UPSHUR COUNTY
FISCAL YEAR 2026
ADOPTED BUDGET

This budget will raise more total property taxes than last year's budget by $ 885,221, which is a 5.16 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $ 538,520.

Record Vote

County Judge, Todd Tefteller	Aye
County Commissioner Precinct # 1, Gene Dolle	Aye
County Commissioner Precinct # 2, Dustin Nicholson	Aye
County Commissioner Precinct # 3, Michael Ashley	Aye
County Commissioner Precinct # 4, Jay Miller	Aye

County Property Tax Rates (Amounts per $ 100 of value)

	FY 2025 (preceding year)	FY 2026 (proposed budget)
Property Tax Rate	$ .499000	$ .514000
No-New Revenue Tax Rate	$ .469493	$ .490747
Voter Approval Tax Rate	$ .500276	$ .523039
No-New Revenue M&O Rate	$ .478539	$ .497268
Debt Rate	$ 0.0	$ 0.0

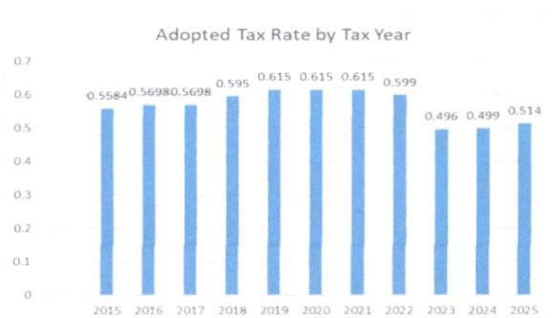
Upshur County has no debt obligations as of the filing of this budget

HONORABLE COMMISSIONERS' COURT OF UPSHUR COUNTY, TEXAS

In compliance with Local Government Code, Section 111.002 through Section 111.006, this document has been prepared and has properly delivered to the Commissioners' Court of Upshur County and has properly been filed with the County Clerk of Upshur County for public inspection and review.

FY 26 ADOPTED BUDGET HIGHLIGHTS

The Adopted FY 26 Budget is based on a tax rate of 51.40 cents per $ 100 valuation, of which 42.93 cents (83.52%) is allocated to the General Fund and 8.47 cents (16.48%) is allocated to the Insurance Fund. As compared to the tax rate in effect for tax years 2019 thru 2021 of .615 per $ 100 valuation, the Upshur County Commissioners Court has decreased the adopted tax rate over the last three (4) tax years to .599, .496, .499 and .514 per $ 100 valuation in tax years 2022, 2023,2024 and 2025 respectively. Following is a comparison chart of adopted tax rates (by Tax Year) over the past ten (10) years with the Adopted Tax Rate for Tax Year 2025 (FY 2026).



Total Adopted FY 26 budgeted expenditures for the General and Insurance Funds combined are $ 23,968,480 which represents an increase of $ 1,647,157 increase over the prior FY 25 combined budgeted expenditures for the General and Insurance Funds of $ 22,321,323. Of that increase $ 500,000 is the use of previous years surplus budgeted for the purchase of equipment for the Road and Bridge Department.

The Adopted Budget includes the following increases in in expenditures to meet the needs of our various departments and provide much needed benefits for our county employees and elected officials.

- An $ 1,800 per annum increase in salary for all elected officials, precinct officers, and all non-elected employees of Upshur County.

- An additional $ 500,000 in budgeted expenditures for the purchase of heavy equipment for the Road and Bridge Department. Additionally, an increase of $ 37,600 in operational expenses for the addition of employee certifications and materials.
- An additional $ 100,000 in Capital Murder Prosecution Contingency to offset potential capital murder litigation costs.
- The addition of two Courthouse Security Officers to be assigned to the newly renovated Upshur County Courthouse.
- An increase of $ 68,000 in the Sheriff's Department for the purchase of new vehicles.
- An increase of $ 16,000 in operating costs for the Upshur County Jail.
- The addition of a part-time employee for the Extension Office.
- An increase of $ 400,000 in budgeted expense for insurance claims and prescriptions as a result of increased costs.

Following is a brief summary of additional expenditures, over the past five fiscal years, for projects to improve the quality of County services and the needs of County employees, which are funded by a combination of increased general fund revenues, use of accumulated reserves and federal and state grants:

- Providing funds for the required Upshur County match for the renovation of the Upshur County Courthouse as required by the Texas Historical Commission Round IX Grant. The total estimated cost of the construction is $ 15.3 million and the County's required estimated match is $ 9.1 million.
- Funding of approximately $ 3.1 million for the lease purchase of new election equipment and heavy equipment for the Road and Bridge Department to include: 4 Hino dump Trucks, 3 CAT Motorgraders, 1 CAT Reclaimer, 4 Backhoes and 2 Rotary Mowers.
- Added additional positions in the Sheriff's Office and Jail including: an additional bailiff, two additional dispatchers.
- Added an additional position in Building Maintenance.
- Upgraded critical software used by the District Court, County Court, Clerk's Offices, District Attorney and Jail to Tyler Technologies Court Management software, which is a suite of software that allows data and information to be shared seamlessly between all Departments. Total cost of the software, implementation of software and training was approximately $ 850,000 and was funded by a combination of general fund revenue and federal grants.
- Commissioners Court continues to focus on increasing inflationary trends and adjusting the salary levels of Upshur County employees to be more comparable to other counties of similar size.

TAX BASE

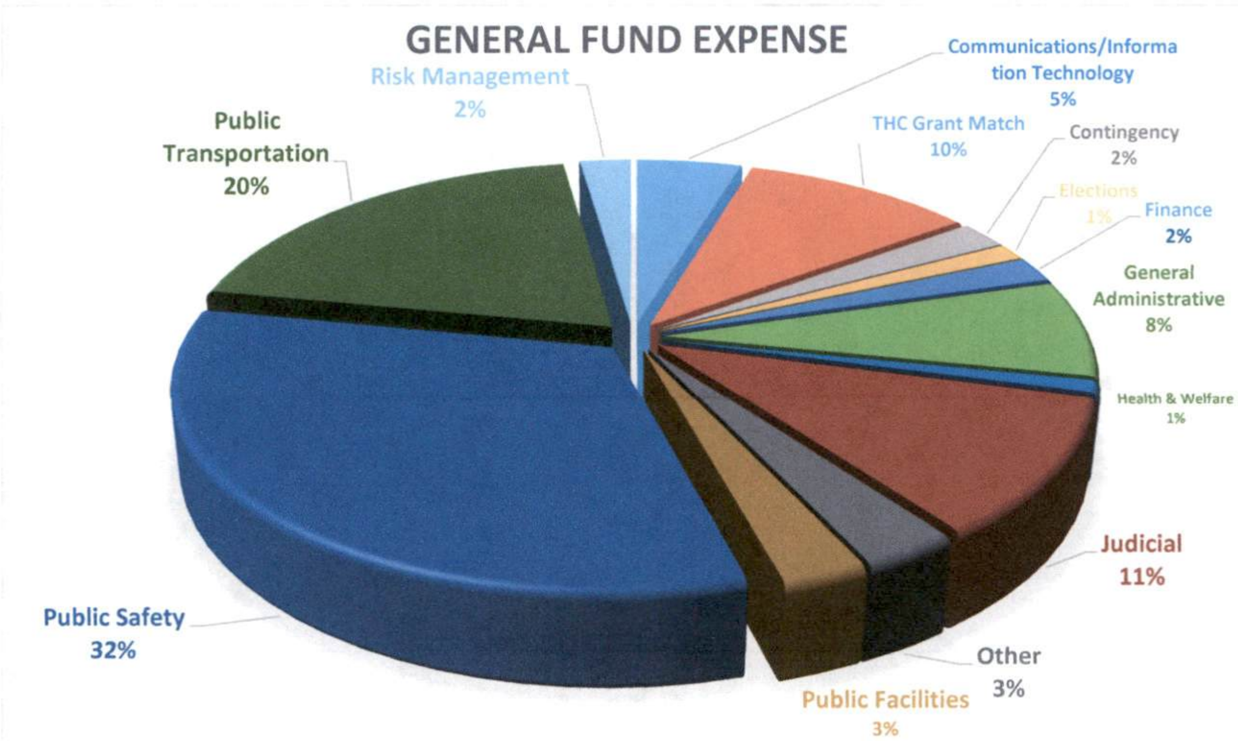
The Certified 2025 freeze adjusted taxable base for Upshur County is $ 3,136,141,305 which represents a 1.05 % decrease as compared to the 2024 freeze adjusted taxable base. Following is a 5-year comparison of increases (decreases) by category (in dollars):

	2021	2022	2023	2024	2025	% Inc./(Dec.) Tax Year 2025
Land	$ 1,211,216,829	$ 1,309,343,901	$ 2,583,281,707	$ 2,835,961,869	$ 2,803,984,208	-1.238%
Improvements	$ 2,092,767,941	$ 2,743,743,287	$ 3,174,040,322	$ 3,428,173,900	$ 3,658,001,889	7.241%
Non-Real Property	$ 348,322,494	$ 444,425,765	$ 551,052,180	$ 478,124,587	$ 476,125,389	-0.363%
Less: productivity Loss	$ (678,092,771)	$ (719,828,761)	$ (1,514,578,970)	$ (1,666,607,044)	$ (1,696,978,205)	2.005%
Less Homstead Cap	$ (5,689,063)	$ (217,869,200)	$ (389,888,946)	$ (351,871,277)	$ (233,934,804)	-30.249%
23.231 Cap				$ (40,062,532)	$ (49,089,512)	22.532%
Less: Total exemptions	$ (721,442,702)	$ (916,699,812)	$ (1,052,939,000)	$ (1,130,200,173)	$ (1,185,147,556)	5.218%
Net taxable	$ 2,247,082,728	$ 2,643,115,180	$ 3,350,967,293	$ 3,553,519,330	$ 3,772,961,409	6.175%
Freeze Adjusted Taxable	$ 1,901,606,307	$ 2,287,879,568	$ 2,974,854,763	$ 3,169,384,293	$ 3,136,141,305	-1.049%

A copy of the Adopted Budget will be filed with the Upshur County Clerk and posted to the Upshur County official website.

UPSHUR COUNTY, TEXAS

Summary of Budgeted Expenditures by Category (Adopted Budget FY 26)



FUNCTION		FY 26 ADOPTED BUDGET	FUNCTION		FY 26 ADOPTED BUDGET
Communications/Information Technology	$	965,140	Judicial	$	2,242,216
THC Grant Match	$	2,130,166	Other	$	633,774
Contingency	$	455,000	Public Facilities	$	565,144
Elections	$	269,721	Public Safety	$	6,720,926
Finance	$	420,271	Public Transportation	$	4,066,781
General Administrative	$	1,602,986	Risk Management	$	471,655
Health and Welfare	$	194,700			
(con't next column)			**TOTAL EXPENDITURES**	**$**	**20,738,480**

Upshur County

2026 Adopted Budget for the
Fiscal Year Ending September 30, 2026

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FUND: 100 - GENERAL FUND		FY 2022-2023 Adopted Budget	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
GENERAL FUND REVENUE							
RevCategory: 30 - Property Taxes							
100-300-3000	Current Taxes	$ 12,352,142.00	$ 13,478,257.00	$ 14,584,983.00	$ 15,070,204.00	$ 485,221.00	3.33%
100-300-3010	Penalties & Interest	$ 230,000.00	$ 230,000.00	$ 230,000.00	$ 230,000.00	$ -	0.00%
Property Taxes Total:		**$ 12,582,142.00**	**$ 13,708,257.00**	**$ 14,814,983.00**	**$ 15,300,204.00**	**$ 485,221.00**	**3.33%**
RevCategory: 31 - DMV Fees							
100-310-3100	Motor Vehicle Registration	$ 360,000.00	$ 360,000.00	$ 360,000.00	$ 360,000.00	$ -	0.00%
100-310-3110	Auto R&B $10 Fee	$ 340,000.00	$ 340,000.00	$ 340,000.00	$ 380,000.00	$ 40,000.00	11.76%
100-310-3120	Tax Assessor's Portion	$ 240,000.00	$ 240,000.00	$ 240,000.00	$ 280,000.00	$ 40,000.00	16.67%
DMV Fees Total:		**$ 940,000.00**	**$ 940,000.00**	**$ 940,000.00**	**$ 1,020,000.00**	**$ 80,000.00**	**28.43%**
RevCategory: 32 - Other Taxes, Licenses & Permits							
100-320-3200	County Sales Tax	$ 1,456,000.00	$ 1,600,000.00	$ 1,700,000.00	$ 1,800,000.00	$ 100,000.00	5.88%
100-320-3210	Mixed Drink Tax	$ 18,000.00	$ 20,000.00	$ 25,000.00	$ 30,000.00	$ 5,000.00	20.00%
100-320-3220	Bingo	$ -	$ -	$ -		$ -	0.00%
100-320-3230	Boat Licenses	$ 3,500.00	$ 4,000.00	$ 4,000.00	$ 5,000.00	$ 1,000.00	25.00%
100-320-3231	Hunting & Fishing Licenses	$ -	$ -	$ -		$ -	0.00%
100-320-3240	Marriage Licenses	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -	0.00%
100-320-3250	Waste Disposal Fees	$ 5,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	0.00%
100-320-3260	Game Room Permit Fees	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0.00%
Other Taxes, Licenses & Permits Total:		**$ 1,488,500.00**	**$ 1,644,000.00**	**$ 1,749,000.00**	**$ 1,855,000.00**	**$ 106,000.00**	**$ 0.51**
RevCategory: 33 - State & Federal Funding							
100-330-3300	Indigent Defense Grant	$ 24,000.00	$ 24,000.00	$ 24,000.00	$ 24,000.00	$ -	0.00%
100-330-3301	SCAAP Grant	$ -	$ -	$ -		$ -	0.00%
100-330-3304	TXDOT Grant	$ -	$ -	$ -		$ -	0.00%
100-330-3305	Capital Murder Trial Grant	$ -	$ -	$ -		$ -	0.00%
100-330-3306	Texas Historical Commission Grant	$ -	$ -	$ -		$ -	0.00%
100-330-3308	Homeland Security Grants	$ -	$ -	$ -		$ -	0.00%
100-330-3309	Disaster Grant Revenue	$ -	$ -	$ -		$ -	0.00%
100-330-3312	Gross Weight & Axle Fees	$ 52,000.00	$ 52,000.00	$ 52,000.00	$ 52,000.00	$ -	0.00%
100-330-3313	Lateral Road	$ 40,000.00	$ 40,000.00	$ 36,000.00	$ 36,000.00	$ -	0.00%
100-330-3314	Juror Reimb from State	$ 4,000.00	$ 10,868.00	$ 11,000.00	$ 11,000.00	$ -	0.00%
100-330-3315	Tobacco Settlement Funds	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -	0.00%
100-330-3316	Salary Supplement County Judge	$ 25,200.00	$ 25,200.00	$ 25,200.00	$ 34,650.00	$ 9,450.00	37.50%
100-330-3317	ETCOG Grant	$ -	$ -	$ -		$ -	0.00%
100-330-3318	FEMA Reimbursement	$ -	$ -	$ -		$ -	0.00%
100-330-3319	Unclaimed Capital Credits	$ -	$ -	$ -		$ -	0.00%
100-330-3320	DA State Appropriation	$ 27,500.00	$ 27,500.00	$ 27,500.00	$ 27,500.00	$ -	0.00%
100-330-3321	Other State Grant Revenue	$ -	$ -	$ -		$ -	0.00%
100-330-3324	Veterans' Transportation Grant	$ -	$ -	$ -		$ -	0.00%
100-330-3325	Chapter 19 Voter Registration Funding	$ -	$ 19,489.58	$ -		$ -	0.00%
100-330-3326	DA State Supplement	$ -	$ -	$ -		$ -	0.00%
100-330-3327	Texas State Library Grant	$ -	$ -	$ -		$ -	0.00%
100-330-3328	SANE OAG State Funding	$ -	$ -	$ -		$ -	0.00%
100-330-3329	Asst DA Longevity	$ 1,320.00	$ 2,400.00	$ 2,400.00	$ 2,400.00	$ -	0.00%
100-330-3331	TX Historical Commission Master Plan Grant	$ -	$ -	$ -		$ -	0.00%
State & Federal Funding Total:		**$ 180,020.00**	**$ 207,457.58**	**$ 184,100.00**	**$ 193,550.00**	**$ 9,450.00**	**37.50%**

RevCategory: 34 - Reimbursements		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
100-340-3400	Out of County Prisoners	$ 180,000.00	$ 180,000.00	$ 180,000.00	$ 180,000.00	$ -	0.00%
100-340-3410	Prisoner Medical	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ -	0.00%
100-340-3420	Prisoner Phone	$ 73,000.00	$ 73,000.00	$ 73,000.00	$ 73,000.00	$ -	0.00%
100-340-3430	Resource Officers	$ 396,162.48	$ 509,351.76	$ 601,040.10	$ 538,325.71	$ (62,714.39)	-10.43%
100-340-3440	Marion County ProRata	$ 14,145.00	$ 14,145.00	$ 14,000.00	$ 14,000.00	$ -	0.00%
100-340-3450	Attorney Fees	$ 27,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0.00%
100-340-3460	Interpreter Fees Reimbursement	$ -	$ -	$ -		$ -	0.00%
100-340-3470	Insurance Recovery from Loss	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -	0.00%
100-340-3480	Restitution	$ -	$ -	$ 4,000.00	$ 4,000.00	$ -	0.00%
100-340-3495	ESD Dispatch Contract Reimbursement	$ -	$ -	$ -	$ 46,800.00	$ 46,800.00	0.00%
Reimbursements Total:		**$ 752,307.48**	**$ 858,496.76**	**$ 954,040.10**	**$ 938,125.71**	**$ (15,914.39)**	**-10%**
RevCategory: 35 - Fees & Fines							
100-350-3500	County Judge Fee	$ 600.00	$ 800.00	$ 800.00	$ 800.00	$ -	0.00%
100-350-3501	Sheriff Fee	$ 58,000.00	$ 60,000.00	$ 60,000.00	$ 68,000.00	$ 8,000.00	13.33%
100-350-3502	County Clerk Fee	$ 270,000.00	$ 270,000.00	$ 250,000.00	$ 260,000.00	$ 10,000.00	4.00%
100-350-3503	Vital Statistics Fee	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
100-350-3504	Tax Assessor Collector Fee	$ 70,000.00	$ 70,000.00	$ 70,000.00	$ 96,000.00	$ 26,000.00	37.14%
100-350-3505	District Attorney Fee	$ 800.00	$ 1,200.00	$ 1,200.00	$ 1,600.00	$ 400.00	33.33%
100-350-3506	District Clerk Fee	$ 68,400.00	$ 68,400.00	$ 60,000.00	$ 70,000.00	$ 10,000.00	16.67%
100-350-3507	Jury Fees Fee	$ 4,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-350-3508	Court Reporter Fees	$ 10,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ -	0.00%
100-350-3509	Addl Court Cost T.C. 542.403	$ 3,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-350-3510	JP Miscellaneous Fees	$ 12,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -	0.00%
100-350-3515	Constable #1 Service Fees	$ 5,000.00	$ 5,000.00	$ 4,000.00	$ 4,000.00	$ -	0.00%
100-350-3516	Constable #2 Service Fees	$ 3,200.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0.00%
100-350-3517	Constable #3 Service Fees	$ 5,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -	0.00%
100-350-3518	Constable #4 Service Fees	$ 4,000.00	$ 7,000.00	$ 7,000.00	$ 7,000.00	$ -	0.00%
100-350-3519	Juvenile Probation Attorney Fees	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ -	0.00%
100-350-3520	State Fee 10% Fee	$ 12,800.00	$ 12,800.00	$ 12,800.00	$ 12,800.00	$ -	0.00%
100-350-3521	Time Payment Fee - County 1/2	$ 2,000.00	$ 1,000.00	$ 500.00	$ 500.00	$ -	0.00%
100-350-3523	Warrant Fees	$ 24,000.00	$ 20,000.00	$ 12,000.00	$ 16,000.00	$ 4,000.00	33.33%
100-350-3524	Judiciary Fund County	$ 500.00	$ 300.00	$ 300.00	$ 300.00	$ -	0.00%
100-350-3525	District Court Fines	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -	0.00%
100-350-3526	Library Fines	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-350-3527	Justice of Peace #1 Fines	$ 80,000.00	$ 85,000.00	$ 80,000.00	$ 86,000.00	$ 6,000.00	7.50%
100-350-3528	Justice of Peace #2 Fines	$ 50,000.00	$ 50,000.00	$ 39,000.00	$ 49,000.00	$ 10,000.00	25.64%
100-350-3529	Justice of Peace #3 Fines	$ 30,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -	0.00%
100-350-3530	Justice of Peace #4 Fines	$ 25,000.00	$ 25,000.00	$ 20,000.00	$ 28,000.00	$ 8,000.00	40.00%
100-350-3531	County Court Fines	$ 20,000.00	$ 20,000.00	$ 15,000.00	$ 15,000.00	$ -	0.00%
100-350-3532	Bond Forfeitures	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ -	0.00%
100-350-3553	Truancy Court Cost $50	$ 500.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0.00%
100-350-3554	Administrative Transaction Fees	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
100-350-3555	Omni Fees	$ 1,000.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
100-350-3556	County Speciality Court Acct	$ 500.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-350-3557	Book Replacement Fees	$ -	$ -	$ -		$ -	0.00%
Fees & Fines Total:		**$ 817,300.00**	**$ 821,000.00**	**$ 757,100.00**	**$ 839,500.00**	**$ 82,400.00**	**211%**

		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
RevCategory: 37 - Interest							
100-370-3700	Interest	$ 10,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -	0.00%
Interest Total:		**$ 10,000.00**	**$ 50,000.00**	**$ 50,000.00**	**$ 50,000.00**	**$ -**	**0.00%**
RevCategory: 38 - Miscellaneous Revenues							
100-380-3800	Sale of Assets	$ -	$ -	$ -			
100-380-3801	Donations	$ 12,200.00	$ 10,000.00	$ -			
100-380-3802	Royalties	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-380-3805	Vending Machines	$ 300.00	$ 100.00	$ 100.00	$ 100.00	$ -	0.00%
100-380-3820	Miscellaneous Revenue	$ 40,000.00	$ 38,405.95	$ 40,000.00	$ 40,000.00	$ -	0.00%
RevCategory: 38 - Miscellaneous Revenues Total:		**$ 54,500.00**	**$ 50,505.95**	**$ 42,100.00**	**$ 42,100.00**	**$ -**	**0%**
Fund: 100 - TOTAL REVENUE GENERAL FUND		**$ 16,824,769.48**	**$ 18,279,717.29**	**$ 19,491,323.10**	**$ 20,238,479.71**	**$ 747,156.61**	**3.83%**

GENERAL FUND EXPENSE

Account	Description	2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance
Department: 401 - Commissioner's Court							
100-401-1000	Salary Elected Official	$ 202,990.48	$ 202,990.48	$ 208,990.08	$ 217,990.08	$ 9,000.00	4.31%
100-401-1200	Salary Regular Employee	$ 32,197.28	$ 33,397.20	$ 34,597.00	$ 35,197.20	$ 600.20	1.73%
100-401-1300	Part Time Employee	$ -	$ -	$ -		$ -	0.00%
100-401-1400	Longevity	$ 720.00	$ 720.00	$ 720.00	$ 720.00	$ -	0.00%
100-401-1900	Salary Supplements	$ 25,200.00	$ 25,200.00	$ 25,200.00	$ 37,650.00	$ 12,450.00	49.40%
100-401-1960	Leave Time / Excess Comp Paid	$ 1.00	$ 1.00	$ -		$ -	0.00%
100-401-2200	FICA Taxes	$ 19,974.82	$ 20,066.61	$ 20,617.31	$ 22,304.13	$ 1,686.82	8.18%
100-401-2300	Retirement Match	$ 23,917.47	$ 23,437.15	$ 20,644.26	$ 22,333.29	$ 1,689.03	8.18%
100-401-3010	Office Supplies	$ 400.00	$ 400.00	$ 400.00	$ 400.00	$ -	0.00%
100-401-4230	Bonds	$ -	$ 300.00	$ 250.00	$ 250.00	$ -	0.00%
100-401-4490	Legal Ads & Notices	$ 1,500.00	$ 2,591.33	$ 1,500.00	$ 1,500.00	$ -	0.00%
100-401-4502	Educational Expense	$ 8,000.00	$ 8,000.00	$ 10,000.00	$ 10,000.00	$ -	0.00%
100-401-4600	Assoc & Organization Dues	$ 2,900.00	$ 3,130.00	$ 3,130.00	$ 3,130.00	$ -	0.00%
Total Department: 401 - Commissioner's Court		**$ 317,801.05**	**$ 320,233.77**	**$ 326,048.65**	**$ 351,474.70**	**$ 25,426.05**	**7.80%**
Department: 403 - County Clerk							
100-403-1000	Salary Elected Official	$ 50,942.48	$ 50,942.48	$ 52,142.40	$ 53,942.40	$ 1,800.00	3.45%
100-403-1200	Salary Regular Employee	$ 122,920.40	$ 130,920.00	$ 136,920.00	$ 168,000.00	$ 31,080.00	22.70%
100-403-1300	Part Time Employees	$ -	$ -	$ -		$ -	0.00%
100-403-1400	Longevity	$ 1,324.00	$ 860.00	$ 1,100.00	$ 1,340.00	$ 240.00	21.82%
100-403-1960	Leave Time / Excess Comp Paid	$ 1.00	$ 1.00	$ -	$ 1,000.00	$ 1,000.00	0.00%
100-403-2200	FICA Taxes	$ 13,401.87	$ 13,978.35	$ 14,547.42	$ 17,081.10	$ 2,533.68	17.42%
100-403-2300	Retirement Match	$ 16,047.21	$ 15,166.05	$ 14,566.44	$ 17,103.43	$ 2,536.99	17.42%
100-403-3010	Office Supplies	$ 8,500.00	$ 8,500.00	$ 8,500.00	$ 8,000.00	$ (500.00)	-5.88%
100-403-3035	Remote Birth Certificates	$ 2,400.00	$ 2,400.00	$ 2,400.00	$ 2,400.00	$ -	0.00%
100-403-3095	Books & Publications	$ 250.00	$ -	$ -		$ -	0.00%
100-403-4230	Bonds	$ 1,574.50	$ 1,574.50	$ 332.00	$ 332.00	$ -	0.00%
100-403-4502	Educational Expense	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	0.00%
100-403-4503	Education- non-elected employees	$ -	$ -	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-403-4520	Local Travel Reimbursement	$ 50.00	$ 50.00	$ -		$ -	0.00%
100-403-4600	Assoc & Organization Dues	$ 245.00	$ 245.00	$ 245.00	$ 245.00	$ -	0.00%
Total Department: 403 - County Clerk		**$ 221,656.46**	**$ 228,637.38**	**$ 236,753.26**	**$ 275,443.94**	**$ 38,690.68**	**16.34%**
Department: 405 - Veteran's Administration							
100-405-1300	Part-Time Employee	$ -	$ -	$ 7,300.00	$ 11,856.00	$ 4,556.00	62.41%
100-405-2200	FICA	$ -	$ -	$ 558.45	$ 906.98	$ 348.53	62.41%
100-405-2300	Retirement	$ -	$ -	$ 559.18	$ 908.17	$ 348.99	62.41%
100-405-4502	Educational Expense	$ -	$ -	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-405-5250	Computer Software	$ -	$ -	$ 525.00	$ 525.00	$ -	0.00%
Total Department: 405 - Veteran's Administration		**$ -**	**$ -**	**$ 9,942.63**	**$ 15,196.15**	**$ 5,253.52**	**52.84%**

Department: 406 - Emergency Management		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
100-406-1300	Part Time Employee	$ 22,200.08	$ 23,400.08	$ 24,600.00	$ 26,400.00	$ 1,800.00	7.32%
100-406-1960	Excess Comp	$ 1.00	$ 1.00	$ -	$ -	$ -	0.00%
100-406-2200	FICA Taxes	$ 1,698.38	$ 1,790.11	$ 1,881.90	$ 2,019.60	$ 137.70	7.32%
100-406-2300	Retirement Match	$ 2,033.62	$ 1,942.21	$ 1,884.36	$ 2,022.24	$ 137.88	7.32%
100-406-3200	Gasoline	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ -	0.00%
100-406-3420	Vehicle Repair & Maintenance	$ 1,000.00	$ 5,242.96	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-406-3430	Equipment Repair & Maintenance	$ 2,500.00	$ 1,857.04	$ 2,500.00	$ 2,500.00	$ -	0.00%
100-406-3485	COVID-19 Expenses	$ -	$ -	$ -	$ -	$ -	0.00%
100-406-3506	Travel/Meals/Mileage	$ 500.00	$ -	$ 500.00	$ 500.00	$ -	0.00%
100-406-4495	Contracted Services	$ -	$ -	$ -		$ -	0.00%
100-406-5500	Vehicles	$ -	$ -	$ -		$ -	0.00%
100-406-7000	Grant	$ -	$ -	$ -		$ -	0.00%
Total Department: 406 - Emergency Management		**$ 31,133.08**	**$ 35,433.40**	**$ 34,566.26**	**$ 36,641.84**	**$ 2,075.58**	**6.00%**
Department: 409 - Non-Departmental							
100-409-1200	Payroll Accrual (use at FY end only)	$ -	$ -	$ -			
100-409-1400	FY Raise	$ 30,000.00	$ 24,900.00	$ 23,700.00	$ 22,500.00	$ (1,200.00)	-5.06%
100-409-1960	Leave Time Contingency	$ 1.50	$ 1.50	$ 1.50	$ 1.50	$ -	0.00%
100-409-2200	FICA Taxes	$ 2,101.03	$ 1,904.85	$ 1,813.36	$ 1,721.25	$ (92.11)	-5.08%
100-409-2300	Retirement Match	$ 2,748.00	$ 2,066.70	$ 1,815.53	$ 1,723.50	$ (92.03)	-5.07%
100-409-2400	Workers' Comp	$ 110,825.28	$ 119,691.00	$ 129,266.00	$ 160,225.00	$ 30,959.00	23.95%
100-409-2500	Unemployment Comp	$ 15,000.00	$ 17,000.00	$ 19,000.00	$ 19,000.00	$ -	0.00%
100-409-3015	Bank Fees	$ 250.00	$ 250.00	$ 100.00	$ 100.00	$ -	0.00%
100-409-3080	Postage	$ 41,000.00	$ 46,321.07	$ 45,202.00	$ 46,000.00	$ 798.00	1.77%
100-409-3090	Post Office Box Rental	$ 420.00	$ 420.00	$ 500.00	$ 500.00	$ -	0.00%
100-409-3502	Christmas Lights/Yulefest/Employee Luncheon	$ 7,500.00	$ 8,600.00	$ 8,300.00	$ 8,300.00	$ -	0.00%
100-409-3508	Penalties and Interest	$ -	$ -	$ -		$ -	0.00%
100-409-4010	Petit Jury	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ -	0.00%
100-409-4140	Omnibase JP Collection Services	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0.00%
100-409-4160	Audit & Accounting Fees	$ 35,175.00	$ 35,700.00	$ 35,700.00	$ 35,700.00	$ -	0.00%
100-409-4170	Legislative & Administrative Activities	$ -	$ -	$ -		$ -	0.00%
100-409-4175	Postmortem Expenses	$ 45,000.00	$ 50,000.00	$ 45,000.00	$ 46,000.00	$ 1,000.00	2.22%
100-409-4200	Property & General Liability Insurance	$ 235,800.00	$ 268,665.00	$ 272,614.00	$ 311,430.00	$ 38,816.00	14.24%
100-409-4410	Service Agreements	$ 22,560.00	$ 24,000.00	$ 6,000.00	$ 6,000.00	$ -	0.00%
100-409-4491	Game Room Inspections	$ -	$ -	$ -		$ -	0.00%
100-409-4492	Game Room Misc Expense	$ -	$ -	$ -		$ -	0.00%
100-409-4494	Contracted Services-Mitigation	$ -	$ -	$ -	$ 100,000.00	$ 100,000.00	0.00%
100-409-4495	Contracted Services	$ 26,000.00	$ 24,000.00	$ 26,000.00	$ 26,000.00	$ -	0.00%
100-409-4496	Lobbying	$ -	$ -	$ -		$ -	0.00%
100-409-4600	Assoc & Organization Dues	$ 11,100.00	$ 11,100.00	$ 11,100.00	$ 11,100.00	$ -	0.00%
100-409-4700	Lease Payments	$ -	$ 28,000.00	$ 30,000.00	$ 30,000.00	$ -	0.00%
100-409-4811	Indigent Cemetery Costs	$ 10,500.00	$ 10,000.00	$ 10,500.00	$ 10,500.00	$ -	0.00%
100-409-4955	Contingency	$ 1,800,000.00	$ 28,700.00	$ 68,000.00	$ 300,000.00	$ 232,000.00	341.18%
100-409-4956	Contingency-Court Renovation Match	$ -	$ 2,119,805.93	$ 2,443,112.53	$ -	$ (2,443,112.53)	-100.00%
100-409-4957	Capital Murder Contingency	$ 36,000.00	$ 1,679.49	$ 45,000.00	$ 145,000.00	$ 100,000.00	222.22%
100-409-4958	Capital Improvement Contingency	$ 26,014.95	$ -	$ 10,000.00	$ 10,000.00	$ -	0.00%
100-409-4959	Transfer to THC Grant-County Match	$ -	$ -	$ -	$ 2,030,166.35	$ 2,030,166.35	100.00%
100-409-5400	Office Machines & Equipment	$ 3,309.73	$ 12,000.00	$ 10,000.00	$ 10,000.00	$ -	0.00%
100-409-5450	Furniture & Fixtures	$ 2,000.00	$ 2,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-409-5700	Insured Items Replacement/Repair	$ 40,246.16	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -	0.00%
100-409-5800	Loss on Sale of Property	$ -	$ 104,382.84	$ -		$ -	0.00%
Total Department: 409 - Non-Departmental		**$ 2,507,051.65**	**$ 2,994,688.38**	**$ 3,297,224.92**	**$ 3,386,467.60**	**$ 89,242.68**	**2.71%**

Department: 410 - Tele Communications		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
100-410-4330	Local Telephone Service	$ 87,505.08	$ 90,515.85	$ 90,000.00	$ 113,000.00	$ 23,000.00	25.56%
100-410-4335	Cell Phone Service	$ 5,489.59	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -	0.00%
Total Department: 410 - Tele Communications		**$ 92,994.67**	**$ 96,515.85**	**$ 96,000.00**	**$ 119,000.00**	**$ 23,000.00**	**23.96%**
Department: 411 - Computer							
100-411-3010	Office Supplies	$ 1,000.00	$ -	$ -			
100-411-4450	Software Maintenance	$ 300,000.00	$ 376,518.00	$ 585,391.92	$ 537,391.00	$ (48,000.92)	-8.20%
100-411-4490	Software Impementation Costs	$ -	$ 421,829.00	$ 345,456.00	$ 183,748.83	$ (161,707.17)	-46.81%
100-411-4495	Contracted Services	$ 61,600.00	$ 71,600.00	$ 60,000.00	$ 60,000.00	$ -	0.00%
100-411-5200	Computer Equipment	$ 60,000.00	$ 82,310.75	$ 60,000.00	$ 60,000.00	$ -	0.00%
100-411-5250	Computer Software	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0.00%
100-411-6500	Software- Interest Payments	$ -	$ -	$ -		$ -	0.00%
100-411-7100	Software- Principal Payment	$ -	$ -	$ -		$ -	0.00%
Total Department: 411 - Computer		**$ 427,600.00**	**$ 957,257.75**	**$ 1,055,847.92**	**$ 846,139.83**	**$ (209,708.09)**	**-19.86%**
Department: 426 - County Court							
100-426-1200	Salary Regular Employee	$ 40,041.68	$ 41,241.60	$ 42,441.60	$ 46,800.00	$ 4,358.40	10.27%
100-426-1400	Longevity	$ 720.00	$ 720.00	$ 720.00	$ 720.00	$ -	0.00%
100-426-1960	Leave Time / Excess Comp Paid	$ 3,250.00	$ 4,000.00	$ 7,000.00	$ 10,000.00	$ 3,000.00	42.86%
100-426-2200	FICA Taxes	$ 3,366.89	$ 3,516.06	$ 3,837.36	$ 4,400.28	$ 562.92	14.67%
100-426-2300	Retirement Match	$ 4,031.47	$ 4,106.65	$ 3,842.38	$ 4,406.03	$ 563.65	14.67%
100-426-3010	Office Supplies	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0.00%
100-426-3095	Books & Publications	$ 400.00	$ 400.00	$ 400.00	$ 400.00	$ -	0.00%
100-426-4010	Petit Jury	$ 3,000.00	$ 3,908.67	$ 5,000.00	$ 5,000.00	$ -	0.00%
100-426-4015	Sub Court Reporter	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ -	0.00%
100-426-4110	Senate Bill 7 Appointments	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -	0.00%
100-426-4135	Court Costs & Services	$ 11,000.00	$ 9,000.00	$ 9,000.00	$ 9,000.00	$ -	0.00%
100-426-4145	Transcripts	$ -	$ -	$ -		$ -	0.00%
100-426-4502	Educational Expense	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0.00%
100-426-4600	Association & Organizational Dues	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ -	0.00%
Total Department: 426 - County Court		**$ 131,010.04**	**$ 132,092.98**	**$ 137,441.34**	**$ 145,926.31**	**$ 8,484.97**	**6.17%**

Department: 435 - 115th District Court		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
100-435-1100	Salary Appointed Official	$ 75,598.16	$ 79,000.00	$ 80,200.08	$ 82,000.08	$ 1,800.00	2.24%
100-435-1200	Salary Regular Employees	$ 72,170.56	$ 74,570.40	$ 76,970.40	$ 80,570.40	$ 3,600.00	4.68%
100-435-1300	Wages Part Time Employees	$ -	$ -	$ -		$ -	0.00%
100-435-1400	Longevity	$ 900.00	$ 1,044.00	$ 1,188.00	$ 1,300.00	$ 112.00	9.43%
100-476-1600	Peace Officer Certification				$ 2,700.00	$ 2,700.00	0.00%
100-435-1960	Leave Time / Excess Comp Paid	$ -	$ -	$ -		$ -	0.00%
100-435-2200	FICA Taxes	$ 11,373.15	$ 11,828.00	$ 12,114.42	$ 12,742.64	$ 628.22	5.19%
100-435-2300	Retirement Match	$ 13,618.05	$ 12,833.00	$ 12,130.26	$ 12,759.30	$ 629.04	5.19%
100-435-3010	Office Supplies	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0.00%
100-435-3090	Post Office Box Rental	$ 72.00	$ 90.00	$ 120.00	$ 120.00	$ -	0.00%
100-435-3095	Books & Publications	$ 6,000.00	$ 11,100.00	$ 11,100.00	$ 22,000.00	$ 10,900.00	98.20%
100-435-3110	Uniforms & Accessories - Bailiff	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ -	0.00%
100-435-4010	Petit Jury	$ 15,000.00	$ 29,000.00	$ 29,000.00	$ 29,000.00	$ -	0.00%
100-435-4011	Grand Jury	$ 7,500.00	$ 11,500.00	$ 10,000.00	$ 10,000.00	$ -	0.00%
100-435-4013	Visiting Judge	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-435-4015	Sub Court Reporter	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0.00%
100-435-4110	Senate Bill 7 Appointments	$ 160,000.00	$ 180,000.00	$ 150,000.00	$ 150,000.00	$ -	0.00%
100-435-4120	Court Appointed Atty - Civil	$ 160,000.00	$ 140,485.42	$ 120,000.00	$ 110,000.00	$ (10,000.00)	-8.33%
100-435-4125	Capital Murder Trial Expenses	$ -	$ 57,650.19	$ 50,000.00	$ 50,000.00	$ -	0.00%
100-435-4135	Court Costs & Services	$ 2,500.00	$ 7,258.86	$ 5,000.00	$ 5,000.00	$ -	0.00%
100-435-4145	Transcripts	$ 7,500.00	$ 11,476.66	$ 7,000.00	$ 7,000.00	$ -	0.00%
100-435-4150	Juror Expenses	$ 500.00	$ 788.86	$ 500.00	$ 500.00	$ -	0.00%
100-435-4185	Psychological Evaluations	$ 10,000.00	$ 12,000.00	$ 10,000.00	$ 10,000.00	$ -	0.00%
100-435-4340	Dedicated Phone Line	$ -	$ -	$ -		$ -	0.00%
100-435-4495	Contracted Services	$ -	$ -	$ -		$ -	0.00%
100-435-4502	Educational Expense	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 2,000.00	$ (1,000.00)	-33.33%
100-435-4520	Local Travel Reimbursement	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ -	0.00%
100-435-4600	Assoc & Organization Dues	$ 4,600.00	$ 4,607.92	$ 4,800.00	$ 5,000.00	$ 200.00	4.17%
Total Department: 435 - 115th District Court		**$ 558,231.92**	**$ 656,133.31**	**$ 591,023.16**	**$ 600,592.42**	**$ 9,569.26**	**1.62%**
Department: 450 - District Clerk						$ -	
100-450-1000	Salary Elected Official	$ 50,942.48	$ 50,942.48	$ 52,142.40	$ 53,942.40	$ 1,800.00	3.45%
100-450-1200	Salary Regular Employee	$ 151,152.40	$ 157,152.00	$ 155,352.00	$ 155,952.00	$ 600.00	0.39%
100-450-1250	Temporary District Clerk	$ 12,735.60	$ -	$ -		$ -	0.00%
100-450-1400	Longevity	$ 204.00	$ 212.00	$ 332.00	$ 318.00	$ (14.00)	-4.22%
100-450-1960	Leave Time / Excess Comp Paid	$ 600.00	$ 600.00	$ -	$ 1,500.00	$ 1,500.00	0.00%
100-450-2200	FICA Taxes	$ 16,434.53	$ 15,981.34	$ 15,898.72	$ 16,081.25	$ 182.53	1.15%
100-450-2300	Retirement Match	$ 19,678.47	$ 17,339.24	$ 15,919.50	$ 16,217.17	$ 297.67	1.87%
100-450-3010	Office Supplies	$ 12,875.00	$ 12,239.16	$ 13,000.00	$ 13,000.00	$ -	0.00%
100-450-3095	Books & Publications	$ 200.00	$ -	$ -		$ -	0.00%
100-450-4230	Bonds	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ -	0.00%
100-450-4502	Educational Expense	$ 2,200.00	$ 2,935.84	$ 2,200.00	$ 2,200.00	$ -	0.00%
100-450-4503	Education Expense Non-elected employees	$ -	$ -	$ 4,800.00	$ 4,800.00	$ -	0.00%
100-450-4520	Local Travel Reimbursement	$ -	$ -	$ -		$ -	0.00%
100-450-4600	Assoc & Organization Dues	$ 125.00	$ 150.00	$ 125.00	$ 125.00	$ -	0.00%
Total Department: 450 - District Clerk		**$ 267,647.48**	**$ 258,052.06**	**$ 260,269.62**	**$ 264,635.82**	**$ 4,366.20**	**1.68%**

Department: 451 - Justice of the Peace #1		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
100-451-1000	Salary Elected Official	$ 43,242.08	$ 43,236.72	$ 44,442.00	$ 47,242.00	$ 2,800.00	6.30%
100-451-1200	Salary Regular Employee	$ 57,600.16	$ 60,000.00	$ 62,400.00	$ 66,000.00	$ 3,600.00	5.77%
100-451-1300	Wages Part Time Employees	$ -	$ -	$ -		$ -	0.00%
100-451-1400	Longevity	$ 558.00	$ 654.00	$ 750.00	$ 846.00	$ 96.00	12.80%
100-451-1900	Salary Supplements	$ -	$ -	$ -		$ -	0.00%
100-451-1960	Leave Time / Excess Comp Paid	$ 800.00	$ 800.00	$ 800.00	$ 1,000.00	$ 200.00	25.00%
100-451-2200	FICA Taxes	$ 7,818.32	$ 8,008.84	$ 8,291.99	$ 8,804.23	$ 512.24	6.18%
100-451-2300	Retirement Match	$ 9,288.26	$ 8,689.33	$ 8,302.83	$ 8,815.74	$ 512.91	6.18%
100-451-3010	Office Supplies	$ 2,500.00	$ 2,661.69	$ 2,500.00	$ 2,500.00	$ -	0.00%
100-451-4230	Bonds	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ -	0.00%
100-451-4502	Educational Expense	$ 2,000.00	$ 1,838.31	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-451-4520	Local Travel Reimbursement	$ -	$ -	$ -		$ -	0.00%
100-451-4600	Assoc & Organization Dues	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ -	0.00%
Total Department: 451 - Justice of the Peace #1		**$ 124,356.82**	**$ 126,438.89**	**$ 130,036.82**	**$ 137,757.97**	**$ 7,721.15**	**5.94%**
Department: 452 - Justice of the Peace #2						$ -	
100-452-1000	Salary Elected Official	$ 45,642.08	$ 45,642.00	$ 46,842.00	$ 49,642.00	$ 2,800.00	5.98%
100-452-1200	Salary Regular Employee	$ 30,505.76	$ 31,705.68	$ 32,905.68	$ 34,705.68	$ 1,800.00	5.47%
100-452-1300	Part-time employee				$ 5,300.00	$ 5,300.00	0.00%
100-452-1400	Longevity	$ 354.00	$ 402.00	$ 450.00	$ 498.00	$ 48.00	10.67%
100-452-1960	Leave Time / Excess Comp Paid	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ -	0.00%
100-452-2200	FICA Taxes	$ 5,860.04	$ 5,955.50	$ 6,142.77	$ 6,774.73	$ 631.96	10.29%
100-452-2300	Retirement Match	$ 7,016.73	$ 6,461.52	$ 6,150.80	$ 6,912.82	$ 762.02	12.39%
100-452-3010	Office Supplies	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
100-452-4230	Bonds	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ -	0.00%
100-452-4502	Educational Expense	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-452-4520	Local Travel Reimbursement	$ -	$ -	$ -		$ -	0.00%
100-452-4600	Assoc & Organization Dues	$ 285.00	$ 285.00	$ 285.00	$ 285.00	$ -	0.00%
Total Department: 452 - Justice of the Peace #2		**$ 94,513.61**	**$ 95,301.70**	**$ 97,626.25**	**$ 108,968.23**	**$ 11,341.98**	**11.62%**
Department: 453 - Justice of the Peace #3						$ -	
100-453-1000	Salary Elected Official	$ 43,242.08	$ 43,242.00	$ 44,442.00	$ 47,242.00	$ 2,800.00	6.30%
100-453-1200	Salary Regular Employee	$ 29,400.08	$ 30,600.00	$ 31,800.00	$ 33,600.00	$ 1,800.00	5.66%
100-453-1300	Wages Part Time Employees	$ -	$ -	$ -		$ -	0.00%
100-453-1400	Longevity	$ 78.00	$ 126.00	$ 174.00	$ 324.00	$ 150.00	86.21%
100-453-1960	Leave Time / Excess Comp Paid	$ 1.00	$ -	$ -		$ -	0.00%
100-453-2200	FICA Taxes	$ 5,563.17	$ 5,658.55	$ 5,845.82	$ 6,209.20	$ 363.38	6.22%
100-453-2300	Retirement Match	$ 6,661.26	$ 6,139.35	$ 5,853.47	$ 6,217.32	$ 363.85	6.22%
100-453-3010	Office Supplies	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-453-3095	Books & Publications	$ -	$ -	$ -		$ -	0.00%
100-453-4230	Bonds	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ -	0.00%
100-453-4502	Educational Expense	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-453-4520	Local Travel Reimbursement	$ 850.00	$ 850.00	$ 850.00	$ 850.00	$ -	0.00%
100-453-4600	Assoc & Organization Dues	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ -	0.00%
Total Department: 453 - Justice of the Peace #3		**$ 90,295.59**	**$ 91,115.90**	**$ 93,465.29**	**$ 98,942.51**	**$ 5,477.22**	**5.86%**

Department: 454 - Justice of the Peace #4		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
100-454-1000	Salary Elected Official	$ 43,242.08	$ 43,242.00	$ 44,442.00	$ 47,242.00	$ 2,800.00	6.30%
100-454-1200	Salary Regular Employee	$ 29,400.08	$ 30,600.00	$ 31,800.00	$ 33,600.00	$ 1,800.00	5.66%
100-454-1400	Longevity	$ 180.00	$ 228.00	$ 276.00	$ 324.00	$ 48.00	17.39%
100-454-1960	Leave Time / Excess Comp Paid	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ -	0.00%
100-454-2200	FICA Taxes	$ 5,609.15	$ 5,704.61	$ 5,891.88	$ 6,247.45	$ 355.57	6.03%
100-454-2300	Retirement Match	$ 6,716.31	$ 6,189.31	$ 5,899.58	$ 6,255.62	$ 356.04	6.03%
100-454-3010	Office Supplies	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-454-4230	Bonds	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ -	0.00%
100-454-4502	Educational Expense	$ 2,300.00	$ 2,300.00	$ 2,300.00	$ 2,300.00	$ -	0.00%
100-454-4520	Local Travel Reimbursement	$ -	$ -	$ -		$ -	0.00%
100-454-4600	Assoc & Organization Dues	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ -	0.00%
100-454-7002	COVID Payroll Contra	$ -	$ -	$ -		$ -	0.00%
Total Department: 454 - Justice of the Peace #4		**$ 90,497.62**	**$ 91,313.92**	**$ 93,659.46**	**$ 99,019.06**	**$ 5,359.60**	**5.72%**
Department: 476 - District Attorney						$ -	
100-476-1200	Salary Regular Employee	$ 414,984.64	$ 427,144.08	$ 430,774.08	$ 452,344.08	$ 21,570.00	5.01%
100-476-1250	State Longevity	$ 1,440.00	$ 3,840.00	$ 4,560.00	$ 4,560.00	$ -	0.00%
100-476-1400	Longevity	$ 3,472.00	$ 3,538.00	$ 3,426.00	$ 3,740.00	$ 314.00	9.17%
100-476-1600	Peace Officer Certification	$ -	$ 2,700.00	$ 2,700.00	$ 2,700.00	$ -	0.00%
100-476-1650	Law Enforcement Taxable Travel Stipend	$ 1.00	$ -	$ -		$ -	
100-476-1900	DA Supplements-State Appropriation	$ 27,500.00	$ 27,500.16	$ 27,500.00	$ 27,500.00	$ -	0.00%
100-476-1950	Elected DA Supplement				$ 12,000.00	$ 12,000.00	0.00%
100-476-1960	Leave Time / Excess Comp Paid	$ 1.00	$ -	$ -		$ -	
100-476-2200	FICA Taxes	$ 34,226.00	$ 35,344.70	$ 35,875.45	$ 37,549.57	$ 1,674.12	4.67%
100-476-2300	Retirement Match	$ 40,981.62	$ 38,347.85	$ 35,922.34	$ 38,516.66	$ 2,594.32	7.22%
100-476-3010	Office Supplies	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,919.20	$ 919.20	9.19%
100-476-3095	Books & Publications	$ 2,653.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-476-3105	Investigative Expenses	$ 11,347.00	$ 11,300.00	$ 12,000.00	$ 12,000.00	$ -	0.00%
100-476-3200	Gasoline	$ 2,760.00	$ 2,760.00	$ 2,760.00	$ 2,760.00	$ -	0.00%
100-476-3420	Vehicle Repair & Maintenance	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-476-4125	Capital Murder Expenses	$ -	$ 360.00	$ -		$ -	0.00%
100-476-4130	Cash Match for FVI Grant	$ 58,348.44	$ 67,522.03	$ 60,000.00	$ 23,867.00	$ (36,133.00)	-60.22%
100-476-4131	Cash Match V.A. Grant	$ -	$ -	$ 14,423.00	$ 6,000.00	$ (8,423.00)	-58.40%
100-476-4132	Cash Match Travel & Training- V.A. Grant	$ -	$ -	$ -	$ 400.00	$ 400.00	0.00%
100-476-4133	Cash Match Supplies/Equip-V.A. Grant	$ -	$ -	$ -	$ -	$ -	0.00%
100-476-4134	Grant Insurance Expense Transfer	$ -	$ -	$ -	$ -	$ -	0.00%
100-476-4135	Court Costs & Services	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 4,000.00	$ 2,000.00	100.00%
100-476-4145	Transcripts	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0.00%
100-476-4230	Bonds	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ -	0.00%
100-476-4502	Educational Expense	$ 11,000.00	$ 11,000.00	$ 11,000.00	$ 11,000.00	$ -	0.00%
100-476-4600	Assoc & Organization Dues	$ 2,000.00	$ 2,700.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-476-5500	Vehicles	$ -	$ -	$ 55,294.00	$ -	$ (55,294.00)	-100.00%
Total Department: 476 - District Attorney		**$ 625,714.70**	**$ 651,056.82**	**$ 715,234.87**	**$ 656,856.51**	**$ (58,378.36)**	**-8.16%**

Department: 490 - Elections		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
100-490-1100	Salary Appointed Official	$ 45,400.16	$ 46,600.08	$ 47,800.08	$ 49,600.08	$ 1,800.00	3.77%
100-490-1200	Salary Regular Employee	$ 29,400.08	$ 30,600.00	$ 31,800.00	$ 33,600.00	$ 1,800.00	5.66%
100-490-1300	PT Election Workers	$ 12,480.00	$ 12,480.00	$ 12,480.00	$ 12,480.00	$ -	0.00%
100-490-1400	Longevity	$ 568.00	$ 508.00	$ 588.00	$ 624.00	$ 36.00	6.12%
100-490-1500	Election Workers	$ 17,555.38	$ 17,244.25	$ 35,500.00	$ 35,500.00	$ -	0.00%
100-490-1960	Leave Time / Excess Comp Paid	$ 500.00	$ 500.00	$ 500.00	$ 1,000.00	$ 500.00	100.00%
100-490-2200	FICA Taxes	$ 9,030.69	$ 8,505.89	$ 9,843.11	$ 10,083.01	$ 239.90	2.44%
100-490-2300	Retirement Match	$ 8,889.62	$ 7,527.11	$ 7,136.67	$ 7,453.49	$ 316.82	4.44%
100-490-3040	Election Materials	$ 12,944.62	$ 16,040.75	$ 10,000.00	$ 10,000.00	$ -	0.00%
100-490-3049	Chapter 19 expenditures	$ 10,000.00	$ 29,489.58	$ 10,000.00	$ 10,000.00	$ -	0.00%
100-490-4502	Educational Expense	$ 2,700.00	$ 2,672.97	$ 2,700.00	$ 2,700.00	$ -	0.00%
100-490-4520	Local Travel Reimbursement	$ 300.00	$ 327.03	$ 400.00	$ 400.00	$ -	0.00%
100-490-4700	Equipment Payments	$ 55,320.00	$ 48,683.07	$ 50,204.42	$ 51,773.30	$ 1,568.88	3.12%
100-490-4750	Facilities Lease	$ 100.00	$ 6,215.00	$ 9,000.00	$ 9,000.00	$ -	0.00%
100-490-5200	Computer Equipment	$ 30,500.00	$ 30,500.00	$ 30,500.00	$ 30,500.00	$ -	0.00%
100-490-6500	Interest-Equipment Lease	$ -	$ 8,097.24	$ 6,575.90	$ 5,007.01	$ (1,568.89)	-23.86%
Total Department: 490 - Elections		**$ 235,688.55**	**$ 265,990.97**	**$ 265,028.18**	**$ 269,720.89**	**$ 4,692.71**	**1.77%**
Department: 495 - County Auditor						$ -	
100-495-1100	Salary Appointed Official	$ 63,400.16	$ 64,600.08	$ 65,800.00	$ 72,000.00	$ 6,200.00	9.42%
100-495-1200	Salary Regular Employee	$ 82,800.16	$ 85,200.00	$ 87,600.00	$ 100,000.00	$ 12,400.00	14.16%
100-495-1400	Longevity	$ 1,620.00	$ 1,668.00	$ 1,716.00	$ 1,764.00	$ 48.00	2.80%
100-495-1960	Leave Time / Excess Comp Paid	$ 1.00	$ -	$ -		$ -	0.00%
100-495-2200	FICA Taxes	$ 11,308.33	$ 11,587.31	$ 11,866.37	$ 13,292.95	$ 1,426.58	12.02%
100-495-2300	Retirement Match	$ 13,540.34	$ 12,571.85	$ 11,881.89	$ 13,310.32	$ 1,428.43	12.02%
100-495-3010	Office Supplies	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ -	0.00%
100-495-3095	Books & Publications	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ -	0.00%
100-495-4230	Bonds	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ -	0.00%
100-495-4502	Educational Expense	$ 2,400.00	$ 1,400.00	$ 1,400.00	$ 1,400.00	$ -	0.00%
100-495-4600	Assoc & Organization Dues	$ 400.00	$ 400.00	$ 400.00	$ 400.00	$ -	0.00%
Total Department: 495 - County Auditor		**$ 177,169.99**	**$ 179,127.24**	**$ 182,364.26**	**$ 203,867.27**	**$ 21,503.01**	**11.79%**
						$ -	
Department: 497 - County Treasurer						$ -	
100-497-1000	Salary Elected Official	$ 50,942.48	$ 50,942.40	$ 52,142.40	$ 53,942.40	$ 1,800.00	3.45%
100-497-1200	Salary Regular Employee	$ 97,884.72	$ 106,884.48	$ 112,128.56	$ 120,400.00	$ 8,271.44	7.38%
100-497-1300	Wages Part Time Employees	$ -	$ -	$ -		$ -	0.00%
100-497-1400	Longevity	$ 1,382.00	$ 1,514.00	$ 1,184.00	$ 1,236.00	$ 52.00	4.39%
100-497-1960	Leave Time / Excess Comp Paid	$ -	$ -	$ -		$ -	0.00%
100-497-2200	FICA Taxes	$ 11,491.00	$ 12,189.58	$ 12,546.84	$ 13,431.75	$ 884.91	7.05%
100-497-2300	Retirement Match	$ 13,759.16	$ 13,225.29	$ 12,563.24	$ 13,449.31	$ 886.07	7.05%
100-497-3010	Office Supplies	$ 5,700.00	$ 4,200.00	$ 4,200.00	$ 4,200.00	$ -	0.00%
100-497-4230	Bonds	$ 100.00	$ 100.00	$ 200.00	$ 200.00	$ -	0.00%
100-497-4502	Educational Expense	$ 4,500.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	0.00%
100-497-4503	Educational Expense-Non-elected employees	$ -	$ -	$ 3,056.00	$ 4,944.00	$ 1,888.00	61.78%
100-497-4520	Local Travel Reimbursement	$ 350.00	$ 350.00	$ 350.00	$ 350.00	$ -	0.00%
100-497-4600	Assoc & Organization Dues	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ -	0.00%
Total Department: 497 - County Treasurer		**$ 186,359.36**	**$ 193,655.75**	**$ 202,621.04**	**$ 216,403.45**	**$ 13,782.41**	**6.80%**

Department: 499 - Tax Assessor		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
100-499-1000	Salary Elected Official	$ 50,942.48	$ 50,942.40	$ 52,142.40	$ 53,942.40	$ 1,800.00	3.45%
100-499-1200	Salary Regular Employee	$ 336,873.28	$ 349,450.96	$ 368,448.24	$ 385,148.16	$ 16,699.92	4.53%
100-499-1300	Part Time Employees	$ -	$ -	$ -		$ -	0.00%
100-499-1400	Longevity	$ 3,262.00	$ 3,186.00	$ 3,170.00	$ 3,568.00	$ 398.00	12.56%
100-499-1960	Leave Time / Excess Comp Paid	$ 350.00	$ 350.00	$ 350.00	$ 350.00	$ -	0.00%
100-499-2200	FICA Taxes	$ 29,944.22	$ 30,900.60	$ 32,444.46	$ 33,890.15	$ 1,445.69	4.46%
100-499-2300	Retirement Match	$ 35,523.92	$ 33,526.13	$ 32,486.88	$ 33,934.46	$ 1,447.58	4.46%
100-499-3010	Office Supplies	$ 5,235.05	$ 3,658.34	$ 6,000.00	$ 5,000.00	$ (1,000.00)	-16.67%
100-499-4230	Bonds	$ 625.95	$ 536.00	$ 4,000.00	$ 600.00	$ (3,400.00)	-85.00%
100-499-4495	Contracted Services	$ 23,700.00	$ 29,741.66	$ 27,000.00	$ 27,000.00	$ -	0.00%
100-499-4502	Educational Expense	$ 6,300.00	$ 3,075.00	$ 6,000.00	$ 8,500.00	$ 2,500.00	41.67%
100-499-4520	Local Travel Reimbursement	$ 2,500.00	$ 2,200.00	$ 3,000.00	$ 2,500.00	$ (500.00)	-16.67%
100-499-4600	Assoc & Organization Dues	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ -	0.00%
100-499-5200	Computer Equipment & Software	$ 32,500.00	$ 32,500.00	$ 32,500.00	$ 32,500.00	$ -	0.00%
100-499-7002	COVID Payroll Contra	$ -	$ -	$ -		$ -	0.00%
Total Department: 499 - Tax Assessor		**$ 528,206.90**	**$ 540,517.09**	**$ 567,991.98**	**$ 587,383.17**	**$ 19,391.19**	**3.41%**
Department: 505 - Appraisal District							
100-505-4640	Appraisal District Pro-Rata	$ 305,209.72	$ 394,063.65	$ 464,903.62	$ 534,639.16	$ 69,735.54	15.00%
Total Department: 505 - Appraisal District Total:		**$ 305,209.72**	**$ 394,063.65**	**$ 464,903.62**	**$ 534,639.16**	**$ 69,735.54**	**15.00%**
Department: 510 - County Buildings							
100-510-1100	Salary Appointed Official	$ 39,576.08	$ 40,776.00	$ 41,976.00	$ 43,776.00	$ 1,800.00	4.29%
100-510-1200	Salary Regular Employee	$ 56,800.24	$ 86,400.00	$ 90,000.00	$ 100,800.00	$ 10,800.00	12.00%
100-510-1300	Wages Part Time Employees	$ -	$ -	$ -		$ -	0.00%
100-510-1400	Longevity	$ 792.00	$ 1,236.00	$ 916.00	$ 1,092.00	$ 176.00	19.21%
100-510-1600	Jailor Certification	$ -	$ 2,400.00	$ 2,400.00	$ 2,400.00	$ -	0.00%
100-510-1960	Leave Time / Excess Comp Paid	$ 560.00	$ 560.00	$ 560.00	$ 700.00	$ 140.00	25.00%
100-510-2200	FICA Taxes	$ 7,476.22	$ 10,049.96	$ 10,392.68	$ 11,380.75	$ 988.07	9.51%
100-510-2300	Retirement Match	$ 8,951.91	$ 10,903.87	$ 11,202.34	$ 11,394.97	$ 192.63	1.72%
100-510-3110	Uniforms & Accessories	$ 200.00	$ 200.00	$ 200.00	$ 400.00	$ 200.00	100.00%
100-510-3200	Gasoline	$ 5,500.00	$ 8,500.00	$ 8,700.00	$ 8,700.00	$ -	0.00%
100-510-3220	Oil, Grease & Lubricants	$ 300.00	$ 300.00	$ 300.00	$ 300.00	$ -	0.00%
100-510-3380	Miscellaneous Expenses	$ 12,000.00	$ 10,466.74	$ 10,000.00	$ 10,000.00	$ -	0.00%
100-510-3390	Handtools	$ 1,100.00	$ 2,633.26	$ 600.00	$ 1,200.00	$ 600.00	100.00%
100-510-3400	Lawns & Grounds	$ 6,200.00	$ 3,200.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-510-3420	Vehicle Repair & Maintenance	$ 6,500.00	$ 9,500.00	$ 6,000.00	$ 6,000.00	$ -	0.00%
100-510-3460	Plumbing	$ 6,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0.00%
100-510-3470	Electrical	$ 4,500.00	$ 4,500.00	$ 4,000.00	$ 4,000.00	$ -	0.00%
100-510-3480	Janitorial Supplies	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0.00%
100-510-3485	COVID-19 Expenses	$ -	$ -	$ -		$ -	0.00%
100-510-4300	Electricity	$ 178,924.59	$ 180,000.00	$ 170,000.00	$ 170,000.00	$ -	0.00%
100-510-4310	Water, Sewer & Garbage	$ 70,000.00	$ 70,000.00	$ 60,000.00	$ 60,000.00	$ -	0.00%
100-510-4320	Natural Gas	$ 20,000.00	$ 40,000.00	$ 30,000.00	$ 30,000.00	$ -	0.00%
100-510-4495	Contracted Services	$ 13,000.00	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ -	0.00%
100-510-4496	HVAC Repair	$ 42,500.00	$ 37,000.00	$ 40,000.00	$ 40,000.00	$ -	0.00%
100-510-5100	Facilities Improvement	$ 30,000.00	$ 38,000.00	$ 40,000.00	$ 40,000.00	$ -	0.00%
Total Department: 510 - County Buildings		**$ 520,881.04**	**$ 577,625.83**	**$ 550,247.02**	**$ 565,143.72**	**$ 14,896.70**	**2.71%**

Department: 551 - Constable #1		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
100-551-1000	Salary Elected Official	$ 33,591.68	$ 45,000.00	$ 45,000.00	$ 46,800.00	$ 1,800.00	4.00%
100-551-2200	FICA Taxes	$ 2,569.76	$ 3,442.50	$ 3,442.50	$ 3,580.20	$ 137.70	4.00%
100-551-2300	Retirement Match	$ 3,312.39	$ 3,735.00	$ 3,447.00	$ 3,584.88	$ 137.88	4.00%
100-551-3010	Office Supplies	$ 450.00	$ 450.00	$ 550.00	$ 550.00	$ -	0.00%
100-551-3110	Uniforms & Accessories	$ 450.00	$ 450.00	$ 550.00	$ 550.00	$ -	0.00%
100-551-3145	Guns & Ammunition	$ 850.00	$ 450.00	$ 450.00	$ 650.00	$ 200.00	44.44%
100-551-3200	Gasoline	$ 2,870.00	$ 3,000.00	$ 4,000.00	$ 4,000.00	$ -	0.00%
100-551-3420	Vehicle Repair & Maintenance	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,200.00	$ 200.00	20.00%
100-551-4230	Bonds	$ 50.00	$ 50.00	$ 50.00	$ 50.00	$ -	0.00%
100-551-4502	Educational Expense	$ -	$ 400.00	$ 400.00	$ 400.00	$ -	0.00%
100-551-4600	Assoc & Organization Dues	$ 100.00	$ 70.00	$ 100.00	$ 100.00	$ -	0.00%
100-551-5350	Communication Equipment	$ 300.00	$ 330.00	$ 500.00	$ 650.00	$ 150.00	30.00%
100-551-7000	Match Grant Body Worn Camera	$ 5,000.00	$ -	$ -	$ 976.35	$ 976.35	100.00%
100-551-7002	S.B. 22 Payroll Contra	$ -	$ (13,228.04)	$ (3,307.25)	$ (3,307.25)	$ -	0.00%
Total Department: 551 - Constable #1		**$ 50,543.83**	**$ 45,149.46**	**$ 56,182.25**	**$ 59,784.18**	**$ 3,601.93**	**6.41%**
Department: 552 - Constable #2						$ -	
100-552-1000	Salary Elected Official	$ 33,591.68	$ 45,000.00	$ 45,000.00	$ 46,800.00	$ 1,800.00	4.00%
100-552-2200	FICA Taxes	$ 2,569.76	$ 3,442.50	$ 3,442.50	$ 3,580.20	$ 137.70	4.00%
100-552-2300	Retirement Match	$ 3,312.39	$ 3,735.00	$ 3,447.00	$ 3,584.88	$ 137.88	4.00%
100-552-3010	Office Supplies	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ -	0.00%
100-552-3110	Uniforms & Accessories	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ -	0.00%
100-552-3145	Guns & Ammunition	$ 350.00	$ 350.00	$ 350.00	$ 350.00	$ -	0.00%
100-552-3200	Gasoline	$ 2,070.00	$ 2,070.00	$ 2,070.00	$ 2,070.00	$ -	0.00%
100-552-3420	Vehicle Repair & Maintenance	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-552-4230	Bonds	$ -	$ -	$ 50.00	$ 50.00	$ -	0.00%
100-552-4600	Assoc & Organization Dues	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ -	0.00%
100-552-5350	Communication Equipment	$ -	$ -	$ -		$ -	0.00%
100-552-7000	Match Grant Body Worn Camera	$ -	$ -	$ -	$ -	$ -	0.00%
100-552-7002	S.B. 22 Payroll Contra	$ -	$ (13,228.04)	$ (3,307.25)	$ (3,307.25)	$ -	0.00%
Total Department: 552 - Constable #2		**$ 43,693.83**	**$ 43,169.46**	**$ 52,852.25**	**$ 54,927.83**	**$ 2,075.58**	**3.93%**
Department: 553 - Constable #3						$ -	
100-553-1000	Salary Elected Official	$ 33,591.68	$ 45,000.00	$ 45,000.00	$ 46,800.00	$ 1,800.00	4.00%
100-553-2200	FICA Taxes	$ 2,569.76	$ 3,442.50	$ 3,442.50	$ 3,580.20	$ 137.70	4.00%
100-553-2300	Retirement Match	$ 3,312.39	$ 3,735.00	$ 3,447.00	$ 3,584.88	$ 137.88	4.00%
100-553-3010	Office Supplies	$ 250.00	$ 250.00	$ 250.00	$ 250.00	$ -	0.00%
100-553-3110	Uniforms & Accessories	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ -	0.00%
100-553-3145	Guns & Ammunition	$ 350.00	$ 350.00	$ 350.00	$ 450.00	$ 100.00	28.57%
100-553-3200	Gasoline	$ 2,070.00	$ 2,070.00	$ 2,070.00	$ 2,470.00	$ 400.00	19.32%
100-553-3420	Vehicle Repair & Maintenance	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,200.00	$ 200.00	20.00%
100-553-4230	Bonds	$ -	$ -	$ -	$ 50.00	$ 50.00	0.00%
100-553-4470	Communications Maintenance				$ 650.00	$ 650.00	0.00%
100-553-4600	Assoc & Organization Dues	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ -	0.00%
100-553-5500	Vehicles	$ -	$ -	$ -		$ -	0.00%
100-553-7000	Match Grant Body Worn Camera	$ -	$ -	$ -	$ 976.35	$ 976.35	0.00%
100-553-7002	S.B. 22 Payroll Contra	$ -	$ (13,228.04)	$ (3,307.25)	$ (3,307.25)	$ -	0.00%
Total Department: 553 - Constable #3		**$ 43,693.83**	**$ 43,169.46**	**$ 52,802.25**	**$ 57,254.18**	**$ 4,451.93**	**8.43%**

Department: 554 - Constable #4		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
100-554-1000	Salary Elected Official	$ 33,591.68	$ 45,000.00	$ 45,000.00	$ 46,800.00	$ 1,800.00	4.00%
100-554-1600	Peace Officer Certification	$ -	$ 2,700.00	$ 2,700.00	$ 2,700.00	$ -	0.00%
100-554-2200	FICA Taxes	$ 2,569.76	$ 3,442.50	$ 3,649.05	$ 3,786.75	$ 137.70	3.77%
100-554-2300	Retirement Match	$ 3,312.39	$ 3,735.00	$ 3,653.82	$ 3,791.70	$ 137.88	3.77%
100-554-3010	Office Supplies	$ 350.00	$ 350.00	$ 350.00	$ 350.00	$ -	0.00%
100-554-3110	Uniforms & Accessories	$ 450.00	$ 450.00	$ 450.00	$ 450.00	$ -	0.00%
100-554-3145	Guns & Ammunition	$ 350.00	$ 350.00	$ 350.00	$ 550.00	$ 200.00	57.14%
100-554-3200	Gasoline	$ 2,070.00	$ 2,070.00	$ 2,070.00	$ 2,470.00	$ 400.00	19.32%
100-554-3420	Vehicle Repair & Maintenance	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,200.00	$ 200.00	20.00%
100-554-4230	Bonds	$ 50.00	$ 50.00	$ 50.00	$ 50.00	$ -	0.00%
100-554-4470	Communications Maintenance				$ 650.00	$ 650.00	0.00%
100-554-4502	Educational Expense	$ 400.00	$ 400.00	$ 400.00	$ 400.00	$ -	0.00%
100-554-4600	Assoc & Organization Dues	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ -	0.00%
100-554-5350	Communication Equipment	$ -	$ -	$ -		$ -	0.00%
100-554-7000	Match Grant Body Worn Camera	$ -	$ -	$ -	$ 976.35	$ 976.35	0.00%
100-554-7002	S.B. 22 Payroll Contra	$ -	$ (13,228.04)	$ (3,307.25)	$ (3,307.25)	$ -	0.00%
Total Department: 554 - Constable #4		**$ 44,243.83**	**$ 46,419.46**	**$ 56,465.62**	**$ 60,967.55**	**$ 4,501.93**	**7.97%**
Department: 560 - County Sheriff						$ -	
100-560-1000	Salary Elected Official	$ 59,790.32	$ 75,000.00	$ 75,000.00	$ 76,800.00	$ 1,800.00	2.40%
100-560-1200	Salary Regular Employee	$ 1,356,633.08	$ 1,395,029.28	$ 1,414,239.92	$ 1,473,648.48	$ 59,408.56	4.20%
100-560-1225	Resource Officers	$ 291,672.88	$ 383,235.84	$ 436,617.60	$ 409,035.84	$ (27,581.76)	-6.32%
100-560-1400	Longevity	$ 10,248.00	$ 10,144.00	$ 11,486.00	$ 11,178.00	$ (308.00)	-2.68%
100-560-1600	Peace Officer Certification Pay	$ 87,300.00	$ 87,300.00	$ 94,500.00	$ 57,600.00	$ (36,900.00)	-39.05%
100-560-1650	Law Enforcement Taxable Travel Stipend	$ 1.00	$ -	$ -		$ -	0.00%
100-560-1960	Leave Time / Excess Comp Paid	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ 120,000.00	$ -	0.00%
100-560-2200	FICA Taxes	$ 146,592.76	$ 158,409.25	$ 164,616.03	$ 164,410.92	$ (205.11)	-0.12%
100-560-2300	Retirement Match	$ 175,528.07	$ 185,016.82	$ 164,831.21	$ 164,625.83	$ (205.38)	-0.12%
100-560-3010	Office Supplies	$ 15,120.00	$ 15,120.00	$ 15,120.00	$ 15,120.00	$ -	0.00%
100-560-3105	Investigative Expenses	$ 11,800.00	$ 11,000.00	$ 15,000.00	$ 15,000.00	$ -	0.00%
100-560-3110	Uniforms & Accessories	$ 21,632.00	$ 25,632.00	$ 25,632.00	$ 26,144.00	$ 512.00	2.00%
100-560-3145	Guns & Ammunition	$ 12,850.00	$ 22,850.00	$ 12,850.00	$ 12,850.00	$ -	0.00%
100-560-3200	Gasoline	$ 146,000.00	$ 122,900.00	$ 144,900.00	$ 144,900.00	$ -	0.00%
100-560-3380	Miscellaneous Expenses	$ 3,950.00	$ 6,750.00	$ 6,750.00	$ 6,750.00	$ -	0.00%
100-560-3420	Vehicle Repair & Maintenance	$ 63,500.00	$ 75,000.00	$ 65,000.00	$ 65,000.00	$ -	0.00%
100-560-3485	COVID-19 Expenses	$ -	$ -	$ -		$ -	0.00%
100-560-4160	SANE Exams	$ -	$ -	$ -		$ -	0.00%
100-560-4230	Bonds	$ -	$ -	$ -		$ -	0.00%
100-560-4490	Legal Ads & Notices	$ 300.00	$ 300.00	$ -		$ -	0.00%
100-560-4495	Contracted Services	$ 1,000.00	$ 12,000.00	$ -		$ -	0.00%
100-560-4502	Educational Expense	$ 23,000.00	$ 21,000.00	$ 21,000.00	$ 21,000.00	$ -	0.00%
100-560-4600	Assoc & Organization Dues	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 3,500.00	$ 2,000.00	133.33%
100-560-4700	Lease Payments	$ -	$ -	$ -		$ -	0.00%
100-560-5350	Communication Equipment	$ 18,500.00	$ 38,500.00	$ 18,500.00	$ 21,000.00	$ 2,500.00	13.51%
100-560-5500	Vehicles	$ 135,000.00	$ 221,864.77	$ 100,945.15	$ 168,864.88	$ 67,919.73	67.28%
100-560-5900	Light Bars, Sirens, etc	$ 2,500.00	$ 4,000.00	$ 4,000.00	$ 8,000.00	$ 4,000.00	100.00%
100-560-6500	Interest Equipment Lease	$ -	$ -	$ -		$ -	0.00%
100-560-7000	Body Cameras - State Grant	$ 23,340.00	$ 23,340.00	$ 26,940.00	$ 26,940.00	$ -	0.00%
100-560-7001	Dash Camera Software-Axon Fleet	$ -	$ -	$ -	$ 25,084.09	$ 25,084.09	0.00%
100-560-7002	S.B. 22 Payroll Conta	$ -	$ (17,732.29)	$ (17,732.29)	$ (17,732.29)	$ -	0.00%
100-560-7100	Misc Expense of Donated Funds	$ 5,200.00	$ -	$ -		$ -	0.00%
Total Department: 560 - County Sheriff		**$ 2,732,958.11**	**$ 2,998,159.67**	**$ 2,921,695.62**	**$ 3,019,719.75**	**$ 98,024.13**	**3.36%**

Department: 565 - County Jail		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
100-565-1200	Salary Regular Employee	$ 1,667,398.53	$ 1,828,523.76	$ 1,843,857.84	$ 1,609,308.80	$ (234,549.04)	-12.72%
100-565-1300	Wages Part Time Employees	$ 9,000.00	$ 13,000.00	$ 13,000.00	$ 13,000.00	$ -	0.00%
100-565-1400	Longevity	$ 9,004.00	$ 7,698.00	$ 8,794.00	$ 8,794.00	$ -	0.00%
100-565-1600	Peace Officer Certification Pay	$ -	$ -	$ -	$ 27,000.00	$ 27,000.00	0.00%
100-565-1650	Law Enforcement Taxable Travel Stipend	$ -	$ -	$ 3,120.00	$ 3,120.00	$ -	0.00%
100-565-1960	Leave Time / Excess Comp Paid	$ 130,000.00	$ 130,000.00	$ 130,000.00	$ 135,000.00	$ 5,000.00	3.85%
100-565-2200	FICA Taxes	$ 139,422.97	$ 151,649.14	$ 152,906.05	$ 137,227.44	$ (15,678.61)	-10.25%
100-565-2300	Retirement Match	$ 155,035.06	$ 164,534.37	$ 153,105.92	$ 137,406.83	$ (15,699.09)	-10.25%
100-565-3100	Employee Medical Exam	$ 6,900.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -	0.00%
100-565-3120	Inmate Clothing & Bedding	$ 5,500.00	$ 6,500.00	$ 6,500.00	$ 6,500.00	$ -	0.00%
100-565-3125	Prescriptions	$ 55,000.00	$ 29,727.78	$ 55,000.00	$ 55,000.00	$ -	0.00%
100-565-3135	Food	$ 310,000.00	$ 292,000.00	$ 275,000.00	$ 290,000.00	$ 15,000.00	5.45%
100-565-3150	Inmate Transport	$ 7,000.00	$ 8,000.00	$ 10,000.00	$ 10,000.00	$ -	0.00%
100-565-3160	Inmate Medical	$ 87,720.00	$ 112,472.22	$ 88,000.00	$ 88,000.00	$ -	0.00%
100-565-3480	Janitorial Supplies	$ 51,500.00	$ 57,920.00	$ 58,000.00	$ 58,000.00	$ -	0.00%
100-565-3485	COVID-19 Expenses	$ -	$ -	$ -		$ -	0.00%
100-565-4495	Contracted Services	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0.00%
100-565-4700	Equipment Lease	$ -	$ -	$ 1,250.00	$ 1,250.00	$ -	0.00%
100-565-5100	Facilities Maintenance	$ 65,000.00	$ 65,000.00	$ 65,000.00	$ 66,100.00	$ 1,100.00	1.69%
Total Department: 565 - County Jail		**$ 2,701,480.56**	**$ 2,876,025.27**	**$ 2,872,533.81**	**$ 2,654,707.07**	**$ (217,826.74)**	**-7.58%**
Department: 566 - Dispatch						$ -	
100-566-1200	Salary Regular Employee	$ -	$ -	$ -	$ 414,135.36	$ 414,135.36	100.00%
100-566-1400	Longevity	$ -	$ -	$ -	$ 1,618.00	$ 1,618.00	100.00%
100-566-1600	Peace Officer Certification Pay				$ 10,800.00	$ 10,800.00	100.00%
100-566-1900	ESD Stipend				$ 41,199.84	$ 41,199.84	100.00%
100-566-1960	Leave Time / Excess Comp Paid		$ -	$ -	$ 45,000.00	$ 45,000.00	100.00%
100-566-2200	FICA Taxes	$ -	$ -	$ -	$ 38,816.64	$ 38,816.64	100.00%
100-566-2300	Retirement Match				$ 38,147.87	$ 38,147.87	100.00%
Total Department: 566 - Dispatch		**$ -**	**$ -**	**$ -**	**$ 589,717.71**	**$ 589,717.71**	**100.00%**
Department: 574 - Juvenile Board						$ -	
100-574-1900	Salary Supplements	$ 13,200.00	$ 5,500.00	$ 13,200.00	$ 16,800.00	$ 3,600.00	27.27%
100-574-2200	FICA Taxes	$ 999.12	$ 416.60	$ 1,009.80	$ 1,285.20	$ 275.40	27.27%
100-574-2300	Retirement Match	$ 1,117.08	$ 442.32	$ 1,011.12	$ 1,286.88	$ 275.76	27.27%
Total Department: 574 - Juvenile Board		**$ 15,316.20**	**$ 6,358.92**	**$ 15,220.92**	**$ 19,372.08**	**$ 4,151.16**	**27.27%**
Department: 575 - Juvenile Probation						$ -	
100-575-4050	Juvenile Local Funds	$ 49,000.00	$ 49,000.00	$ 49,000.00	$ 49,000.00	$ -	0.00%
Total Department: 575 - Juvenile Probation		**$ 49,000.00**	**$ 49,000.00**	**$ 49,000.00**	**$ 49,000.00**	**$ -**	**0.00%**
Department: 580 - DPS						$ -	
100-580-1200	Salary Regular Employee	$ 29,400.08	$ 31,875.00	$ 33,000.00	$ 34,800.00	$ 1,800.00	5.45%
100-580-1400	Longevity	$ 30.00	$ 126.00	$ 464.00	$ 464.00	$ -	0.00%
100-580-1960	Leave Time / Excess Comp Paid	$ -	$ 3,585.65	$ -		$ -	0.00%
100-580-2200	FICA Taxes	$ 2,098.40	$ 2,350.54	$ 2,560.00	$ 2,697.70	$ 137.70	5.38%
100-580-2300	Retirement Match	$ 2,321.13	$ 2,550.26	$ 2,563.34	$ 2,701.22	$ 137.88	5.38%
100-580-3380	Miscellaneous Expenses	$ 2,000.00	$ 2,000.00	$ 616.28	$ 616.28	$ -	0.00%
100-580-5800	Radar	$ -	$ -	$ -		$ -	0.00%
Total Department: 580 - DPS		**$ 35,849.61**	**$ 42,487.45**	**$ 39,203.62**	**$ 41,279.20**	**$ 2,075.58**	**5.29%**

Department: 611 - Road & Bridge		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
100-611-1100	Salary Appointed Official	$ 65,400.00	$ 66,600.00	$ 67,800.00	$ 69,600.00	$ 1,800.00	2.65%
100-611-1200	Salary Regular Employee	$ 1,125,641.28	$ 1,232,378.88	$ 1,266,040.56	$ 1,328,440.64	$ 62,400.08	4.93%
100-611-1300	Wages Part Time Employees	$ -	$ -	$ -		$ -	0.00%
100-611-1400	Longevity	$ 9,694.00	$ 9,222.00	$ 9,012.00	$ 10,162.00	$ 1,150.00	12.76%
100-611-1600	Employee Certification Pay	$ 57,600.00	$ 52,800.00	$ 55,200.00	$ 81,600.00	$ 26,400.00	47.83%
100-611-1960	Leave Time / Excess Comp Paid	$ 29,000.00	$ 29,000.00	$ 29,000.00	$ 29,000.00	$ -	0.00%
100-611-2200	FICA Taxes	$ 101,137.55	$ 106,335.07	$ 109,169.52	$ 116,188.40	$ 7,018.88	6.43%
100-611-2300	Retirement Match	$ 115,263.51	$ 124,195.88	$ 109,312.23	$ 116,340.28	$ 7,028.05	6.43%
100-611-3010	Office Supplies	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-611-3110	Uniforms & Accessories	$ 21,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0.00%
100-611-3200	Gasoline	$ 82,800.00	$ 82,800.00	$ 82,800.00	$ 82,800.00	$ -	0.00%
100-611-3210	Diesel	$ 175,500.00	$ 138,012.00	$ 170,500.00	$ 175,500.00	$ 5,000.00	2.93%
100-611-3220	Oil, Grease & Lubricants	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0.00%
100-611-3230	Batteries	$ 10,500.00	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ -	0.00%
100-611-3240	Tires & Tubes	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ -	0.00%
100-611-3245	Tire Removal	$ -	$ -	$ 2,200.00	$ 2,200.00	$ -	0.00%
100-611-3300	Culverts	$ 70,000.00	$ 55,000.00	$ 50,000.00	$ 50,000.00	$ -	0.00%
100-611-3330	Sand & Gravel	$ 60,000.00	$ 90,000.00	$ 102,000.00	$ 110,000.00	$ 8,000.00	7.84%
100-611-3340	Road Oil	$ 605,000.00	$ 470,000.00	$ 650,000.00	$ 650,000.00	$ -	0.00%
100-611-3350	Plant Mix Asphalt	$ 42,000.00	$ 246,988.00	$ 65,000.00	$ 75,000.00	$ 10,000.00	15.38%
100-611-3360	Signs & Safety	$ 15,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0.00%
100-611-3380	Miscellaneous Expenses	$ 6,500.00	$ 19,500.00	$ 6,500.00	$ 6,500.00	$ -	0.00%
100-611-3390	Handtools	$ 10,000.00	$ 10,500.00	$ 10,000.00	$ 10,000.00	$ -	0.00%
100-611-3420	Vehicle Repair & Maintenance	$ 80,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -	0.00%
100-611-3430	Equipment Repair & Maintenance	$ 127,000.00	$ 120,000.00	$ 90,000.00	$ 90,000.00	$ -	0.00%
100-611-4495	Contracted Services	$ 70,000.00	$ 57,000.00	$ 70,000.00	$ 70,000.00	$ -	0.00%
100-611-4520	Local Travel Reimbursement	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ -	0.00%
100-611-4700	Equipment Lease	$ 208,027.00	$ 170,115.07	$ 218,946.52	$ 204,870.06	$ (14,076.46)	-6.43%
100-611-5100	Facilities Improvement	$ 30,000.00	$ 20,000.00	$ 13,000.00	$ 10,000.00	$ (3,000.00)	-23.08%
100-611-5600	Road Equipment	$ 57,000.00	$ 93,405.95	$ 75,000.00	$ 575,000.00	$ 500,000.00	666.67%
100-611-6500	Interest-Equipment Lease	$ -	$ 45,412.30	$ 60,656.85	$ 54,580.07	$ (6,076.78)	-10.02%
Total Department: 611 - Road & Bridge		**$ 3,235,563.34**	**$ 3,388,265.15**	**$ 3,461,137.68**	**$ 4,066,781.45**	**$ 605,643.77**	**17.50%**
Department: 633 - Allocations to Organizations						$ -	
100-633-4630	Gladewater Library	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-633-4631	Texas Information and Referal Network (TINR)	$ -	$ -	$ -	$ 3,000.00	$ 3,000.00	100.00%
100-633-4633	Meals on Wheels	$ 2,100.00	$ 2,100.00	$ 2,100.00	$ 2,100.00	$ -	0.00%
100-633-4634	Sabine Valley MHMR	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -	0.00%
100-633-4637	CASA	$ -	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
100-633-4638	East Texas Council on Alcoholism & Drug Abuse	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-633-4639	Northeast Texas Regional Mobility Authority	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-633-4641	Literacy Program	$ -	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	0.00%
100-633-4642	County Historical Commission	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
Total Department: 633 - Allocations to Organizations		**$ 23,100.00**	**$ 29,600.00**	**$ 29,600.00**	**$ 32,600.00**	**$ 3,000.00**	**10.14%**

Department: 642 - Indigent Health		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
100-642-3010	Office Supplies	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ -	0.00%
100-642-4495	Contracted Services	$ -	$ -	$ -		$ -	0.00%
100-642-4502	Educational Expense	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0.00%
100-642-4801	Physician, Non	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ -	0.00%
100-642-4802	Prescription Drugs	$ 23,000.00	$ 23,000.00	$ 23,000.00	$ 23,000.00	$ -	0.00%
100-642-4803	Hospital Charges	$ 125,000.00	$ 125,000.00	$ 125,000.00	$ 125,000.00	$ -	0.00%
Total Department: 642 - Indigent Health		**$ 189,700.00**	**$ 189,700.00**	**$ 189,700.00**	**$ 189,700.00**	**$ -**	**0.00%**
Department: 650 - County Library						$ -	
100-650-1100	Salary Appointed Official	$ 41,563.92	$ 42,763.92	$ 43,963.92	$ 45,763.92	$ 1,800.00	4.09%
100-650-1200	Salary Regular Employee	$ 85,060.88	$ 88,660.80	$ 92,260.08	$ 97,660.80	$ 5,400.72	5.85%
100-650-1300	Wages Part Time Employees	$ -	$ 11,000.00	$ 11,000.00	$ 11,000.00	$ -	0.00%
100-650-1400	Longevity	$ 566.00	$ 436.00	$ 434.00	$ 574.00	$ 140.00	32.26%
100-650-1960	Leave Time / Excess Comp Paid	$ 1,326.62	$ -	$ -	$ 3,000.00	$ 3,000.00	0.00%
100-650-2200	FICA Taxes	$ 9,730.17	$ 10,928.85	$ 11,295.84	$ 12,086.90	$ 791.06	7.00%
100-650-2300	Retirement Match	$ 11,650.77	$ 11,213.98	$ 11,310.60	$ 12,102.70	$ 792.10	7.00%
100-650-3010	Office Supplies	$ 6,619.85	$ 6,849.14	$ 6,000.00	$ 6,000.00	$ -	0.00%
100-650-3097	Subscriptions	$ 2,873.06	$ 2,950.58	$ 3,800.00	$ 3,800.00	$ -	0.00%
100-650-3380	Miscellaneous Expenses	$ 1,792.84	$ 1,741.82	$ 1,800.00	$ 1,800.00	$ -	0.00%
100-650-4495	Contracted Services	$ 5,303.26	$ 3,800.00	$ 5,000.00	$ 5,000.00	$ -	0.00%
100-650-4502	Educational Expense	$ 1,621.24	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0.00%
100-650-4600	Assoc & Organization Dues	$ 404.00	$ 473.00	$ 725.00	$ 725.00	$ -	0.00%
100-650-4680	Saturday Programs	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
100-650-5100	Facility Improvements	$ -	$ -	$ -		$ -	0.00%
100-650-5475	Library Materials	$ 46,210.75	$ 46,510.46	$ 45,000.00	$ 46,500.00	$ 1,500.00	3.33%
100-650-5700	Replacement of Lost or Damaged Books	$ 400.00	$ 400.00	$ 400.00	$ 400.00	$ -	0.00%
100-650-7000	Library Grant	$ -	$ -	$ -		$ -	0.00%
Total Department: 650 - County Library		**$ 217,123.36**	**$ 232,228.55**	**$ 237,489.44**	**$ 250,913.32**	**$ 13,423.88**	**5.65%**
Department: 665 - Extension Service						$ -	
100-665-1200	Salary Regular Employee	$ 25,374.77	$ 27,774.72	$ 30,174.72	$ 33,774.72	$ 3,600.00	11.93%
100-665-1300	Part-Time Employee				$ 15,900.00	$ 15,900.00	0.00%
100-665-1960	Leave Time / Excess Comp Paid	$ 1.00	$ -	$ -		$ -	0.00%
100-665-2200	FICA Taxes	$ 1,941.24	$ 2,124.76	$ 2,308.37	$ 3,800.10	$ 1,491.73	64.62%
100-665-3010	Office Supplies	$ 600.00	$ 405.03	$ 600.00	$ 1,100.00	$ 500.00	83.33%
100-665-3200	Gasoline	$ -	$ -	$ 600.00	$ 1,500.00	$ 900.00	150.00%
100-665-3420	Vehicle Repair and Maintenance	$ -	$ -	$ 1,000.00	$ 1,000.00	$ -	0.00%
100-665-4502	Education & Travel	$ 10,010.00	$ 10,194.97	$ 9,000.00	$ 9,000.00	$ -	0.00%
100-665-4600	Assoc & Organization Dues	$ 450.00	$ 460.00	$ 460.00	$ 460.00	$ -	0.00%
Total Department: 665 - Extension Service		**$ 38,377.01**	**$ 40,959.48**	**$ 44,143.09**	**$ 66,534.82**	**$ 22,391.73**	**50.73%**
Department: 685 - Waste Disposal						$ -	
100-685-4495	Contracted Services	$ 3,848.50	$ 2,891.29	$ 5,000.00	$ 5,000.00	$ -	0.00%
Total Department: 685- Extension Service		**$ 3,848.50**	**$ 2,891.29**	**$ 5,000.00**	**$ 5,000.00**	**$ -**	**0.00%**
						$ -	
Fund: 100 - TOTAL EXPENSE GENERAL FUND		**$ 16,958,512.26**	**$ 18,918,836.26**	**$ 19,491,323.10**	**$ 20,738,479.71**	**$ 1,247,156.61**	**6.40%**
						$ -	
Fund: 100 - TOTAL GENERAL FUND		**$ (133,742.78)**	**$ (639,118.97)**	**$ -**	**$ (500,000.00)**	**$ (500,000.00)**	

Fund: 101 - INSURANCE FUND		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
INSURANCE FUND REVENUE						$ -	
101-300-3000	Current Taxes	$ 2,851,454.34	$ 2,851,454.34	$ 2,573,156.00	$ 2,973,156.00	$ 400,000.00	15.55%
101-300-3010	Penalties & Interest	$ 48,000.00	$ 48,000.00	$ 48,000.00	$ 48,000.00	$ -	0.00%
101-370-3700	Interest - TexPool Insurance	$ 200.00	$ 5,000.00	$ 28,644.00	$ 28,644.00	$ -	0.00%
101-370-3701	Interest	$ 600.00	$ 200.00	$ 200.00	$ 200.00	$ -	0.00%
101-370-3702	Interest on Insurance Clearing acct	$ -	$ -	$ -		$ -	0.00%
101-380-3809	TRIA/Wellness Penalty Fees	$ -	$ -	$ -		$ -	0.00%
101-380-3815	Emp Insurance Dependent Contributions	$ 180,000.00	$ 180,000.00	$ 180,000.00	$ 180,000.00	$ -	0.00%
101-380-3820	Miscellaneous Revenue/Prior Year Refunds	$ -	$ -	$ -		$ -	0.00%
TOTAL REVENUE INSURANCE FUND		**$ 3,080,254.34**	**$ 3,084,654.34**	**$ 2,830,000.00**	**$ 3,230,000.00**	**$ 400,000.00**	**14.13%**
						$ -	
INSURANCE FUND EXPENSE						$ -	
101-409-2900	Insurance Claims	$ 1,700,000.00	$ 1,700,000.00	$ 1,700,000.00	$ 2,000,000.00	$ 300,000.00	17.65%
101-409-2910	Prescriptions	$ 506,000.00	$ 450,000.00	$ 450,000.00	$ 550,000.00	$ 100,000.00	22.22%
101-409-2930	Insurance Premiums	$ 630,000.00	$ 630,000.00	$ 630,000.00	$ 630,000.00	$ -	0.00%
101-409-2940	Health Insurance Broker Expense	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -	0.00%
TOTAL EXPENSE INSURANCE FUND		**$ 2,886,000.00**	**$ 2,830,000.00**	**$ 2,830,000.00**	**$ 3,230,000.00**	**$ 400,000.00**	**14.13%**
INSURANCE FUND TOTAL		**$ 194,254.34**	**$ 254,654.34**	**$ -**	**$ -**	**$ -**	**$ -**

Fund: 103 - IRC 125		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
103-370-3700	Interest on IRC 125 acct	$ -	$ -	$ -	$ -		
Total Fund: 103 - IRC 125:		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Fund: 200 - COURTHOUSE SECURITY-LCG 291.008							
200-350-3536	Courthouse Security Fees	$ 21,000.00	$ 21,000.00	$ 21,000.00	$ 21,000.00	$ -	0.00%
200-370-3700	Interest	$ 40.00	$ 40.00	$ 40.00	$ 40.00	$ -	0.00%
200-409-1200	Salary Regular Employee	$ 12,313.00	$ 12,313.00	$ 12,313.00	$ 12,313.00	$ -	0.00%
200-409-2200	FICA Taxes	$ 941.94	$ 941.94	$ 941.94	$ 941.94	$ 0.00	0.00%
200-409-2300	Retirement Match	$ 1,127.87	$ 1,127.87	$ 1,021.98	$ 943.18	$ (78.80)	-7.71%
200-409-4502	Educational Expense	$ 1,100.00	$ 1,100.00	$ 1,100.00	$ 1,100.00	$ -	0.00%
200-409-5100	Facilities Improvement	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 45,000.00	$ 40,000.00	800.00%
200-409-5400	Office Machines & Equipment	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0.00%
Total Fund: 200 - COURTHOUSE SECURITY-LCG 291.008:		**$ (4,442.81)**	**$ (4,442.81)**	**$ (4,336.92)**	**$ (44,258.12)**	**$ (39,921.20)**	**920.50%**
Fund: 201 - UPSHUR CO. RECORDS MGMT & PRESERVATION						$ -	
201-350-3535	Upshur County Records Fees	$ 4,000.00	$ -	$ -		$ -	0.00%
201-403-3010	Book Restoration	$ 72,000.00	$ 83,000.00	$ -		$ -	0.00%
201-409-3010	Office Supplies	$ 3,000.00	$ -	$ -		$ -	0.00%
201-409-5400	Office Machines & Equipment	$ 15,000.00	$ -	$ -		$ -	0.00%
201-409-5450	Furniture & Fixtures	$ 5,000.00	$ -	$ -		$ -	0.00%
201-450-4445	Records Indexing	$ -	$ -	$ 50,000.00	$ 50,000.00	$ -	0.00%
Total Fund: 201 - UPSHUR CO. RECORDS MGMT & PRESERVATIC		**$ (91,000.00)**	**$ (83,000.00)**	**$ (50,000.00)**	**$ (50,000.00)**	**$ -**	**0.00%**
Fund: 202 - LAW LIBRARY						$ -	0.00%
202-380-3891	Law Library Fee	$ 21,000.00	$ 23,000.00	$ 20,000.00	$ 20,000.00	$ -	0.00%
202-480-3095	Books & Publications	$ 28,718.00	$ 25,272.00	$ 25,272.00	$ 25,272.00	$ -	0.00%
Total Fund: 202 - LAW LIBRARY:		**$ (7,718.00)**	**$ (2,272.00)**	**$ (5,272.00)**	**$ (5,272.00)**	**$ -**	**0.00%**
Fund: 203 - CHILD PROTECTION FEE						$ -	0.00%
203-350-3543	Family Protection Fee	$ 1,400.00	$ -	$ -	$ -	$ -	0.00%
203-409-4631	Northeast Texas Child Advocacy Center	$ 2,500.00	$ -	$ -	$ -	$ -	0.00%
Total Fund: 203 - CHILD PROTECTION FEE:		**$ (1,100.00)**	**$ -**	**$ -**	**$ -**	$ -	0.00%
Fund: 215 - RECORDS MGMT&PRESERVATION C.CLK (civil 201)						$ -	
215-350-3535	County Clerk Court Records Fee	$ 1,800.00	$ 3,690.00	$ 2,690.00	$ 8,595.00	$ 5,905.00	219.52%
215-403-4447	Record Preservation	$ -	$ 5,000.00	$ 5,000.00	$ 14,000.00	$ 9,000.00	180.00%
Total Fund: 215 - RECORDS MGMT&PRESERVATION C.CLK (civil		**$ 1,800.00**	**$ (1,310.00)**	**$ (2,310.00)**	**$ (5,405.00)**	**$ (3,095.00)**	**133.98%**
Fund: 216 - RECORDS MGMT&PRESERVATION D.CLK-(civil 201)							
216-350-3535	District Clerk Court Records Fee	$ 5,600.00	$ 15,080.00	$ 15,080.00	$ 15,080.00	$ -	0.00%
216-450-1900	Salary Supplements	$ 6,600.00	$ 9,000.00	$ 9,000.00	$ 9,000.00	$ -	0.00%
216-450-2200	FICA	$ 504.90	$ 688.50	$ 688.50	$ 688.50	$ -	0.00%
216-450-2300	Retirement Match	$ 604.56	$ 824.40	$ 747.00	$ 747.00	$ -	0.00%
Total Fund: 216 - RECORDS MGMT&PRESERVATION D.CLK-(civil		**$ (2,109.46)**	**$ 4,567.10**	**$ 4,644.50**	**$ 4,644.50**	**$ -**	**0.00%**

Fund: 220 - CC & DC RECORD PRESERVATION-(replaced by 2158		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
220-350-3537	District Court 51.708 Record Fees	$ -	$ -	$ -		$ -	0.00%
220-350-3538	County Court 51.708 Record Fees	$ -	$ -	$ -		$ -	0.00%
220-403-4447	Record Preservation	$ 50,000.00	$ -	$ -		$ -	0.00%
220-409-4910	Software for County and District Clerk	$ 2,000.00	$ 100,000.00	$ -		$ -	0.00%
220-450-4447	Record Preservation	$ 6,000.00	$ -	$ -		$ -	0.00%
Total Fund: 220 - CC & DC RECORD PRESERVATION-(replaced by		**$ (58,000.00)**	**$ (100,000.00)**	**$ -**	**$ -**	**$ -**	**0.00%**
Fund: 221 - COUNTY & DISTRICT COURT TECHNOLOGY FUND						$ -	
221-350-3539	District Court Fee	$ 200.00	$ 800.00	$ 800.00	$ 254.00	$ (546.00)	-68.25%
221-350-3540	County Court Fee	$ 400.00	$ 260.00	$ 260.00	$ 400.00	$ 140.00	53.85%
221-403-5200	Computer Equipment	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 1,500.00	$ (3,500.00)	-70.00%
221-450-5200	Computer Equipment	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 1,500.00	$ (500.00)	-25.00%
Total Fund 221 - COUNTY & DISTRICT COURT TECHNOLOGY FUN		**$ (6,400.00)**	**$ (5,940.00)**	**$ (5,940.00)**	**$ (2,346.00)**	**$ 3,594.00**	**-60.51%**
Fund: 222 - DC RECORDS MANAGEMENT FUND-(civil fee replaced by 216)						$ -	0.00%
222-350-3533	District Clerk Records Management Fund-Other	$ -	$ 400.00	$ -	$ -	$ -	0.00%
222-450-1900	Salary Supplements	$ 2,400.00	$ -	$ -	$ -	$ -	0.00%
222-450-2200	FICA Taxes	$ 183.60	$ -	$ -	$ -	$ -	0.00%
222-450-2300	Retirement Match	$ 219.84	$ -	$ -	$ -	$ -	0.00%
222-450-4446	Book Restoration	$ 4,000.00	$ 4,000.00	$ -	$ 20,000.00	$ 20,000.00	100.00%
Total Fund 222 - DC RECORDS MANAGEMENT FUND-(replaced b		**$ (6,803.44)**	**$ (3,600.00)**	**$ -**	**$ (20,000.00)**	**$ (20,000.00)**	**100.00%**
Fund: 223 - DISTRICT CLERK'S RECORD ARCHIVE						$ -	0.00%
223-350-3547	District Clerk's Record Archive - Other Fees	$ -	$ -	$ -	$ -	$ -	0.00%
223-370-3700	Interest	$ 60.00	$ -	$ -	$ -	$ -	0.00%
223-450-4445	Records Indexing	$ 5,000.00	$ 50,000.00	$ -	$ 30,000.00	$ 30,000.00	100.00%
Total Fund: 223 - DISTRICT CLERK'S RECORD ARCHIVE:		**$ (4,940.00)**	**$ (50,000.00)**	**$ -**	**$ (30,000.00)**	**$ (30,000.00)**	**100.00%**
Fund: 224 - COUNTY CLERK RECORDS MANAGEMENT FEE-(property)						$ -	
224-350-3534	Records Management Fee	$ 85,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ -	0.00%
224-403-1200	Salary Regular Employee	$ (23,700.00)	$ 36,000.00	$ 44,088.00	$ 44,088.00	$ -	0.00%
224-403-2200	FICA Taxes	$ 1,813.05	$ 2,730.13	$ 3,372.73	$ 3,372.73	$ 0.00	0.00%
224-403-2300	Retirement Match	$ 2,170.92	$ 3,269.02	$ 3,659.30	$ 3,377.14	$ (282.16)	-7.71%
224-403-4700	Equipment Lease	$ 4,400.00	$ 4,400.00	$ 4,400.00	$ 4,400.00	$ -	0.00%
224-403-5100	CC Permanent Storage Building	$ 210,800.00	$ -	$ -		$ -	0.00%
224-403-5250	Computer Software	$ 10,000.00	$ 25,000.00	$ 25,000.00	$ 50,000.00	$ 25,000.00	100.00%
224-403-6500	Interest Equipment Lease	$ -	$ -	$ -		$ -	0.00%
Total Fund 224 - COUNTY CLERK RECORDS MANAGEMENT FEE-(		**$ (120,483.97)**	**$ 8,600.85**	**$ (520.03)**	**$ (25,237.87)**	**$ (24,717.84)**	**4853.16%**
Fund: 225 - COUNTY CLERK RECORDS ARCHIVE FEE						$ -	
225-350-3550	Records Archive Fee	$ 85,000.00	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ -	0.00%
225-403-1200	Salary Regular Employee	$ 10,800.00	$ 10,800.00	$ 10,800.00	$ 10,800.00	$ -	0.00%
225-403-2200	FICA Taxes	$ 826.20	$ 826.20	$ 826.20	$ 826.20	$ -	0.00%
225-403-2300	Retirement Match	$ 989.28	$ 989.28	$ 899.64	$ 827.28	$ (72.36)	-8.04%
225-403-4447	Records Preservation	$ 150,000.00	$ 125,000.00	$ 103,000.00	$ 103,000.00	$ -	0.00%
225-403-6999	Film Storage	$ 3,840.00	$ 3,840.00	-		$ -	0.00%
Total Fund 225 - COUNTY CLERK RECORDS ARCHIVE FEE:		**$ (81,455.48)**	**$ (61,455.48)**	**$ (35,525.84)**	**$ (35,453.48)**	**$ 72.36**	**-0.20%**

Fund: 226 - ELECTION REFUND ACCOUNT		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
226-380-3807	Contracted Elections	$ 2,300.00	$ 9,000.00	$ 9,000.00	$ 9,000.00	$ -	0.00%
226-490-3040	Election Materials	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0.00%
226-490-3041	LAT Notice Publications	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
226-490-3042	Spanish Audio Recordings	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
226-490-3043	Voting Kits	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
226-490-3044	Sample Ballot Paper	$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ -	0.00%
226-490-3380	Miscellaneous Expenses	$ 19,160.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0.00%
226-490-4700	Lease Payments	$ -	$ 15,658.73	$ 12,170.77	$ 12,170.77	$ -	0.00%
226-490-6500	Interest Equipment Lease	$ -	$ -	$ 2,024.31	$ 2,024.31	$ -	0.00%
Total Fund: 226 - ELECTION REFUND ACCOUNT:		**$ (23,360.00)**	**$ (18,158.73)**	**$ (16,695.08)**	**$ (16,695.08)**	**$ -**	**0.00%**
Fund: 227 - JP COURT ASSISTANCE & TECH FUND CCP 102.0173							
227-350-3545	Jp Court Technology Fee	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0.00%
227-409-1200	Salary Regular Employee	$ 5,000.00	$ 5,000.00	-		$ -	0.00%
227-409-2200	FICA Taxes	$ 382.50	$ 382.50	-		$ -	0.00%
227-409-2300	Retirement Match	$ 458.00	$ 458.00	-		$ -	0.00%
227-409-4495	Contracted Services	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0.00%
227-409-5200	Computer Equipment	$ 4,159.50	$ 2,640.00	$ 2,640.00	$ 2,640.00	$ -	0.00%
227-409-5400	Office Machines & Equipment	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0.00%
Total Fund: 227 - JP COURT ASSISTANCE & TECH FUND CCP 102.		**$ (10,000.00)**	**$ (13,480.50)**	**$ (7,640.00)**	**$ (7,640.00)**	**$ -**	**0.00%**
Fund: 228 - JP BUILDING SECURITY FUND (CCP 102.017)							
228-350-3548	Chsjp-Jp Courthouse Security Fee	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ -	0.00%
228-451-4495	Contracted Services	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
228-453-4495	Contracted Services	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
Total Fund: 228 - JP BUILDING SECURITY FUND (CCP 102.017):		**$ (800.00)**	**$ (800.00)**	**$ (800.00)**	**$ (800.00)**	**$ -**	**0.00%**
Fund: 229 - JUDICIAL EDUCATION							
229-350-3542	Judicial Education Fund	$ 700.00	$ 700.00	$ 700.00	$ 700.00	$ -	0.00%
229-426-4502	Educational Expense	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
Total Fund 229 - JUDICIAL EDUCATION:		**$ (1,300.00)**	**$ (1,300.00)**	**$ (1,300.00)**	**$ (1,300.00)**	**$ -**	**0.00%**
Fund: 230 - COURT-INITIATED GUARDIANSHIP							
230-350-3522	Public Probate Administrator Fee	$ -	$ 1,600.00	$ 1,600.00	$ 1,600.00	$ -	0.00%
230-350-3551	Guardianship - Court Costs & Fees	$ 3,800.00	$ 3,800.00	$ 3,800.00	$ 3,800.00	$ -	0.00%
230-426-4135	Court Costs & Services	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0.00%
Total Fund 230 - COURT-INITIATED GUARDIANSHIP:		**$ (6,200.00)**	**$ (4,600.00)**	**$ (4,600.00)**	**$ (4,600.00)**	**$ -**	**0.00%**
Fund: 231 - COURT FACILITY FUND							
231-350-3558	Court Facility Fees	$ 6,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ -	0.00%
231-409-5100	Facilities improvement	$ -	$ -	$ -	$ 50,000.00	$ 50,000.00	0.00%
Total Fund 231 - COURT FACILITY FUND Total:		**$ 6,000.00**	**$ 12,000.00**	**$ 12,000.00**	**$ (38,000.00)**	**$ (50,000.00)**	**-416.67%**
Fund: 232 - LANGUAGE ACCESS FUND						$ -	
232-350-3559	Language Access Fees	$ 600.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0.00%
232-409-4135	Court Costs and Services	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
Total Fund 232 - LANGUAGE ACCESS FUND:		**$ (400.00)**	**$ 2,000.00**	**$ 2,000.00**	**$ 2,000.00**	**$ -**	**0.00%**

Fund: 233 - COUNTY JURY FUND		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
233-350-3507	Jury Fund Fees	$ 1,500.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -	0.00%
233-435-4010	District Petit Jury	$ -	$ -	$ -	$ 5,000.00	$ 5,000.00	0.00%
233-435-4011	District Grand Jury	$ 1,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0.00%
Total Fund 233 - COUNTY JURY FUND:		**$ 500.00**	**$ 1,000.00**	**$ 1,000.00**	**$ (4,000.00)**	**$ (5,000.00)**	**-500.00%**
Fund: 234 - JUSTICE COURT SUPPORT FUND							
234-350-3511	JP#1 Justice Court Support Fee	$ 1,200.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	0.00%
234-350-3512	JP#2 Justice Court Support Fee	$ 950.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	0.00%
234-350-3513	JP#3 Justice Court Support Fee	$ 1,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	0.00%
234-350-3514	JP#4 Justice Court Support Fee	$ 1,200.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	0.00%
234-409-1200	Salary Regular Employee	$ -	$ -	$ 15,000.00	$ 15,000.00	$ -	0.00%
234-409-2200	FICA Taxes	$ -	$ -	$ 1,147.50	$ 1,147.50	$ -	0.00%
234-409-2300	Retirement Match	$ -	$ -	$ 1,149.00	$ 1,149.00	$ -	0.00%
234-409-3380	Miscellaneous Expense	$ -	$ 10,000.00	$ 3,200.00		$ (3,200.00)	-100.00%
Total Fund: 234 - JUSTICE COURT SUPPORT FUND Total:		**$ 4,350.00**	**$ 6,000.00**	**$ (4,496.50)**	**$ (1,296.50)**	**$ 3,200.00**	**-71.17%**
Fund: 240 - TAX OFFICE VIT INTEREST FUND						$ -	
240-370-3700	Interest	$ -	$ 100.00	$ 100.00	$ 100.00	$ -	0.00%
240-370-3701	Interest from TAC VIT Account	$ 3,400.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	0.00%
240-499-1200	Salary Regular Employee	$ 1,680.00	$ 840.00	$ 840.00	-	$ (840.00)	-100.00%
240-499-2200	FICA Taxes	$ 128.52	$ 64.26	$ 64.26	-	$ (64.26)	-100.00%
240-499-2300	Retirement Match	$ 10,153.88	$ 76.94	$ 76.94	-	$ (76.94)	-100.00%
240-499-5100	Facilities Improvement	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0.00%
Total Fund 240 - TAX OFFICE VIT INTEREST FUND:		**$ (18,562.40)**	**$ (6,881.20)**	**$ (6,881.20)**	**$ (5,900.00)**	**$ 981.20**	**-14.26%**
Fund: 250 - DA FORFEITURE FUND							
250-370-3700	Interest	$ 10.00	$ -	-		$ -	0.00%
250-380-3810	Forfeitures CCP 59	$ -	$ 100.00	$ 100.00	$ 100.00	$ -	0.00%
250-476-1200	Salary Regular Employee	$ 2,500.08	$ 2,500.08	$ 2,500.08	-	$ (2,500.08)	-100.00%
250-476-2200	FICA Taxes	$ 191.26	$ 191.26	$ 191.26	-	$ (191.26)	-100.00%
250-476-2300	Retirement Match	$ 229.01	$ 229.01	$ 229.01	-	$ (229.01)	-100.00%
250-476-3380	Miscellaneous Expenses	$ -	$ -	$ -	$ 8,000.00	$ 8,000.00	100.00%
Total Fund 250 - DA FORFEITURE FUND:		**$ (2,910.35)**	**$ (2,820.35)**	**$ (2,820.35)**	**$ (7,900.00)**	**$ (5,079.65)**	**180.11%**
Fund: 251 - PRETRIAL INTERVENTION PROGRAM							
251-350-3552	Pretrial Intervention Program - Revenue	$ 9,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
251-476-1200	Salary Regular Employee	$ 14,760.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0.00%
251-476-2200	FICA Taxes	$ 1,129.14	$ 382.50	$ 382.50	$ 382.50	$ -	0.00%
251-476-2300	Retirement Match	$ 1,418.44	$ 458.00	$ 458.00	$ 383.00	$ (75.00)	-16.38%
Total Fund 251 - PRETRIAL INTERVENTION PROGRAM:		**$ (8,307.58)**	**$ (3,840.50)**	**$ (3,840.50)**	**$ (3,765.50)**	**$ 75.00**	**-1.95%**
Fund: 252 - DISTRICT ATTORNEY LEOSE FUND							
252-330-3321	DA LEOSE Funding	$ 550.00	$ 564.76	$ 564.76	$ 564.76	$ -	0.00%
252-476-4502	Educational Expense	$ 700.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
Total Fund 252 - DISTRICT ATTORNEY LEOSE FUND:		**$ (150.00)**	**$ (435.24)**	**$ (435.24)**	**$ (435.24)**	**$ -**	**0.00%**

Fund: 270 - STATE FORFEITURE FUND (CCP 59)		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
270-370-3700	Interest	$ 20.00	$ 202.00	$ 202.00	$ 202.00	$ -	0.00%
270-380-3810	Forfeitures	$ -	$ -	$ -		$ -	0.00%
270-560-4495	Contracted Services	$ 2,500.00	$ 9,583.83	$ 4,583.83	$ 10,000.00	$ 5,416.17	118.16%
total Fund 270 - STATE FORFEITURE FUND (CCP 59):		**$ (2,480.00)**	**$ (9,381.83)**	**$ (4,381.83)**	**$ (9,798.00)**	**$ (5,416.17)**	**123.61%**
Fund: 271 - FEDERAL FORFEITURE FUND							
271-370-3700	Interest	$ 100.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0.00%
271-380-3810	Forfeitures	$ -	$ -	$ -		$ -	0.00%
271-380-3811	Forfeitures- UPIS	$ -	$ -	$ -		$ -	0.00%
271-560-3382	Awards & Memorials (h)	$ -	$ -	$ -		$ -	0.00%
271-560-4130	Matching grants (j)	$ -	$ -	$ -		$ -	0.00%
271-560-4650	Support of Community Based organizations (k)	$ -	$ -	$ -		$ -	0.00%
271-560-5200	Equipment (d)	$ 200,000.00	$ 113,136.52	$ 100,000.00	$ 30,000.00	$ (70,000.00)	-70.00%
Total Fund 271 - FEDERAL FORFEITURE FUND:		**$ (199,900.00)**	**$ (112,136.52)**	**$ (99,000.00)**	**$ (29,000.00)**	**$ 70,000.00**	**-70.71%**
Fund: 272 - LAW ENFORCEMENT EDUCATION FUND							
272-330-3321	Sheriff LEOSE Funding	$ 4,107.00	$ 4,233.20	$ 4,233.20	$ 4,233.20	$ -	0.00%
272-560-4502	Educational Expense	$ 6,800.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0.00%
Total Fund 272 - LAW ENFORCEMENT EDUCATION FUND:		**$ (2,693.00)**	**$ (5,766.80)**	**$ (5,766.80)**	**$ (5,766.80)**	**$ -**	**0.00%**
Fund: 273 - JAIL COMMISSARY DEDICATED-STIPENDS							
273-380-3810	Commissary Refunds	$ -	$ -	$ 10,435.50	$ 10,435.50	$ -	0.00%
273-565-1200	Salary Regular Employee	$ -	$ -	$ 9,000.00	$ 9,000.00	$ -	0.00%
273-565-2200	FICA Taxes	$ -	$ -	$ 688.50	$ 688.50	$ -	0.00%
273-565-2300	Retirement	$ -	$ -	$ 747.00	$ 747.00	$ -	0.00%
Total Fund 273 - JAIL COMMISSARY DEDICATED-STIPENDS:		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
Fund: 290 - DID CONSTABLE #2							
290-370-3700	Interest	$ -	$ 12.91	$ 12.91	$ 12.91	$ -	0.00%
290-409-5800	Radar	$ -	$ -	$ -		$ -	0.00%
Total Fund: 290 - DID CONSTABLE #2 Total:		**$ -**	**$ 12.91**	**$ 12.91**	**$ 12.91**	**$ -**	**0.00%**
Fund: 291 - LEOSE CONSTABLE #1							
291-330-3321	Constable 1 LEOSE Funding	$ 650.00	$ 606.00	$ 606.00	$ 606.00	$ -	0.00%
291-551-4502	Educational Expense	$ 1,000.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0.00%
Total Fund: 291 - LEOSE CONSTABLE #1:		**$ (350.00)**	**$ (894.00)**	**$ (894.00)**	**$ (894.00)**	**$ -**	**0.00%**
Total Fund 292 - LEOSE CONSTABLE #2							
292-330-3321	Constable 2 LEOSE Funding	$ 555.00	$ -	$ -		$ -	0.00%
292-552-4502	Educational Expense	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
Total Fund: 292 - LEOSE CONSTABLE #2:		**$ (1,445.00)**	**$ (2,000.00)**	**$ (2,000.00)**	**$ (2,000.00)**	**$ -**	**0.00%**
Total Fund: 293 - LEOSE CONSTABLE #3							
293-330-3321	Constable 3 LEOSE Funding	$ 555.00	$ 564.76	$ 564.76	$ 564.76	$ -	0.00%
293-553-4502	Educational Expense	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
Total Fund: 293 - LEOSE CONSTABLE #3:		**$ (1,445.00)**	**$ (1,435.24)**	**$ (1,435.24)**	**$ (1,435.24)**	**$ -**	**0.00%**
Fund: 294 - LEOSE CONSTABLE #4							
294-330-3321	Constable 4 LEOSE Funding	$ 555.00	$ 546.36	$ 546.36	$ 546.36	$ -	0.00%
294-554-4502	Educational Expense	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0.00%
Total Fund 294 - LEOSE CONSTABLE #4:		**$ (1,445.00)**	**$ (1,453.64)**	**$ (1,453.64)**	**$ (1,453.64)**	**$ -**	**0.00%**

Fund: 300 - FAMILY VIOLENCE INTERVENTION PROGRAM		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
300-330-3307	Family Violence Grant	$ 41,132.00	$ 33,209.19	$ 77,946.96	$ 77,946.96	$ -	0.00%
300-330-3311	Family Violence Matching Funds	$ 61,132.60	$ 67,522.03	$ 33,405.84	$ 33,405.84	$ -	0.00%
300-390-3920	Match From Insurance Fund	$ 9,966.00	$ 9,966.00	$ -		$ -	0.00%
300-476-1200	Salary Regular Employee	$ 84,000.00	$ 86,000.00	$ 87,200.00	$ 87,200.00	$ -	0.00%
300-476-2200	FICA Taxes	$ 6,426.00	$ 6,579.01	$ 6,670.80	$ 6,670.80	$ -	0.00%
300-476-2300	Retirement Match	$ 7,694.40	$ 7,877.64	$ 7,237.60	$ 7,237.60	$ -	0.00%
300-476-2400	Workers' Comp	$ 265.20	$ 162.72	$ 165.00	$ 165.00	$ -	0.00%
300-476-2500	Unemployment Comp	$ 84.00	$ 111.85	$ 113.40	$ 113.40	$ -	0.00%
300-476-2930	Insurance Premiums	$ 9,966.00	$ 9,966.00	$ 9,966.00	$ 9,966.00	$ -	0.00%
300-476-3010	Office Supplies	$ 1,295.00	$ -	$ -		$ -	0.00%
300-476-4502	Educational Expense	$ 2,500.00	$ -	$ -		$ -	0.00%
Total Fund: 300 - FAMILY VIOLENCE INTERVENTION PROGRAM:		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**

Fund: 306 - OOG-Shields-BodyArmour-Radios		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
306-330-3302	CJD Rifle Resistent Armor	$ -	$ -	$ -	$ -	$ -	0.00%
306-330-3305	Grant 5354401 Body Worn Camera				$ -	$ -	0.00%
306-330-3306	Grant 5430801 In-Car Camera				$ 24,110.00	$ 24,110.00	100.00%
306-490-7012	Grant 5095201 All Band Radios	$ -	$ -	$ -	$ -	$ -	0.00%
306-490-7013	Grant 5095601 RR Body Armor	$ -	$ -	$ -	$ -	$ -	0.00%
306-490-7014	Grant 499901-Bullet Resist. Shields	$ -	$ -	$ -	$ -	$ -	0.00%
306-490-7015	Grant 5354401 Body Worn Camera				$ -	$ -	0.00%
306-490-7016	Grant 5430801 In-Car Camera				$ 24,110.00	$ 24,110.00	100.00%
Total Fund: 306 - OOG-Shields-BodyArmour-Radios:		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**

Fund: 307 - SB22 RURAL LE SALARY ASSISTANCE GRANT		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
307-330-3334	SB22 Sheriff Salary Assistance Grant	$ -	$ 350,000.00	$ 350,000.00	$ 350,000.00	$ -	0.00%
307-330-3335	SB22 DA Salary Assistance Grant	$ -	$ 175,000.00	$ 175,000.00	$ 175,000.00	$ -	0.00%
307-330-3336	SB22 Constable Salary Assistance Grant	$ -	$ 52,177.50	$ 13,229.00	$ 13,229.00	$ -	0.00%
307-370-3700	Alllocated Interest	$ -	$ -	$ -	$ 10,000.00	$ 10,000.00	100.00%
307-409-1000	SB22 Constable Salary Supplement	$ -	$ 45,000.00	$ 11,435.00	$ 11,435.00	$ -	0.00%
307-409-2200	SB22 Constable FICA	$ -	$ 3,442.50	$ 860.00	$ 860.00	$ -	0.00%
307-409-2300	SB22 Constable Retirement	$ -	$ 3,735.00	$ 934.00	$ 934.00	$ -	0.00%
307-476-1200	SB22 DA Salary Supplement	$ -	$ 147,087.50	$ 147,087.50	$ 147,087.50	$ -	0.00%
307-476-2200	SB22 DA FICA	$ -	$ 13,387.50	$ 13,387.50	$ 13,387.50	$ -	0.00%
307-476-2300	SB22 DA Retirement	$ -	$ 14,525.00	$ 14,525.00	$ 14,525.00	$ -	0.00%
307-560-1100	SB22 SO Salary Supplement - Elected	$ -	$ 15,209.76	$ 15,209.76	$ 15,209.76	$ -	0.00%
307-560-1200	SB22 SO Salary Supplement - Patrol	$ -	$ 54,093.90	$ 68,351.52	$ 92,604.24	$ 24,252.72	35.48%
307-560-2200	SB22 SO FICA	$ -	$ 5,301.73	$ 6,295.03	$ 8,247.77	$ 1,952.74	31.02%
307-560-2300	SB22 SO Retirement	$ -	$ 5,572.20	$ 6,840.55	$ 8,258.55	$ 1,418.00	20.73%
307-560-3380	SB22 Misc Expense	$ -	$ 50,000.00	$ 75,794.82	$ -	$ (75,794.82)	-100.00%
307-560-5500	SB 22 SO Vehicles	$ -	$ 104,157.96	$ -	$ -	$ -	0.00%
307-565-1200	SB22 SO Salary Supplement - Jailers	$ -	$ 99,753.73	$ 153,090.40	$ 202,997.44	$ 49,907.04	32.60%
307-565-1201	SB22 SO Salary Supplement - Jail Security	$ -	$ -	$ -		$ -	0.00%
307-565-1202	SB22 SO Salary Supplement - Jail Transport	$ -	$ -	$ -		$ -	0.00%
307-565-2200	SB22 SO Jail FICA	$ -	$ 7,631.16	$ 11,711.42	$ 17,132.63	$ 5,421.21	46.29%
307-565-2300	SB22 SO Jail Retirement	$ -	$ 8,279.56	$ 12,706.50	$ 15,549.60	$ 2,843.10	22.38%
Total Fund: 307 - SB22 RURAL LE SALARY ASSISTANCE GRANT:		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**

Fund: 308 - VICTIMS' ASSISTANCE GRANT		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
308-330-3307	Grant Revenue - VOCA Grant	$ 62,934.52	$ 73,000.00	$ 57,690.36	$ 56,742.24	$ (948.12)	-1.64%
308-330-3311	Cash Match from General Fund	$ -	$ 2,166.00	$ 14,422.56	$ 5,124.36	$ (9,298.20)	-64.47%
308-390-3920	Match from Insurance Fund	$ -	$ -	$ -	$ 9,061.20	$ 9,061.20	0.00%
308-476-1200	Salary Regular Employee	$ 50,275.00	$ 52,275.12	$ 53,475.12	$ 53,475.12	$ -	0.00%
308-476-2200	FICA Taxes	$ 3,846.00	$ 3,999.00	$ 4,090.80	$ 4,090.80	$ -	0.00%
308-476-2300	Retirement Match	$ 4,605.24	$ 4,788.36	$ 4,348.44	$ 4,096.20	$ (252.24)	-5.80%
308-476-2400	Workers Comp	$ 158.00	$ 165.00	$ 168.84	$ 118.92	$ (49.92)	-29.57%
308-476-2500	Unemployment	$ 50.28	$ 52.32	$ 53.52	$ 85.56	$ 32.04	59.87%
308-476-2930	Insurance Expense	$ -	$ -	$ -	$ 9,061.20	$ 9,061.20	0.00%
308-476-2932	VOCA Health-Life Ins. Match	$ -	$ 9,886.20	$ 9,976.20		$ (9,976.20)	-100.00%
308-476-3010	Supplies & Operating	$ 2,000.00	$ 2,000.00	$ -		$ -	0.00%
308-476-4502	Travel & Training	$ 2,000.00	$ 2,000.00	$ -		$ -	0.00%
Total Fund: 308 - VICTIMS' ASSISTANCE GRANT:		**$ -**	**$ -**	**$ -**	**$ -**	$ -	0.00%

Fund: 309 - THC ROUND XII GRANT		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
309-330-3311	ARPA Match Revenue	$ -	$ 2,800,000.00	$ 2,000,000.00	$ -	$ (2,000,000.00)	-100.00%
309-330-3312	Upshur County THC Match	$ -	$ 4,967,370.67	$ 7,142,668.00	$ -	$ (7,142,668.00)	-100.00%
309-330-3313	Transfer from General Fund THC Match	$ -	$ -	$ -	$ 1,500,000.00	$ 1,500,000.00	100.00%
309-330-3321	Grant Revenue	$ -	$ 5,162,247.00	$ 6,342,668.00	$ 3,932,470.14	$ (2,410,197.86)	-38.00%
309-560-7000	General Conditions-Construction	$ -	$ 1,383,757.00	$ 1,869,549.46	$ 101,140.50	$ (1,768,408.96)	-94.59%
309-706-7001	Site Work-Construction	$ -	$ 162,516.00	$ 1,625,156.36	$ 1,300,958.83	$ (324,197.53)	-19.95%
309-706-7002	Concrete-Construction	$ -	$ 150,320.00	$ 55,000.00	$ 25,800.00	$ (29,200.00)	-53.09%
309-706-7003	Carpentry-Construction	$ -	$ 172,416.00	$ 930,812.06	$ 510,266.66	$ (420,545.40)	-45.18%
309-706-7004	Masonry- Construction	$ -	$ 399,773.00	$ 731,804.64	$ 175,781.89	$ (556,022.75)	-75.98%
309-706-7005	Metals-Construction	$ -	$ 416,487.00	$ 486,200.00	$ 461,882.20	$ (24,317.80)	-5.00%
309-706-7006	Doors&Windows-Construction	$ -	$ 1,235,516.00	$ 812,165.00	$ 567,650.33	$ (244,514.67)	-30.11%
309-706-7007	Thermal Moisture	$ -	$ 242,306.00	$ 280,963.00	$ 150,963.00	$ (130,000.00)	-46.27%
309-706-7008	Finishes	$ -	$ 1,077,626.00	$ 2,751,765.00	$ 2,620,361.00	$ (131,404.00)	-4.78%
309-706-7009	Specialities-Construction	$ -	$ 77,186.00	$ 59,679.13	$ 59,679.13	$ -	0.00%
309-706-7010	Finishes-Construction	$ -	$ 175,374.00	$ 57,000.00	$ 57,000.00	$ -	0.00%
309-706-7011	Special Construction-Construction	$ -	$ 405,435.00	$ 39,941.00	$ 39,941.00	$ -	0.00%
309-706-7012	Conveying Systems-Construction	$ -	$ 286,364.00	$ 210,200.00	$ 156,500.00	$ (53,700.00)	-25.55%
309-706-7013	Mechanical & Plumbing-Construction	$ -	$ 3,266,568.00	$ 2,348,472.00	$ 1,071,776.15	$ (1,276,695.85)	-54.36%
309-706-7014	Electrical-Construction	$ -	$ 1,216,768.00	$ 822,400.00	$ 715,977.00	$ (106,423.00)	-12.94%
309-708-7000	Ineligible Costs-Construction	$ -	$ 69,633.00	$ 69,633.00	$ 69,633.00	$ -	0.00%
309-709-7000	Contractor Overhead	$ -	$ 1,112,871.80	$ 633,064.84	$ 284,879.18	$ (348,185.66)	-55.00%
309-709-7001	Contingency	$ -	$ 585,582.54	$ 1,017,558.50	$ 1,017,558.50	$ -	0.00%
309-710-7000	Architect and Engineering Fees	$ -	$ 493,118.33	$ 536,434.00	$ 240,735.92	$ (295,698.08)	-55.12%
309-711-4502	Ineligible Costs Travel	$ -	$ -	$ -		$ -	0.00%
309-711-7012	ARPA THC Match Architect	$ -	$ -	$ -		$ -	0.00%
Total Fund: 309 - THC ROUND XII GRANT Total:		**$ -**	**$ -**	**$ 147,538.01**	**$ (4,196,014.15)**	**$ (4,343,552.16)**	**-2944.02%**

Fund: 325 - AMERICAN RECOVERY GRANT		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
325-330-3303	American Recovery Grant	$ 4,100,000.00	$ -	$ -		$ -	0.00%
325-330-3304	LATCF FUNDING	$ -	$ -	$ -		$ -	0.00%
325-370-3700	Allocated Interest-Pooled Cash	$ -	$ 20,000.00	$ -		$ -	0.00%
325-409-7000	General equipment/Vehicles	$ -	$ -	$ -		$ -	0.00%
325-409-7002	Public Health Expense -Janitorial 1.8	$ -	$ -	$ -		$ -	0.00%
325-409-7003	Changes to Public Facilities - Covid19 - 1.8	$ 3,554,444.10	$ 150,000.00	$ 100,000.00	$ -	$ (100,000.00)	-100.00%
325-409-7004	Public Health 1.8- General	$ -	$ -	$ -		$ -	0.00%
325-409-7005	Disaster Recovery	$ -	$ -	$ -		$ -	0.00%
325-409-7013	Non-Federal Match Requirement	$ -	$ 1,500,000.00	$ 1,900,000.00	$ -	$ (1,900,000.00)	-100.00%
325-409-7015	Software Implementation-Enterprise Correctioi	$ -	$ 172,000.00	$ -		$ -	0.00%
325-703-1200	Stormwater projects Salary 5.6 Salary	$ 150,000.00	$ 51,184.00	$ -		$ -	0.00%
325-703-2200	Storm Water Projects 5.6 FICA	$ -	$ 3,915.58	$ -		$ -	0.00%
325-703-2300	Storm Water Projects 5.6 Retirement	$ -	$ 4,688.45	$ -		$ -	0.00%
325-703-7003	Road Equipment	$ -	$ -	$ -		$ -	0.00%
325-703-7004	Storm Water Projects 5.6 Project Materials	$ 350,000.00	$ -	$ -		$ -	0.00%
325-704-1200	S.D.A. Comm. Health 1.12 Salary	$ 14,000.00	$ 7,344.00	$ -		$ -	0.00%
325-704-1300	S.D.A. Comm. Health 1.12 P.T. Salary	$ -	$ -	$ -		$ -	0.00%
325-704-2200	S.D.A. Comm. Health 1.12 FICA	$ 1,071.00	$ 561.82	$ -		$ -	0.00%
325-704-2300	S.D.A. Comm. Health 1.12 Retirement	$ 1,282.40	$ 672.81	$ -		$ -	0.00%
325-704-3010	S.D.A. Comm. Health 1.12 Office Supplies	$ -	$ 200.00	$ -		$ -	0.00%
325-704-4520	S.D.A. Comm Health 1.12 Education	$ -	$ -	$ -		$ -	0.00%
325-705-1200	Grant Administration 7.1 Salary	$ 25,000.00	$ 38,199.84	$ 15,000.00	$ 18,000.00	$ 3,000.00	20.00%
325-705-2200	Grant Administration 7.1 FICA	$ 1,912.50	$ 2,922.29	$ 1,147.50	$ 1,377.00	$ 229.50	20.00%
325-705-2300	Grant Administration 7.1 Retirement	$ 2,290.00	$ 3,499.11	$ 1,245.00	$ 1,378.80	$ 133.80	10.75%
325-706-1200	Salary-THC Project Admin.	$ -	$ 49,999.92	$ 49,999.92	$ -	$ (49,999.92)	-100.00%
325-706-2200	FICA-THC Project Admin.	$ -	$ 3,824.99	$ 3,824.99	$ -	$ (3,824.99)	-100.00%
325-706-2300	Retirement-THC Project Admin.	$ -	$ 4,579.99	$ 4,579.99	$ -	$ (4,579.99)	-100.00%
325-706-7001	Courthouse Renovation Temporary Offices	$ -	$ -	$ 150,000.00	$ -	$ (150,000.00)	-100.00%
325-706-7002	THC Additional Services-Architect	$ -	$ 527,616.00	$ -		$ -	#DIV/0!
325-706-7003	Courthouse Renovation-Internet/Ethernet Insti	$ -	$ -	$ -		$ -	#DIV/0!
325-706-7012	THC Grant Allowable Match	$ -	$ -	$ -		$ -	#DIV/0!
325-707-7000	LATCF Capital Expenditures 2.8	$ -	$ 50,000.00	$ -		$ -	#DIV/0!
Total Fund: 325 - AMERICAN RECOVERY GRANT:		**$ -**	**$ (2,551,208.80)**	**$ (2,225,797.40)**	**$ (20,755.80)**	**$ 2,205,041.60**	**-99.07%**
	DEDICATED FUNDS TOTAL	**$ (653,551.49)**	**$ (3,014,432.78)**	**$ (2,326,947.15)**	**$ (4,570,765.01)**		

FUND: 801 - AVAILABLE SCHOOL

		2022-2023 Total Budget	2023-2024 Total Budget	2024-2025 Total Budget	FY 2025-2026 Adopted Budget	Variance to Prior Year	% Variance to P/Y
RevCategory: 37 - Interest							
801-370-3700	Interest	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0%
RevCategory: 38 - Miscellaneous Revenues							
801-380-3803	Lease of Land	$ 267,000.00	$ 267,000.00	$ 267,000.00	$ 267,000.00	$ -	0%
RevCategory: 39 - Transfers In							
801-390-3900	Transfer In from Perm Fund (Interest)	$ 400.00	$ 400.00	$ 400.00	$ 400.00	$ -	0%
	Total Revenue:	**$ 270,400.00**	**$ 270,400.00**	**$ 270,400.00**	**$ 270,400.00**		
Department: 695 - School Land							
801-695-4490	Legal Ads and Notices	$ -	$ -	$ -	$ -	$ -	0%
801-695-4695	Availble School Allocations	$ 275,000.00	$ 275,000.00	$ 275,000.00	$ 275,000.00	$ -	0%
801-695-4900	Available School Ad Valorem Taxes	$ 14,000.00	$ 14,000.00	$ 14,000.00	$ 14,000.00	$ -	0%
Total Department: 695 - School Land:		**$ 289,000.00**	**$ 289,000.00**	**$ 289,000.00**	**$ 289,000.00**		
	Total Expense:	**$ 289,000.00**	**$ 289,000.00**	**$ 289,000.00**	**$ 289,000.00**		
	FUND 801 TOTAL	**$ (18,600.00)**	**$ (18,600.00)**	**$ (18,600.00)**	**$ (18,600.00)**		

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

Form 50-856

Upshur County	903-843-3085
Taxing Unit Name	Phone *(area code and number)*
215 N Titus St, Gilmer, TX	www.countyofupshur.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 3,514,373,092
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 504,749,488
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 3,009,623,604
4.	**Prior year total adopted tax rate.**	$ 0.499000 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** A. **Original prior year ARB values:** .... $ 0 B. **Prior year values resulting from final court decisions:** .... - $ 0 C. **Prior year value loss.** Subtract B from A.[3]	$ 0
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** A. **Prior year ARB certified value:** .... $ 0 B. **Prior year disputed value:** .... - $ 0 C. **Prior year undisputed value.** Subtract B from A.[4]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0

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

Appendix 1

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 3,009,623,604
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 3,472,250 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 30,859,066 **C. Value loss.** Add A and B. [6]	$ 34,331,316
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:** .... $ 0 **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 34,331,316
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 2,975,292,288
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 14,846,708
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 49,928
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 14,896,636
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values:** .... $ 3,764,550,376 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 8,286,150 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] .... - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 3,772,836,526

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13]		
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14]	$ 7,422,898	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15]	+ $ 0	
	C. Total value under protest or not certified. Add A and B.		$ 7,422,898
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]		$ 639,992,261
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.		$
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]		$ 3,140,267,163
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]		$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]		$ 104,770,477
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.		$ 104,770,477
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.		$ 3,035,496,686
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]		$ 0.490747 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]		$ 0.490747 /$100

SECTION 2: Voter Approval Tax Rate

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

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.499000 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,009,623,604
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 15,018,021
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year.......... + $ 49,928	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.......... – $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. *The taxing unit receiving the function will add this amount in* D below. Other taxing units enter 0.......... +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.......... $ 49,928	
	E. Add Line 31 to 32D.	$ 15,067,949
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,035,496,686
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.496391 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26]	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 139,818	
	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.......... – $ 129,479	
	C. Subtract B from A and divide by Line 33 and multiply by $100.......... $ 0.000340 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000340 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27]	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.......... $ 186,724	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.......... – $ 189,625	
	C. Subtract B from A and divide by Line 33 and multiply by $100.......... $ -0.000096 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

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

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.	$ 352,726	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.	$ 326,584	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000861 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.	$ 0.000537 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000537 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, *Local Government Code*. Chapter 109, *Local Government Code* only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	$ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.497268 /$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	$ 1,935,231	
	B. Divide Line 41A by Line 33 and multiply by $100	$ 0.063753 /$100	
	C. Add Line 41B to Line 40.		$ 0.561021 /$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.		$ 0.580656 /$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount .... $ 0 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... –$ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... –$ 0 **D.** Subtract **amount paid** from other resources .... –$ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 0
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 0
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] .... 0.00 % **B.** Enter the prior year actual collection rate .... 0.00 % **C.** Enter the 2023 actual collection rate. .... 0.00 % **D.** Enter the 2022 actual collection rate. .... 0.00 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]	0.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,140,267,163
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.000000 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.580656 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.580656 /$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] - or - **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 1,935,230
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,140,267,163
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.061626 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.** [38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.490747 /$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.	$ 0.490747 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.** [39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.580656 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.519030 /$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,140,267,163
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.519030 /$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.519202 /$100
	B. Unused increment rate (Line 67)	$ 0.018926 /$100
	C. Subtract B from A	$ 0.500276 /$100
	D. Adopted Tax Rate	$ 0.499000 /$100
	E. Subtract D from C	$ 0.001276 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 3,087,232,363
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 39,393
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.498905 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.498905 /$100
	D. Adopted Tax Rate	$ 0.496000 /$100
	E. Subtract D from C	$ 0.002905 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 2,977,767,282
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 86,504
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.599434 /$100
	B. Unused increment rate (Line 66)	$ 0.053391 /$100
	C. Subtract B from A	$ 0.546043 /$100
	D. Adopted Tax Rate	$ 0.599000 /$100
	E. Subtract D from C	$ -0.052957 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 2,286,068,669
	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	$ 125,897 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.004009 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.523039 /$100

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

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.497268 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,140,267,163
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.015922 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.513190 /$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.499000 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,975,292,288
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,035,496,686
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.523039 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.490747 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate .... $ 0.523039 /$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: 68

De minimis rate. .... $ 0.513190 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

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

print here Luana Howell
Printed Name of Taxing Unit Representative

sign here Luana Howell
Taxing Unit Representative

7-29-2025
Date

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

Upshur County Position List with Base Pay-Revised 9.15.25-(Note: Does not include certifications or FY raise)

Effective 10.1.25

Dept	Code	Position	# Positions	Base Annual	Grant Stipend	Stipend (County,State or Dedicated Fund)	Travel Allowance	Total Annual
COMMISSIONERS COURT								
401	CO JUDGE	COUNTY JUDGE	1	$ 56,390.40	$ -	$ 33,600.00	$ -	$ 89,990.40
401	COMM PCT #1	COMMISSIONER PRECINCT #1	1	$ 40,399.92	$ -	$ -	$ -	$ 40,399.92
401	COMM PCT #2	COMMISSIONER PRECINCT #2	1	$ 40,399.92	$ -	$ -	$ -	$ 40,399.92
401	COMM PCT #3	COMMISSIONER PRECINCT #3	1	$ 40,399.92	$ -	$ -	$ -	$ 40,399.92
401	COMM PCT #4	COMMISSIONER PRECINCT #4	1	$ 40,399.92	$ -	$ -	$ -	$ 40,399.92
401	P/T IND HLTH OFF	PART-TIME INDIGENT HEALTH OFFICER	1	$ 20.47/HOUR	$ -	$ -	$ -	$ 20.47/HOUR
	COUNTY CLERK							
403	CCL CO CLERK	COUNTY CLERK	1	$ 53,942.40	$ -	$ -	$ -	$ 53,942.40
403	CCL CHF DEP	COUNTY CLERK CHIEF DEPUTY	1	$ 33,600.00	$ -	$ 11,724.00	$ -	$ 45,324.00
403	CCL DEP CLRK	COUNTY CLERK DEPUTY CLERK	1	$ 33,600.00	$ -	$ 6,300.00	$ -	$ 39,900.00
403	CCL DEP CLRK	COUNTY CLERK DEPUTY CLERK	1	$ 33,600.00	$ -	$ 6,300.00	$ -	$ 39,900.00
403	CCL DEP CLRK	COUNTY CLERK DEPUTY CLERK	1	$ 33,600.00	$ -	$ 8,904.00	$ -	$ 42,504.00
403	CCL DEP CLRK	COUNTY CLERK DEPUTY CLERK	1	$ 33,600.00	$ -	$ 7,080.00	$ -	$ 40,680.00
	EMERGENCY MANAGEMENT							
406	EM Coordinator	EMERGENCY MANAGEMENT	1	$ 26,400.00	$ -	$ -	$ -	$ 26,400.00
	COUNTY COURT							
426	CCT COORDINATOR	COUNTY COURT COORDINATOR	1	$ 46,800.00	$ -	$ -	$ -	$ 46,800.00
	DISTRICT COURT							
435	DS JUDGE	DISTRICT JUDGE	1			$ 8,400.00		$ 8,400.00
435	DCT-BAILIFF	DISTRICT COURT BAILIFF	1	$ 28,270.32	$ -	$ 12,312.96	$ -	$ 40,583.28
435	DCT-COORD	DISTRICT COURT COORDINATOR	1	$ 49,600.08	$ -	$ -	$ -	$ 49,600.08
435	DCT-REPORTER	DISTRICT COURT REPORTER	1	$ 82,000.08	$ -	$ -	$ -	$ 82,000.08
	DISTRICT CLERK							
450	DIST CLRK	DISTRICT CLERK	1	$ 53,942.40	$ -	$ -	$ -	$ 53,942.40
450	DIST CLRK DEP CLRK	DISTRICT CLERK DEPUTY CLERK	1	$ 33,600.00	$ -	$ 1,050.00	$ -	$ 34,650.00
450	DIST CLRK DEP CLRK	DISTRICT CLERK DEPUTY CLERK	1	$ 40,476.00	$ -	$ 2,274.00	$ -	$ 42,750.00
450	DIST CLRK DEP CLRK	DISTRICT CLERK DEPUTY CLERK	1	$ 39,600.00	$ -	$ 1,050.00	$ -	$ 40,650.00
450	DIST CLRK DEP CLRK	DISTRICT CLERK DEPUTY CLERK	1	$ 40,476.00	$ -	$ 2,262.00	$ -	$ 42,738.00
	JP COURTS							
451	JP #1	JUSTICE OF THE PEACE #1	1	$ 45,042.00	$ -	$ -	$ 2,200.08	$ 47,242.08
451	JP #1 COURT CLRK	JP #1 COURT CLERK	1	$ 33,600.00	$ -	$ 3,000.00	$ -	$ 36,600.00
451	JP #1 COURT CLRK PT	JP #1 COURT CLERK	1	$ 32,400.00	$ -	$ 3,000.00	$ -	$ 35,400.00
452	JP #2	JUSTICE OF THE PEACE #2	1	$ 45,042.00	$ -	$ -	$ 4,600.00	$ 49,642.00
452	JP #2 COURT CLRK	JP #2 COURT CLERK	1	$ 34,705.68	$ -	$ 3,000.00	$ -	$ 37,705.68
453	JP #3	JUSTICE OF THE PEACE #3	1	$ 45,042.00	$ -	$ -	$ 2,200.08	$ 47,242.08
453	JP #3 COURT CLRK	JP #3 COURT CLERK	1	$ 33,600.00	$ -	$ 3,000.00		$ 36,600.00
454	JP #4	JUSTICE OF THE PEACE #4	1	$ 45,042.00	$ -	$ -	$ 2,200.08	$ 47,242.08
454	JP #4 COURT CLRK	JP #4 COURT CLERK	1	$ 31,800.00	$ -	$ 3,000.00		$ 34,800.00
	DISTRICT ATTORNEY							
476	DA	DISTRICT ATTORNEY	1	$ -		$ 12,000.00	$ -	$ 12,000.00
476	DA-FIRST ASSISTANT D	DA FIRST ASSISTANT	1	$ 77,109.12	$ 34,690.80	$ -	$ -	$ 111,799.92
476	DA-ASSISTANT DA	DA FAMILY VIOLENCE GRANT	1	$ 88,999.92	$ 12,897.12	$ -	$ -	$ 101,897.04
476	DA-ASSISTANT DA	DA ASSISTANT	1	$ 66,259.92	$ 5,540.16	$ -	$ -	$ 71,800.08
476	DA-ASSISTANT DA	DA ASSISTANT	1	$ 73,999.92	$ 17,800.08	$ -	$ -	$ 91,800.00
476	DA CRIME VICT COORI	DA CRIME VICTIMS COORDINATOR	1	$ 55,275.12	$ 10,024.08	$ -	$ -	$ 65,299.20
476	DA INVESTIGATOR	DA INVESTIGATOR	1	$ 52,485.84	$ 30,414.48	$ -	$ -	$ 82,900.32
476	DA OFFICE MGR	DA OFFICE MANAGER	1	$ 37,041.12	$ -	$ 14,948.16	$ -	$ 51,989.28
476	DA PARALEGAL	DA PARALEGAL	1	$ 1,800.00	$ 40,000.00	$ -	$ -	$ 41,800.00
476	DA SECRETARY	DA FELONY COURT ASSISTANT	1	$ 39,248.16	$ -	$ 3,751.92	$ -	$ 43,000.08
476	DA SECRETARY	DA SECRETARY	1	$ 33,600.00	$ -	$ 4,400.16	$ -	$ 38,000.16
476	DA SECRETARY	DA SECRETARY-Juvenile Court	1	$ 33,600.00	$ -	$ 2,400.00	$ -	$ 36,000.00
476	DA SECRETARY	DA SECRETARY	1	$ 33,600.00	$ -	$ 1,999.92	$ -	$ 35,599.92

Upshur County Position List with Base Pay-Revised 9.15.25-(Note: Does not include certifications or FY raise)

Effective 10.1.25

Dept	Code	Position	# Positions	Base Annual	Grant Stipend	Stipend (County,State or Dedicated Fund)	Travel Allowance	Total Annual
ELECTIONS ADMINISTRATION								
490	ELECT ADMIN	ELECTION ADMINISTRATOR	1	$ 49,600.08	$ -	$ -	$ -	$ 49,600.08
490	ELECT CLERK	ELECTION CLERK	1	$ 33,600.00	$ -	$ -	$ -	$ 33,600.00
COUNTY AUDITOR								
495	CO AUDITOR	COUNTY AUDITOR	1	$ 72,000.00	$ 6,000.00	$ -	$ -	$ 78,000.00
495	CO AUD-ASST AUD	COUNTY AUDITOR ASSISTANT	1	$ 50,000.00	$ 6,000.00	$ -	$ -	$ 56,000.00
495	CO AUD-ASST AUD	COUNTY AUDITOR ASSISTANT	1	$ 50,000.00	$ 6,000.00	$ -	$ -	$ 56,000.00
COUNTY TREASURER								
497	TREASURER	COUNTY TREASURER	1	$ 53,942.40	$ -	$ -		$ 53,942.40
497	TREAS-1ST ASSIST	TREASURER 1ST ASSISTANT	1	$ 45,000.00	$ -	$ -		$ 45,000.00
497	TREAS-2ND ASSIST	TREASURER 2ND ASSISTANT	1	$ 41,000.00	$ -	$ -		$ 41,000.00
497	TREAS-3RD ASSIST	TREASURER 3RD ASSISTANT	1	$ 34,400.00	$ -	$ -		$ 34,400.00
COUNTY TAX ASSESSOR								
499	TAX ASSESSOR	COUNTY TAX ASSESSOR	1	$ 53,942.40	$ -	$ -	$ -	$ 53,942.40
499	TAX-CHF DEP	TAX CHIEF DEPUTY	1	$ 42,500.00	$ -	$ -	$ -	$ 42,500.00
499	TAX-CHF DEP	TAX CHIEF DEPUTY-AUTO	1	$ 42,500.00	$ -	$ -	$ -	$ 42,500.00
499	TAX-DEP CLRK BKKPR	TAX DEPUTY CLERK BOOKKEEPER	1	$ 42,500.00	$ -	$ -	$ -	$ 42,500.00
499	TAX-DEP CLRK	TAX DEPUTY CLERK	1	$ 36,484.80	$ -	$ -	$ -	$ 36,484.80
499	TAX-DEP CLRK	TAX DEPUTY CLERK	1	$ 36,160.56	$ -	$ -	$ -	$ 36,160.56
499	TAX-DEP CLRK	TAX DEPUTY CLERK	1	$ 37,360.56	$ -	$ -	$ -	$ 37,360.56
499	TAX-DEP CLRK	TAX DEPUTY CLERK	1	$ 37,360.56	$ -	$ -	$ -	$ 37,360.56
499	TAX-DEP CLRK	TAX DEPUTY CLERK	1	$ 36,160.56	$ -	$ -	$ -	$ 36,160.56
499	TAX-DEP CLRK	TAX DEPUTY CLERK	1	$ 36,160.56	$ -	$ -	$ -	$ 36,160.56
499	TAX-DEP CLRK	TAX DEPUTY CLERK	1	$ 36,160.56	$ -	$ -	$ -	$ 36,160.56
BUILDING MAINTENANCE								
510	BLDG MAINT SUP	BUILDING MAINTENANCE	1	$ 43,776.00	$ -	$ -	$ -	$ 43,776.00
510	BLDG MAINT SUP	BUILDING MAINTENANCE	1	$ 33,600.00	$ -	$ -	$ -	$ 33,600.00
510	BLDG MAINT	BUILDING MAINTENANCE	1	$ 33,600.00	$ -	$ -	$ -	$ 33,600.00
510	BLDG MAINT	BUILDING MAINTENANCE	1	$ 33,600.00	$ -	$ -	$ -	$ 33,600.00
CONSTABLES								
551	CONST PCT #1	CONSTABLE PRECINCT #1	1	$ 43,947.90	$ 2,852.10	$ -		$ 46,800.00
552	CONST PCT #2	CONSTABLE PRECINCT #2	1	$ 43,947.90	$ 2,852.10	$ -		$ 46,800.00
553	CONST PCT #3	CONSTABLE PRECINCT #3	1	$ 43,947.90	$ 2,852.10	$ -		$ 46,800.00
554	CONST PCT #4	CONSTABLE PRECINCT #4	1	$ 43,947.90	$ 2,852.10	$ -		$ 46,800.00
SHERIFFS OFFICE								
560	SO SHERIFF	CO SHERIFF	1	$ 61,590.24	$ 15,209.76			$ 76,800.00
560	SO-CHIEF DEP	CO SHERIFF CHIEF DEPUTY - 160	1	$ 54,800.16	$ -	$ -		$ 54,800.16
560	SO-CID INV	CO SHERIFF CID INVESTIGATOR - 160	7	$ 46,854.96	$ -	$ -		$ 46,854.96
560	SO-CID LT	CO SHERIFF CID LIEUTENANT - 160	1	$ 53,100.00	$ -	$ -		$ 53,100.00
560	SO-CID SGT	CO SHERIFF- CID SERGEANT-160	1	$ 46,928.16	$ 2,546.40	$ -		$ 49,474.56
560	SO-CIVIL DEP	CO SHERIFF CIVIL DEPUTY - 160	1	$ 46,800.00	$ -	$ -		$ 46,800.00
560	SO-DEP/ADMIN	CO SHERIFF DEPUTY ADMIN	1	$ 38,152.56	$ 3,000.00	$ -		$ 41,152.56
560	SO-IT SPECIALIST	CO SHERIFF IT SPECIALIST - 160		$ 1,800.00	$ 45,000.00	$ -		$ 46,800.00
560	SO-SGT	CO SHERIFF-RES OFFICER	1	$ 49,354.80	$ -	$ -		$ 49,354.80
560	SO-DISD RES	CO SHERIFF DIANA ISD	3	$ 45,581.76		$ -		$ 45,581.76
560	SO-GISD RES	CO SHERIFF GILMER ISD	1	$ 45,581.76		$ -		$ 45,581.76
560	SO-UGSD RES	CO SHERIFF UNION GROVE ISD	2	$ 45,581.76		$ -		$ 45,581.76
560	SO-HAR RES	CO SHERIFF HARMONY ISD	1	$ 45,581.76		$ -		$ 45,581.76
560	SO-OCSD RES	CO SHERIFF ORE CITY ISD	1	$ 45,581.76	$ -	$ -		$ 45,581.76
560	SO-BIGSA RES	CO SHERIFF BIG SANDY ISD	1	$ 45,581.76	$ -	$ -		$ 45,581.76
560	SO-PATROL DEP	CO SHERIFF PATROL DEPUTY - 168	13	$ 44,381.76	$ 2,418.24	$ -		$ 46,800.00
560	SO-PATROL LT	CO SHERIFF PATROL LIEUTENANT - 160	1	$ 53,100.00	$ -	$ -		$ 53,100.00
560	SO-PATROL SGT	CO SHERIFF PATROL SERGEANT - 168	4	$ 46,928.16	$ 2,546.40	$ -		$ 49,474.56
560	SO-CID SECTY	SO CID SECRETARY - 40	1	$ 38,152.56	$ -	$ -		$ 38,152.56

Upshur County Position List with Base Pay-Revised 9.15.25-(Note: Does not include certifications or FY raise)

Effective 10.1.25

Dept	Code	Position	# Positions	Base Annual	Grant Stipend	Stipend (County,State or Dedicated Fund)	Travel Allowance	Total Annual
	JAIL							
565	JAIL-ADMIN SGT	CO JAIL ADMIN. SGT - 160	1	$ 40,092.24	$ 4,938.48	$ -		$ 45,030.72
565	JAIL-CHIEF DEP	CO JAIL CHIEF DEPUTY-160	1	$ 52,699.20	$ 2,100.72	$ -		$ 54,799.92
565	JAIL-COOK	CO JAIL COOK - 40	2	$ 36,861.60	$ 4,938.48	$ -		$ 41,800.08
565	JAIL-SECURITY	CO JAIL COURT HOUSE SECURITY	4	$ 41,244.24	$ -	$ -		$ 41,244.24
565	JAIL-SECURITY	CO JAIL COURT HOUSE SECURITY	1	$ 38,244.24	$ 4,938.48	$ -		$ 43,182.72
565	JAIL-DEP JAILER	CO JAIL DEPUTY JAILER - 168	2	$ 38,134.80	$ 4,938.48	$ -		$ 43,073.28
565	JAIL-JAILER	CO JAIL JAILER - 168	18	$ 36,861.60	$ 4,938.48	$ -		$ 41,800.08
565	JAIL-LT	CO JAIL LIEUTENANT - 168	1	$ 51,900.00	$ 1,000.08	$ -		$ 52,900.08
565	JAIL-MAINTENANCE	CO JAIL MAINTENANCE - 40	1	$ 36,861.60	$ 4,938.48	$ -		$ 41,800.08
565	JAIL-NURSE	CO JAIL NURSE - 40	1	$ 54,100.08	$ -	$ -		$ 54,100.08
565	JAIL-ADMIN JAILOR	CO JAIL ADMIN JAILOR	1	$ 36,861.60	$ 4,938.48	$ -		$ 41,800.08
565	JAIL-REC CLRK	CO JAIL RECORDS CLERK - 40	1	$ 40,044.24	$ 4,938.48	$ -		$ 44,982.72
565	JAIL-SECRETARY	CO JAIL SECRETARY-40	1	$ 33,600.00	$ 6,000.00	$ -		$ 39,600.00
565	JAIL-SGT	CO JAIL SERGEANT - 168	5	$ 40,044.24	$ 4,938.48	$ -		$ 44,982.72
565	JAIL-TRANS OFFCR	CO JAIL TRANSPORT OFFICER - 160	1	$ 40,044.24	$ 4,938.48	$ -		$ 44,982.72
	DISPATCH							
566	DISP-COMM SUP	CO DISPATCH COMMUNICATIONS	1	$ 43,606.32	$ -	$ 4,254.48		$ 47,860.80
	ASST. DISPATCH SUPERVISOR	CO JAIL ASST. DISPATCH SUPERVISOR	1	$ 39,336.00	$ -	$ 4,254.48		$ 43,590.48
	DISPATCH	CO JAIL DISPATCHER III- 40	1	$ 38,061.84	$ -	$ 4,254.48		$ 42,316.32
	DISPATCH	CO JAIL DISPATCHER II- 40	1	$ 37,183.20	$ -	$ 4,254.48		$ 41,437.68
	DISPATCH	CO JAIL DISPATCHER I - 40	7	$ 36,564.00	$ -	$ 3,454.56		$ 40,018.56
	DISP/JAILER PT	CO JAIL DISPATCH/JAILER - PART	1	$ 13,000.00		$ -		$ 13,000.00
575	JUV.BOARD	JUVENILE BOARD	2	$ 6,600.00	$ -	$ -		$ 6,600.00
580	DPS SECRETARY	DPS SECRETARY	1	$ 34,800.00	$ -	$ -		$ 34,800.00
	ROAD AND BRIDGE							
611	R & B-ROAD ADMIN	ROAD AND BRIDGE ROAD	1	$ 69,600.00	$ -	$ -		$ 69,600.00
611	R & B-OFFICE	ROAD AND BRIDGE OFFICE	1	$ 45,200.08	$ -	$ -		$ 45,200.08
611	R & B-OFFICE	ROAD AND BRIDGE OFFICE	1	$ 34,000.00	$ -	$ -		$ 34,000.00
611	R & B-CREW LEADER	ROAD AND BRIDGE CREW LEADER	4	$ 43,000.00	$ -	$ -		$ 43,000.00
611	R & B-LEO	ROAD AND BRIDGE LIGHT	25	$ 34,600.00	$ -	$ -		$ 34,600.00
611	R & B-FUEL TRANS	ROAD AND BRIDGE FUEL	1	$ 34,600.00	$ -	$ -		$ 34,600.00
611	R & B-MECHANIC	ROAD AND BRIDGE MECHANIC	1	$ 35,800.00	$ -	$ -		$ 35,800.00
611	R & B-MECHANIC	ROAD AND BRIDGE MECHANIC	1	$ 34,600.00	$ -	$ -		$ 34,600.00
611	R & B-SHOP	ROAD AND BRIDGE SHOP	1	$ 43,000.00	$ -	$ -		$ 43,000.00
	LIBRARY							
650	LIB-LIBRARIAN	CO LIBRARY LIBRARIAN	1	$ 45,763.92	$ -	$ -		$ 45,763.92
650	LIB-ASSIST LIB	CO LIBRARY ASSISTANT LIBRARIAN	3	$ 32,553.60	$ -	$ -		$ 32,553.60
	EXTENSION OFFICE							
665	EXT-AG & RESCRC	COUNTY EXTENSION AGRICULTURE AND RESOURCE	1	$ 16,887.36	$ -	$ -		$ 16,887.36
665	EXT-FAM & SCI	COUNTY EXTENSION ANIMAL AND SCIENCE	1	$ 16,887.36	$ -	$ -		$ 16,887.36

IN THE COMMISSIONER'S COURT
OF UPSHUR COUNTY, TEXAS

RESOLUTION
SETTING UPSHUR COUNTY, TEXAS
TAX RATE FOR TAX YEAR 2025

WHEREAS, it is necessary for the Upshur County Commissioners' Court to increase the tax rate by $ 0.02325, to $.514 per $ 100 valuation, or 4.7 percent for tax year 2025, in comparison to the calculated no-new revenue tax rate of $ .490747 per $ 100 valuation. The adopted tax rate of $ .514 per $ 100 valuation is $ 0.15 more than last year's adopted tax rate (the current rate) of $ .499 per $ 100 valuation. The increase is necessary to provide funds with which to meet budgetary requirements of the County, and to pay expenses necessarily incurred in connection with the services provided by the County to Upshur County residents;

THEREFORE, BE IT ORDERED BY THE COMMISSIONERS COURT:

1. That there is hereby levied and shall be assessed and collected for 2025 Ad Valorem Tax of $ 0.514 per $ 100 assessed valuation on all taxable property within the county as reflected on the final certified 2025 tax rolls taking into account the tax ceiling properties and any applicable exemptions. This tax rate is hereby adopted as the Maintenance & Operations (M&O) tax rate for 2024.

   The internal proration of the M&O rate is as follows:

General Fund	*$ 0.4293*
Insurance Fund	*$ 0.0847*

2. **THAT THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

3. That the Upshur County Tax Assessor Collector is hereby authorized to assess and collect taxes of Upshur County, Texas employing the tax rate of .514 per $ 100 assessed valuation.

PASSED AND APPROVED on the 15th day of September, 2025.

Motion- "I move that the property tax rate be increased by the adoption of a tax rate of .514 per $ 100 valuation, which is effectively a 4.7 percent increase in the tax rate."

Motion Made by: GENE DOLLE **Seconded by:** MIKE ASHLEY

Record Vote below:

Court Members	**Voting Aye:**	**Voting Nay:**
Judge Todd Tefteller	✓	
Commissioner Gene Dolle	✓	
Commissioner Dustin Nicholson		✓
Commissioner Michael Ashley	✓	
Commissioner Jay Miller		✓

MOTION OF RATIFICATION OF PROPERTY TAX INCREASE

FOR FISCAL YEAR 2026

Motion: "I move to ratify the property tax increase reflected in the FY 26 Budget which raises $ 885,221 or 5.16 % more from property taxes than last year's budget."

Motion Made by: GENE DOLLE Seconded by: MIKE ASHLEY

Record Vote below:

Court Members	Voting Aye:	Voting Nay:
Judge Todd Tefteller	✓	
Commissioner Gene Dolle	✓	
Commissioner Dustin Nicholson		✓
Commissioner Michael Ashley	✓	
Commissioner Jay Miller		✓

ATTEST: Terri Ross

Terri Ross, County Clerk or
By Deputy Clerk

FILED
TERRI ROSS
COUNTY CLERK
2025 SEP 15 AM 11:58
UPSHUR COUNTY, TX.
BY K Poole
DEPUTY

Taxpayer Impact Statement- FY 2026

Upshur County, Texas

Proposed Budget: Fiscal Year 2026

Purpose: The statement compares the estimated property tax bill for an average homestead taxable value at the proposed tax rate and at the no-new-revenue rate.

The Upshur County Commissioners Court is considering adoption of a property tax rate of $ 0.51400 per $ 100 valuation for the 2025 tax year and 2026 fiscal year. This rate is 4.7% higher than the no-new revenue rate of $ 0.490747 per $ 100 valuation.

If adopted. The owner of an average home valued at $ 160,413 will pay approximately $ 37.31 more in county property taxes in 2026 as compared to 2025.

The additional revenue will be used to fund:

- Road and Bridge Equipment
- Increased Road and Bridge materials.
- Increased staffing for Courthouse Security.
- Increase in employee salaries to meet cost of living inflation