3,840.05
016-476-204	INSURANCE W/C	-	-	-	0.00
016-476-205	INSURANCE SUPP	215	235	20	99.81
016-476-210	ACCRUED COMPENSATED ABSENCES	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	15,094	14,863	(231)	6,806.25
016-476-400	PROGRAM SERVICES	128,852	98,650	(30,202)	0.00
	TOTAL OTHER EXPENSE	128,852	98,650	(30,202)	0.00
TOTAL DISTRICT ATTORNEY PRE-TRIAL INTERVENTION		225,000	194,567	(30,433)	43,198.16

COURT FACILITY FEE

017-409-401	COURT FACILITY FEE EXPENSE	111,364	130,480	19,116	0.00
	TOTAL COURT FACILITY	111,364	130,480	19,116	0.00

LANGUAGE ACCESS FEE

018-409-301	LANG ACCESS EXPENSE	22,370	24,390	2,020	9,200.00
	TOTAL LANGUAGE ACCESS	22,370	24,390	2,020	9,200.00

VOTER REGISTRATION ELECTIONS

019-403-490	VOTER REGISTRATION EXPENSE	-	-	-	0.00
	TOTAL VOTER REGISTRATION	-	-	-	0.00

DISTRICT CLERK RECORD MANAGEMENT

020-477-103	SALARY & WAGE DEPUTY/ASSI	92,899	92,899	-	20,364.24
020-477-105	SALARY & WAGE OTHER	-	-	-	925.00
	TOTAL SALARIES	92,899	92,899	-	21,289.24
020-477-201	TAXES FICA	7,107	7,107	-	1,679.23
020-477-202	INSURANCE GROUP HEALTH	38,928	44,316	5,388	9,512.78
020-477-203	RETIREMENT	9,501	9,213	(288)	2,259.21
020-477-204	INSURANCE WORKERS COMP	-	-	-	0.00
020-477-205	INSURANCE SUPPLEMENTAL DE	246	269	23	58.70
020-477-210	ACCRUED COMPENSATED ABSENCES	-	-	-	0.00
020-477-261	HRA EXPENSE	-	-	-	0.00
020-477-264	BOWIE CO EMPLOYEE TRUST	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	55,783	60,905	5,123	13,509.92
020-477-337	SUPPLIES	56,461	-	(56,461)	0.00
	TOTAL OTHER EXPENSE	56,461	-	(56,461)	0.00
TOTAL DISTRICT CLERK RECORD MANAGEMENT		205,143	153,805	(51,338)	34,799.16

COUTHOUSE SECURITY					
021-560-103	SALARY & WAGE DEPUTY/ASSISTA	113,274	118,938	5,664	62,644.15
021-560-105	SALARY & WAGE OTHER	-	-	-	0.00
	TOTAL SALARIES	113,274	118,938	5,664	62,644.15
021-560-201	TAXES FICA	8,665	9,099	433	4,721.30
021-560-202	INSURANCE GROUP HEALTH	26,199	29,818	3,619	13,093.39
021-560-203	RETIREMENT	11,585	11,796	211	6,394.38
021-560-205	INSURANCE SUPPLEMENTAL DE	300	345	45	164.68
	TOTAL EMPLOYEE BENEFITS	46,749	51,057	4,307	24,373.75
021-560-265	SECURITY EXPENSES	39,907	27,250	(12,657)	0.00
	TOTAL OTHER EXPENSE	39,907	27,250	(12,657)	0.00
	TOTAL COUTHOUSE SECURITY	199,930	197,245	(2,686)	87,017.90
JP BUILDING SECURITY					
022-455-337	BUILDING SECURITY EXPENSE	60,000	60,982	982	3,516.00
	TOTAL JP BUILDING SECURITY	60,000	60,982	982	3,516.00
TIME PAYMENT FUND					
023-436-453	EXPENSES	58,117	58,180	63	0.00
	TOTAL TIME PAYMENT	58,117	58,180	63	0.00
JUSTICE CRT ASST/TECH Fund					
024-462-103	SALARY & WAGE DEPUTY/ASSISTA	12,000	16,000	4,000	6,793.44
	TOTAL SALARIES	12,000	16,000	4,000	6,793.44
024-462-201	TAXES FICA	918	1,224	306	500.88
024-462-202	INSURANCE GROUP HEALTH	58	77	19	0.00
024-462-203	RETIREMENT	1,227	1,587	360	694.45
024-462-205	INSURANCE SUPPLEMENTAL DE	32	46	15	17.99
	TOTAL EMPLOYEE BENEFITS	2,235	2,934	699	1,213.32
024-455-453	TECHNOLOGY EXPENSES	4,000	8,500	4,500	1,006.00
024-456-453	TECHNOLOGY EXPENSES	4,000	8,500	4,500	0.00
024-457-453	TECHNOLOGY EXPENSES	3,000	7,500	4,500	340.00
024-458-453	TECHNOLOGY EXPENSES	2,000	6,500	4,500	0.00
024-460-453	TECHNOLOGY EXPENSES	3,000	7,500	4,500	0.00
024-462-453	Transfer Out	-	-	-	0.00
	TOTAL OTHER EXPENSE	16,000	38,500	22,500	1,346.00
	TOTAL JUSTICE CRT ASST/TECH Fund	30,235	57,434	27,199	9,352.76

COUNTY CLERK OF THE COURT

025-492-103	SALARY & WAGE DEPUTY/ASSI	3,000	3,150	150	2,111.45
	TOTAL SALARIES	3,000	3,150	150	2,111.45
025-492-201	TAXES FICA	230	241	11	166.32
025-492-202	INSURANCE GROUP HEALTH	14	15	1	0.00
025-492-203	RETIREMENT	307	312	6	224.51
025-492-205	INSURANCE SUPPLEMENTAL DE	8	9	1	5.82
	TOTAL EMPLOYEE BENEFITS	559	578	19	396.65
025-492-425	COUNTY CLERK EXPENSE	16,500	19,500	3,000	0.00
	TOTAL OTHER EXPENSE	16,500	19,500	3,000	0.00
TOTAL COUNTY CLERK OF THE COURT		20,059	23,228	3,169	2,508.10

SB8 SHERIFF

026-492-103	SALARY & WAGE DEPUTY/ASST	27,625	27,625	-	10,724.08
	TOTAL SALARIES	27,625	27,625	-	10,724.08
026-492-201	FICA	2,113	2,113	-	816.31
026-492-202	INSURANCE GROUP HEALTH	7,442	7,442	-	2,187.64
026-492-203	RETIREMENT	2,740	2,740	-	1,091.70
026-492-205	INSURANCE SUPPLEMENTAL	80	80	-	27.88
	TOTAL EMPLOYEE BENEFITS	12,375	12,375	-	4,123.53
026-492-310	OFFICE SUPPLIES	-	-	-	0.00
	TOTAL OTHER EXPENSE	-	-	-	0.00
TOTAL SB8 SHERIFF		40,000	40,000	-	14,847.61

BAIL BOND BOARD FUND

027-635-103	SALARY & WAGE DEPUTY/ASST	600	600	-	432.50
	TOTAL SALARIES	600	600	-	432.50
027-635-201	FICA	46	46	-	32.58
027-635-202	INSURANCE GROUP HEALTH	3	3	-	0.00
027-635-203	RETIREMENT	61	60	(2)	46.02
027-635-205	INSURANCE SUPPLEMENTAL	2	2	0	1.14
	TOTAL EMPLOYEE BENEFITS	112	110	(2)	79.74
027-635-310	OFFICE SUPPLIES	538	250	(288)	0.00
	TOTAL OTHER EXPENSE	538	250	(288)	0.00
TOTAL BAIL BOND BOARD FUND		1,250	960	(290)	512.24

CSCD - MHI

028-635-102	SALARY & WAGE DEPUTY/ASSI	-	-	-	0.00
028-635-103	SALARY & WAGE DEPUTY/ASSISTA	125,970	132,742	6,772	99,734.52
	TOTAL SALARIES	125,970	132,742	6,772	99,734.52
028-635-201	TAXES FICA	9,637	9,880	243	7,187.29
028-635-203	RETIREMENT	13,656	13,990	334	10,221.23
028-635-205	INSURANCE SUPPLEMENTAL DE	353	475	122	266.47
028-635-206	TAXES UNEMPLOYMENT	126	190	64	342.00
	TOTAL EMPLOYEE BENEFITS	23,772	24,535	763	18,016.99

028-635-310	OFFICE SUPPLIES & EXPENSE	-	-	-	0.00
028-635-337	SUPPLIES & OPERATING EXPE	-	-	-	0.00
028-635-401	PROFESSIONAL FEES	1,083	1,083	-	1,083.00
028-635-426	TRAVEL IN COUNTY	-	-	-	0.00
028-635-427	TRAVEL OUT OF COUNTY	-	-	-	0.00
028-635-440	UTILITIES	-	-	-	0.00
028-635-454	EQUIPMENT	-	-	-	0.00
	TOTAL OTHER EXPENSE	1,083	1,083	-	1,083.00
TOTAL CSCD - MHI		150,825	158,360	7,535	118,834.51

CSCD - DAY REPORTING CENTER

029-635-103	SALARY & WAGE DEPUTY/ASSI	123,916	130,606	6,690	96,770.76
029-635-105	SALARY & WAGE OTHER	-	-	-	0.00
	TOTAL SALARIES	123,916	130,606	6,690	96,770.76
029-635-201	TAXES FICA	9,480	9,700	220	6,981.97
029-635-203	RETIREMENT	13,433	13,750	317	9,917.39
029-635-205	INSURANCE SUPPLEMENTAL DE	347	490	143	258.51
029-635-206	TAXES UNEMPLOYMENT	189	200	11	513.00
	TOTAL EMPLOYEE BENEFITS	23,449	24,140	691	17,670.87
029-635-337	SUPPLIES & OPERATING EXPE	-	-	-	0.00
029-635-401	PROFESSIONAL FEES	1,591	1,591	-	1,591.00
029-635-426	TRAVEL IN COUNTY	-	-	-	0.00
029-635-427	TRAVEL OUT OF COUNTY	-	-	-	0.00
029-635-440	UTILITIES	-	-	-	0.00
029-635-455	EQUIPMENT AND SMALL TOOLS	-	-	-	0.00
029-635-457	FACILITIES	93,552	93,552	-	77,952.70
029-635-486	CONTRACTUAL	-	-	-	0.00
	TOTAL OTHER EXPENSE	95,143	95,143	-	79,543.70
TOTAL CSCD - DAY REPORTING CENTER		242,508	249,889	7,381	193,985.33

CSCD - CIVIL PROBATION

030-570-102	SALARY & WAGE DEPUTY/ASST	-	-	-	0.00
030-570-103	SALARY & WAGE DEPUTY/ASSI	22,000	22,000	-	0.00
	TOTAL SALARIES	22,000	22,000	-	0.00
030-570-201	TAXES FICA	1,683	1,683	-	0.00
030-570-202	INSURANCE GROUP HEALTH	-	-	-	0.00
030-570-203	RETIREMENT	2,385	2,385	-	0.00
030-570-204	INSURANCE WORKERS COMPENS	-	-	-	0.00
030-570-205	INSURANCE SUPPLEMENTAL DE	62	62	-	0.00
030-570-206	TAXES UNEMPLOYMENT	9	9	-	0.00
	TOTAL EMPLOYEE BENEFITS	4,139	4,139	-	0.00
030-570-337	SUPPLIES & OPERATING EXPE	28,121	28,121	-	0.00
030-570-401	PROFESSIONAL FEES	-	-	-	174.54
030-570-426	TRAVEL OUT OF COUNTY	-	-	-	0.00
030-570-440	UTILITIES	-	-	-	0.00
030-570-454	EQUIPMENT AND SMALL TOOLS	-	-	-	0.00
	TOTAL OTHER EXPENSE	28,121	28,121	-	174.54
TOTAL CSCD - CIVIL PROBATION		54,260	54,260	-	174.54

CSCD - AFTERCARE

031-570-102	SALARY & WAGE DEPUTY/ASSI	-	-	-	0.00
031-570-103	SALARY & WAGE DEPUTY/ASSI	181,217	189,635	8,418	139,067.07
	TOTAL SALARIES	181,217	189,635	8,418	139,067.07
031-570-201	TAXES FICA	13,863	14,125	262	10,126.08
031-570-202	GROUP HEALTH INSURANCE	-	-	-	0.00
031-570-203	RETIREMENT	19,644	20,016	372	14,254.68
031-570-205	INSURANCE SUPPLEMENTAL DE	507	645	138	371.75
031-570-206	TAXES UNEMPLOYMENT	189	265	76	543.42
	TOTAL EMPLOYEE BENEFITS	34,203	35,051	848	25,295.93
031-570-337	SUPPLIES	-	-	-	0.00
031-570-401	PROFESSIONAL FEES	1,327	1,327	-	1,327.00
031-570-455	EQUIPMENT AND SMALL TOOLS	-	-	-	0.00
031-570-486	CONTRACTUAL	-	-	-	0.00
	TOTAL OTHER EXPENSE	1,327	1,327	-	1,327.00
TOTAL CSCD - AFTERCARE		216,747	226,013	9,266	165,690.00

CSCD - SUBSTANCE ABUSE TREATMENT

032-570-102	SALARY & WAGE DEPUTY/ASSI	-	-	-	0.00
032-570-103	SALARY & WAGE DEPUTY/ASSI	59,306	62,508	3,202	46,760.50
	TOTAL SALARIES	59,306	62,508	3,202	46,760.50
032-570-201	TAXES FICA	4,537	4,675	138	3,320.42
032-570-202	INSURANCE GROUP HEALTH	-	-	-	0.00
032-570-203	RETIREMENT	6,429	6,625	196	4,792.78
032-570-205	INSURANCE SUPPLEMENTAL DE	158	174	16	125.01
032-570-206	TAXES UNEMPLOYMENT	63	71	8	171.00
	TOTAL EMPLOYEE BENEFITS	11,187	11,545	358	8,409
032-570-337	SUPPLIES & OPERATING EXPE	8,000	8,000	-	0.00
032-570-401	PROFESSIONAL FEES	556	556	-	556.00
032-570-427	TRAVEL OUT OF COUNTY	-	-	-	0.00
032-570-440	UTILITIES	-	-	-	0.00
032-570-455	EQUIPMENT AND SMALL TOOLS	-	-	-	0.00
032-570-486	CONTRACTUAL	-	-	-	0.00
032-570-700	TRANSFER FROM COMMUNITY S	-	-	-	0.00
	TOTAL OTHER EXPENSE	8,556	8,556	-	556.00
TOTAL CSCD - SUBSTANCE ABUSE TREATMENT		79,049	82,609	3,560	55,725.71

ARP

033-570-102	SALARY & WAGE DEPUTY/ASSI	-	-	-	0.00
033-570-103	SALARY & WAGE OTHER	-	-	-	0.00
	TOTAL SALARIES	-	-	-	0.00
033-570-201	TAXES FICA	-	-	-	0.00
033-570-202	INSURANCE GROUP HEALTH	-	-	-	0.00
033-570-203	RETIREMENT	-	-	-	0.00
033-570-204	INSURANCE WORKERS COMPENS	-	-	-	0.00
033-570-205	INSURANCE SUPPLEMENTAL DE	-	-	-	0.00
033-570-206	TAXES UNEMPLOYMENT	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	-	-	-	0.00
033-570-337	SUPPLIES & OPERATING EXPE	-	-	-	0.00
033-570-338	INFUSION CENTER	-	-	-	0.00
033-570-451	FIBER	6,500,000	-	(6,500,000)	4,272,814.00
033-570-453	ROAD MATERIALS	-	-	-	0.00
033-570-454	EQUIPMENT	23,558	-	(23,558)	23,557.78
033-570-455	MAINTENANCE	-	-	-	0.00
033-570-486	CONTRACTUAL	-	-	-	0.00
033-570-700	TRANSFER IN OUT	200,000	432,000	232,000	0.00
	TOTAL OTHER EXPENSE	6,723,558	432,000	(6,291,558)	4,296,371.78
	TOTAL ARP	6,723,558	432,000	(6,291,558)	4,296,371.78

CSCD - SAT - WOMEN'S FACILITY

034-570-103	SALARY & WAGE DEPUTY/ASSI	1,797,068	1,892,887	95,819	1,214,711.70
034-570-105	SALARY & WAGE OTHER	30,000	31,600	1,600	30,537.50
	TOTAL SALARIES	1,827,068	1,924,487	97,419	1,245,249.20
034-570-201	TAXES FICA	139,771	143,275	3,504	90,862.87
034-570-202	INSURANCE GROUP HEALTH	-	-	-	0.00
034-570-203	RETIREMENT	198,055	202,550	4,495	127,622.17
034-570-204	INSURANCE WORKERS COMPENS	-	-	-	0.00
034-570-205	INSURANCE SUPPLEMENTAL DE	5,116	6,250	1,134	3,328.90
034-570-206	TAXES UNEMPLOYMENT	2,835	3,635	800	6,663.74
	TOTAL EMPLOYEE BENEFITS	345,777	355,710	9,933	228,477.68
034-570-310	OFFICE SUPPLIES & EXPENSE	8,500	8,500	-	5,912.14
034-570-331	BATHROOM SUPPLIES	-	-	-	0.00
034-570-332	RESIDENT FOOD	325,000	325,000	-	219,770.17
034-570-336	PSYCHOLOGICAL ASSESSMENT	1,500	1,500	-	1,282.00
034-570-337	SUPPLIES	40,000	75,000	35,000	29,768.28
034-570-338	MEDICAL	5,000	5,000	-	465.34
034-570-339	PORTABLE BREATHYLZER MOUTHPI	500	500	-	500.00
034-570-341	DRUG TESTING SUPPLIES	8,000	8,000	-	6,300.57
034-570-343	KITCHEN COOKWARE	-	-	-	0.00
034-570-344	COOK UNIFORMS	1,000	1,000	-	59.18
034-570-345	RESIDENTS PERSONAL HYGIENE	3,000	3,000	-	29.49
034-570-346	UNIFORMS RESIDENTS	8,000	8,000	-	92.96
034-570-347	LAUNDRY SUPPLIES	8,500	8,500	-	3,556.98
034-570-348	CALLING CARDS	5,000	5,000	-	2,500.00
034-570-349	PEST CONTROL	1,800	1,800	-	1,635.08
034-570-350	COGNITIVE PROGRAMMING MATERI	18,000	18,000	-	16,504.48
034-570-351	KITCHEN SUPPLIES	12,000	12,000	-	5,687.32
034-570-401	PROFESSIONAL FEES	97,168	97,168	-	62,814.70
034-570-426	PER DIEM/HOTEL ACCOMODATIONS	5,000	5,000	-	1,594.20
034-570-427	FUEL	12,000	14,000	2,000	5,611.56
034-570-428	VEHICLE MAINTENANCE	7,000	7,000	-	6,029.62
034-570-440	UTILITIES	129,600	129,600	-	94,068.02
034-570-454	EQUIPMENT AND SMALL TOOLS	13,700	13,700	-	7,680.91
034-570-457	FACILITIES	229,904	230,404	500	196,050.75
034-570-486	CONTRACTUAL	27,000	27,000	-	295.89
034-570-487	RESIDENT PRESCRIPTIONS	-	-	-	(546.06)
034-570-537	COMMISSARY EXPENSE	50,000	50,000	-	30,878.54
034-570-539	COMPUTER SUPPLIES	-	-	-	0.00
034-570-579	VENDING EXPENSE	25,000	25,000	-	19,108.21
	TOTAL OTHER EXPENSE	1,042,172	1,079,672	37,500	717,650.33
TOTAL CSCD - SAT - WOMEN'S FACILITY		3,215,017	3,359,869	144,852	2,191,377.21

CSCD - SAT - SPECIALIZED CASELOAD

035-570-102	SALARY & WAGE DEPUTY/ASST	-	-	-	0.00
035-570-103	SALARY & WAGE DEPUTY/ASST	61,971	64,038	2,067	48,654.25
	TOTAL SALARIES	61,971	64,038	2,067	48,654.25
035-570-201	TAXES FICA	4,741	4,790	49	3,608.08
035-570-203	RETIREMENT	6,718	6,795	77	4,986.99
035-570-205	INSURANCE SUPPLEMENTAL DEATH	174	185	11	130.07
035-570-206	TAXES UNEMPLOYMENT	63	66	3	261.57
	TOTAL EMPLOYEE BENEFITS	11,696	11,836	140	8,986.71
035-570-310	OFFICE SUPPLIES & EXPENSE	-	-	-	0.00
035-570-337	SUPPLIES & OPERATING EXPE	-	-	-	0.00
035-570-401	PROFESSIONAL FEES	500	500	-	500.00
035-570-426	PER DIEM/LODGING	-	-	-	0.00
035-570-454	EQUIPMENT	-	-	-	0.00
035-570-486	CONTRACTUAL	-	-	-	0.00
	TOTAL OTHER EXPENSE	500	500	-	500.00
	TOTAL CSCD - SAT - SPECIALIZED CASELOAD	74,167	76,374	2,207	58,140.96

ROAD & BRIDGE - LATERAL

036-409-464	CARRYOVER	141,701	141,701	-	0.00
036-621-454	COMMISSIONER PCT 1	11,250	11,250	-	72,600.00
036-622-454	COMMISSIONER PCT 2	11,250	11,250	-	5,504.54
036-623-454	COMMISSIONER PCT 3	26,250	26,250	-	0.00
036-624-454	COMMISSIONER PCT 4	26,250	26,250	-	0.00
	TOTAL ROAD & BRIDGE LATERAL	216,701	216,701	-	78,104.54

ROAD & BRIDGE - MOTOR VEHICLE

037-621-454	COMMISSIONER PCT 1 - MATERIALS	148,134	148,134	-	32,783.52
037-621-455	COMMISSIONER PCT 1 - FUEL	60,000	60,000	-	36,521.60
037-622-454	COMMISSIONER PCT 2 - MATERIALS	148,134	148,134	-	66,812.84
037-622-455	COMMISSIONER PCT 2 - FUEL	60,000	60,000	-	35,816.53
037-623-454	COMMISSIONER PCT 3 - MATERIALS	315,646	315,646	-	263,132.52
037-623-455	COMMISSIONER PCT 3 - FUEL	170,000	170,000	-	0.00
037-624-454	COMMISSIONER PCT 4 - MATERIALS	315,646	315,646	-	296,005.36
037-624-455	COMMISSIONER PCT 4 - FUEL	170,000	170,000	-	135,306.74
037-409-464	CARRYOVER	476,209	476,209	-	0.00
	TOTAL ROAD & BRIDGE - MOTOR VEHICLE	1,863,769	1,863,769	-	866,379.11

LAW LIBRARY

038-476-102	SALARY & WAGE DEPUTY/ASSI	1,200	1,200	-	844.54
	TOTAL SALARIES	1,200	1,200	-	844.54
038-476-201	FICA	92	92	-	67.07
038-476-202	INSURANCE GROUP HEALTH	6	6	-	0.00
038-476-203	RETIREMENT	123	119	(4)	89.84
038-560-205	INSURANCE SUPPLEMENTAL DE	3	3	0	2.34
	TOTAL EMPLOYEE BENEFITS	223	220	(3)	159.25
038-476-310	OFFICE SUPPLIES & EXPENSE	-	-	-	0.00
038-476-429	EDUCATION EXPENSE	-	-	-	0.00
038-476-436	LIBRARY EXPENSE	43,577	31,750	(11,827)	45,787.20
	TOTAL OTHER EXPENSES	43,577	31,750	(11,827)	45,787.20
	TOTAL LAW LIBRARY	45,000	33,170	(11,830)	46,790.99

TRUANCY COURT COST

039-629-702	TRUANCY COURT COST EXPENSE	2,000	2,873	873	189.60
	TOTAL TRUANCY COURT COST	2,000	2,873	873	189.60

MISC DEVELOPMENT/REPAIRS

040-409-454	EQUIPMENT	250,000	250,000	-	0.00
040-409-573	CAPITAL OUTLAY	500,000	500,000	-	0.00
040-409-490	MISCELLANEOUS	-	-	-	0.00
040-409-700	TRANSFER OUT	-	-	-	0.00
	TOTAL MISC DEVELOPMENT	750,000	750,000	-	0.00

SHERIFF - INMATE TRUST FUND

041-561-101	SALARY & WAGE DEPUTY/ASSI	-	-	-	0.00
041-561-103	SALARY & WAGE DEPUTY/ASSI	84,437	81,819	-	54,955.44
041-561-105	SALARY & WAGE DEPUTY/ASSI	-	-	-	0.00
	TOTAL SALARIES	-	-	-	54,955.44
041-561-201	TAXES FICA	6,459	6,259	-	4,308.67
041-561-202	INSURANCE GROUP HEALTH	26,060	29,639	-	19,089.80
041-561-203	RETIREMENT	8,636	8,114	-	5,841.79
041-561-204	INSURANCE WORKERS COMP	-	-	-	0.00
041-561-205	INSURANCE SUPPLEMENTAL DE	224	237	-	151.87
	TOTAL EMPLOYEE BENEFITS	41,379	44,250	-	29,392.13
041-561-333	INMATE BENEFIT EXPENSE	100,000	100,000	-	11,057.00
041-561-458	ACCRUED COMPENSATED ABSENCES	-	-	-	0.00
	TOTAL OTHER EXPENSES	100,000	100,000	-	11,057.00
	TOTAL INMATE TRUST FUND	141,379	144,250	-	95,404.57

LEOSE

042-367-431	CONSTABLE 1	-	-	-	0.00
042-367-432	CONSTABLE 2	200	200	-	0.00
042-367-433	CONSTABLE 3	-	-	-	0.00
042-367-434	CONSTABLE 4	2,241	2,241	-	0.00
042-367-435	CONSTABLE 5	1,437	1,437	-	802.75
042-367-438	SHERIFF	5,997	5,997	-	0.00
042-367-439	DISTRICT ATTORNEY	1,986	1,986	-	0.00
TOTAL LEOSE		11,861	11,861	-	802.75

CSCD - DOMESTIC VIOLENCE SPC CASELOAD

043-636-102	SALARY AND WAGE	-	-	-	0.00
043-636-103	SALARY AND WAGE ASSISTANT	67,444	67,444	-	53,177.00
TOTAL SALARIES		67,444	67,444	-	53,177.00
043-636-201	TAXES FICA	5,160	5,306	146	4,068.02
043-636-203	RETIREMENT	7,311	7,500	189	5,450.41
043-636-204	INSURANCE WORKERS COMP	-	-	-	0.00
043-636-205	INSURANCE SUPPLEMENTAL DEATH	189	247	58	142.07
043-636-206	TAXES UNEMPLOYMENT	63	79	16	171.00
TOTAL EMPLOYEE BENEFITS		12,723	13,132	409	9,831.50
043-636-337	SUPPLIES & OPERATING EXPENSE	-	-	-	0.00
043-636-401	PROFESSIONAL FEES	512	512	-	512.00
043-636-426	PER DIEM/HOTEL ACCOMODATIONS	-	-	-	0.00
043-636-440	UTILITIES	-	-	-	0.00
043-636-454	EQUIPMENT	-	-	-	0.00
TOTAL OTHER EXPENSES		512	512	-	512.00
TOTAL CSCD - DOMESTIC VIOLENCE SPC CASELOAD		80,679	81,088	409	63,520.50

JURY FUND

044-409-401	JURY EXPENSES	100,000	100,000	-	103,194.00
TOTAL JURY FUND		100,000	100,000	-	103,194.00

JUDICIAL EDUCATION/SUPPORT

045-499-430	JUD EDUCATION SUPP EXPENSES	2,100	3,310	1,210	0.00
TOTAL JUDICIAL EDUCATION/SUPPORT		2,100	3,310	1,210	0.00

LATCF

048-573-103	SALARY & WAGE DEPUTY/ASSISTA	-	-	-	0.00
048-573-105	SALARY & WAGE OTHER	-	-	-	0.00
	TOTAL SALARIES	-	-	-	0.00
048-573-201	FICA	-	-	-	0.00
048-573-202	INSURANCE GROUP HEALTH	-	-	-	0.00
048-573-203	RETIREMENT	-	-	-	0.00
048-573-204	INSURANCE WORKERS COMPENSATI	-	-	-	0.00
048-573-205	INSURANCE SUPPLEMENTAL DEATH	-	-	-	0.00
048-573-206	TAXES UNEMPLOYMENT	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	-	-	-	0.00
048-573-486	GRANT EXPENSE	351,310	237,156	(114,154)	114,153.00
048-573-700	TRANSFERS OUT	-	-	-	0.00
	TOTAL OTHER EXPENSES	351,310	237,156	(114,154)	114,153.00
	TOTAL LATCF	351,310	237,156	(114,154)	114,153.00

JUV. PROB. - DRA (DETENTION REIMBURSEMENT)

050-700-000	TRANSFER OUT	-	-	0	0.00
050-700-340	DETENTION EXPENSE	50,000	50,000	0	117,936.22
050-700-454	EQUIPMENT	-	-	0	0.00
050-700-486	GRANT EXPENSE	50,000	50,000	0	0.00
050-700-490	MISCELLANEOUS	-	-	0	0.00
	TOTAL JUV. PROB. - DRA	100,000	100,000	0	117,936.22

JUV. PROB. - STATE CRISIS INTERVENTION PROG.

051-476-103	SALARY	-	-	-	29,021.51
051-476-105	SALARY AND WAGE PART-TIME	-	-	-	27,634.00
	TOTAL SALARIES	-	-	-	56,655.51
051-476-201	FICA	-	-	-	4,316.90
051-476-202	INSURANCE GROUP HEALTH	-	-	-	8,488.87
051-476-203	RETIREMENT	-	-	-	5,802.56
051-476-205	INSURANCE SUPPLEMENTAL DEATH	-	-	-	151.01
	TOTAL EMPLOYEE BENEFITS	-	-	-	18,759.34
053-560-486	GRANT EXPENSE	-	-	-	0.00
	TOTAL OTHER EXPENSES	-	-	-	0.00
	TOTAL JUV. PROB. - STATE CRISIS INTERVENTION PROG.	-	-	-	75,414.85

JUV. PROB. - RDA (REIMBURSEMENT)

052-476-486	GRANT EXPENSE	-	50,000	50,000	49,700.90
	TOTAL JUV. PROB. - RDA	-	50,000	50,000	49,700.90

OVAG DA

053-560-103	SALARY	-	-	-	10,356.99
053-560-105	SALARY AND WAGE PART-TIME	-	-	-	0.00
	TOTAL SALARIES	-	-	-	10,356.99
053-560-201	FICA	-	-	-	0.00
053-560-202	INSURANCE GROUP HEALTH	-	-	-	0.00

053-560-203	RETIREMENT	-	-	-	0.00
053-560-205	INSURANCE SUPPLEMENTAL DEATH	-	-	-	0.00
053-560-206	TAXES UNEMPLOYMENT	-	-	-	0.00
053-560-261	HRA EXPENSE	-	-	-	0.00
053-560-264	BOWIE COUNTY TRUST	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	-	-	-	0.00
053-560-337	SUPPLIES	-	-	-	0.00
053-560-426	TRAVEL AND TRAINING	-	-	-	0.00
053-560-454	EQUIPMENT	-	-	-	0.00
053-560-486	GRANT EXPENSE	-	-	-	0.00
053-560-700	TRANSFER FROM GENERAL FUN	-	-	-	0.00
	TOTAL OTHER EXPENSES	-	-	-	0.00
TOTAL OVAG DA		-	-	-	10,356.99

SB22 DISTRICT ATTORNEY

055-573-103	SALARY & WAGE DEPUTY/ASSISTA	201,180	201,180	-	143,722.28
055-573-105	SALARY & WAGE OTHER	23,900	18,849	(5,052)	1,829.78
	TOTAL SALARIES	225,081	220,029	(5,052)	145,552.06
055-573-201	TAXES FICA	17,219	16,832	(386)	11,365.74
055-573-202	INSURANCE GROUP HEALTH	13,908	15,679	1,772	9,697.78
055-573-203	RETIREMENT	23,020	21,821	(1,199)	15,363.46
055-573-205	INSURANCE SUPPLEMENTAL DEATH	596	638	42	399.65
055-573-206	TAXES UNEMPLOYMENT	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	54,743	54,971	228	36,826.63
055-573-337	SUPPLIES	-	-	-	
055-573-427	TRAVEL AND TRAINING	-	-	-	
055-573-451	CONTRACTUAL	-	-	-	
	TOTAL OTHER EXPENSES	-	-	-	0.00
	TOTAL SB22 DISTRICT ATTORNEY	279,824	275,000	(4,824)	182,378.69

SAVNS

056-560-486	GRANT EXPENSE	18,030	18,030	-	5,241.02
	TOTAL SAVNS	18,030	18,030	-	5,241.02

OPIOID DISTRIBUTION

057-585-486	EXPENSE	69,500	87,488	17,988	0.00
	TOTAL OPIOID DISTRIBUTION	69,500	87,488	17,988	0.00

JUVENILE PROBATION

058-573-103	SALARY & WAGE DEPUTY/ASSI	44,300	44,300	-	14,386.90
058-573-105	SALARY & WAGE OTHER	-	-	-	0.00
	TOTAL SALARIES	44,300	44,300	-	14,386.90
058-573-201	TAXES FICA	3,389	3,389	-	1,119.08
058-573-202	INSURANCE GROUP HEALTH	213	213	-	23,572.86
058-573-203	RETIREMENT	4,531	4,393	(137)	1,504.07
058-573-204	INSURANCE WORKERS COMPENS	-	-	-	0.00
058-573-205	INSURANCE SUPPLEMENTAL DE	117	128	11	39.22
058-573-206	TAXES UNEMPLOYMENT	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	8,250	8,124	(126)	26,235.23
058-573-486	GRANT EXPENSE	-	-	-	40,622.13
	TOTAL OTHER EXPENSES	-	-	-	40,622.13
	TOTAL JUVENILE PROBATION	52,550	52,423	(126)	81,244.26

COUNTY CLERK - RECORDS MANAGEMENT

059-403-103	SALARY & WAGE DEPUTY/ASSI	71,640	69,883	(1,757)	6,041.67
059-403-105	SALARY OTHER	70,499	70,499	-	29,784.24
	TOTAL SALARIES	142,139	140,382	(1,757)	35,825.91
059-403-201	TAXES FICA	10,874	10,739	(134)	3,005.43
059-403-202	INSURANCE GROUP HEALTH	26,337	29,921	3,583	0.00
059-403-203	RETIREMENT	14,537	13,922	(615)	4,028.85
059-403-204	INSURANCE WORKERS COMPENSATI	-	-	-	0.00
059-403-205	INSURANCE SUPPLEMENTAL DE	377	407	30	104.75
059-403-206	TAXES UNEMPLOYMENT	-	-	-	0.00
059-403-261	HRA EXPENSE	-	-	-	0.00
059-403-264	BOWIE CO EMPLOYEE TRUST	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	52,125	54,989	2,864	7,139.03
059-403-435	RECORDS MANAGEMENT	13,845	-	(13,845)	104,311.74
	TOTAL OTHER EXPENSES	13,845	-	(13,845)	104,311.74
	TOTAL COUNTY CLERK - RECORDS MANAGEMENT	208,109	195,371	(12,738)	147,276.68

ARCHIVE RECORDS

061-403-437	MICROFILM ARCHIVAL EXPENSE	210,000	345,483	135,483	0.00
	TOTAL ARCHIVE RECORDS	210,000	345,483	135,483	0.00

DEBT SERVICE

062-690-346	HWY 82 IMPROVEMENTS	-	-	-	0.00
062-690-490	BANK CHARGES	800	800	-	400.00
062-690-491	BOND ISSUANCE COST	-	-	-	0.00
062-690-629	PRINCIPAL PAYMENT	1,770,000	1,860,000	90,000	0.00
062-690-669	INTEREST PAYMENT	475,200	386,700	(88,500)	237,600.00
062-690-700	TRANSFER OUT/IN	-	-	-	0.00
	TOTAL DEBT SERVICE	2,246,000	2,247,500	1,500	238,000.00

COUNTY CLERK VITAL STAT. & PRESV.

063-403-437	PRESERVATION EXPENSES	10,000	8,713	(1,287)	0.00
	TOTAL COUNTY CLERK VITAL STAT. & PRESV.	10,000	8,713	(1,287)	0.00

COUNTY & DISTRICT COURT TECH

117-572-315	TECHNOLOGY EXPENSE	25,000	17,950	(7,050)	6,746.84
	TOTAL COUNTY & DISTRICT COURT TECH	25,000	17,950	(7,050)	6,746.84

DISTRICT CLERK

118-450-490	CHILD SUPPORT EXPENSE	25,861	-	(25,861)	25,860.99
	TOTAL DISTRICT CLERK	25,861	-	(25,861)	25,860.99

JUV. PROB. - HUMAN TRAFFICKING

119-570-486	TRAFFICKING EXPENSES	782	782	-	0.00
	TOTAL JUV. PROB. - HUMAN TRAFFICKING	782	782	-	0.00

JUVENILE PROBATION TRUST					
120-570-496	JUVENILE PROBATION EXPENSE	123,801	79,347	(44,454)	44,454.84
	TOTAL JUVENILE PROBATION TRUST	123,801	79,347	(44,454)	44,454.84
JUSTICE COURT SUPPORT					
121-570-337	EXPENSES	68,000	140,738	72,738	350.00
	TOTAL JUSTICE COURT SUPPORT	68,000	140,738	72,738	350.00
DISTRICT CLERK OF THE COURT					
124-499-103	SALARY & WAGE DEPUTY/ASSI	6,493	41,818	35,325	4,570.24
124-499-105	SALARY OTHER	-	-	-	0.00
	TOTAL SALARIES	6,493	41,818	35,325	4,570.24
124-499-201	TAXES FICA	497	3,199	2,702	362.00
124-499-202	INSURANCE GROUP HEALTH	31	14,824	14,793	0.00
124-499-203	RETIREMENT	664	4,147	3,483	485.86
124-499-205	INSURANCE SUPPLEMENTAL DE	17	121	104	12.65
	TOTAL EMPLOYEE BENEFITS	1,209	22,292	21,083	860.51
124-499-401	DISTRICT CLERK EXPENSE	128,298	128,000	(298)	37,461.86
	TOTAL OTHER EXPENSES	128,298	128,000	(298)	37,461.86
	TOTAL DISTRICT CLERK OF THE COURT	136,000	192,110	56,109	42,892.61
ELECTION SERVICES CONTRACT					
125-492-103	SALARY & WAGE	36,000	36,000	-	7,417.80
	TOTAL SALARIES	36,000	36,000	-	7,417.80
125-492-201	FICA	2,754	2,754	-	0.00
125-492-202	INSURANCE GROUP HEALTH	173	173	-	0.00
125-492-203	RETIREMENT	3,682	3,570	(112)	0.00
125-492-205	INS SUPPLEMENTAL DEATH	95	104	9	0.00
	TOTAL EMPLOYEE BENEFITS	6,704	6,602	(103)	0.00
125-492-486	GRANT EXPENSES	23,400	23,400	-	50,529.97
	TOTAL OTHER EXPENSES	23,400	23,400	-	50,529.97
	TOTAL ELECTION SERVICES CONTRACT	66,104	66,002	(103)	57,947.77
SHERIFF - CRIMINAL LAW ENFORCEMENT					
126-560-419	CRIMINAL LAW ASSISTANCE EXP	43,000	37,100	(5,900)	7,107.21
	TOTAL SHERIFF - CRIMINAL LAW ENFORCEMENT	43,000	37,100	(5,900)	7,107.21
COURT-INITIATED GUARDIANSHIP					
130-570-337	EXPENSES	7,230	20,610	13,380	0.00
	TOTAL COURT-INITIATED GUARDIANSHIP	7,230	20,610	13,380	0.00

CSCD - BASIC

132-570-101	SALARY & WAGE OFFICER	150,500	150,500	-	118,663.43
132-570-103	SALARY & WAGE DEPUTY/ASSI	1,617,236	1,700,876	83,640	1,080,611.10
132-570-105	SALARY & WAGE OTHER	30,000	30,000	-	15,906.30
	TOTAL SALARIES	1,797,736	1,881,376	83,640	1,215,180.83
132-570-201	TAXES FICA	137,527	141,630	4,103	91,093.56
132-570-202	INSURANCE GROUP HEALTH	-	-	-	167.23
132-570-203	RETIREMENT	194,688	203,941	9,253	127,280.03
132-570-204	INSURANCE WORKERS COMPENS	-	-	-	0.00
132-570-205	INSURANCE SUPPLEMENTAL DE	5,034	5,268	234	3,320.48
132-570-206	TAXES UNEMPLOYMENT	1,890	1,890	-	5,045.55
	TOTAL EMPLOYEE BENEFITS	339,139	352,729	13,590	226,906.85
132-570-310	OFFICE SUPPLIES & EXPENSE	36,000	36,000	-	16,339.64
132-570-337	SUPPLIES & OPERATING EXPE	631,265	383,068	(248,197)	37,214.62
132-570-341	DRUG TESTING SUPPLIES	120,000	120,000	-	106,080.70
132-570-401	PROFESSIONAL FEES	164,005	164,005	-	96,818.68
132-570-426	PER DIEM/HOTEL/MILEAGE	21,000	21,000	-	14,997.89
132-570-427	FUEL	12,000	12,000	-	9,620.32
132-570-428	VEHCILE MAINTENANCE	57,500	57,500	-	52,602.96
132-570-429	INSURANCE	50,000	50,000	-	0.00
132-570-440	UTILITIES	9,600	9,600	-	5,075.96
132-570-451	FACILITIES	-	-	-	0.00
132-570-454	EQUIPMENT AND SMALL TOOLS	19,000	19,000	-	15,546.51
132-570-486	CONTRACTUAL	200,000	200,000	-	59,005.00
132-570-487	COMPUTER SUPPLIES	-	-	-	0.00
132-570-700	TRANSFER TO OTHER CS PRO	-	-	-	0.00
	TOTAL OTHER EXPENSES	1,320,370	1,072,173	(248,197)	413,302.28
	TOTAL CSCD - BASIC	3,457,245	3,306,278	(150,967)	1,855,389.96

TRUANCY JUV.

133-570-103	SALARY AND WAGE OTHER	-	27,950	27,950	24,952.18
	TOTAL SALARIES	-	27,950	27,950	24,952.18
133-570-201	TAXES FICA	-	3,000	3,000	1,883.83
133-570-203	RETIREMENT	-	4,000	4,000	2,558.91
133-570-205	INSURANCE SUPPLEMENTAL DEATH	-	3,000	3,000	103.07
133-570-205	INS SUPP DEATH	-	120	120	66.87
	TOTAL EMPLOYEE BENEFITS	-	10,120	10,120	4,612.68
133-570-337	SUPPLIES	-	-	-	0.00
	TOTAL OTHER EXPENSES	-	-	-	0.00
	TOTAL JUV. TRUANCY	-	38,070	38,070	29,564.86

CSCD - PRETRIAL DIVERSION

139-570-102	SALARY AND WAGE DEPUTY/ASSITAN	-	-	-	0.00
139-570-103	SALARY AND WAGE OTHER	52,884	55,725	2,841	38,379.20
139-570-105	SALARY OTHER	-	-	-	0.00
	TOTAL SALARIES	52,884	55,725	2,841	38,379.20
139-570-201	TAXES FICA	4,046	4,155	109	2,902.88
139-570-203	RETIREMENT	5,733	5,865	132	3,937.97
139-570-205	INSURANCE SUPPLEMENTAL DEATH	149	195	46	103.07

139-570-206	TAXES UNEMPLOYMENT	63	85	22	171.00
	TOTAL EMPLOYEE BENEFITS	9,991	10,300	309	7,114.92
139-570-337	SUPPLIES	-	-	-	0.00
139-570-401	PROFESSIONAL FEES	322	322	-	322.00
139-570-426	PER DIEM/HOTEL ACCOMODATIONS	-	-	-	0.00
139-570-454	EQUIPMENT	-	-	-	0.00
	TOTAL OTHER EXPENSES	322	322	-	322.00
TOTAL CSCD - PRETRIAL DIVERSION		63,197	66,347	3,150	45,816.12

FOOD SERVICE PROGRAM

141-561-103	SALARY & WAGE DEPUTY/ASSI	45,623	58,650	13,027	23,864.66
	TOTAL SALARIES	45,623	58,650	13,027	23,864.66
141-561-201	TAXES FICA	3,490	4,487	997	1,895.63
141-561-202	INSURANCE GROUP HEALTH	25,874	29,528	3,654	0.00
141-561-203	RETIREMENT	4,666	5,817	1,150	2,537.13
141-561-205	INSURANCE SUPPLEMENTAL DE	121	170	49	65.97
	TOTAL EMPLOYEE BENEFITS	34,151	40,002	5,850	4,498.73
141-561-310	OFFICE SUPPLIES	23,633	23,633	-	743.52
141-561-311	POSTAGE	-	-	-	0.00
141-561-330	GAS & OIL	5,500	5,500	-	0.00
141-561-426	TRAVEL OUT OF COUNTY	-	-	-	0.00
141-561-428	EDUCATION EXPENSE	5,000	5,000	-	0.00
141-561-490	MISCELLANEOUS	1,000	1,000	-	0.00
141-561-573	CAPITAL OUTLAY MACHINERY/EQU	73,600	50,000	(23,600)	0.00
141-625-700	TRANSFER OUT TO GENERAL FUND	-	-	-	0.00
	TOTAL OTHER EXPENSES	108,733	85,133	(23,600)	743.52
	TOTAL FOOD SERVICE PROGRAM	188,507	183,784	(4,723)	29,106.91

DRUG COURT PROGRAM

142-400-486	DRUG COURT EXPENSE	85,000	96,426	11,426	1,896.93
	TOTAL DRUG COURT PROGRAM	85,000	96,426	11,426	1,896.93

TRUANCY PREVENTION & DIVERSION

144-570-334	TRUANCY PROGRAM EXPENSE	77,703	91,954	14,251	0.00
	TOTAL TRUANCY PREVENTION & DIVERSION	77,703	91,954	14,251	0.00

JUVENILE PROBATION

145-570-101	SALARY & WAGE OFFICER	107,248	107,248	-	84,855.83
145-570-103	SALARY & WAGE DEPUTY/ASSI	419,699	419,699	-	331,097.05
145-570-105	SALARY & WAGE OTHER	-	-	-	17,425.00
	TOTAL SALARIES	526,948	526,948	-	433,377.88
145-570-201	TAXES FICA	40,954	40,954	-	34,187.79
145-570-202	INSURANCE GROUP HEALTH	117,977	134,139	16,163	56,205.46
145-570-203	RETIREMENT	53,894	52,260	(1,634)	45,427.30
145-570-204	INSURANCE WORKERS COMPENS	-	-	-	0.00
145-570-205	INSURANCE SUPPLEMENTAL DE	1,396	1,528	132	1,186.23
145-570-206	TAXES UNEMPLOYMENT	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	214,221	228,882	14,661	137,006.78
145-570-337	SUPPLIES	-	-	-	0.00
145-570-340	DETENTION	14,020	14,020	-	0.00
145-570-425	CELL PHONE ALLOWANCE	8,400	8,400	-	4,900.00
145-570-486	MENTAL HEALTH EXTERNAL	-	-	-	-
145-570-494	GRANT DSY	-	-	-	0.00
145-570-495	EXTERNAL PLACEMENT	-	-	-	0.00
145-570-573	INTER COUNTY PLACEMENT	-	-	-	0.00
145-570-700	TRANSFER FROM GENERAL FUN	-	-	-	0.00
	TOTAL OTHER EXPENSES	22,420	22,420	-	4,900.00
	TOTAL JUVENILE PROBATION	763,588	778,249	14,661	575,284.66

JUVENILE PROBATION

146-570-101	SALARY & WAGE OFFICER	-	-	-	0.00
146-570-103	SALARY & WAGE DEPUTY/ASSITAN	124,000	124,000	-	23,991.60
146-570-105	SALARY & WAGE OTHER	62,000	62,000	-	0.00
	TOTAL SALARIES	186,000	186,000	-	23,991.60
146-570-201	TAXES FICA	14,229	14,229	-	1,871.06
146-570-202	INSURANCE GROUP HEALTH	39,375	44,763	5,388	10,557.98
146-570-203	RETIREMENT	19,023	18,447	(577)	2,521.19
146-570-204	INSURANCE WORKERS COMPENSATI	-	-	-	0.00
146-570-205	INSURANCE SUPPLEMENTAL DEATH	493	539	47	65.76
146-570-206	TAXES UNEMPLOYMENT	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	73,120	77,978	4,857	15,015.99
146-570-486	SUPPLIES	-	-	-	0.00
146-570-495	EQUIPMENT	-	-	-	0.00
	TOTAL OTHER EXPENSES	-	-	-	0.00
	TOTAL JUVENILE PROBATION	259,120	263,978	4,857	39,007.59

HAVA ELECTIONS

147-570-103	SALARY & WAGE DEPUTY/ASSI	-	-	-	0.00
	TOTAL SALARIES	-	-	-	0.00
147-570-201	TAXES FICA	-	-	-	0.00
147-570-202	INSURANCE GROUP HEALTH	-	-	-	0.00
147-570-203	RETIREMENT	-	-	-	0.00
147-570-205	INSURANCE SUPPLEMENTAL DE	-	-	-	0.00
	TOTAL EMPLOYEE BENEFITS	-	-	-	0.00
147-570-495	EQUIPMENT	-	-	-	23,508.00
	TOTAL OTHER EXPENSES	-	-	-	23,508.00
	TOTAL HAVA - ELECTIONS	-	-	-	23,508.00

SB22 - SHERRIFF

150-595-103	SALARY & WAGE DEPUTY/ASSI	420,816	420,816	-	279,845.12
	TOTAL SALARIES	420,816	420,816	-	279,845.12
150-595-201	TAXES FICA	32,192	32,192	-	21,893.78
150-595-202	INSURANCE GROUP HEALTH	2,020	2,020	-	0.00
150-595-203	RETIREMENT	43,039	41,734	(1,305)	29,705.51
150-595-205	INSURANCE SUPPLEMENTAL DE	1,115	1,220	105	776.83
	TOTAL EMPLOYEE BENEFITS	78,366	77,167	(1,199)	52,376.12
150-595-337	SUPPLIES	-	-	-	0.00
150-595-426	TRAVEL	-	-	-	0.00
150-595-427	CONTRACT	-	-	-	0.00
150-595-454	EQUIPMENT	818	818	-	0.00
	TOTAL OTHER EXPENSES	818	818	-	0.00
	TOTAL SB22 - SHERRIFF	500,000	498,801	(1,199)	332,221.24

VOCA ASSISTANCE GRANT					
155-570-103	SALARY & WAGE DEPUTY/ASSI	41,875	-	(41,875)	31,958.32
	TOTAL SALARIES	41,875	-	(41,875)	31,958.32
155-570-201	TAXES FICA	3,203	-	(3,203)	2,425.76
155-570-202	INSURANCE GROUP HEALTH	13,028	-	(13,028)	7,629.67
155-570-203	RETIREMENT	4,283	-	(4,283)	3,272.00
155-570-205	INSURANCE SUPPLEMENTAL DE	111	-	(111)	85.14
	TOTAL EMPLOYEE BENEFITS	20,626	-	(20,626)	13,412.57
155-570-486	GRANT EXPENSE	-	-	-	0.00
	TOTAL OTHER EXPENSES	-	-	-	0.00
TOTAL VOCA ASSISTANCE GRANT		62,500	-	(62,500)	45,370.89

Special Revenue and Grant Funds Budget 2026-2027
Funds Balances

Fiscal Year 2026-2027

Fund Number	Fund Description	Beginning Balance	Revenue Y-T-D (6/30)	Expenses Y-T-D (6/30)	Estimated Year End FY2026
0 12	District Attorney C&P	40,822	380	-	41,202
0 13	District Attorney State	203,921	-	-	203,921
0 14	District Attorney Welfare	8,435	-	-	8,435
0 15	District Attorney Criminal Law	26,360	493	10,045	16,808
0 16	Pre-Trial Intervention	215,764	22,038	43,198	194,604
0 17	Court Facility Fund	106,992	23,488	-	130,480
0 18	Language Access Fund	23,743	9,847	9,200	24,391
0 20	District Clerk Records Management	138,015	47,326	34,799	150,543
0 21	Courthouse Security	247,839	36,770	87,018	197,591
0 22	JP Courthouse Security	60,843	3,655	3,516	60,982
0 23	Time Payment	58,124	56	-	58,180
0 24	Justice Court Technology	55,747	11,579	9,353	57,973
0 25	County Clerk of the Court	18,370	8,200	2,508	24,062
0 27	Bail Bond Board Fee	1,006	500	512	994
0 28	MHI	-	150,825	118,835	31,990
0 29	Day Resource	-	242,508	193,985	48,523
0 30	Civil Probation	25,375	-	175	25,201
0 31	Aftercare	-	216,747	165,690	51,057
0 32	Substance Abuse	-	79,049	55,726	23,323
0 33	ARP	2,517,044	58,203	4,296,372	1,721,125
0 34	SATF for Women	-	3,177,672	2,191,377	986,295
0 35	SAT Specialized Caseload	-	74,167	58,141	16,026
0 36	Road & Bridge Lateral	259,000	41,012	78,105	221,907
0 37	R&B Motor Veh	1,145,265	1,002,045	866,379	1,280,931
0 38	Law Library	39,060	41,017	46,791	33,286
0 39	Truancy Court Cost	2,763	300	190	2,874
0 40	Misc Development/Repairs	8,040,350	111,486	-	8,151,836
0 41	Inmate Trust	312,973	207,127	95,405	424,695
0 42	LEOSE fund	11,961	10,743	803	21,902
0 43	Aggressive Behavior	-	80,679	63,521	17,159
0 44	Jury Fund	30,878	53,461	103,194	18,855
0 45	Judicial Education/Support	2,285	1,025	-	3,310

0 48	LATCF	-	-	114,153	-	114,153
0 50	Juv. Prob. DRA	-	278,920	117,936		160,984
0 53	Juv. Prob. State Crisis Intervention Program	10,408	10,357	10,357		10,408
0 55	SB22 DA	1,548	292,187	182,379		111,356
0 56	SAVNS	-	5,241	5,241		-
0 57	OPIOD Distribution	69,476	18,012	-		87,488
0 58	Juvenile	-	52,548	81,244	-	28,696
0 59	County Clerk Records Management	176,762	104,805	147,277		134,291
0 61	Archive Records	244,723	100,760	-		345,483
0 63	Vital Statistics	5,467	3,247	-		8,714
117	County and District Court Fund	22,619	2,078	6,747		17,951
118	District Clerk Child Support	25,861	-	25,861		-
119	Juvenile Human Trafficking	782	-	-		782
120	Juvenile Probation	123,801	-	44,455		79,347
121	Judicial Court Support Fund	88,115	52,973	350		140,739
124	Distirict Clerk of the Court	163,054	72,324	42,893		192,485
125	Elections	32,435	116,322	57,948		90,809
126	Sheiff Criminal Law	43,059	1,149	7,107		37,101
130	Court-Initiated Guardianship	14,220	6,390	-		20,610
132	Basic Supervision	1,049,891	2,646,722	1,855,390		1,841,223
139	Pretrial Diversion	-	63,197	45,816		17,381
141	Food Service	190,885	25,700	29,107		187,478
142	Drug Court Program	85,339	11,238	1,897		94,680
144	Truancy Prevention	79,960	11,994	-		91,954
145	Juvenile State Aid	-	704,626	575,285		129,341
146	Juvenile DSA	-	50,195	39,008		11,187
150	SB22 Sheriff	1,827	501,751	332,221		171,356
155	VOCA Assistance	-	27,458	45,371		
Total Special Revenue Funds - Balances		16,023,170	10,872,593	12,302,877		14,610,799

**Special Revenue, Grants and Operating Cash Balances
At 6/30/2026**

Fund Number	Fund Description	
0 12	District Attorney C&P	41,202
0 13	District Attorney State	203,921
0 14	District Attorney Welfare	8,435
0 15	District Attorney Criminal Law	16,808
0 16	Pre-Trial Intervention	194,604
0 17	Court Facility fund	130,480
0 18	Language Access Fund	24,391
0 19	Voter Registration	12,838
0 20	District Clerk Records Management	150,543
0 21	Courthouse Security	197,592
0 22	JP Courthouse Security	60,982
0 23	Time Payment	58,180
0 24	Justice Court Technology	57,973
0 25	County Clerk of the Court	23,981
0 26	SB8 Sheriff	65,152
0 27	Bail Bond Board	994
0 28	MHI	31,990
0 29	Day Reporting	48,523
0 30	Civil Probation	25,201
0 31	Aftercare	51,057
0 32	Substance Abuse	23,323
0 33	American Rescue Plan	431,966
0 34	Women's Center	1,015,393
0 35	SAT-Specialized Caseload	16,026
0 36	Road & Bridge Lateral	221,907
0 37	Road & Bridge MV	1,295,878
0 38	Law Library	33,286
0 39	Truancy Court Cost	2,874
0 40	Misc Developent	4,123,278
0 41	Inmate Trust	424,695
0 42	LEOSE	21,902
0 43	Domestic Violence	17,159
0 44	Jury Fund	18,855
0 45	Judicial Education/Support	3,310
0 48	LATCF	237,156
0 50	DRA Juv.	160,984
0 51	State Crisis Intervention	27,002
0 52	RDA Juv.	58,279
0 53	OVAG DA	10,357
0 55	SB22 District Attorney	113,567
0 56	VINE	0
0 57	Opiod Distribution	87,488
0 58	SAG Juv.	11,926
0 59	County Clerk Records Management	179,208
0 61	Archive Records	345,483
0 63	Vital Statistics & Preservation	8,714

116	DA Evidence	71,945
117	County and District Court Technology	17,951
118	District Court Child Support	0
119	Juvenile Human Trafficking	782
120	Juvenile Probation Trust	79,347
121	Justice Court Support Fund	140,739
122	TYC	0
124	Clerk of Court Account	192,310
125	Elections Service Contract	90,809
126	Sheriff Law Enforcement	37,101
130	Court-Initiated Guardianship	20,610
132	Basic Supervision	1,856,690
133	Truancy Juv.	3,955
139	Pretrial	17,381
141	Food Service Program	187,478
142	Drug Court Program	96,426
144	Truancy Prevention & Diversion	91,954
145	Juvenile State Aid	129,341
146	Juvenile DSA	11,187
147	HAVA Elections	0
150	SB22 Sheriff	167,703
155	VOCA DA	0
	Total Special Revenue Funds - Balances	13,508,571
0 10	Operating Fund	39,482,287

2026 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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements*.

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

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

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

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 8,554,180,623
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 1,246,812,471
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 7,307,368,152
4.	Prior year total adopted tax rate.	\$ 0.423947 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss, Subtract B from A.⁴	\$ 0

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value: Subtract B from A. ⁵	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 7,307,368,152
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 1,487,120 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 193,249,196 C. Value loss. Add A and B. ⁷	\$ 194,736,316
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: \$ 2,299,307 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁸	\$ 2,299,307
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 197,035,623
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 365,898,300
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 6,744,434,229
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 28,592,826
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 54,349
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 28,647,175

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

Line	No. New Revenue Tax Rate Worksheet	Amount/Rate
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹² A. Certified values: \$ 8,832,040,052 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: - \$ 3,096,918 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110: - \$ 378,561,420 E. Total current year value. Add A and B, then subtract C and D. \$ 8,450,381,714	
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁶ \$ 108,704,621 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 108,704,621	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁸	\$ 1,338,607,964
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9. ²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²²	\$ 7,220,478,371
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²³	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²⁴	\$ 345,355,139

¹² Tex. Tax Code §§26.012(5) and 26.04(c-2)¹³ Tex. Tax Code §26.03(c)¹⁴ Tex. Tax Code §26.03(e)¹⁵ Tex. Tax Code §26.01(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)¹⁸ Tex. Tax Code §26.012(6)(B)¹⁹ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)²⁰ Tex. Tax Code §26.012(1-a)²¹ Tex. Tax Code §26.04(d-3)²² Tex. Tax Code §26.012(5)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 345,355,139
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 6,875,123,232
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.416678 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ 0.416678 /\$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.391762 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,307,368,152
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 28,627,491
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + \$ 48,833 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. - \$ 1,684,063 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. \$ -1,635,230 E. Add Line 31 to 32D. \$ 26,992,261	
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,875,123,232
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.392607 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate.²⁸	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures.²⁹	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 434,456	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..... - \$ 230,851	
	C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.002961 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.002961 /\$100
37.	Rate adjustment for county indigent defense compensation.³⁰	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 1,558,021	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ 1,529,115	
	C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000420 /\$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.001112 /\$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000420 /\$100
38.	Rate adjustment for county hospital expenditures.³¹	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. \$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$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

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$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.	\$ 0.395988 /\$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. \$ 10,604,111 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.154238 /\$100 C. Add Line 41B to Line 40. \$ 0.550226 /\$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.	\$ 0.569483 /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ _____ /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ _____ b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ _____ /\$100 c. Add Line D42(B)(b) to Line 42. \$ _____ /\$100 d. Enter the current year unused increment rate from Line 68 \$ _____ /\$100 e. Add Line D42(c) to Line D42(d). \$ _____ /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ _____ /\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §526.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³⁶ Enter debt amount \$ 2,246,700 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.	\$ 2,246,700
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 2,246,700
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector.³⁸ 100.00 % B. Enter the prior year actual collection rate. 100.00 % C. Enter the 2024 actual collection rate. 100.00 % D. Enter the 2023 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%.³⁹	100.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 2,246,700
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,220,478,371
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.031115 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.600598 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.000000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ 0.600598 /\$100

³⁶ Tex. Tax Code §26.012(7)³⁷ Tex. Tax Code §526.012(10) and 26.04(b)³⁸ Tex. Tax Code §26.04(b)³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 10,534,404
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,220,478,371
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.145896 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.416678 /\$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.	\$ 0.416678 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.600598 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.454702 /\$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,220,478,371
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.454702 /\$100

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

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.423947 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.423947 /\$100
	D. Adopted Tax Rate.....	\$ 0.423947 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 6,975,733,278
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.411702 /\$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
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.396934 /\$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
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.454702 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

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

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁵³ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.395988 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 7,220,478,371
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.006924 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.031115 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.434027 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.423947 /\$100
76.	Adjusted 2025 voter-approval tax rate: Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,744,434,229
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 6,875,123,232
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.000000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.454702 /\$100

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.416678 /\$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. \$ 0.454702 /\$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. \$ 0.434027 /\$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 SignatureEnter 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.⁹⁹**print
here**

Suzanne K. Kinder

Printed Name of Taxing Unit Representative

**sign
here***Suzanne Kinder*

Taxing Unit Representative

07/28/2026

Date

⁹⁹ Tex. Tax Code §26.04(c-2) and (d-2)

Bowie County Sales Tax Budget for FY 2026-2027

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	900,144.50	830,351.96	820,168.59	975,139.04	845,543.87	800,654.59	871,245.59	860,925.76	843,338.80	10,322,497.17
2026	1,069,973.03	797,300.45	767,970.37	976,316.11	863,320.87	862,675.88	1,073,649.34	824,789.89	792,604.77				

Note: July thru Sept 2026 estimates are based on prior year % increases.

Entered into Line 28B of the Rollback WS

Entered into Line 42 of the Rollback WS

and the budgeted Sales Tax Revenue for

10,604,111 *from City Records

10,534,404 **Previous 4Qs Actual by Law

Bowie County Budget - Labor Table

		2026-2027 SALARIES COMPUTATION				2026-2027 EMPLOYEE BENEFITS COMPUTATION						
\$916,793.14		Scenario vs	2025-2026	2026-2027				Scenario vs	2025-26	2026-27 est.		
Assumptions Key		Variance %	4.67%	19,644,288.74	20,561,081.89			Variance %	10.24%	8,082,264.91	8,910,078.73	
		COLA	5%		If Yes, 1.177 If No, 1.000	3 Month 10.18%	3 Month 0.0026	Insurance Increase % 14.0%				
						9 Month 9.83%	9 Month 0.0030	0.004800	0.00			
Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2026 Annual	Budget 2027 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Health	Total Benefits		
County Court												
County Judge	101	4,414.97	109,322.94	114,789.09	8,781.37	11,384.21	332.89	550.99	25,276.26	46,325.71		
State Supplement	106	1,332.69	34,650.00	34,650.00	2,650.73	3,436.41	100.49	166.32	0.00	6,353.94		
Grant Administrator	103	2,244.97	55,589.84	58,369.33	4,465.25	5,788.78	169.27	265.00	14,623.35	25,311.65		
County Attorney	103	203.85	5,047.67	5,300.05	405.45	525.63	15.37	24.06	0.00	970.52		
Assistant	103	2,728.65	54,172.50	70,944.77	5,427.28	7,035.95	205.74	322.09	14,623.35	27,614.40		
			258,782.94	284,053.24	21,730.07	28,170.98	823.75	1,328.46	54,522.96	106,576.23		
County Clerk												
County Clerk	101	3,390.40	83,952.65	88,150.28	6,743.50	8,742.30	255.64	423.12	14,623.35	30,787.91		
Deputy County Clerk	103	1,696.53	42,009.42	44,109.89	3,374.41	4,374.60	127.92	211.73	14,623.35	22,712.00		
Deputy County Clerk	103	1,430.80	35,429.39	37,200.86	2,845.87	3,689.40	107.88	178.56	14,623.35	21,445.06		
Deputy County Clerk	103	1,635.20	40,490.73	42,515.27	3,252.42	4,216.45	123.29	204.07	14,623.35	22,419.59		
Deputy County Clerk	103	2,284.18	56,560.71	59,388.74	4,543.24	5,889.88	172.23	285.07	14,623.35	25,513.76		
Deputy County Clerk	103	1,430.80	35,429.39	37,200.86	2,845.87	3,689.40	107.88	178.56	14,623.35	21,445.06		
			293,872.29	308,565.90	23,605.29	30,602.02	894.84	1,481.12	87,740.10	144,323.37		
Appellate Courts												
Appellate Court Judge	103	320.45	8,331.68	8,331.68	637.37	826.29	24.16	39.99	0.00	1,527.82		
Appellate Court Judge	103	320.45	8,331.68	8,331.68	637.37	826.29	24.16	39.99	0.00	1,527.82		
Appellate Court Judge	103	320.45	8,331.68	8,331.68	637.37	826.29	24.16	39.99	0.00	1,527.82		
			24,995.04	24,995.04	1,912.12	2,478.88	72.49	119.98	0.00	4,583.47		
County Court at Law												
County Court at Law Judge	101	9,352.29	227,325.00	243,159.52	18,601.70	24,115.35	705.16	1,167.17	21,829.45	66,418.83		
CCL Reporter	103	3,634.62	90,000.00	94,500.00	7,229.25	9,372.04	274.05	453.60	25,276.26	42,605.20		
CCL Coordinator	103	2,728.65	67,566.45	70,944.77	5,427.28	7,035.95	205.74	340.53	21,829.45	34,838.95		
CCL Baliff	103	1,240.30	30,712.17	32,247.78	2,466.96	3,198.17	93.52	154.79	8,094.02	14,007.46		
CCL Baliff	103	2,480.60	61,424.33	64,495.55	4,933.91	6,396.35	187.04	309.58	14,623.35	26,450.22		
			477,027.96	505,347.63	38,659.09	50,117.85	1,465.51	2,425.67	91,652.53	184,320.65		
5th District Judge												
District Judge	101	915.38	23,800.00	23,800.00	1,820.70	2,360.37	69.02	114.24	0.00	4,364.33		
Court Reporter	103	2,776.48	68,421.00	72,188.55	5,522.42	7,159.30	209.35	346.51	14,623.35	27,860.93		
Baliff	103	1,240.30	30,712.17	32,247.78	2,466.96	3,198.17	93.52	154.79	7,311.68	13,225.11		
Court Coordinator	103	2,728.65	67,566.45	70,944.77	5,427.28	7,035.95	205.74	340.53	21,829.45	34,838.95		
			190,499.62	199,181.10	15,237.35	19,753.79	577.63	956.07	43,764.47	80,289.31		
102nd District Judge												
District Judge	101	788.46	20,500.00	20,500.00	1,568.25	2,033.09	59.45	98.40	0.00	3,759.19		
County Supplement	104	403.85	10,500.00	10,500.00	803.25	1,041.34	30.45	50.40	0.00	1,925.44		
Local Admin Supplement	109	201.92	5,250.00	5,250.00	401.63	520.67	15.23	25.20	0.00	962.72		
Court Coordinator	103	2,728.65	67,566.45	70,944.77	5,427.28	7,035.95	205.74	340.53	14,623.35	27,632.85		
Baliff	103	2,480.60	61,424.33	64,495.55	4,933.91	6,396.35	187.04	309.58	0.00	11,826.87		
Court Reporter	103	3,223.54	79,714.39	83,812.05	6,411.62	8,312.06	243.05	402.30	33,361.14	48,730.18		
			244,955.17	255,502.37	17,977.68	23,306.36	681.51	1,128.01	47,984.49	91,078.05		

Department & Description	Line Item	Current 2025 BI-Weekly Monthly	Current 2026 Annual	Budget 2027 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Health	Total Benefits
202nd District Judge										
1 District Judge	101	961.54	25,000.00	25,000.00	1,912.50	2,479.38	72.50	120.00	0.00	4,584.38
1 Bailiff	103	2,480.60	61,424.33	64,495.55	4,933.91	6,396.35	187.04	309.58	14,623.35	26,450.22
1 Bailiff	103	2,480.60	61,424.33	64,495.55	4,933.91	6,396.35	187.04	309.58	14,623.35	26,450.22
1 Court Reporter	103	3,634.62	90,000.00	94,500.00	7,229.25	9,372.04	274.05	453.60	25,276.26	42,605.20
1 Court Coordinator	103	2,728.65	67,566.45	70,944.77	5,427.28	7,035.95	205.74	340.53	14,623.35	27,632.85
			305,415.12	319,435.88	24,436.84	31,680.05	925.36	1,533.29	69,146.31	127,722.87
District Court										
1 Staff Attorney	103	4,144.87	102,634.81	107,766.55	8,244.14	10,687.75	312.52	517.28	14,623.35	34,385.04
			102,634.81	107,766.55	8,244.14	10,687.75	312.52	517.28	14,623.35	34,385.04
District Clerk										
1 District Clerk	101	3,390.37	83,952.07	88,149.68	6,743.45	8,742.24	255.63	423.12	14,623.35	30,787.80
1 Deputy District Clerk	103	2,002.78	49,592.66	52,072.29	3,983.53	5,164.27	151.01	249.95	21,829.45	31,378.21
1 Deputy District Clerk	103	2,466.42	54,742.80	64,126.91	4,905.71	6,359.79	185.97	307.81	14,623.35	26,382.62
1 Deputy District Clerk	103	1,668.98	41,327.21	43,393.57	3,319.61	4,303.56	125.84	208.29	21,829.45	29,786.75
1 Deputy District Clerk	103	1,478.24	36,604.10	38,434.31	2,940.22	3,811.72	111.46	184.48	14,623.35	21,671.24
1 Deputy District Clerk	103	1,382.87	34,242.55	35,954.67	2,750.53	3,565.80	104.27	172.58	14,623.35	21,216.54
1 Deputy District Clerk	103	1,611.35	39,900.00	41,895.00	3,204.97	4,154.94	121.50	201.10	14,623.35	22,305.85
1 Deputy District Clerk	103	1,716.67	42,507.99	44,633.39	3,414.45	4,426.52	129.44	214.24	14,623.35	22,808.00
1 Deputy District Clerk	103	1,692.83	41,917.60	44,013.48	3,367.03	4,365.04	127.64	211.26	14,623.35	22,694.32
1 Deputy District Clerk	103	1,531.21	37,915.66	39,811.44	3,045.58	3,948.30	115.45	191.09	14,623.35	21,923.77
1 Deputy District Clerk	103	1,441.73	35,700.00	37,485.00	2,867.60	3,717.57	108.71	179.93	14,623.35	21,497.16
1 Deputy District Clerk	103	2,002.78	49,592.66	52,072.29	3,983.53	5,164.27	151.01	249.95	14,623.35	24,172.11
1 Deputy District Clerk	103	1,448.41	35,865.40	37,658.67	2,880.89	3,734.80	109.21	180.76	14,623.35	21,529.01
1 Deputy District Clerk	103	1,520.65	37,654.10	39,536.81	3,024.57	3,921.06	114.66	189.78	14,623.35	21,873.41
			621,514.79	659,237.51	50,431.67	65,379.88	1,911.79	3,164.34	219,139.10	340,026.78
JP 1.1										
1 Justice of the Peace 1	101	2,534.61	62,761.79	65,899.88	5,041.34	6,535.62	191.11	316.32	14,623.35	26,707.74
1 JP Assistant	103	1,526.36	37,795.59	39,685.37	3,035.93	3,935.80	115.09	190.49	14,623.35	21,900.65
1 JP Assistant	103	1,526.36	37,795.59	39,685.37	3,035.93	3,935.80	115.09	190.49	14,623.35	21,900.65
1 JP Assistant	103	1,713.24	42,423.06	44,544.21	3,407.63	4,417.67	129.18	213.81	14,623.35	22,791.64
			180,776.02	189,814.83	14,520.83	18,824.89	550.46	911.11	58,493.40	93,300.69
JP 1.2										
1 Justice of the Peace 1.2	101	2,534.61	62,761.79	65,899.88	5,041.34	6,535.62	191.11	316.32	14,623.35	26,707.74
1 JP Assistant	103	1,526.36	37,795.59	39,685.36	3,035.93	3,935.80	115.09	190.49	14,623.35	21,900.65
1 JP Assistant	103	1,526.36	37,795.59	39,685.37	3,035.93	3,935.80	115.09	190.49	14,623.35	21,900.65
1 JP Assistant	103	1,713.24	42,423.06	44,544.21	3,407.63	4,417.67	129.18	213.81	21,829.45	29,997.74
			180,776.02	189,814.82	14,520.83	18,824.89	550.46	911.11	65,699.50	100,506.79
JP 2										
1 Justice of the Peace 2	101	2,295.29	56,835.87	59,677.66	4,565.34	5,918.53	173.07	286.45	21,829.45	32,772.84
1 JP Assistant	103	1,430.56	35,423.33	37,194.49	2,845.38	3,688.76	107.85	178.53	16,188.04	23,008.58
1 JP Assistant	103	1,651.63	40,897.43	42,942.30	3,285.09	4,258.80	124.53	206.12	16,188.04	24,062.59
			133,156.63	139,814.46	10,695.81	13,866.10	405.46	671.11	54,205.53	79,844.01
JP 3										
1 Justice of the Peace 3	101	1,199.53	29,702.65	31,187.78	2,385.86	3,093.05	90.44	149.70	14,623.34	20,342.40
1 JP Assistant	103	1,282.15	31,748.57	33,336.00	2,550.20	3,306.10	96.67	160.01	14,623.34	20,736.33
			61,451.22	64,523.78	4,936.07	6,399.15	187.12	309.71	29,246.69	41,078.74
JP 5										
1 Justice of the Peace 5	101	2,295.29	56,835.87	59,677.66	4,565.34	5,918.53	173.07	286.45	25,276.26	36,219.65
1 JP Assistant	103	1,533.62	37,975.38	39,874.15	3,050.37	3,954.52	115.64	191.40	25,276.26	32,588.18
1 JP Assistant	103	1,533.62	37,975.38	39,874.15	3,050.37	3,954.52	115.64	191.40	14,623.34	21,935.27
			132,786.63	139,425.96	10,666.09	13,827.57	404.34	669.24	65,175.87	90,743.10

Department & Description	Line Item	Current 2025	Current 2026	Budget 2027	Line item 201	Line item 203	Line item 205	Line item 202	Line item 202	Total Benefits
		Bi-Weekly	Annual	Annual	SS/ Med.	Retirement	Supp Death	Disab.	Health	
		Monthly								
District Attorney										
1 District Attorney	101	961.54	25,000.00	25,000.00	1,912.50	2,479.38	72.50	120.00	14,623.34	19,207.72
1 DA Investigator	103	3,054.06	74,979.37	79,405.46	6,074.52	7,875.04	230.28	381.15	14,623.34	29,184.32
1 Administrative Assistant	103	1,783.44	28,187.70	46,369.36	3,547.26	4,598.68	134.47	222.57	14,623.34	23,126.33
1 Assistant District Attorney	103	2,806.58	69,496.25	72,971.06	5,582.29	7,236.91	211.62	350.26	14,623.34	28,004.41
1 Assistant District Attorney	103	4,420.35	109,456.23	114,929.04	8,792.07	11,398.09	333.29	551.66	14,623.34	42,904.56
1 Administrative Assistant	103	1,780.96	44,100.00	46,305.00	3,542.33	4,592.30	134.28	222.26	14,623.34	23,114.52
1 Assistant District Attorney	103	4,675.60	115,776.67	121,565.50	9,299.76	12,056.26	352.54	583.51	14,623.34	36,915.42
1 Assistant District Attorney	103	3,998.64	102,057.53	103,964.71	7,953.30	10,310.70	301.50	499.03	14,623.34	33,687.87
1 Administrative Assistant	103	1,380.25	34,177.50	35,886.38	2,745.31	3,559.03	104.07	172.25	14,623.34	21,204.01
1 Administrative Assistant	103	1,892.27	46,856.25	49,199.06	3,763.73	4,879.32	142.68	236.16	14,623.34	23,645.22
1 DA Investigator	103	3,010.78	73,797.94	78,280.16	5,988.43	7,763.43	227.01	375.74	14,623.34	28,977.97
1 Administrative Assistant	103	2,114.50	52,359.13	54,977.08	4,205.75	5,452.35	159.43	263.89	14,623.34	24,704.77
1 Administrative Assistant	103	1,579.00	39,098.93	41,053.88	3,140.62	4,071.52	119.06	197.06	14,623.34	22,151.60
1 Administrative Assistant	103	1,590.14	39,375.00	41,343.75	3,162.80	4,100.27	119.90	198.45	14,623.34	22,204.75
1 Assistant District Attorney	103	3,305.82	81,858.28	85,951.19	6,575.27	8,524.21	249.26	412.57	14,623.34	30,384.64
1 Administrative Assistant	103	2,226.20	55,125.00	57,881.25	4,427.92	5,740.37	167.86	277.83	14,623.34	25,237.32
1 DA Investigator	103	2,984.23	73,073.22	77,590.01	5,935.64	7,694.99	225.01	372.43	14,623.34	28,851.41
1 DA Investigator	103	2,984.23	73,073.22	77,590.01	5,935.64	7,694.99	225.01	372.43	14,623.34	28,851.41
1 Assistant District Attorney	103	4,420.35	109,456.23	114,929.04	8,792.07	11,398.09	333.29	551.66	14,623.34	35,698.46
1 Administrative Assistant	103	2,051.16	50,790.65	53,330.19	4,079.76	5,289.02	154.66	255.98	14,623.34	24,402.77
1 Assistant District Attorney	103	4,111.25	101,802.33	106,892.45	8,177.27	10,601.06	309.99	513.08	14,623.34	34,224.75
1 Assistant District Attorney	103	3,653.85	0.00	95,000.00	7,267.50	9,421.63	275.50	456.00	14,623.34	32,043.97
1 Assistant District Attorney	103	3,653.85	0.00	95,000.00	7,267.50	9,421.63	275.50	456.00	14,623.34	32,043.97
1 Victims Service Coordinator	103	2,478.04	61,361.03	64,429.08	4,928.82	6,389.75	186.84	309.26	14,623.34	33,644.13
1 Part Time Administrative Assistant	105	653.64	16,185.30	16,994.56	1,300.08	1,685.44	49.28	81.57	0.00	3,116.38
1 Part Time	105	592.50	14,671.43	15,405.00	1,178.48	1,527.79	44.67	73.94	0.00	2,824.89
1 Part Time Administrative Assistant	105	1,238.31	30,662.88	32,196.03	2,463.00	3,193.04	93.37	154.54	0.00	5,903.95
			1,522,778.08	1,804,439.26	138,039.60	178,955.26	5,232.87	8,661.31	365,372.49	696,261.53
Public Defender										
1 Chief Public Defender	101	5,652.41	139,964.44	146,962.67	11,242.64	14,575.02	426.19	705.42	14,623.34	41,572.62
1 Investigator	103	2,631.65	65,164.70	68,422.93	5,234.35	6,785.84	198.43	328.43	14,623.34	27,170.40
1 Administrative Assistant	103	1,863.09	46,133.67	48,440.36	3,705.69	4,804.07	140.48	232.51	14,623.34	23,506.09
1 Assistant Public Defender	103	3,409.39	84,422.87	88,644.01	6,781.27	8,791.27	257.07	425.49	14,623.34	30,878.44
1 Assistant Public Defender	103	3,076.92	47,231.10	80,000.00	6,120.00	7,934.00	232.00	384.00	14,623.34	29,293.34
1 Investigator	103	2,181.68	54,022.50	56,723.63	4,339.36	5,625.57	164.50	272.27	14,623.34	25,025.04
1 Assistant Public Defender	103	3,392.31	84,000.00	88,200.00	6,747.30	8,747.24	255.78	423.36	14,623.34	30,797.03
1 Assistant Public Defender	103	3,456.70	85,594.55	89,874.28	6,875.38	8,913.28	260.64	431.40	14,623.34	31,104.04
1 Assistant Public Defender	103	3,346.88	82,875.07	87,018.82	6,656.94	8,630.09	252.35	417.69	14,623.34	30,580.42
1 Administrative Assistant	103	2,728.65	54,492.07	70,944.77	5,427.28	7,035.95	205.74	340.53	14,623.34	34,838.95
1 Assistant Public Defender	103	3,421.14	84,714.02	88,949.72	6,804.65	8,821.59	257.95	426.96	14,623.34	30,934.50
			828,615.00	914,181.19	69,934.86	90,663.92	2,651.13	4,388.07	168,062.90	335,700.88
Elections Admin.										
1 Elections Administrator	101	3,067.17	71,187.09	79,746.44	6,100.60	7,908.85	231.26	382.78	0.00	14,623.50
1 Assistant Elections Administrator	103	1,723.21	42,669.91	44,803.41	3,427.46	4,443.38	129.93	215.06	14,623.34	22,839.17
1 Assistant Elections Admin	103	1,588.73	37,340.04	41,307.04	3,159.99	4,096.63	119.79	198.27	14,623.34	22,198.02
1 Assistant Elections Admin	103	2,728.65	44,638.01	70,944.77	5,427.28	7,035.95	205.74	340.53	14,623.34	27,632.84
1 Election Clerk	103	1,604.89	37,340.04	41,727.04	3,192.12	4,138.28	121.01	200.29	14,623.34	22,275.04
Part Time Election Workers	103	3,230.77	140,000.00	84,000.00	3,213.00	0.00	0.00	0.00	0.00	3,213.00
Overtime	103	769.23	20,000.00	20,000.00	1,530.00	1,983.50	58.00	96.00	0.00	3,667.50
			392,833.03	382,528.71	26,050.45	29,606.58	865.73	1,432.94	58,493.38	116,449.08

		Current 2025		Current 2026	Budget 2027	Line item 201	Line item 203	Line item 205	Line item 202	Line item 202	Total
Department & Description	Line Item	Bi-Weekly Monthly	Annual	Annual	Annual	SS/ Med.	Retirement	Supp Death	Disab.	Health	Benefits
Auditor											
1 Auditor	101	4,348.78	107,684.01	113,068.21		8,649.72	11,213.54	327.90	542.73	14,623.34	35,357.23
1 Assistant Auditor	103	1,876.56	46,467.22	48,790.58		3,732.48	4,838.81	141.49	234.19	14,623.34	23,570.32
1 Assistant Auditor	103	1,832.04	45,364.72	47,632.96		3,643.92	4,724.00	138.14	228.64	14,623.34	23,358.04
1 Assistant Auditor	103	1,513.82	37,485.00	39,359.25		3,010.98	3,903.45	114.14	188.92	14,623.34	21,840.85
1 Assistant Auditor	103	2,769.43	68,576.41	72,005.23		5,508.40	7,141.12	208.82	345.63	33,361.14	46,565.10
1 Assistant Auditor	103	2,270.59	56,224.21	59,035.43		4,516.21	5,854.84	171.20	283.37	14,623.34	25,448.97
1 Assistant Auditor	103	2,107.74	52,191.63	54,801.22		4,192.29	5,434.91	158.92	263.05	21,829.45	31,878.62
1 Assistant Auditor	103	1,513.82	37,485.00	39,359.25		3,010.98	3,903.45	114.14	188.92	14,623.34	21,840.85
1 Assistant Auditor	103	1,513.82	27,055.48	39,359.25		3,010.98	3,903.45	114.14	188.92	14,623.34	21,840.85
Overtime	103		8,000.00	8,000.00			793.40	23.20	0.00	0.00	1,428.60
			486,533.69	521,411.37		39,887.97	51,710.97	1,512.09	2,464.37	157,554.00	253,129.41
Treasurer											
1 Treasurer	101	3,390.40	83,952.65	88,150.28		6,743.50	8,742.30	255.64	423.12	14,623.34	30,787.90
1 Assistant Treasurer	103	2,728.65	55,042.30	70,944.77		5,427.28	7,035.95	205.74	340.53	14,623.34	27,632.84
			138,994.96	159,095.06		12,170.77	15,778.25	461.38	763.66	29,246.69	58,420.74
Tax Assessor											
1 Tax Assessor Collector	101	3,390.39	83,952.62	88,150.25		6,743.49	8,742.30	255.64	423.12	14,623.34	30,787.90
1 Deputy Tax Assessor Collector	103	1,274.13	30,700.22	33,127.50		2,534.25	3,285.42	96.07	159.01	14,623.34	20,698.10
1 Deputy Tax Assessor Collector	103	1,274.13	30,700.22	33,127.50		2,534.25	3,285.42	96.07	159.01	14,623.34	20,698.10
1 Deputy Tax Assessor Collector	103	1,274.13	30,700.22	33,127.50		2,534.25	3,285.42	96.07	159.01	14,623.34	20,698.10
1 Deputy Tax Assessor Collector	103	1,359.03	33,652.16	35,334.77		2,703.11	3,504.33	102.47	169.61	14,623.34	21,102.86
1 Deputy Tax Assessor Collector	103	1,359.03	33,652.16	35,334.77		2,703.11	3,504.33	102.47	169.61	14,623.34	21,102.86
1 Chief Deputy	103	2,728.65	55,034.50	70,944.77		5,427.28	7,035.95	205.74	340.53	14,623.34	27,632.84
1 Deputy Tax Assessor Collector	103	1,937.00	47,963.71	50,361.90		3,852.69	4,994.64	146.05	241.74	14,623.34	23,858.46
1 Deputy Tax Assessor Collector	103	1,274.13	30,700.22	33,127.50		2,534.25	3,285.42	96.07	159.01	14,623.34	20,698.10
1 Deputy Tax Assessor Collector	103	1,274.13	36,604.10	33,127.50		2,534.25	3,285.42	96.07	159.01	14,623.34	20,698.10
1 Deputy Tax Assessor Collector	103	1,494.23	37,706.60	38,850.00		2,972.03	3,852.95	112.67	186.48	14,623.34	21,747.46
1 Deputy Tax Assessor Collector	103	1,312.50	31,310.65	34,125.00		2,610.56	3,384.35	98.96	163.80	14,623.34	20,881.02
1 Deputy Tax Assessor Collector	103	1,306.27	32,023.22	33,962.95		2,598.17	3,368.28	98.49	163.02	14,623.34	20,851.30
1 Deputy Tax Assessor Collector	103	1,274.13	30,700.22	33,127.50		2,534.25	3,285.42	96.07	159.01	14,623.34	20,698.10
Overtime	103		5,000.00	5,000.00		382.50	495.88	14.50	0.00	0.00	892.88
			550,400.83	590,829.41		45,198.45	58,595.51	1,713.41	2,811.98	204,726.82	313,046.17
Courthouse											
1 Assistant Maintenance	103	1,262.10	31,252.10	32,814.71		2,510.33	3,254.40	95.16	157.51	14,623.34	20,640.74
1 Maintenance	103	1,948.43	48,246.83	50,659.17		3,875.43	5,024.12	146.91	243.16	14,623.34	23,912.97
1 Assistant Maintenance	103	1,219.49	30,196.95	31,706.79		2,425.57	3,144.52	91.95	152.19	14,623.34	20,437.58
Overtime	103		5,000.00	5,000.00		382.50	495.88	14.50	0.00	0.00	892.88
			114,695.88	120,180.67		9,193.82	11,918.92	348.52	552.87	43,870.03	65,884.16
Constables											
1 Constable 1	101	2,287.27	40,990.79	59,468.92		4,549.37	5,897.83	172.46	285.45	14,623.34	25,528.46
1 Constable 2	101	1,118.53	27,696.90	29,081.74		2,224.75	2,894.18	84.34	139.59	14,623.34	19,956.21
1 Constable 3	101	892.05	22,088.95	23,193.40		1,774.30	2,300.21	67.26	111.33	14,623.34	18,876.43
1 Constable 4	101	813.48	20,143.33	21,150.50		1,618.01	2,097.60	61.34	101.52	14,623.34	18,501.82
1 Constable 5	101	1,078.16	26,697.35	28,032.21		2,144.46	2,780.09	81.29	134.55	14,623.34	19,763.75
			137,617.32	160,926.77		12,310.90	15,959.91	466.69	772.45	73,116.72	102,626.67

Department & Description	Line Item	Current 2025	Current 2026	Budget 2027	Line item 201	Line item 203	Line item 205	Line item 202	Line item 202	Total
		Bi-Weekly Monthly	Annual	Annual	SS/ Med.	Retirement	Supp Death	Disab.	Health	Benefits
1 Administrative Assistant	103	1,555.12	38,507.82	40,433.21	3,093.14	4,009.96	117.26	194.08	14,623.34	22,037.78
1 P/T Property Officer	105	1,330.29	32,940.63	34,587.66	2,645.96	3,430.23	100.30	166.02	14,623.34	20,965.86
1 P/T Transport	105	876.48	21,703.36	22,788.52	1,743.32	2,260.05	66.09	109.38	0.00	4,178.85
1 P/T Transport	105	876.48	21,703.36	22,788.52	1,743.32	2,260.05	66.09	109.38	0.00	4,178.85
1 P/T Transport	105	876.48	21,703.36	22,788.52	1,743.32	2,260.05	66.09	109.38	0.00	4,178.85
1 P/T Transport	105	876.48	21,703.36	22,788.52	1,743.32	2,260.05	66.09	109.38	0.00	4,178.85
1 P/T Transport	105	876.48	21,703.36	22,788.52	1,743.32	2,260.05	66.09	109.38	0.00	4,178.85
1 P/T Transport	105	876.48	21,703.36	22,788.52	1,743.32	2,260.05	66.09	109.38	0.00	4,178.85
1 P/T Transport	105	876.48	21,703.36	22,788.52	1,743.32	2,260.05	66.09	109.38	0.00	4,178.85
1 P/T Transport	105	876.48	21,703.36	22,788.52	1,743.32	2,260.05	66.09	109.38	0.00	4,178.85
1 P/T Transport	105	876.48	21,703.36	22,788.52	1,743.32	2,260.05	66.09	109.38	0.00	4,178.85
1 P/T Transport	105	876.48	21,703.36	22,788.52	1,743.32	2,260.05	66.09	109.38	0.00	4,178.85
1 P/T Transport	105	876.48	21,703.36	22,788.52	1,743.32	2,260.05	66.09	109.38	0.00	4,178.85
1 P/T Transport	105	876.48	21,703.36	22,788.52	1,743.32	2,260.05	66.09	109.38	0.00	4,178.85
1 P/T Transport	105	876.48	21,703.36	22,788.52	1,743.32	2,260.05	66.09	109.38	0.00	4,178.85
Overtime	103	8,333.33	200,000.00	200,000.00	15,300.00	19,835.00	580.00	0.00	0.00	35,715.00
Holiday Pay	103	0.00	100,000.00	100,000.00	7,650.00	9,917.50	290.00	0.00	0.00	17,857.50
			3,184,617.87	3,332,409.29	254,929.31	330,491.69	9,663.99	14,555.56	669,159.94	1,278,800.49

Department & Description	Line Item	Current 2025		Current 2026 Annual	Budget 2027 Annual	Line item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Health	Total Benefits
		Bi-Weekly Monthly									
1 Jailer SB22	103	195.00		0.00	5,070.07	387.86	502.82	14.70	24.34	0.00	929.72
1 Jailer SB22	103	195.00		0.00	5,070.07	387.86	502.82	14.70	24.34	0.00	929.72
1 Jailer SB22	103	195.00		0.00	5,070.07	387.86	502.82	14.70	24.34	0.00	929.72
1 Jailer	103	1,555.22		0.00	40,435.76	3,093.34	4,010.22	117.26	194.09	14,623.34	22,038.25
1 Jailer	103	1,555.22		0.00	40,435.76	3,093.34	4,010.22	117.26	194.09	14,623.34	22,038.25
1 Jailer	103	1,555.22		0.00	40,435.76	3,093.34	4,010.22	117.26	194.09	14,623.34	22,038.25
1 Jailer	103	1,555.22		0.00	40,435.76	3,093.34	4,010.22	117.26	194.09	14,623.34	22,038.25
1 Jailer	103	1,555.22		0.00	40,435.76	3,093.34	4,010.22	117.26	194.09	14,623.34	22,038.25
1 Jailer	103	1,555.22		0.00	40,435.76	3,093.34	4,010.22	117.26	194.09	14,623.34	22,038.25
1 Jailer	103	1,555.22		0.00	40,435.76	3,093.34	4,010.22	117.26	194.09	14,623.34	22,038.25
1 Maintenance Tech	103	1,555.22	38,510.25		40,435.76	3,093.34	4,010.22	117.26	194.09	14,623.34	22,038.25
1 Maintenance Tech	103	1,555.22	38,510.25		40,435.76	3,093.34	4,010.22	117.26	194.09	14,623.34	22,038.25
1 Maintenance Tech	103	1,555.22	38,510.25		40,435.76	3,093.34	4,010.22	117.26	194.09	14,623.34	22,038.25
1 P/T Jailer	105	1,026.87	25,427.24		26,698.60	2,042.44	2,647.83	77.43	128.15	0.00	4,895.86
1 P/T Jailer	105	1,026.87	25,427.24		26,698.60	2,042.44	2,647.83	77.43	128.15	0.00	4,895.86
1 P/T Jailer	105	1,026.87	25,427.24		26,698.60	2,042.44	2,647.83	77.43	128.15	0.00	4,895.86
1 P/T Recruiter	105	1,210.23	29,967.71		31,466.09	2,407.16	3,120.65	91.25	151.04	0.00	5,770.09
Overtime	103	43,750.00	1,050,000.00		750,000.00	57,375.00	74,381.25	2,175.00	3,600.00	0.00	137,531.25
Holiday Pay	103	8,750.00	210,000.00		268,000.00	20,502.00	26,578.90	777.20	1,286.40	0.00	49,144.50
			6,501,787.67		6,454,030.66	493,733.35	640,078.49	18,716.69	30,979.35	1,754,891.34	2,938,309.22

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2026 Annual	Budget 2027 Annual	Line item 201 SS/ Med,	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Health	Total Benefits
PR Bonds										
1 Supervisor/Baliff	103	3,099.54	76,750.54	80,588.06	6,164.99	7,992.32	233.71	386.82	12,096.00	26,873.84
1 Personal Recognizance Bonds	103	1,645.08	37,544.00	42,772.00	3,272.06	4,241.91	124.04	205.31	12,096.00	19,939.32
1 Personal Recognizance Bonds	103	1,645.08	48,000.00	42,772.00	3,272.06	4,241.91	124.04	205.31	12,096.00	19,939.32
			162,294.54	166,132.06	12,709.10	16,476.15	481.78	797.43	36,288.00	66,752.47
Juvenile										
1 Juvenile Probation	103	1,538.46	40,000.00	40,000.00	3,060.00	3,967.00	116.00	192.00	14,623.34	21,958.34
1 Juvenile Probation	103	1,538.46	40,000.00	40,000.00	3,060.00	3,967.00	116.00	192.00	14,623.34	21,958.34
			80,000.00	80,000.00	6,120.00	7,934.00	232.00	384.00	29,246.69	43,916.69
Highway Patrol										
1 DPS Administrative Assistant	103	1,802.05	44,622.18	46,853.29	3,584.28	4,646.68	135.87	224.90	14,623.35	23,215.07
Emergency Mgt.										
1 Emergency Management Coordinator	103	3,125.54	77,394.30	81,264.01	6,216.70	8,059.36	235.67	390.07	14,623.34	29,525.13
1 Fire Marshal	103	2,046.50	50,675.27	53,209.03	4,070.49	5,277.01	154.31	255.40	14,623.34	24,380.55
1 Emerg Mgt Asst	103	858.33	21,254.00	22,316.69	1,707.23	2,213.26	64.72	107.12	14,623.34	18,715.67
			149,323.56	156,789.74	11,994.42	15,549.62	454.69	752.59	43,870.03	72,621.35
Commissioner Precinct 1										
1 Precinct 1 Commissioner	101	3,390.40	83,952.65	88,150.28	6,743.50	8,742.30	255.64	423.12	25,276.26	41,440.82
1 Road and Bridge	103	2,081.36	51,538.39	54,115.31	4,139.82	5,366.89	156.93	259.75	21,829.45	31,752.84
1 Road and Bridge	103	2,113.45	52,333.13	54,949.79	4,203.66	5,449.65	159.35	263.76	14,623.34	24,699.76
1 Road and Bridge	103	2,025.30	50,150.35	52,657.87	4,028.33	5,222.34	152.71	252.76	14,623.34	24,279.48
1 Road and Bridge	103	2,011.90	49,818.38	52,309.30	4,001.66	5,187.77	151.70	251.08	14,623.34	24,215.56
1 Road and Bridge	103	2,728.65	53,777.98	70,944.77	5,427.28	7,035.95	205.74	340.53	14,623.22	27,632.72
1 Road and Bridge	103	1,686.80	41,768.35	43,856.77	3,355.04	4,349.50	127.18	210.51	14,623.34	22,665.58
1 Road and Bridge	105	1,330.01	32,933.69	34,580.38	2,645.40	3,429.51	100.28	165.99	0.00	6,341.18
			416,272.92	451,564.46	31,899.28	41,354.40	1,209.25	2,001.52	120,222.31	196,686.77
Commissioner Precinct 2										
1 Precinct 2 Commissioner	101	3,390.40	83,952.65	88,150.28	6,743.50	8,742.30	255.64	423.12	14,623.34	30,787.90
1 Road and Bridge	103	1,817.98	45,016.70	47,267.53	3,615.97	4,687.76	137.08	226.88	14,623.34	23,291.03
1 Road and Bridge	103	1,925.55	49,580.18	50,064.19	3,829.91	4,965.12	145.19	240.31	14,623.34	23,803.87
1 Road and Bridge	103	1,782.20	42,230.63	46,337.16	3,544.79	4,595.49	134.38	222.42	14,623.34	23,120.42
1 Road and Bridge	103	2,728.65	55,193.19	70,944.77	5,427.28	7,035.95	205.74	340.53	14,623.34	27,632.84
			275,973.35	302,763.94	23,161.44	30,026.61	878.02	1,453.27	73,116.72	128,636.06
Commissioner Precinct 3										
1 Precinct 3 Commissioner	101	3,390.40	83,952.65	88,150.28	6,743.50	8,742.30	255.64	423.12	14,623.34	30,787.90
1 Road and Bridge	103	1,736.42	42,997.12	45,146.98	3,453.74	4,477.45	130.93	216.71	14,623.34	22,902.17
1 Road and Bridge	103	2,133.50	52,829.47	55,470.94	4,243.53	5,501.33	160.87	266.26	14,623.34	24,795.33
1 Road and Bridge	103	2,521.07	62,426.49	65,547.81	5,014.41	6,500.70	190.09	314.63	14,623.34	26,643.17
1 Road and Bridge	103	1,696.15	42,000.00	44,100.00	3,373.65	4,373.62	127.89	211.68	14,623.34	22,710.18
1 Road and Bridge	103	1,947.42	48,221.78	50,632.87	3,873.41	5,021.51	146.84	243.04	14,623.34	23,908.15
1 Road and Bridge	103	1,947.42	48,221.78	50,632.87	3,873.41	5,021.51	146.84	243.04	14,623.34	23,908.15
1 Road and Bridge	103	1,905.09	47,173.67	49,532.35	3,789.22	4,912.37	143.64	237.76	14,623.34	23,706.34
1 Road and Bridge	103	1,947.42	48,221.78	50,632.87	3,873.41	5,021.51	146.84	243.04	14,623.22	23,908.03
1 Road and Bridge	103	1,591.51	39,411.40	41,381.97	3,165.72	4,104.06	120.01	198.63	14,623.34	22,211.76
1 Road and Bridge	103	1,751.00	43,358.15	45,526.06	3,482.74	4,515.05	132.03	218.53	14,623.34	22,971.69
1 Road and Bridge	103	2,728.65	64,301.29	70,944.77	5,427.28	7,035.95	205.74	340.53	21,829.45	34,838.95
			623,115.57	657,693.77	50,314.03	65,227.37	1,907.33	3,156.96	182,686.12	303,291.81

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2026 Annual	Budget 2027 Annual	Line Item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Health	Total Benefits	
Commissioner Precinct 4											
1 Precinct 4 Commissioner	101	3,390.40	83,952.65	88,150.28	6,743.50	8,742.30	255.64	423.12	25,276.26	41,440.82	
1 Road and Bridge	103	1,715.49	42,478.85	44,602.79	3,412.11	4,423.48	129.35	214.09	14,623.34	22,802.38	
1 Road and Bridge	103	1,694.44	41,957.68	44,055.57	3,370.25	4,369.21	127.76	211.47	14,623.34	22,702.03	
1 Road and Bridge	103	1,697.51	42,033.70	44,135.39	3,376.36	4,377.13	127.99	211.85	14,623.34	22,716.67	
1 Road and Bridge	103	1,682.91	41,672.00	43,755.60	3,347.30	4,339.46	126.89	210.03	14,623.34	22,647.03	
1 Road and Bridge	103	1,697.51	42,033.70	44,135.39	3,376.36	4,377.13	127.99	211.85	14,623.34	22,716.67	
1 Road and Bridge	103	1,840.01	45,562.19	47,840.30	3,659.78	4,744.56	138.74	229.63	14,623.34	23,396.06	
1 Road and Bridge	103	1,725.04	42,715.29	44,851.06	3,431.11	4,448.10	130.07	215.29	14,623.34	22,847.91	
1 Road and Bridge	103	2,728.65	61,094.23	70,944.77	5,427.28	7,035.95	205.74	340.53	14,623.34	27,632.84	
1 Road and Bridge	103	1,725.04	42,715.29	44,851.06	3,431.11	4,448.10	130.07	215.29	14,623.34	22,847.91	
1 Road and Bridge	103	1,932.71	47,857.57	50,250.45	3,844.16	4,983.59	145.73	241.20	14,623.34	23,838.02	
1 Road and Bridge	103	2,338.44	57,904.23	60,799.44	4,651.16	6,029.78	176.32	291.84	14,623.34	25,772.44	
1 Road and Bridge	103	1,664.02	41,204.41	43,264.63	3,309.74	4,290.77	125.47	207.67	14,623.34	22,557.00	
1 Road and Bridge	103	1,990.73	49,294.17	51,758.88	3,959.55	5,133.19	150.10	248.44	14,623.34	24,114.63	
1 Admin Assistant	103	1,736.90	43,008.97	45,159.42	3,454.70	4,478.69	130.96	216.77	14,623.34	22,904.45	
			725,484.94	768,555.02	58,794.46	76,221.44	2,228.81	3,689.06	230,003.09	370,936.86	
Extension											
1 Clerk	103	1,473.73	36,492.24	38,316.85	2,931.24	3,800.07	111.12	183.92	14,623.34	21,649.70	
1 County Extension Agent	103	638.53	16,601.79	16,601.79	1,270.04	0.00	0.00	0.00	0.00	1,270.04	
1 County Extension Agent	103	480.77	12,500.00	12,500.00	956.25	0.00	0.00	0.00	0.00	956.25	
1 County Extension Agent	103	1,376.67	34,089.04	35,793.50	2,738.20	0.00	0.00	0.00	0.00	2,738.20	
			99,683.08	103,212.14	7,895.73	3,800.07	111.12	183.92	14,623.34	26,614.19	
380			19,644,288.74	20,561,081.89	0.00	1,565,496.12	2,018,916.01	59,035.61	96,152.71	5,170,478.29	8,910,078.73

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2025 Annual	Budget 2027 Annual	Line Item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line Item 202 Disab.	Line item 202 Health	Total Benefits
<u>DISTRICT ATTORNEY C&P</u>										
0 Admin Assistant	103	141.35	3,675.00	3,675.00	281.14	364.47	10.66	17.64	0.00	673.90
			3,675.00	3,675.00	281.14	364.47	10.66	17.64	0.00	673.90
<u>DISTRICT ATTORNEY CRIMINAL LAW ENFORCEMENT</u>										
0 Admin Assistant	103	161.54	4,200.00	4,200.00	321.30	416.54	12.18	20.16	0.00	770.18
			4,200.00	4,200.00	321.30	416.54	12.18	20.16	0.00	770.18
<u>DISTRICT ATTORNEY PRE-TRIAL INTERVENTION</u>										
0 Admin Assistant	103	192.31	5,000.00	5,000.00	382.50	495.88	14.50	24.00	0.00	916.88
0 Admin Assistant	103	115.38	3,000.00	3,000.00	229.50	297.53	8.70	14.40	0.00	550.13
0 Admin Assistant	103	605.77	15,750.00	15,750.00	1,204.88	1,562.01	45.68	75.60	0.00	2,888.16
1 Part Time Admin Assistant	105	580.00	15,080.00	15,080.00	1,153.62	1,495.56	43.73	72.38	0.00	2,765.30
1 Part Time Admin Assistant	105	1,044.00	27,144.00	27,144.00	2,076.52	2,692.01	78.72	130.29	0.00	4,977.53
1 Part Time Admin Assistant	105	580.00	15,080.00	15,080.00	1,153.62	1,495.56	43.73	72.38	0.00	2,765.30
			81,054.00	81,054.00	6,200.63	8,038.53	235.06	389.06	0.00	14,863.28
<u>DISTRICT CLERK RECORD MANAGEMENT</u>										
1 Deputy District Clerk	103	1,168.76	28,940.63	30,387.66	2,324.66	3,013.70	88.12	145.86	14,623.34	20,195.68
1 Deputy District Clerk	103	1,235.54	30,594.38	32,124.09	2,457.49	3,185.91	93.16	154.20	14,623.34	20,514.10
1 Deputy District Clerk	103	1,168.76	28,940.63	30,387.66	2,324.66	3,013.70	88.12	145.86	14,623.34	20,195.68
			88,475.63	92,899.41	7,106.80	9,213.30	269.41	445.92	43,870.03	60,905.46
<u>COURTHOUSE SECURITY</u>										
1 Sheriff Deputy/CH Security	103	2,287.27	56,637.07	59,468.92	4,549.37	5,897.83	172.46	285.45	14,623.34	25,528.46
1 Sheriff Deputy/CH Security	103	2,287.27	56,637.07	59,468.92	4,549.37	5,897.83	172.46	285.45	14,623.34	25,528.46
			113,274.14	118,937.85	9,098.75	11,795.66	344.92	570.90	29,246.69	51,056.92
<u>JUSTICE CRT ASST/TECH</u>										
0 Overtime JP 1-1	103	307.69	6,000.00	8,000.00	612.00	793.40	23.20	38.40	0.00	1,467.00
0 Overtime JP 1-2	103	307.69	6,000.00	8,000.00	612.00	793.40	23.20	38.40	0.00	1,467.00
			12,000.00	16,000.00	1,224.00	1,586.80	46.40	76.80	0.00	2,934.00
<u>COUNTY CLERK OF THE COURT</u>										
0 Deputy County Clerk	103	121.15	3,000.00	3,150.00	240.98	312.40	9.14	15.12	0.00	577.63
			3,000.00	3,150.00	240.98	312.40	9.14	15.12	0.00	577.63
<u>Sheriff SBB</u>										
0 Lieutenant	103	1,062.50	0.00	27,625.00	2,113.31	2,739.71	80.11	132.60	7,309.27	12,375.00
			0.00	27,625.00	2,113.31	2,739.71	80.11	132.60	0.00	12,375.00
<u>BAIL BOND BOARD</u>										
0 Admin Assistant	103	23.08	600.00	600.00	45.90	59.51	1.74	2.88	0.00	110.03
			600.00	600.00	45.90	59.51	1.74	2.88	0.00	110.03
<u>LAW LIBRARY</u>										
0 Law Library	103	46.15	1,200.00	1,200.00	91.80	119.01	3.48	5.76	0.00	220.05
			1,200.00	1,200.00	91.80	119.01	3.48	5.76	0.00	220.05
<u>INMATE TRUST FUND</u>										
1 Administrative Assistant	103	1,573.44	38,961.49	40,909.57	3,129.58	4,057.21	118.64	196.37	14,623.34	22,125.14
1 Administrative Assistant	103	1,573.44	38,961.49	40,909.57	3,129.58	4,057.21	118.64	196.37	14,623.34	22,125.14
			77,922.99	81,819.14	6,259.16	8,114.41	237.28	392.73	29,246.69	44,250.27

Department & Description	Line Item	Bi-Weekly Current 2025	Monthly	Current 2026	Budget 2027	Line Item 201	SS/ Mnd.	Retirement	Supp Death	Disab.	Health	Total Benefits
JUV. PROB. - STATE CRISIS INTERVENTION PROG.	103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,623.34	14,623.34
1 Juvenile Probation	103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,623.34	14,623.34
0 Remaining	105	724.95	23,900.35	18,848.59	1,441.92	1,869.31	54.66	90.47	0.00	0.00	3,456.36	3,456.36
1 New Staff	103	192.31	5,000.00	382.50	495.88	14.50	24.00	0.00	0.00	0.00	916.88	916.88
0 Victim Assistance Coordinator	103	3,308.14	86,011.54	6,579.88	8,530.19	249.43	412.86	14,623.34	30,395.71	0.00	1,470.76	1,470.76
1 DA Investigator	103	308.48	8,020.50	613.57	795.43	23.26	38.50	0.00	1,470.76	0.00	1,350.23	1,350.23
0 DA Investigator	103	308.48	8,020.50	613.57	795.43	23.26	38.50	0.00	1,470.76	0.00	1,350.23	1,350.23
0 DA Investigator	103	241.90	6,291.50	481.30	623.96	18.25	30.20	0.00	1,153.70	0.00	916.88	916.88
0 DA Investigator	103	283.20	7,363.22	7,363.22	563.29	730.25	21.35	35.34	0.00	0.00	2,750.63	2,750.63
0 Assistant District Attorney	103	192.31	5,000.00	382.50	495.88	14.50	24.00	0.00	916.88	0.00	916.88	916.88
0 Assistant District Attorney	103	576.92	15,000.00	1,147.50	1,487.63	43.50	72.00	0.00	3,111.13	0.00	7,061.23	7,061.23
0 Assistant District Attorney	103	192.31	5,000.00	382.50	495.88	14.50	24.00	0.00	916.88	0.00	916.88	916.88
0 Assistant District Attorney	103	632.54	16,965.96	1,297.90	1,882.60	49.20	81.44	0.00	3,111.13	0.00	7,061.23	7,061.23
0 Assistant District Attorney	103	1,481.04	38,507.06	2,945.79	3,818.94	111.67	184.83	0.00	7,061.23	0.00	7,061.23	7,061.23
5922 DISTRICT ATTORNEY												
JUVENILE PROBATION	101	196.42	5,107.01	390.69	506.49	14.81	24.51	0.00	936.50	0.00	936.50	936.50
0 Chief Probation Officer	101	196.42	5,107.01	390.69	506.49	14.81	24.51	0.00	936.50	0.00	936.50	936.50
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74	24.40	0.00	932.28	0.00	932.28	932.28
0 Juvenile Probation	103	195.54	5,084.00	388.93	504.21	14.74						

Department & Description	Line Item	Current 2025	Current 2026 Annual	Budget 2027 Annual	Line Item 201 SS/ Med.	Line item 203 Retirement	Line item 205 Supp Death	Line item 202 Disab.	Line item 202 Health	Total Benefits
		BI-Weekly Monthly								
JUVENILE PROBATION										
1 Chief Probation Officer	101	4,124.94	107,248.39	107,248.39	8,204.50	10,636.36	311.02	514.79	14,623.34	34,290.02
1 Juvenile Probation	103	2,051.87	53,348.50	53,348.50	4,081.16	5,290.84	154.71	256.07	14,623.34	24,406.13
1 Juvenile Probation	103	1,904.46	49,516.00	49,516.00	3,787.97	4,910.75	143.60	237.68	14,623.34	23,703.34
1 Juvenile Probation	103	1,535.23	39,916.00	39,916.00	3,053.57	3,958.67	115.76	191.60	14,623.34	21,942.94
1 Juvenile Probation	103	1,535.23	39,916.00	39,916.00	3,053.57	3,958.67	115.76	191.60	14,623.34	21,942.94
1 Juvenile Probation	103	1,864.08	48,466.00	48,466.00	3,707.65	4,806.62	140.55	232.64	14,623.34	23,510.80
1 Juvenile Probation	103	2,227.54	57,916.00	57,916.00	4,430.57	5,743.82	167.96	278.00	14,623.34	25,243.69
1 Juvenile Probation	103	1,342.92	34,916.00	34,916.00	2,671.07	3,462.79	101.26	167.60	14,623.34	21,026.07
1 Juvenile Probation	103	2,911.72	75,704.72	75,704.72	5,791.41	7,508.02	219.54	363.38	14,623.34	28,505.70
0 Overtime	103	769.23			1,530.00	1,983.50	58.00	96.00	0.00	3,667.50
			526,947.61	526,947.61	40,311.49	52,260.03	1,528.15	2,529.35	131,610.10	228,239.12
JUVENILE PROBATION DSA										
1 Juvenile Probation	103	1,538.46	40,000.00	40,000.00	3,060.00	3,967.00	116.00	192.00	14,623.34	21,958.34
1 Juvenile Probation	103	1,615.38	42,000.00	42,000.00	3,213.00	4,165.35	121.80	201.60	14,623.34	22,325.09
1 Juvenile Probation	103	1,615.38	42,000.00	42,000.00	3,213.00	4,165.35	121.80	201.60	14,623.34	22,325.09
1 Juvenile Probation	105	1,538.46	40,000.00	40,000.00	3,060.00	3,967.00	116.00	192.00	0.00	7,335.00
1 Juvenile Probation	105	846.15	22,000.00	22,000.00	1,683.00	2,181.85	63.80	105.60	0.00	4,034.25
			186,000.00	186,000.00	14,229.00	18,446.55	539.40	892.80	43,870.03	77,977.78

Department & Description	Line Item	Current 2025 Bi-Weekly Monthly	Current 2026 Annual	Budget 2027 Annual	Line Item 201 SS/ Med.	Line Item 203 Retirement	Line item 205 Supp Death	Line Item 202 Disab.	Line item 202 Health	Total Benefits
DISTRICT ATTORNEY										
0 Admin Assistant	103	0.00	5,936.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0 Admin Assistant	103	0.00	35,938.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			41,874.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BCWC										
Maintenance	103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			2,050,945.91	2,078,477.15	159,003.50	206,132.97	6,027.58	9,976.69	394,830.31	775,971.05

**Bowie County, Texas
Outstanding Obligations
at September 30, 2026**

	Remaining Balance	FY 2026-2027 Budget			Balance after 2026-2027 Payments
		Principal Payment	Interest Payment	Total Debt Service Payment	
Bonds Payable					
Series 2018 Unlimited Tax Refund Bonds	6,401,700	1,860,000	277,050	2,137,050	4,264,650
Series 2021 Pass-through Toll Revenue and Unlimited Tax Bonds	4,360,600	0	109,650	109,650	4,250,950
	10,762,300	1,860,000	386,700	2,246,700	8,515,600