

Collin County

FY 2027

Adopted Budget

Numbers Only Version



The following document is a numbers only version of the FY 2027 Adopted Budget. This document does not meet GFOA standards. The final document will be published no later than December 11, 2026.

Due to the passage of SB 2 during the 86th Regular Legislative Session amending LGC 111.068, the following statement must be included as the cover page for the adopted budget document:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$16,278,742, which is a 4.66 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 \$11,730,302.

The members of the governing body voted on the budget as follows:

FOR:	Susan Fletcher, Commissioner Pct. 1	Cheryl Williams, Commissioner Pct. 2
	Darrell Hale, Commissioner Pct. 3	Duncan Webb, Commissioner Pct. 4
AGAINST:	Chris Hill, County Judge	

PRESENT and not voting:

ABSENT:

Property Tax Comparison

	<u>FY 2027</u>	<u>FY 2026</u>
Property Tax Rate:	\$0.151414	\$0.149343
No New Revenue Tax Rate:	\$0.147806	\$0.145881
No New Revenue Maintenance & Operations Tax Rate:	\$0.107220	\$0.107439
Voter Approval Tax Rate:	\$0.156434	\$0.153169
Debt Rate:	\$0.041850	\$0.041891

The debt obligation for Collin County secured by property taxes: \$0

COUNTY OF COLLIN



ADOPTED ANNUAL BUDGET

FISCAL YEAR 2027

OCTOBER 1, 2026 – SEPTEMBER 30, 2027

COMMISSIONERS COURT

CHRIS HILL
COUNTY JUDGE

SUSAN FLETCHER
COMMISSIONER, PCT. 1

DARRELL HALE
COMMISSIONER, PCT. 3

CHERYL WILLIAMS
COMMISSIONER, PCT. 2

DUNCAN WEBB
COMMISSIONER, PCT. 4

YOON KIM, COUNTY ADMINISTRATOR
RUSSELL SCHAFFNER, DEPUTY COUNTY ADMINISTRATOR

PREPARED BY THE BUDGET & FINANCE OFFICE

MÓNICA ARRIS, DIRECTOR
TERESA FUNK, ASSISTANT DIRECTOR
JESSICA SHAW, SENIOR FINANCIAL ANALYST
JAVIER ARREOLA, FINANCIAL ANALYST
TAYLOR FRANCIS-SLOAN, FINANCIAL ANALYST
CINDY SILVA, FINANCIAL ANALYST



Personnel

Positions by Fund & Department

Full-Time Equivalents

5-Year Detail

	Department	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Revised	FY 2027 Requested	FY 2027 Adopted
0001	GENERAL							
01001	COUNTY JUDGE	1.0	1.0	1.0	1.0	1.0	1.0	1.0
01051	COMMISSIONERS COURT, PCT. 1	1.0	1.0	1.0	1.0	1.0	1.0	1.0
01052	COMMISSIONERS COURT, PCT. 2	1.0	1.0	1.0	1.0	1.0	1.0	1.0
01053	COMMISSIONERS COURT, PCT. 3	1.0	1.0	1.0	1.0	1.0	1.0	1.0
01054	COMMISSIONERS COURT, PCT. 4	1.0	1.0	1.0	1.0	1.0	1.0	1.0
02001	ADMINISTRATIVE SERVICES	8.0	8.0	9.0	8.0	9.0	11.0	10.0
02001	JUVENILE CASE MANAGER	0.0	0.0	0.0	1.0	0.0	0.0	0.0
02013	MAGISTRATE	9.0	9.0	9.0	2.0	2.0	2.0	2.0
03001	HUMAN RESOURCES	21.0	25.0	25.0	26.0	26.0	28.0	28.0
03020	RISK MANAGAMENT	2.0	2.0	2.0	2.0	2.0	3.0	3.0
03030	CIVIL SERVICE	1.0	1.0	1.0	1.0	1.0	2.0	2.0
04001	BUDGET AND FINANCE	6.0	6.0	6.0	7.0	7.0	7.0	7.0
04020	SUPPORT SERVICES	3.5	3.5	3.5	3.5	3.5	4.0	4.0
05001	ELECTIONS	16.0	18.0	18.0	19.0	19.0	20.0	20.0
06001	INFORMATION TECHNOLOGY	52.0	52.0	52.0	52.0	52.0	54.0	53.0
06030	RECORDS	7.0	7.0	7.0	7.0	7.0	7.0	7.0
06050	GIS	5.5	5.5	5.5	5.5	5.5	6.5	6.5
07001	VETERAN SERVICES	3.0	3.0	3.0	3.0	3.0	3.0	3.0
08001	COUNTY CLERK	32.0	34.0	34.0	34.0	34.0	41.0	35.0
08020	COUNTY COURT AT LAW CLERKS	36.0	36.0	37.0	38.0	38.0	39.0	39.0
08020	COURT COLLECTIONS	4.0	4.0	4.0	4.0	4.0	4.0	4.0
08030	TREASURY	6.0	6.0	6.0	6.0	6.0	6.0	6.0
08060	PROBATE/MENTAL	7.0	7.0	7.0	8.0	8.0	10.0	9.0
09001	MEDICAL EXAMINER	13.0	15.0	16.0	16.0	16.0	16.0	16.0
10001	NON-DEPARTMENTAL	0.0	0.0	0.0	2.0	0.0	0.0	2.0
20000	COUNTY COURTS - SHARED	0.0	0.0	0.0	1.0	1.0	1.0	1.0
20010	COUNTY COURT AT LAW 1	4.0	4.0	4.0	4.0	4.0	4.0	4.0
20020	COUNTY COURT AT LAW 2	4.0	4.0	4.0	4.0	4.0	4.0	4.0
20030	COUNTY COURT AT LAW 3	4.0	4.0	4.0	4.0	4.0	4.0	4.0
20040	COUNTY COURT AT LAW 4	4.0	4.0	4.0	4.0	4.0	4.0	4.0
20050	COUNTY COURT AT LAW 5	4.0	4.0	4.0	4.0	4.0	4.0	4.0

INTRODUCTION			FY 2023	FY 2024	FY 2025	FY 2026	FY 2026	FY 2027	FY 2027
			Adopted	Adopted	Adopted	Adopted	Revised	Requested	Adopted
	Department								
PERSONNEL	20060	COUNTY COURT AT LAW 6	4.0	4.0	4.0	4.0	4.0	4.0	4.0
	20070	COUNTY COURT AT LAW 7	4.0	4.0	4.0	4.0	4.0	4.0	4.0
	21099	PROBATE COURT	4.0	4.0	4.0	5.0	5.0	7.0	6.0
	23001	DISTRICT CLERK	71.0	78.0	81.0	83.0	84.0	89.0	88.0
	23001	PASSPORT	0.0	0.0	5.0	5.0	5.0	6.0	5.0
	23030	JURY MANAGEMENT	4.0	4.0	4.0	4.0	4.0	4.0	4.0
FUND SUMMARIES	23050	DISTRICT CLERK MAGISTRATE	0.0	0.0	0.0	8.0	8.0	8.0	8.0
	24000	JUSTICE OF THE PEACE COURTS - SHARED	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	24010	JUSTICE OF THE PEACE, PCT. 1	7.0	7.0	7.0	8.0	8.0	9.0	9.0
	24020	JUSTICE OF THE PEACE, PCT. 2	5.0	5.0	6.0	6.0	6.0	7.0	6.0
DEPARTMENTS	24030	JUSTICE OF THE PEACE PCT3 - JUVENILE CASE MANAGER	0.0	0.0	0.0	0.0	1.0	1.0	1.0
	24030	JUSTICE OF THE PEACE, PCT. 3	13.0	13.0	13.0	13.0	13.0	13.0	12.0
	24040	JUSTICE OF THE PEACE, PCT. 4	7.0	8.0	10.0	9.0	9.0	9.0	9.0
CAPITAL IMPROVEMENT PROGRAM	25000	DISTRICT COURTS - SHARED	7.0	7.0	7.0	6.0	6.0	6.0	6.0
	25199	199TH DISTRICT COURT	4.0	4.0	4.0	4.0	4.0	4.0	4.0
	25219	219TH DISTRICT COURT	4.0	5.0	5.0	5.0	5.0	5.0	5.0
	25296	296TH DISTRICT COURT	4.0	4.0	4.0	4.0	4.0	4.0	4.0
	25366	366TH DISTRICT COURT	4.0	4.0	4.0	4.0	4.0	4.0	4.0
STATISTICS	25380	380TH DISTRICT COURT	4.0	4.0	4.0	4.0	4.0	4.0	4.0
	25401	401ST DISTRICT COURT	4.0	4.0	4.0	4.0	4.0	4.0	4.0
	25416	416TH DISTRICT COURT	4.0	4.0	4.0	4.0	4.0	4.0	4.0
	25417	417TH DISTRICT COURT	4.0	4.0	4.0	4.0	4.0	4.0	4.0
POLICIES	25429	429TH DISTRICT COURT	4.0	4.0	4.0	4.0	4.0	4.0	4.0
	25468	468TH DISTRICT COURT	4.0	4.0	4.0	4.0	4.0	4.0	4.0
	25469	469TH DISTRICT COURT	4.0	4.0	4.0	4.0	4.0	4.0	4.0
	25470	470TH DISTRICT COURT	4.0	4.0	4.0	4.0	4.0	4.0	4.0
	25471	471ST DISTRICT COURT	4.0	4.0	4.0	4.0	4.0	4.0	4.0
COURT ORDERS	25493	493RD DISTRICT COURT	0.0	4.0	4.0	4.0	4.0	4.0	4.0
	25494	494TH DISTRICT COURT	0.0	4.0	4.0	4.0	4.0	4.0	4.0
	30001	COUNTY AUDITOR	33.0	34.0	34.0	34.0	34.0	34.0	34.0
APPENDIX	31001	TAX ASSESSOR/ COLLECTOR	100.5	102.5	103.5	104.5	107.5	124.5	114.5
	32001	PURCHASING	17.0	19.0	19.0	19.0	19.0	19.0	19.0
	35001	DISTRICT ATTORNEY	140.0	146.0	149.0	150.0	150.0	154.0	152.0
	40010	FACILITIES & PARKS	74.5	74.5	80.5	86.0	86.0	117.0	107.5

Department		FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Revised	FY 2027 Requested	FY 2027 Adopted
40030	BUILDING SUPERINTENDENT	4.0	5.0	5.0	6.0	6.0	6.0	6.0
44001	EQUIPMENT SERVICES	14.0	14.0	14.0	15.0	15.0	15.0	15.0
50001	SHERIFF'S OFFICE	151.5	162.5	162.5	151.0	155.0	187.0	161.0
50002	CHILD ABUSE	5.0	5.0	5.0	5.0	5.0	5.0	5.0
50003	DISPATCH	32.0	32.0	32.0	34.0	34.0	34.0	34.0
50030	JAIL OPERATIONS	352.0	358.0	398.0	447.0	443.0	455.0	444.0
50035	SHERIFF'S OFFICE - JAIL PROGRAMS	0.0	0.0	0.0	3.0	3.0	3.0	3.0
50060	FUSION CENTER	3.0	4.0	4.0	2.0	3.0	3.0	3.0
50090	COUNTY CORRECTIONS - SCORE	4.0	4.0	4.0	4.0	4.0	4.0	4.0
55010	CONSTABLE, PCT. 1	9.0	9.0	10.0	11.0	11.0	13.0	12.0
55020	CONSTABLE, PCT. 2	5.0	5.0	5.0	5.0	5.0	7.0	7.0
55030	CONSTABLE, PCT. 3	15.0	15.0	15.0	15.0	15.0	17.0	16.0
55040	CONSTABLE, PCT. 4	9.0	9.0	10.0	11.0	11.0	12.5	12.0
57001	FIRE MARSHAL	7.0	7.0	7.0	6.0	5.0	7.0	6.0
59001	HIGHWAY PATROL	1.0	1.0	1.0	1.0	1.0	1.0	1.0
59050	EMERGENCY MANAGEMENT	1.0	1.0	1.0	1.0	2.0	2.0	2.0
60030	SUBSTANCE ABUSE	3.0	3.0	3.0	0.0	0.0	0.0	0.0
62090	INDIGENT DEFENSE	8.0	8.0	8.0	9.0	9.0	11.0	10.0
64001	JUVENILE PROBATION	53.0	59.0	61.0	64.0	63.0	64.0	64.0
64020	JUVENILE DETENTION	92.0	92.0	100.0	100.0	100.0	102.0	102.0
64060	JJAEP	6.0	6.0	7.0	7.0	7.0	7.0	7.0
70001	AGRILIFE EXTENSION	6.0	6.0	6.0	6.0	6.0	6.0	6.0
75020	ENGINEERING	0.0	0.0	0.0	0.0	0.0	11.0	13.0
78001	MYERS PARK	10.0	10.0	10.0	10.0	10.0	10.0	10.5
78020	FARM MUSEUM	1.0	1.0	1.0	1.0	1.0	1.0	1.0
82001	DEVELOPMENT SERVICES	9.5	10.5	10.5	10.5	10.5	10.5	10.5
0001	GENERAL FUND TOTAL	1602.0	1666.0	1743.0	1806.0	1809.0	1961.0	1888.5
1010 ROAD AND BRIDGE								
06050	GIS - R&B	0.0	1.0	1.0	1.0	1.0	0.0	0.0
75001	ROAD & BRIDGE	94.0	97.0	98.0	101.0	101.0	106.0	102.0
75020	ENGINEERING	5.0	9.0	9.0	10.0	10.0	0.0	0.0
75040	PUBLIC WORKS	5.0	5.0	5.0	5.0	5.0	6.0	5.0
1010	ROAD AND BRIDGE FUND TOTAL	104.0	112.0	113.0	117.0	117.0	112.0	107.0

APPENDIX

Department		FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2026 Revised	FY 2027 Requested	FY 2027 Adopted
605X	CSCD FUNDS							
61001	CSCD - BASIC SUPERVISION	95.0	97.0	97.0	100.0	101.0	101.0	101.0
61001	CSCD - COMMUNITY CORRECTIONS	4.0	4.0	4.0	4.0	4.0	4.0	4.0
61001	CSCD - PERSONAL BOND/SURETY	6.0	6.0	6.0	6.0	6.0	6.0	6.0
61001	CSCD - SC SEX OFFENDER	2.0	2.0	3.0	3.0	3.0	3.0	3.0
61001	CSCD - SC MENTALLY IMRD	2.0	2.0	2.0	2.0	2.0	2.0	2.0
61001	CSCD - TAIP	0.0	0.0	0.0	1.0	1.0	1.0	1.0
61001	CSCD - DP SC SUBSTANCE ABUSE	5.0	5.0	4.0	4.0	4.0	4.0	4.0
61001	CSCD - PRE-TRIAL DIVERSION	0.0	0.0	0.0	5.0	5.0	5.0	5.0
605X	CSCD FUNDS TOTAL	114.0	116.0	116.0	125.0	126.0	126.0	126.0
TOTAL AUTHORIZED FTES		1963.5	2034.5	2106.0	2172.5	2173.5	2335.0	2250.0

INTRODUCTION
PERSONNEL
FUND SUMMARIES
DEPARTMENTS
CAPITAL IMPROVEMENT PROGRAM
STATISTICS
POLICIES
COURT ORDERS
APPENDIX

FY 2027 New Positions

Department / Position	Quantity Requested (FTE)	Salary & Benefits Budget Impact	Quantity Adopted (FTE)	Salary & Benefit Budget Impact
0001 GENERAL FUND				
02001-0001 Administrative Services - Admin				
Receptionist	1.0	\$ 67,909	0.0	\$ -
Tech I (530)	0.0	\$ -	1.0	\$ 67,909
Communications Specialist	1.0	\$ 79,989	0.0	\$ -
Community Outreach/ Information Specialist (533)	0.0	\$ -	0.0	\$ -
	2.0	\$ 147,898	1.0	\$ 67,909
03001-0001 Human Resources - Admin				
HR Generalist - Compensation (538)	1.0	\$ 107,756	1.0	\$ 107,756
Office Coordinator (537)	1.0	\$ 101,290	1.0	\$ 101,290
	1.0	\$ 209,046	2.0	\$ 209,046
03020-0001 Human Resources - Risk				
HR Generalist - Risk (538)	1.0	\$ 107,756	1.0	\$ 107,756
	1.0	\$ 107,756	1.0	\$ 107,756
03030-0001 Human Resources - Civil Service Admin				
HR Generalist - Civil Service (538)	1.0	\$ 107,756	1.0	\$ 107,756
	1.0	\$ 107,756	1.0	\$ 107,756
05001-0001 Elections - Admin				
Elections Training Coordinator (537)	1.0	\$ 101,290	0.0	\$ -
Elections Training Coordinator (535)	0.0	\$ -	1.0	\$ 89,796
	1.0	\$ 101,290	1.0	\$ 89,796
06001-0001 Information Technology - Admin				
IT Program Manager - AI (517)	1.0	\$ 136,861	0.0	\$ -
Network Administrator (515)	1.0	\$ 118,819	1.0	\$ 118,819
	2.0	\$ 255,680	1.0	\$ 118,819
08001-0001 County Clerk - Admin				
Deputy County Clerk II - Land & Vitals (533)	1.0	\$ 79,989	1.0	\$ 79,989
Lead Clerk - Wylie/Lavon (535)	1.0	\$ 89,796	0.0	\$ -
Deputy County Clerk II - Wylie/Lavon (533)	2.0	\$ 159,978	0.0	\$ -
Lead Clerk - Frisco/Prosper/Celina (535)	1.0	\$ 89,796	0.0	\$ -
Deputy County Clerk II - Frisco/Prosper/Celina (533)	2.0	\$ 159,978	0.0	\$ -
	7.0	\$ 579,537	1.0	\$ 79,989

FY 2027 New Positions

	Department / Position	Quantity Requested (FTE)	Salary & Benefits Budget Impact	Quantity Adopted (FTE)	Salary & Benefit Budget Impact
0001	GENERAL FUND (CONTINUED)				
08020-0001	County Court at Law Clerks - Admin				
	Deputy County Clerk II - QC (533)	1.0	\$ 79,989	1.0	\$ 79,989
		1.0	\$ 79,989	1.0	\$ 79,989
08060-0001	County Clerk Probate/Mental - Admin				
	Deputy County Clerk II - QC (533)	2.0	\$ 159,978	1.0	\$ 79,989
		2.0	\$ 159,978	1.0	\$ 79,989
10001-0001	Non-Departmental - Admin				
	Legal Clerk I (531) - JP #1	0.0	\$ -	1.0	\$ 66,352
	Community Outreach/ Information Specialist (533)	0.0	\$ -	1.0	\$ 79,989
		0.0	\$ -	2.0	\$ 146,341
21099-0001	County Courts Probate - Admin				
	Court Officer (555)	1.0	\$ 105,897	1.0	\$ 105,897
	Court Reporter (706)	1.0	\$ 194,718	0.0	\$ -
		2.0	\$ 300,615	1.0	\$ 105,897
23001-0001	District Clerk - Admin				
	Senior Administrator (514)	1.0	\$ 110,899	0.0	\$ -
	Deputy District Clerk II - QC Criminal (533)	1.0	\$ 79,989	1.0	\$ 79,989
	Deputy District Clerk II - Case Mgmt Warrants/Bonds (533)	1.0	\$ 79,989	1.0	\$ 79,989
	Deputy District Clerk II - Criminal Case Mgmt (533)	1.0	\$ 79,989	1.0	\$ 79,989
	Deputy District Clerk I - Civil/ Family Front Counter (532)	1.0	\$ 75,639	1.0	\$ 75,639
		5.0	\$ 426,505	4.0	\$ 315,606
23001-0025	District Clerk - Passport				
	Passport Clerk (531)	1.0	\$ 71,619	0.0	\$ -
		1.0	\$ 71,619	0.0	\$ -
24010-0001	Justice of the Peace, Pct. 1 - Admin				
	Legal Clerk I (531)	1.0	\$ 71,619	0.0	\$ -
		1.0	\$ 71,619	0.0	\$ -
24020-0001	Justice of the Peace, Pct. 2 - Admin				
	Legal Clerk I (531)	1.0	\$ 71,619	0.0	\$ -
		1.0	\$ 71,619	0.0	\$ -

FY 2027 New Positions

Department / Position	Quantity Requested (FTE)	Salary & Benefits Budget Impact	Quantity Adopted (FTE)	Salary & Benefit Budget Impact
0001 GENERAL FUND (CONTINUED)				
31001-0001 Tax Assessor/Collector - Admin				
Property Tax Clerk III (534)	1.0	\$ 96,198	0.0	\$ -
Compliance/QC/Audit Lead (535)	0.0	\$ -	0.0	\$ -
Title Specialist - Operations (532)	5.0	\$ 378,195	2.0	\$ 151,278
Title Specialist - Frisco QC (532)	3.0	\$ 226,917	1.0	\$ 75,639
Vehicle Registration Clerk II (531)	4.0	\$ 286,476	4.0	\$ 286,476
Title Specialist (532)	4.0	\$ 302,556	0.0	\$ -
	17.0	\$ 1,290,342	7.0	\$ 513,393
35001-0001 District Attorney - Admin				
Felony Prosecutor - Pre-Indictment Public Safety (585)	1.0	\$ 154,097	1.0	\$ 154,097
Felony Prosecutor (585)	1.0	\$ 154,097	1.0	\$ 154,097
Chief Misdemeanor Prosecutor (584)	1.0	\$ 144,380	0.0	\$ -
Government Information Coordinator (539)	1.0	\$ 114,756	0.0	\$ -
Public Information Officer (515)	0.0	\$ -	0.0	\$ -
	4.0	\$ 567,330	2.0	\$ 308,194
40010-0001 Facilities - Admin				
Assistant Director (763)	1.0	\$ 156,816	1.0	\$ 156,816
Housekeeping - Custodian (528)	6.0	\$ 367,848	6.0	\$ 367,848
Technical Coordinator (537)	1.0	\$ 101,290	0.0	\$ -
Office Coordinator (537)	0.0	\$ -	0.0	\$ -
Building Maintenance Tech I (533)	10.0	\$ 799,890	6.0	\$ 479,934
Maintenance Specialist (531)	6.0	\$ 429,714	4.0	\$ 286,476
Building Maintenance Tech II (535)	5.0	\$ 358,095	3.0	\$ 269,388
Grounds Keeper (531)	2.0	\$ 143,238	2.0	\$ 143,238
	31.0	\$ 2,356,891	22.0	\$ 1,703,700
50001-0001 Sheriff's Office - Admin				
Deputy Sheriff - Patrol 84 HR (556)	20.0	\$ 2,453,480	6.0	\$ 696,882
Deputy Sheriff - GHOST (556)	2.0	\$ 235,844	1.0	\$ 111,707
Sergeant - Narcotics (559)	1.0	\$ 131,691	1.0	\$ 131,691

FY 2027 New Positions

Department / Position		Quantity Requested (FTE)	Salary & Benefits Budget Impact	Quantity Adopted (FTE)	Salary & Benefit Budget Impact
0001	GENERAL FUND (CONTINUED)				
50001-0001	Sheriff's Office - Admin				
	Deputy Sheriff - Fugitive 84 HR (556)	2.0	\$ 245,348	0.0	\$ -
	Deputy Sheriff - Scam 84 HR (556)	1.0	\$ 122,674	0.0	\$ -
	Sergeant - Mental Health 84 HR (559)	1.0	\$ 137,129	0.0	\$ -
	Criminal Justice Information Specialist (532)	2.0	\$ 151,278	0.0	\$ -
	Open Records Tech (532)	1.0	\$ 75,639	0.0	\$ -
	Tech II (531)	2.0	\$ 143,238	0.0	\$ -
		32.0	\$ 3,696,321	8.0	\$ 940,280
50030-0001	Jail Operations - Admin				
	Jail Sergeant 84 HR (556)	5.0	\$ 580,735	0.0	\$ -
	Detention Officer - Classification 84 HR (552)	2.0	\$ 188,080	0.0	\$ -
	Jail Case Officer (553)	1.0	\$ 95,394	1.0	\$ 95,394
	Detention Officer - Constant Watch 84 HR (552)	4.0	\$ 376,160	0.0	\$ -
		12.0	\$ 1,240,369	1.0	\$ 95,394
55010-0001	Constable Pct. 1 - Admin				
	Deputy Constable (556)	2.0	\$ 211,794	1.0	\$ 111,707
		2.0	\$ 211,794	1.0	\$ 111,707
55020-0001	Constable Pct. 2 - Admin				
	Deputy Constable (556)	1.0	\$ 100,016	1.0	\$ 111,707
	Legal Clerk I (531)	1.0	\$ 70,203	1.0	\$ 71,619
		2.0	\$ 170,219	2.0	\$ 183,326
55030-0001	Constable Pct. 3 - Admin				
	Deputy Constable (556)	2.0	\$ 211,794	1.0	\$ 111,707
		2.0	\$ 211,794	1.0	\$ 111,707
55040-0001	Constable Pct. 4 - Admin				
	Court Officer - PT (556)	0.5	\$ 82,664	0.0	\$ -
	Deputy Constable (556)	1.0	\$ 105,897	1.0	\$ 111,707
		1.5	\$ 188,561	1.0	\$ 111,707
57001-0001	Fire Marshal - Admin				
	Deputy Fire Marshal (557)	2.0	\$ 235,844	1.0	\$ 117,922
		2.0	\$ 235,844	1.0	\$ 117,922

FY 2027 New Positions

Department / Position	Quantity Requested (FTE)	Salary & Benefits Budget Impact	Quantity Adopted (FTE)	Salary & Benefit Budget Impact
0001 GENERAL FUND (CONTINUED)				
62090-0001 Indigent Defense Coordinator - Admin				
Legal Clerk II (532)	2.0	\$ 151,278	1.0	\$ 75,639
	2.0	\$ 151,278	1.0	\$ 75,639
64001-0001 Juvenile Probation - Admin				
Adolescent Counselor (512)	1.0	\$ 96,966	1.0	\$ 96,966
	1.0	\$ 96,966	1.0	\$ 96,966
64020-0001 Juvenile Detention - Admin				
Lead Juvenile Supervision Officer (537)	2.0	\$ 202,580	2.0	\$ 202,580
	2.0	\$ 202,580	2.0	\$ 202,580
75020-0001 Engineering - Admin				
Development Regulation Manager (518) - 6 months	0.0	\$ -	1.0	\$ 79,364
Civil Engineer (516) - 6 months	0.0	\$ -	1.0	\$ 68,757
Tech I (530) - 6 months	0.0	\$ -	1.0	\$ 36,644
Senior Civil Engineer - Development (518)	1.0	\$ 184,378	0.0	\$ -
	1.0	\$ 184,378	3.0	\$ 184,765
0001 General Fund Total	140.5	\$ 13,495,574	70.0	\$ 6,266,173
OTHER FUNDS				
0029 COURTHOUSE SECURITY				
75001-0001 SO Courthouse Security				
Security Guard (530)	3.0	\$ 203,727	0.0	\$ -
Security Guard PT (530)	0.0	\$ -	0.0	\$ -
	3.0	\$ 203,727	0.0	\$ -
1010 ROAD & BRIDGE				
75001-0001 Road & Bridge - Admin				
Equipment Operators (533)	5.0	\$ 399,945	1.0	\$ 79,989
	5.0	\$ 399,945	1.0	\$ 79,989
75040-0001 Public Works - Admin				
Functional Analyst (539)	1.0	\$ 114,756	0.0	\$ -
Functional Analyst (538)	0.0	\$ -	0.0	\$ -
	1.0	\$ 114,756	0.0	\$ -

FY 2027 New Positions

Department / Position		Quantity Requested (FTE)	Salary & Benefits Budget Impact	Quantity Adopted (FTE)	Salary & Benefit Budget Impact
1026	DISTRICT CLERK DOCUMENT PRESERVATION				
23040-0029	District Clerk - Records Management				
	Senior Administrator (514)	0.0	\$ -	1.0	\$ 110,899
		0.0	\$ -	1.0	\$ 110,899
1040	HEALTHCARE FOUNDATION				
60001-0001	Healthcare - Admin				
	Compliance Manager (516)	1.0	\$ 127,452	0.0	\$ -
	Public Health Planner (539)	0.0	\$ -	1.0	\$ 114,756
	Senior Eligibility Clerk (533)	2.0	\$ 159,978	2.0	\$ 159,978
	Health Care Analyst - TB (536)	2.0	\$ 190,632	1.0	\$ 95,316
	Epidemiologist (514)	1.0	\$ 110,899	0.0	\$ -
	PHEP Coordinator (515)	1.0	\$ 118,819	0.0	\$ -
	Health Care Analyst (536)	1.0	\$ 95,316	0.0	\$ -
		8.0	\$ 803,096	4.0	\$ 370,050
5990	ANIMAL SAFETY FUND				
83001-0001	Animal Shelter - Admin				
	Veterinary Technician (532)	1.0	\$ 75,639	1.0	\$ 75,639
	Outreach Coordinator (533)	1.0	\$ 79,989	0.0	\$ -
	Volunteer Coordinator (533)	0.0	\$ -	0.0	\$ -
		2.0	\$ 155,628	1.0	\$ 75,639
83030-0001	Animal Control - Admin				
	Animal Control Officer (532)	1.0	\$ 75,639	1.0	\$ 75,639
	Animal Control Officer - PT (532)	0.5	\$ 26,265	0.0	\$ -
		1.5	\$ 101,904	1.0	\$ 75,639
Other Funds Total		20.5	\$ 1,779,056	8.0	\$ 712,216
Grand Total		161.0	\$ 28,770,204	78.0	\$ 6,978,389

FY 2027 Personnel Changes

Department / Current Position	Quantity	New Position	Quantity	Requested Budget Impact	Adopted Yes/No	Change to Headcount	Adopted Budget Impact
0001 GENERAL FUND							
04020-0001 Budget - Support Services - Admin							
Mail Technician PT (530)	-0.5	Mail Technician FT (530)	1.0	\$ 48,284	Yes	0.5	\$ 48,284
	-0.5		1.0	\$ 48,284		0.5	\$ 48,284
23001-0001 District Clerk - Admin							
Program Coordinator (539)	-1.0	Financial Operations Supervisor (539)	1.0	\$ -	Yes	0.0	\$ -
	-1.0		1.0	\$ -		0.0	\$ -
23050-0001 District Clerk - Magistrate							
Deputy Magistrate Clerk (532)	-6.0	Deputy Magistrate Clerk (533)	6.0	\$ 26,100	No	0.0	\$ -
	-6.0		6.0	\$ 26,100		0.0	\$ -
30001-0001 County Auditor - Admin							
Grant Resource Administrator (539)	-1.0	Accountant/Auditor (539)	1.0	\$ -	Yes	0.0	\$ -
Section Lead/ Compliance Auditor (540)	-1.0	Section Lead/ Compliance Auditor (540)	1.0	\$ -	Yes	0.0	\$ -
	-2.0		2.0	\$ -		0.0	\$ -
31001-0001 Tax Assessor/Collector - Admin							
Various Tax Clerk Reclasses	-74.0	Various Tax Clerk Reclasses	74.0	\$ 210,579	No	0.0	\$ -
Chief Deputy Reclass (518)	-1.0	Chief Deputy Reclass (518)	1.0	\$ 50,904	No	0.0	\$ -
	-75.0		75.0	\$ 261,483		0.0	\$ -
35001-0001 District Attorney - Admin							
Chief Felony Prosecutor (587)	-1.0	Division Chief - DVU (588)	1.0	\$ 13,452	No	0.0	\$ -
Chief Felony Prosecutor (587)	-1.0	Division Chief - CAC (588)	1.0	\$ 9,934	No	0.0	\$ -
Chief Felony Prosecutor (587)	-1.0	Division Chief - SPU (588)	1.0	\$ 10,029	No	0.0	\$ -
Legal Clerk I (531)	-1.0	Lead Legal Secretary (535)	1.0	\$ 3,323	No	0.0	\$ -
	-4.0		4.0	\$ 36,738		0.0	\$ -
40010-0001 Facilities - Admin							
Grounds Maintenance Tech (532)	-1.0	Lead Grounds Keeper (532)	1.0	\$ -	Yes	0.0	\$ -
	-1.0		1.0	\$ -		0.0	\$ -

FY 2027 Personnel Changes

Department / Current Position	Quantity	New Position	Quantity	Requested Budget Impact	Adopted Yes/No	Change to Headcount	Adopted Budget Impact
50001-0001 Sheriff's Office - Admin							
Legal Advisor (587)	0.0	Delete Position	0.0	\$ -	Yes	-1.0	\$ (244,655)
Sergeant - PIO (559)	0.0	Delete Position	0.0	\$ -	Yes	-1.0	\$ (163,995)
	0.0		0.0	\$ -		-2.0	\$ (408,650)
57001-0001 Fire Marshal - Admin							
Administrative Secretary (534)	-1.0	Office Coordinator (537)	1.0	\$ 4,010	No	0.0	\$ -
	-1.0		1.0	\$ 4,010		0.0	\$ -
75020-0001 Engineering - Admin							
Senior Civil Engineer (518)	-1.0	Civil Engineer (516)	1.0	\$ -	Yes	0.0	\$ -
Senior Civil Engineer (518)	-1.0	Civil Engineer (516)	1.0	\$ -	Yes	0.0	\$ -
Engineering Project Manager (518)	-1.0	Capital Projects Manager (518)	1.0	\$ -	Yes	0.0	\$ -
Engineering Project Manager (518)	-1.0	Engineering Project Manager (517)	1.0	\$ (10,255)	Yes	0.0	\$ (10,255)
	-4.0		4.0	\$ (10,255)		0.0	\$ (10,255)
78001-0001 Myers Park - Admin							
Grounds Keeper (531)	-1.0	Parks Maintenance Tech (532)	1.0	\$ -	Yes	0.0	\$ -
Grounds Keeper (531)	-1.0	Parks Maintenance Tech (532)	1.0	\$ 4,019	Yes	0.0	\$ 4,019
Grounds Keeper (531)	-1.0	Parks Maintenance Tech (532)	1.0	\$ -	Yes	0.0	\$ -
Grounds Keeper PT (531)	-0.5	Parks Maintenance Tech PT (532)	0.5	\$ 2,002	Yes	0.0	\$ 2,002
Grounds Maintenance Tech (532)	-1.0	Parks Maintenance Tech (532)	1.0	\$ -	Yes	0.0	\$ -
Grounds Maintenance Tech (532)	-1.0	Parks Maintenance Tech (532)	1.0	\$ -	Yes	0.0	\$ -
Lead Worker (532)	-1.0	Parks Maintenance Supervisor (535)	1.0	\$ -	Yes	0.0	\$ -
Secretary (532)	-1.0	Administrative Secretary (534)	1.0	\$ -	Yes	0.0	\$ -
	-7.5		7.5	\$ 6,021		0.0	\$ 6,021
GENERAL FUND TOTAL	-102.0		102.5	\$ 372,381		-1.5	\$ (364,600)

INTRODUCTION

PERSONNEL

FUND SUMMARIES

DEPARTMENTS

CAPITAL IMPROVEMENT PROGRAM

STATISTICS

POLICIES

COURT ORDERS

APPENDIX

FY 2027 Personnel Changes

Department / Current Position					Quantity	New Position	Quantity	Requested Budget Impact	Adopted Yes/No	Change to Headcount	Adopted Budget Impact
OTHER FUNDS											
1010	ROAD & BRIDGE FUND										
75001-0001	Road & Bridge - Admin										
	Training Program Administrator (534)	-1.0		Talent Acquisition Coordinator (539)	1.0	\$	5,403	No	0.0	\$	-
		-1.0			1.0	\$	5,403			\$	-
OTHER FUNDS TOTAL		-1.0			1.0	\$	5,403		0.0	\$	-
GRAND TOTAL		-103.0			103.5	\$	377,784		-1.5	\$	(364,600)

FY 2027 Department Changes

Fund / Department / Position	Change to Headcount (FTE)	Fund / Department / Position	Change to Headcount (FTE)	Adopted Yes / No
GENERAL FUND		GENERAL FUND		
0001-24030-0001 Justice of the Peace, Pct. 3		0001-24010-0001 Justice of the Peace, Pct. 1		
Legal Clerk I (531)	<u>-1.0</u>	Legal Clerk I (531)	<u>1.0</u>	Yes
	-1.0		1.0	
0001-40010-0001 Facilities & Parks - Admin		0001-78001-0001 Myers Park - Admin		
Housekeeping Day Porter PT (528)	<u>-0.5</u>	Housekeeping Day Porter PT (528)	<u>0.5</u>	Yes
	-0.5		0.5	
ROAD & BRIDGE FUND		GENERAL FUND		
1010-06050-0061 Road & Bridge - IT- GIS		0001-06050-0001 IT - GIS Admin		
GIS Coordinator (537)	<u>-1.0</u>	GIS Coordinator (537)	<u>1.0</u>	Yes
	-1.0		1.0	
1010-75020-0001 Engineering		0001-75020-0001 Engineering		
Assistant Director III (732)	-1.0	Assistant Director III (732)	1.0	Yes
Director Of Engineering (723)	-1.0	Director Of Engineering (723)	1.0	Yes
Engineering Project Manager (517)	-1.0	Engineering Project Manager (517)	1.0	Yes
Capital Projects Manager (518)	-1.0	Capital Projects Manager (518)	1.0	Yes
Environmental Const Specialist (537)	-1.0	Environmental Const Specialist (537)	1.0	Yes
Environmental Const Specialist (537)	-1.0	Environmental Const Specialist (537)	1.0	Yes
Functional Analyst (538)	-1.0	Functional Analyst (538)	1.0	Yes
Office Administrator (535)	-1.0	Office Administrator (535)	1.0	Yes
Civil Engineer (516)	-1.0	Civil Engineer (516)	1.0	Yes
Civil Engineer (516)	<u>-1.0</u>	Civil Engineer (516)	<u>1.0</u>	Yes
	-10.0		10.0	
GRAND TOTAL	-12.5		12.5	



Fund Summaries

Adopted Fund Detail (Excluding Bond Funds)

FY 2027 (Thousands)

Fund #	Fund Name	Fund Balance Ending FY 2024	Fund Balance Ending FY 2025	Estimated Fund Balance Ending FY 2026	Tax Revenues	Non-Tax Revenues	Other Financing Sources	Adopted Total Revenues FY 2027	Adopted Expenditures	Other Financing Uses	Adopted Budget FY 2027	Estimated Ending Balance FY 2027
Major Budgetary Funds:												
Operating Funds												
0001	General Fund	\$ 307,164	\$ 277,460	\$ 208,736	\$ 295,212	\$ 70,907	\$ -	\$ 366,119	\$ 341,702	\$ 24,417	\$ 366,119	\$ 208,736
1010	Road & Bridge Fund	84,744	84,197	71,619	-	13,947	19,138	33,085	37,388	-	37,388	67,316
0499	Permanent Improvement Fund	32,792	17,274	2,133	2,171	584	-	2,755	2,500	-	2,500	2,388
Operating Funds Total		\$ 424,700	\$ 378,931	\$ 282,488	\$ 297,383	\$ 85,439	\$ 19,138	\$ 401,959	\$ 381,590	\$ 24,417	\$ 406,008	\$ 278,440
Debt Service Fund												
3001	Debt Service Fund	\$ 7,285	\$ 4,908	\$ 31	\$ 113,549	\$ 589	\$ -	\$ 114,138	\$ 110,946	\$ -	\$ 110,946	\$ 3,224
Debt Service Funds Total		\$ 7,285	\$ 4,908	\$ 31	\$ 113,549	\$ 589	\$ -	\$ 114,138	\$ 110,946	\$ -	\$ 110,946	\$ 3,224
Major Budgetary Funds Total		\$ 431,985	\$ 383,839	\$ 282,519	\$ 410,931	\$ 86,028	\$ 19,138	\$ 516,098	\$ 492,536	\$ 24,417	\$ 516,953	\$ 281,664
Other Governmental Funds:												
0002	Housing Finance Corp Trust	\$ 557	\$ 651	\$ 707	\$ -	\$ 55	\$ -	\$ 55	\$ -	\$ -	\$ -	\$ 763
0003	Records Archive Fund	17,438	17,385	14,769	-	1,500	-	1,500	4,000	-	4,000	12,269
0005	District Courts Rec Tech Fund	614	614	416	-	1	-	1	100	-	100	317
0029	Courthouse Security	1,026	836	507	-	469	294	763	935	-	935	335
1040	(Special Revenue) Healthcare	6,390	5,328	3,128	-	1,741	4,939	6,680	7,559	-	7,559	2,248
2130	HAVA Elections Security Grant	-	397	397	-	6	-	6	-	-	-	403
2198	LEOSE Education	-	-	-	-	4	-	4	-	-	-	4
2586	RTR - Frontier Parkway	-	-	0	-	1	-	1	-	-	-	1
Other Governmental Funds Total		\$ 26,025	\$ 25,211	\$ 19,924	\$ -	\$ 3,777	\$ 5,233	\$ 9,010	\$ 12,594	\$ -	\$ 12,594	\$ 16,339
Non Major Funds:												
Special Revenue Funds												
1011	Farm to Market	\$ 24	\$ 25	\$ 26	\$ -	\$ 1	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 27
1012	Lateral Road	1,512	1,646	1,758	-	111	-	111	-	-	-	1,869
1013	Judicial Appellate	484	513	528	-	125	-	125	113	-	113	540
1015	Court Reporters Fund	603	769	762	-	545	-	545	545	-	545	762
1021	Law Library	4,906	5,275	5,242	-	712	-	712	674	-	674	5,280
1023	Farm Museum	11	12	7	-	-	-	-	-	-	-	7
1024	Open SpaceParks	3	3	3	-	-	-	-	-	-	-	3
1025	Records Management	15,002	15,885	10,980	-	1,651	-	1,651	3,052	-	3,052	9,579
1026	Document Preservation	1,120	1,372	1,426	-	496	-	496	512	-	512	1,410
1027	Juvenile Delinquency Prev	3	3	3	-	-	-	-	-	-	-	3
1028	Justice Court Technology	665	772	150	-	101	-	101	151	-	151	100
1031	Economic Development	874	905	830	-	23	-	23	100	-	100	752
1032	Dangerous Wild Animal	8	8	8	-	1	-	1	-	-	-	9
1033	Contract Elections	3,227	3,834	2,008	-	1,866	-	1,866	2,782	-	2,782	1,093
1035	Election Equipment	14	14	14	-	-	-	-	-	-	-	14
1036	Sheriffs Drug Forfeiture	6	12	5	-	1	-	1	-	-	-	6
1037	DA State Forfeiture	1,348	1,431	1,246	-	41	-	41	295	-	295	993
1038	DA Service Fee	253	247	250	-	-	-	-	-	-	-	250
1039	Myers Park Foundation	2	2	2	-	-	-	-	-	-	-	2

Adopted Fund Detail (Excluding Bond Funds)
FY 2027 (Thousands)

Fund #	Fund Name	Fund Balance Ending FY 2024	Fund Balance Ending FY 2025	Estimated Fund Balance Ending FY 2026	Tax Revenues	Non-Tax Revenues	Other Financing Sources	Adopted Total Revenues FY 2027	Adopted Expenditures	Other Financing Uses	Adopted Budget FY 2027	Estimated Ending Balance FY 2027
1041	LPPF	39,635	69,379	69,379	-	4	-	4	-	-	-	69,383
1042	Child Abuse Prevention	58	62	65	-	3	-	3	-	-	-	68
1044	County Records Mgmt & Pres	852	1,094	1,287	-	224	-	224	-	-	-	1,511
1045	District Records Mgmt & Pres	291	319	329	-	10	-	10	-	-	-	339
1046	Juvenile Case Manager Fund	473	475	469	-	3	-	3	9	-	9	463
1047	Court Init. Guard Contribution	707	775	837	-	63	-	63	-	-	-	901
1048	Alternative Dispute Resolution	1	248	420	-	399	-	399	-	-	-	819
1049	DA Deferred Pre-Trial Intervention	1,043	1,068	975	-	195	-	195	318	-	318	853
1050	Drug Court Program Fund	261	306	73	-	63	-	63	-	-	-	135
1051	SCAAP	3	3	83	-	0	-	0	-	-	-	84
1052	County Courts Technology Fund	711	772	817	-	54	-	54	9	-	9	862
1053	District Courts Technology Fund	700	771	826	-	71	-	71	16	-	16	882
1054	Probate Contributions Fund	855	997	808	-	129	-	129	301	-	301	636
1055	CCLC Court Rec Preservation	689	689	689	-	-	-	-	-	-	-	689
1056	District Clerk Court Rec Pres	483	348	149	-	1	-	1	100	-	100	49
1057	DA Apportionment	102	96	76	-	25	-	25	-	-	-	102
1058	Justice Court C/H Security	303	316	102	-	16	-	16	-	-	-	118
1060	DA Federal Treasury Forf	1,877	1,959	1,472	-	56	-	56	444	-	444	1,084
1062	Truancy Prevention & Diversion	341	432	492	-	77	-	77	-	-	-	569
1063	DA Federal Justice Forfeiture	128	129	62	-	-	-	-	67	-	67	(4)
1064	Constable 3 Forfeiture	1	1	1	-	-	-	-	-	-	-	1
1065	Sheriff Federal Forfeiture	50	64	47	-	2	-	2	-	-	-	49
1066	Sheriff's Office Treasury Forfeiture	158	367	438	-	13	-	13	-	-	-	452
1068	Court Facility Fee Fund	1,019	1,510	1,703	-	472	-	472	547	-	547	1,628
1069	Opioid Abatement	54	442	442	-	13	-	13	-	-	-	455
1073	SO Forfeiture Interlocal	-	10	10	-	0	-	0	-	-	-	10
1998	Veterans Court	30	28	8	-	1	-	1	-	-	-	9
Special Revenue Funds Total		\$ 80,890	\$ 115,388	\$ 107,312	\$ -	\$ 7,565	\$ -	\$ 7,565	\$ 10,032	\$ -	\$ 10,032	\$ 104,845
Non-Major Funds Total		\$ 80,890	\$ 115,388	\$ 107,312	\$ -	\$ 7,565	\$ -	\$ 7,565	\$ 10,032	\$ -	\$ 10,032	\$ 104,845
Proprietary Funds												
Internal Service Funds												
5501	Liability Insurance	\$ 10,787	\$ 10,988	\$ 9,515	\$ -	\$ 2,072	\$ -	\$ 2,072	\$ 3,382	\$ -	\$ 3,382	\$ 8,205
5502	Workers Compensation	6,643	7,443	7,737	-	1,138	-	1,138	885	-	885	7,990
5504	Unemployment Insurance	1,593	1,720	1,702	-	227	-	227	250	-	250	1,679
5505	Insurance Claim	5,264	9,860	8,540	-	62,086	-	62,086	61,923	-	61,923	8,703
5601	Flex Benefits	331	319	319	-	-	-	-	-	-	-	319

Adopted Fund Detail (Excluding Bond Funds) FY 2027 (Thousands)

Fund #	Fund Name	Fund Balance Ending FY 2024	Fund Balance Ending FY 2025	Estimated Fund Balance Ending FY 2026	Tax Revenues	Non-Tax Revenues	Other Financing Sources	Adopted Total Revenues FY 2027	Adopted Expenditures	Other Financing Uses	Adopted Budget FY 2027	Estimated Ending Balance FY 2027
5602	Employee Paid Benefits	7	-	15	-	520	-	520	-	-	-	535
5991	Animal Shelter Program	36	71	35	-	-	-	-	-	-	-	35
Internal Service Funds Total		\$ 24,661	\$ 30,401	\$ 27,862	\$ -	\$ 66,042	\$ -	\$ 66,042	\$ 66,440	\$ -	\$ 66,440	\$ 27,465
Enterprise Funds												
5990	Animal Control	\$ 3,650	\$ 3,966	\$ 3,869	\$ -	\$ 3,186	\$ -	\$ 3,186	\$ 2,914	\$ -	\$ 2,914	\$ 4,141
5999	CC Toll Road Authority	2,203	-	-	-	-	-	-	-	-	-	-
Enterprise Funds Total		\$ 5,853	\$ 3,966	\$ 3,869	\$ -	\$ 3,186	\$ -	\$ 3,186	\$ 2,914	\$ -	\$ 2,914	\$ 4,141
Proprietary Funds Total		\$ 30,514	\$ 34,367	\$ 31,732	\$ -	\$ 69,227	\$ -	\$ 69,227	\$ 69,353	\$ -	\$ 69,353	\$ 31,606
Fiduciary Funds												
Agency Funds												
6050-6061	CSCD	\$ 3,186	\$ 4,233	\$ 4,930	\$ -	\$ 10,221	\$ -	\$ 10,221	\$ 10,569	\$ -	\$ 10,569	\$ 4,582
Agency Funds Total		\$ 3,186	\$ 4,233	\$ 4,930	\$ -	\$ 10,221	\$ -	\$ 10,221	\$ 10,569	\$ -	\$ 10,569	\$ 4,582
Fiduciary Funds Total		\$ 3,186	\$ 4,233	\$ 4,930	\$ -	\$ 10,221	\$ -	\$ 10,221	\$ 10,569	\$ -	\$ 10,569	\$ 4,582
Component Unit												
6800	Child Protective Services	\$ 132	\$ 170	\$ 175	\$ -	\$ -	\$ 46	\$ 46	\$ 46	\$ -	\$ 46	\$ 175
Component Unit Total		\$ 132	\$ 170	\$ 175	\$ -	\$ -	\$ 46	\$ 46	\$ 46	\$ -	\$ 46	\$ 175
Adopted Total Excluding Bond Funds		\$ 572,732	\$ 563,208	\$ 446,591	\$ 410,931	\$ 176,818	\$ 24,417	\$ 612,167	\$ 595,132	\$ 24,417	\$ 619,549	\$ 439,209

General Fund (0001)

FY 2027

The general operating fund of the county. The General Fund is used to account for all financial resources except those specific to another fund. Primary expenditures are for general administration, public safety, judicial, state prosecution and capital outlay.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2027 Adopted
Beginning Balance	\$ 277,971,224	\$ 281,673,165	\$ 307,163,783	\$ 325,223,483	\$ 277,460,453	\$ 208,736,075
Revenue						
Taxes	\$ 207,323,915	\$ 234,849,184	\$ 260,414,834	\$ 277,997,517	\$ 277,997,517	\$ 295,212,036
Fees/Charges For Services	23,001,688	24,399,885	24,831,426	22,735,362	22,735,362	43,230,091
Fines	1,304,945	1,333,720	1,711,682	1,149,000	1,149,000	1,327,500
Insurance/Employee Benefit	28,418	42,086	-	-	-	-
Intergovernmental Rev	9,729,233	9,623,939	9,853,097	9,593,770	9,593,770	10,177,400
Investment Revenues	12,235,540	17,006,343	16,046,406	10,821,550	10,821,550	14,869,004
License & Permits	636,992	721,547	643,797	670,000	670,000	710,000
Other Revenue	2,767,765	2,673,044	9,762,048	553,904	598,904	593,400
Total Revenues	\$ 257,028,495	\$ 290,649,748	\$ 323,263,290	\$ 323,521,103	\$ 323,566,103	\$ 366,119,431
Other Financing Sources	\$ 908,274	\$ 628,067	\$ 444,441	\$ -	\$ -	\$ -
Total Resources	\$ 535,907,993	\$ 572,950,980	\$ 630,871,514	\$ 648,744,586	\$ 601,026,556	\$ 574,855,506
Expenditures						
Salary & Benefits	\$ 153,538,244	\$ 177,290,609	\$ 197,261,336	\$ 214,359,835	\$ 214,593,473	\$ 229,928,990
Training & Travel	983,895	962,345	1,055,405	1,756,169	1,768,445	1,849,867
Maintenance & Operations	88,430,181	73,728,669	86,545,413	119,219,144	134,104,154	106,719,604
Capital Outlay	6,452,027	8,414,881	15,750,376	3,629,305	19,066,300	3,203,800
Debt Service	1,121,876	1,100,897	3,584,305	-	-	-
Sub-Total Expenditures	\$ 250,526,222	\$ 261,497,402	\$ 304,196,834	\$ 338,964,453	\$ 369,532,372	\$ 341,702,261
Transfers	\$ 3,708,605	\$ 4,289,798	\$ 49,214,227	\$ 4,046,586	\$ 22,758,109	\$ 24,417,170
Total Appropriations	\$ 254,234,827	\$ 265,787,200	\$ 353,411,061	\$ 343,011,039	\$ 392,290,481	\$ 366,119,431
Ending Balance	\$ 281,673,165	\$ 307,163,783	\$ 277,460,453	\$ 305,733,547	\$ 208,736,075	\$ 208,736,075
Reserved-Outter Loop	\$ 45,776,249	\$ 45,918,053	\$ -	\$ -	\$ -	\$ -
Reserved	17,912,860	7,049,925	3,769,459	3,769,459	1,234,578	-
Com-Capital Murder	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Com-Special Elections	200,000	200,000	200,000	200,000	200,000	200,000
Com-Utilities	500,000	500,000	500,000	500,000	500,000	500,000
Com-Lars Projects	6,000,000	6,000,000	6,000,000	6,000,000	-	-
Surety Bond Clerks	600,000	600,000	600,000	600,000	-	-
Total Reserves	\$ 72,989,109	\$ 62,267,978	\$ 13,069,459	\$ 13,069,459	\$ 3,934,578	\$ 2,700,000
Fund Balance After Reserves	\$ 208,684,056	\$ 244,895,804	\$ 264,390,994	\$ 292,664,088	\$ 204,801,497	\$ 206,036,075

Permanent Improvement Fund (0499)

FY 2027

Fund used to account for property tax revenues and expenditures associated with permanent improvement projects. These projects are to maintain and improve county buildings.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2027 Adopted
Beginning Balance	\$ 25,002,339	\$ 25,957,565	\$ 32,792,188	\$ 32,815,856	\$ 17,273,570	\$ 2,133,129
Revenue						
Taxes	\$ 2,035,171	\$ 2,366,871	\$ 2,164,811	\$ 1,667,675	\$ 1,667,675	\$ 2,170,587
Investment Revenues	288,233	504,962	758,263	334,500	334,500	584,400
Total Revenues	\$ 2,323,404	\$ 2,871,833	\$ 2,923,074	\$ 2,002,175	\$ 2,002,175	\$ 2,754,987
Other Financing Sources	\$ -	\$ 7,160,000	\$ -	\$ -	\$ -	\$ -
Total Resources	\$ 27,325,744	\$ 35,989,398	\$ 35,715,262	\$ 34,818,031	\$ 19,275,744	\$ 4,888,116
Expenditures						
Maintenance & Operations	\$ 61,422	\$ 635,130	\$ 208,890	\$ -	\$ 903,524	\$ 525,000
Capital Outlay	1,306,757	2,562,080	2,769,232	2,000,000	16,239,091	1,975,000
Sub-Total Expenditures	\$ 1,368,179	\$ 3,197,210	\$ 2,978,122	\$ 2,000,000	\$ 17,142,615	\$ 2,500,000
Transfers	\$ -	\$ -	\$ 15,463,570	\$ -	\$ -	\$ -
Total Appropriations	\$ 1,368,179	\$ 3,197,210	\$ 18,441,692	\$ 2,000,000	\$ 17,142,615	\$ 2,500,000
Ending Balance	\$ 25,957,565	\$ 32,792,188	\$ 17,273,570	\$ 32,818,031	\$ 2,133,129	\$ 2,388,116
Reserved-Outter Loop	\$ 15,463,570	\$ 15,463,570	\$ -	\$ 15,463,570	\$ -	\$ -
ARPA Projects	-	-	-	7,160,000	-	-
Total Reserves	\$ 15,463,570	\$ 15,463,570	\$ -	\$ 22,623,570	\$ -	\$ -
Fund Balance After Reserves	\$ 10,493,995	\$ 17,328,618	\$ 17,273,570	\$ 10,194,461	\$ 2,133,129	\$ 2,388,116

Road and Bridge Fund (1010)

FY 2027

The primary fund used to account for activities affecting County-owned roads, including right-of-way acquisitions, construction, operations, and maintenance.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2027 Adopted
Beginning Balance	\$ 72,215,300	\$ 76,349,229	\$ 84,744,232	\$ 85,355,896	\$ 84,197,457	\$ 71,618,889
Revenue						
Fees/Charges For Services	\$ 26,466,570	\$ 29,750,197	\$ 30,585,201	\$ 28,757,000	\$ 28,757,000	\$ 10,412,000
Fines	736,638	650,082	547,145	600,000	600,000	600,000
Intergovernmental Rev	-	4,011	49,150	-	-	231,000
Investment Revenues	2,390,134	3,386,918	3,407,413	2,215,000	2,215,000	2,600,400
License & Permits	9,703	90,108	102,955	69,000	69,000	93,000
Other Revenue	193,852	87,493	853,642	80,530	80,530	10,500
Total Revenues	\$ 29,796,897	\$ 33,968,809	\$ 35,545,506	\$ 31,721,530	\$ 31,721,530	\$ 13,946,900
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ 18,663,622	\$ 19,138,000
Total Resources	\$ 102,012,197	\$ 110,318,038	\$ 120,289,738	\$ 117,077,426	\$ 134,582,609	\$ 104,703,789
Expenditures						
Salary & Benefits	\$ 8,300,500	\$ 9,764,834	\$ 11,045,654	\$ 12,804,931	\$ 12,804,931	\$ 11,294,008
Training & Travel	28,320	11,895	16,963	84,951	84,951	52,109
Maintenance & Operations	14,970,049	14,478,117	20,870,523	30,644,526	34,941,024	25,459,083
Capital Outlay	2,364,099	1,318,960	4,159,141	4,664,566	15,132,814	582,882
Sub-Total Expenditures	\$ 25,662,968	\$ 25,573,806	\$ 36,092,281	\$ 48,198,974	\$ 62,963,720	\$ 37,388,082
Transfers	\$ -	\$ -	\$ 255,000	\$ -	\$ -	\$ -
Total Appropriations	\$ 25,662,968	\$ 25,573,806	\$ 36,347,281	\$ 48,198,974	\$ 62,963,720	\$ 37,388,082
Fund Balance Adjustment	\$ -	\$ -	\$ 255,000	\$ -	\$ -	\$ -
Ending Balance	\$ 76,349,229	\$ 84,744,232	\$ 84,197,457	\$ 68,878,452	\$ 71,618,889	\$ 67,315,707
Com-Fuel	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Com-Roadmaterials	500,000	500,000	500,000	500,000	500,000	500,000
Trails Of Blue Ridge	432,000	432,000	177,000	-	-	-
Total Reserves	\$ 1,432,000	\$ 1,432,000	\$ 1,177,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Fund Balance After Reserves	\$ 74,917,229	\$ 83,312,232	\$ 83,020,457	\$ 67,878,452	\$ 70,618,889	\$ 66,315,707

Debt Service Fund (3001)

FY 2027

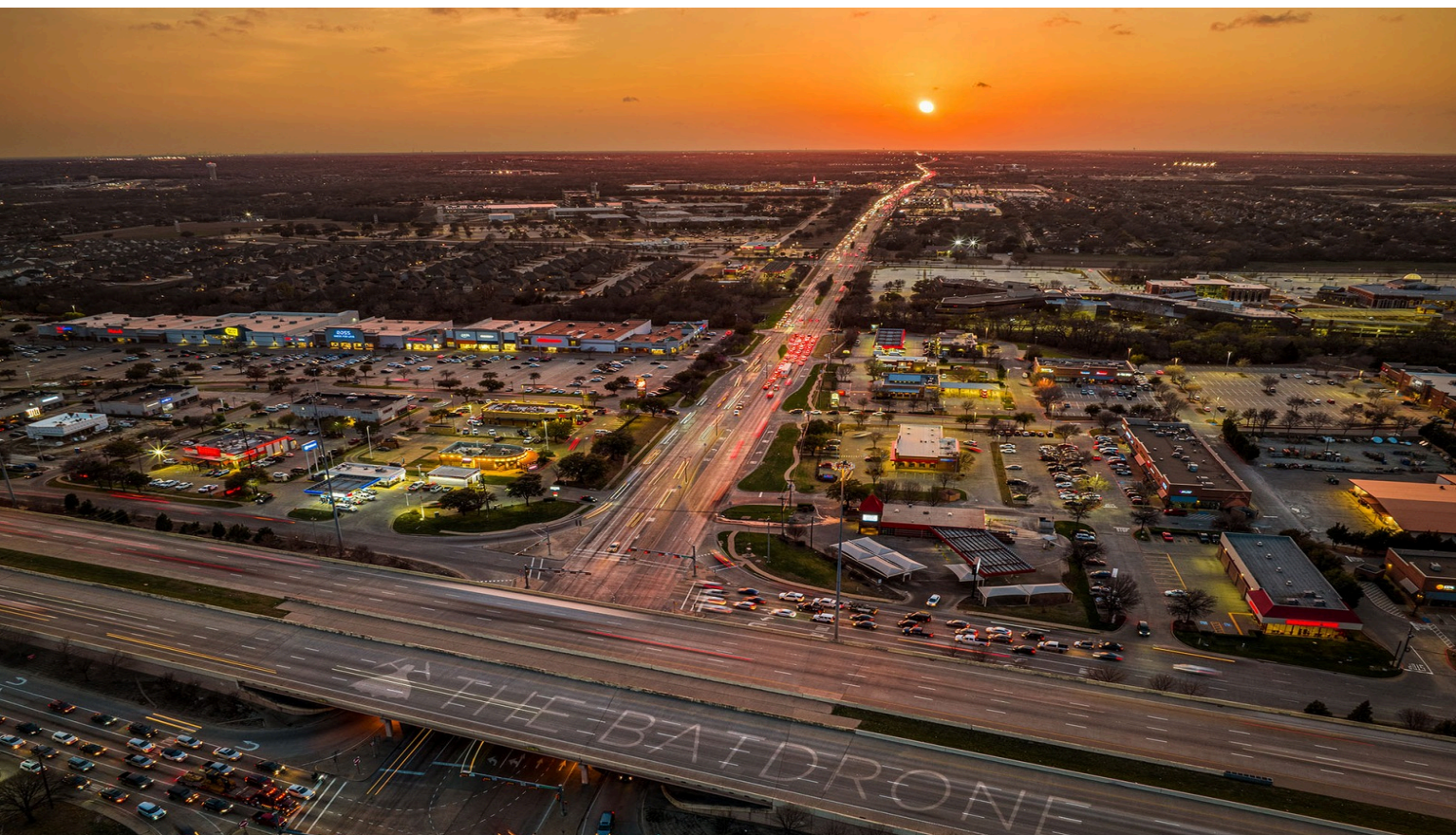
Fund used to account for property tax revenues restricted for use in meeting the county's annual principal and interest debt payments.

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Revised	FY 2027 Adopted
Beginning Balance	\$ 6,065,528	\$ 7,710,019	\$ 7,285,383	\$ 4,907,730	\$ 4,907,730	\$ 31,378
Revenue						
Taxes	\$ 85,645,469	\$ 92,314,617	\$ 99,174,484	\$ 108,986,771	\$ 108,986,771	\$ 113,548,787
Investment Revenues	695,327	1,084,879	929,659	780,000	780,000	589,400
Other Revenue	1,805,042	15,341,686	21,610,127	-	-	-
Total Revenues	\$ 88,145,838	\$ 108,741,182	\$ 121,714,270	\$ 109,766,771	\$ 109,766,771	\$ 114,138,187
Total Resources	\$ 94,211,366	\$ 116,451,201	\$ 128,999,652	\$ 114,674,501	\$ 114,674,501	\$ 114,169,565
Expenditures						
Debt Service	\$ 86,501,347	\$ 109,165,818	\$ 124,091,922	\$ 114,643,123	\$ 114,643,123	\$ 110,945,706
Sub-Total Expenditures	\$ 86,501,347	\$ 109,165,818	\$ 124,091,922	\$ 114,643,123	\$ 114,643,123	\$ 110,945,706
Total Appropriations	\$ 86,501,347	\$ 109,165,818	\$ 124,091,922	\$ 114,643,123	\$ 114,643,123	\$ 110,945,706
Ending Balance	\$ 7,710,019	\$ 7,285,383	\$ 4,907,730	\$ 31,378	\$ 31,378	\$ 3,223,859

INTRODUCTION
PERSONNEL
FUND SUMMARIES
DEPARTMENTS
CAPITAL IMPROVEMENT PROGRAM
STATISTICS
POLICIES
COURT ORDERS
APPENDIX



THE PAGE INTENTIONALLY LEFT BLANK



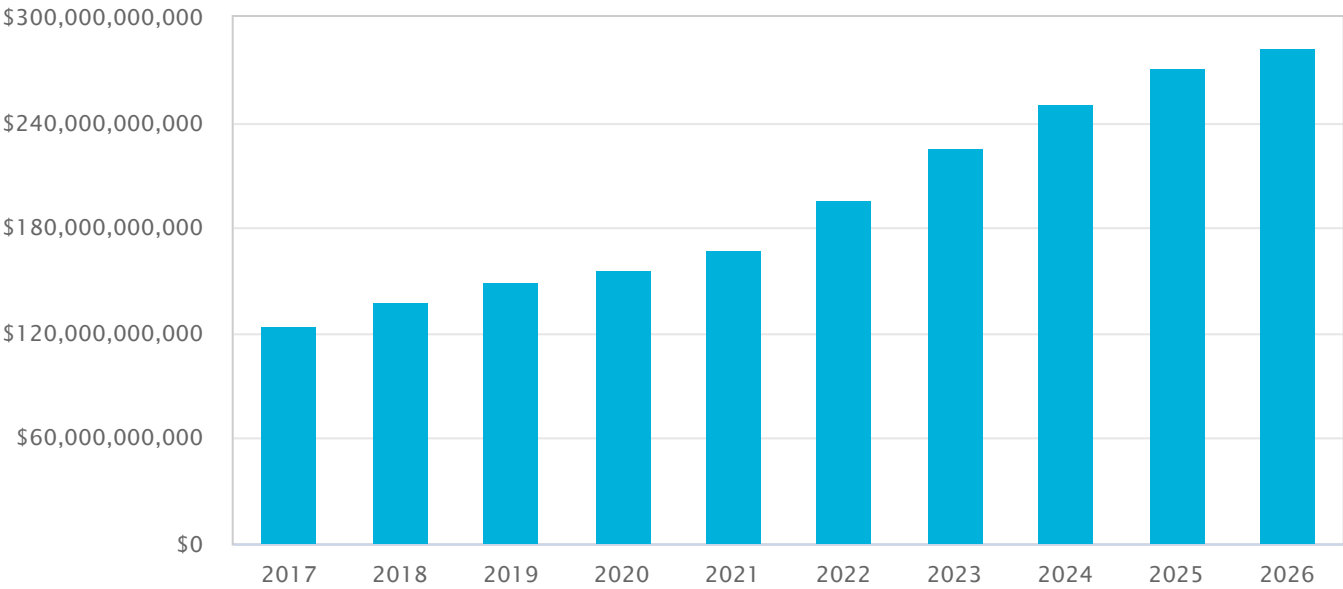
Statistics

Certified Appraised Values

Ten-Year Trend

Year	Net Taxable	% Change	Adjusted Taxable	% Change
2017	\$ 124,035,906,716	13.8%	\$ 123,186,796,413	13.7%
2018	\$ 138,427,326,503	11.6%	\$ 137,371,735,029	11.5%
2019	\$ 149,632,276,578	8.1%	\$ 148,262,466,992	7.9%
2020	\$ 156,340,000,000	4.5%	\$ 154,855,783,213	4.4%
2021	\$ 167,755,086,085	7.3%	\$ 165,901,736,096	7.1%
2022	\$ 196,328,281,726	17.0%	\$ 194,617,015,072	17.3%
2023	\$ 225,503,440,075	14.9%	\$ 221,985,545,617	14.1%
2024	\$ 251,108,780,615	11.4%	\$ 245,129,603,445	10.4%
2025	\$ 270,998,282,005	7.9%	\$ 262,863,075,054	7.2%
2026	\$ 283,061,905,979	4.5%	\$ 274,207,402,559	4.3%

Net Taxable Value



NOTES:

- 1. Certified Net Taxable Value is as of July 25th of each year per Tax Code 26.01
- 2. Adjusted Taxable Value equals Certified Net Taxable less Freeze Loss as of July 25th of each year per Tax Code 26.01

Property Tax

The Median-Homestead value of a home in Collin County is valued at \$517,911 according to statistics compiled by the Collin Central Appraisal District. This is a 7.7% increase from the prior year's value.

Taxing Unit	Tax Rate	This Year Median Homestead Taxes	Prior Year Tax Rate	Prior Year Median Homestead Taxes	Difference
Collin County	\$ 0.151414	\$ 744.98	\$ 0.149343	\$ 682.10	\$ 62.88
City of Plano	\$ 0.437600	\$ 1,813.10	\$ 0.437600	\$ 1,683.09	\$ 130.01
Plano ISD	\$ 1.032750	\$ 3,902.88	\$ 1.039550	\$ 3,542.51	\$ 360.37
Collin College	\$ 0.081220	\$ 336.52	\$ 0.081220	\$ 312.39	\$ 24.13
Total	\$ 1.702984	\$ 6,797.48	\$ 1.707713	\$ 6,220.09	\$ 577.39

*Residential properties with a homestead exemption are capped at 10% growth over prior year taxable value.

Taxing Unit	Tax Rate	Median Taxes Without Homestead Exemption	Prior Year Tax Rate	Prior Year Median Taxes Without Homestead Exemption	Difference
Collin County	\$ 0.151414	\$ 784.19	\$ 0.149343	\$ 718.00	\$ 66.19
City of Plano	\$ 0.437600	\$ 2,266.38	\$ 0.437600	\$ 2,103.86	\$ 162.52
Plano ISD	\$ 1.032750	\$ 5,348.73	\$ 1.039550	\$ 4,997.88	\$ 350.85
Collin College	\$ 0.081220	\$ 420.65	\$ 0.081220	\$ 390.48	\$ 30.16
Total	\$ 1.702984	\$ 8,819.94	\$ 1.707713	\$ 8,210.22	\$ 609.72

Distribution by Taxing Unit

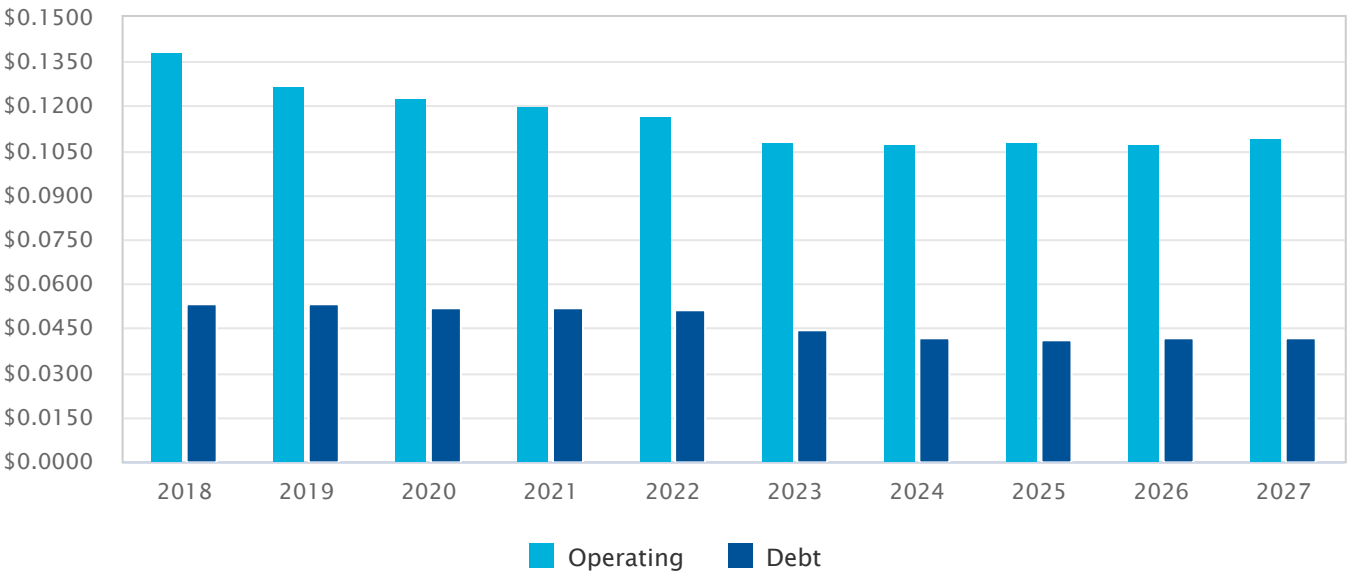


Tax Rate Distribution

Ten-Year Trend

Fiscal Year	Operating		Debt		Total
2018	\$	0.138796	\$	0.053450	\$ 0.192246
2019	\$	0.127212	\$	0.053573	\$ 0.180785
2020	\$	0.122951	\$	0.052000	\$ 0.174951
2021	\$	0.120501	\$	0.052030	\$ 0.172531
2022	\$	0.116836	\$	0.051251	\$ 0.168087
2023	\$	0.108172	\$	0.044271	\$ 0.152443
2024	\$	0.107493	\$	0.041850	\$ 0.149343
2025	\$	0.108387	\$	0.040956	\$ 0.149343
2026	\$	0.107452	\$	0.041891	\$ 0.149343
2027	\$	0.109564	\$	0.041850	\$ 0.151414

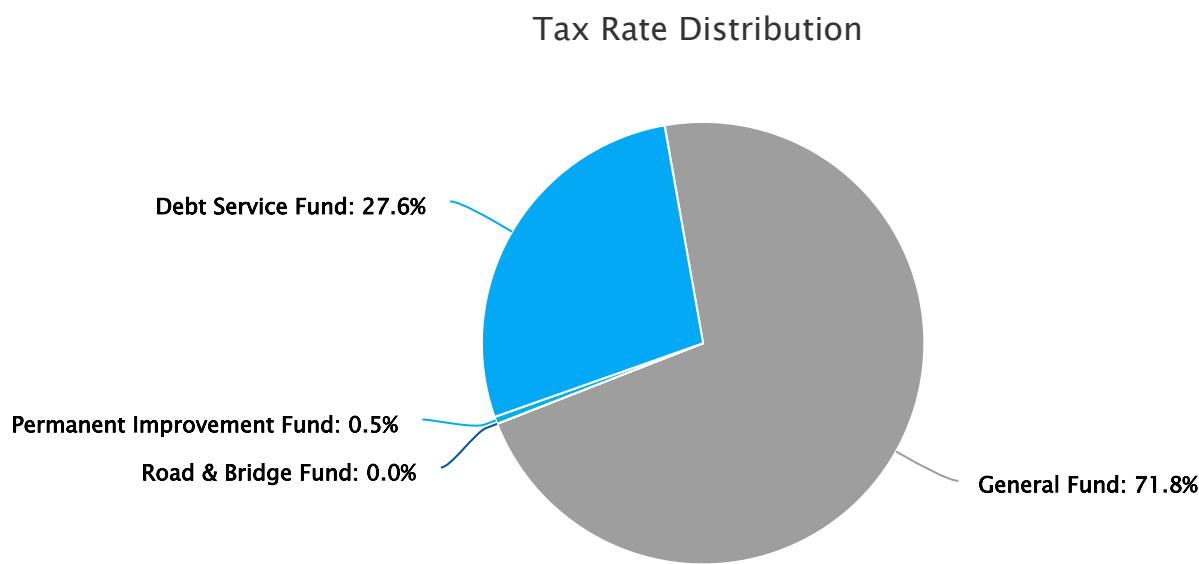
Tax Rate



Tax Rate Distribution

By Fund

Fund Name	Fund Number	Tax Rate	Estimated Revenue
Operating Tax Rate			
General Fund	0001	\$ 0.108764	\$ 295,212,036
Road & Bridge Fund	1010	\$ -	\$ -
Permanent Improvement Fund	0499	\$ 0.000800	\$ 2,170,587
		\$ 0.109564	\$ 297,382,623
Debt Tax Rate			
Debt Service Fund	3001	\$ 0.041850	\$ 113,548,787
Total Tax Rate		\$ 0.151414	\$ 410,931,410



INTRODUCTION

Combined Budget

Ten-Year Trend

(Excludes Bond Funds)

PERSONNEL

Fiscal Year	Adopted Budget	Percent Change
2018	\$ 380,933,662	15.9%
2019	\$ 378,250,906	(0.7%)
2020	\$ 381,891,872	1.0%
2021	\$ 384,559,229	0.7%
2022	\$ 411,957,922	7.1%
2023	\$ 434,783,927	5.5%
2024	\$ 470,260,400	8.2%
2025	\$ 531,829,533	13.1%
2026	\$ 599,244,417	12.7%
2027	\$ 619,548,931	3.4%

FUND SUMMARIES

DEPARTMENTS

CAPITAL IMPROVEMENT PROGRAM

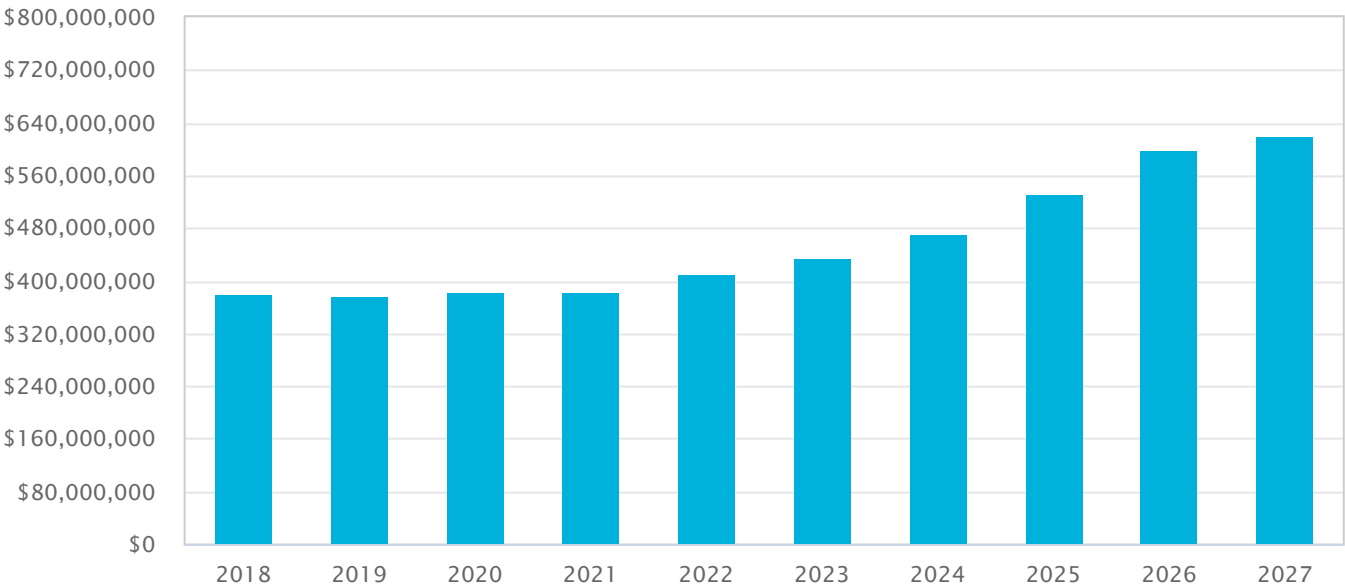
STATISTICS

POLICIES

COURT ORDERS

APPENDIX

Combined Funds Budget



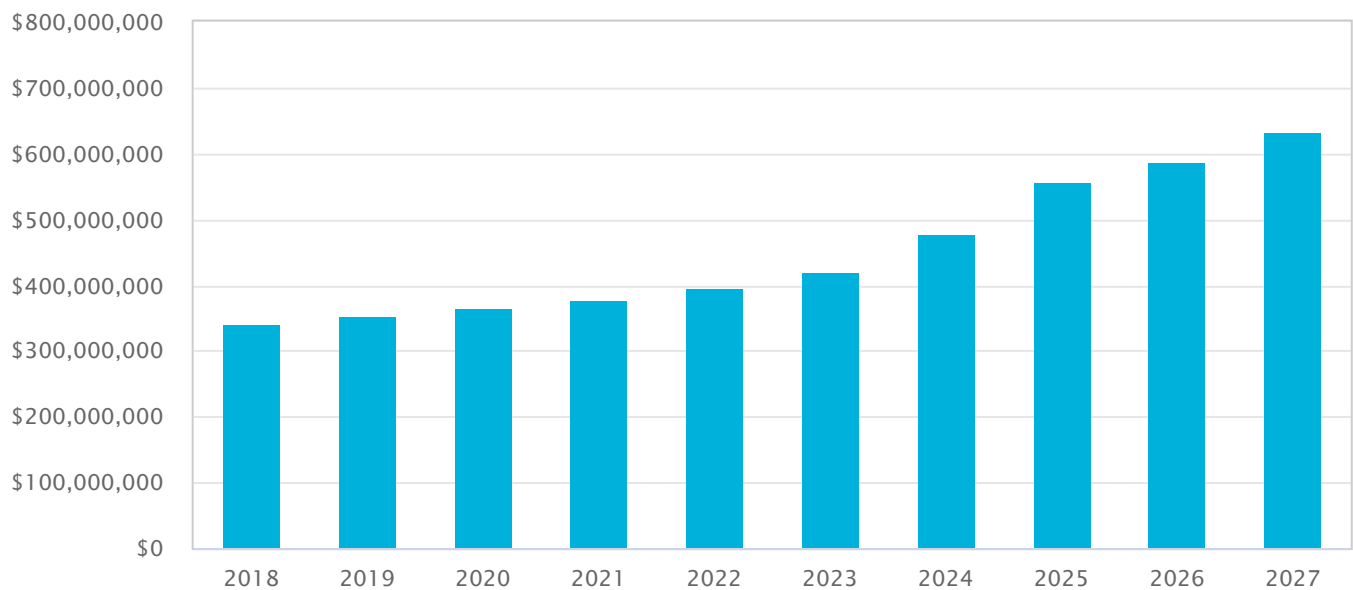
Combined Budget Revenue Estimate

Ten-Year Trend

(Includes Bond Fund Investment Revenue)

Fiscal Year	Adopted Revenue Estimate	Percent Change
2018	\$ 340,484,495	6.3%
2019	\$ 352,075,905	3.4%
2020	\$ 366,174,447	4.0%
2021	\$ 378,544,449	3.4%
2022	\$ 395,860,575	4.6%
2023	\$ 420,775,157	6.3%
2024	\$ 477,756,597	13.5%
2025	\$ 555,467,121	16.3%
2026	\$ 586,537,781	5.6%
2027	\$ 633,815,781	8.1%

Combined Funds Revenue Estimate



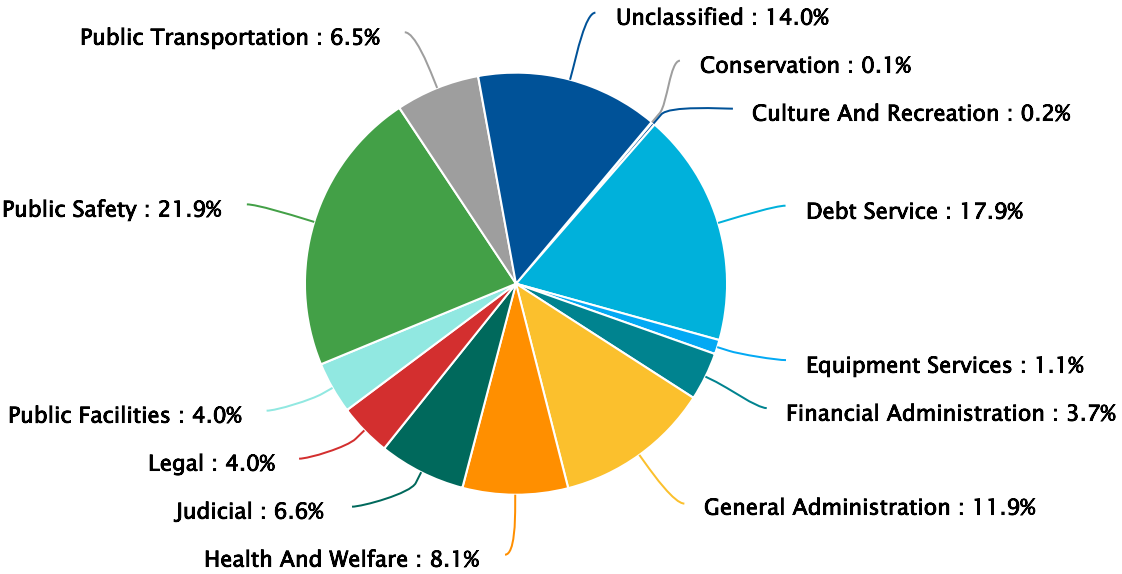
Combined Budget Expenditures by Function

(Excludes Bond Funds)

Function Area	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted
Conservation	\$ 342,179	\$ 393,893	\$ 312,779	\$ 404,287
Culture And Recreation	\$ 1,243,211	\$ 1,334,640	\$ 1,072,047	\$ 1,388,016
Debt Service	\$ 106,136,228	\$ 114,643,123	\$ 114,663,435	\$ 110,945,706
Equipment Services	\$ 4,295,840	\$ 4,120,752	\$ 3,972,678	\$ 6,841,280
Financial Administration	\$ 19,517,863	\$ 21,415,849	\$ 16,988,715	\$ 22,896,060
General Administration	\$ 63,471,919	\$ 89,195,059	\$ 71,760,459	\$ 73,829,249
Health And Welfare	\$ 397,739,575	\$ 43,307,143	\$ 369,095,806	\$ 49,982,987
Judicial	\$ 36,133,327	\$ 39,161,994	\$ 33,318,283	\$ 41,194,305
Legal	\$ 20,797,819	\$ 24,232,969	\$ 18,921,772	\$ 25,055,652
Public Facilities	\$ 19,005,753	\$ 19,877,325	\$ 16,594,892	\$ 24,708,351
Public Safety	\$ 133,303,608	\$ 130,973,753	\$ 114,802,093	\$ 135,725,247
Public Transportation	\$ 39,827,722	\$ 47,884,464	\$ 29,899,537	\$ 39,987,585
Unclassified	\$ 140,985,083	\$ 62,703,453	\$ 77,069,468	\$ 86,590,206
	\$ 982,800,127	\$ 599,244,417	\$ 868,471,964	\$ 619,548,931

Combined expenditures include grant funds as well as other required payments that are not included in the adopted budget. Starting in FY 2025 the Health and Welfare function expenditures are elevated due to local provider participation payments and the American Rescue Plan Act federal funding projects. In FY 2025 the County re-classified the Collin County Toll Road Authority (CCTRA) to better align the County's Financial Reporting causing Unclassified to be elevated due to the change in asset accounting.

Combined Funds Budget – Expenditures by Function



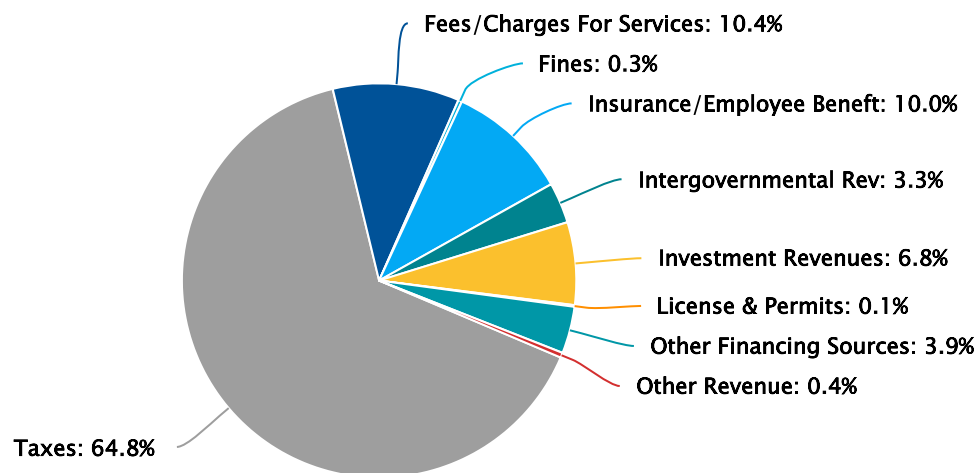
Combined Budget Revenues by Source

(Includes Bond Funds Investment Revenue)

Function Area	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted
Taxes	\$ 361,754,129	\$ 388,651,963	\$ 387,208,723	\$ 410,931,410
Fees/Charges For Services	\$ 75,434,128	\$ 63,341,077	\$ 68,910,126	\$ 65,741,691
Fines	\$ 2,258,827	\$ 1,749,000	\$ 1,912,596	\$ 1,927,500
Insurance/Employee Benefit	\$ 58,616,463	\$ 58,757,419	\$ 62,775,894	\$ 63,289,003
Intergovernmental Rev	\$ 412,017,214	\$ 20,109,097	\$ 395,801,599	\$ 21,182,003
Investment Revenues	\$ 60,419,810	\$ 46,891,855	\$ 44,118,163	\$ 42,953,104
License & Permits	\$ 746,752	\$ 739,000	\$ 779,914	\$ 803,000
Other Financing Sources	\$ 173,708,812	\$ 4,046,586	\$ 22,970,140	\$ 24,417,170
Other Revenue	\$ (136,168,117)	\$ 2,251,784	\$ 6,764,870	\$ 2,570,900
Reserves	\$ -	\$ 12,706,636	\$ -	\$ -
	\$ 1,008,788,018	\$ 599,244,417	\$ 991,242,025	\$ 633,815,781

Combined revenues include revenues received from state and federal programs and grants that are not included in the adopted budget. Starting in FY 2025 the County saw an increase in Intergovernmental Revenue for local health care provider participations as well as realized American Rescue Plan Act federal funding. In FY 2025 the County re-classified the Collin County Toll Road Authority (CCTRA) to better align the County's Financial Reporting causing Other Revenue to be negative due to the change in asset accounting.

Combined Budget – Revenues by Source



Combined Budget Revenues and Expenditures

(Includes Bond Fund Investment Revenue)

	Operating Funds			Debt Service Fund 2027 Adopted	All Other Funds FY 2027 Adopted	Combined Funds FY 2027 Adopted
	General Fund FY 2027 Adopted	Road & Bridge Fund FY 2027 Adopted	Permanent Improvement Fund FY 2027 Adopted			
Revenues By Source						
Taxes	\$ 295,212,036	\$ -	\$ 2,170,587	\$ 113,548,787	\$ -	\$ 410,931,410
Fees/Charges For Services	43,230,091	10,412,000	-	-	12,099,600	65,741,691
Fines	1,327,500	600,000	-	-	-	1,927,500
Insurance/Employee Benefit	-	-	-	-	63,289,003	63,289,003
Intergovernmental Rev	10,177,400	231,000	-	-	10,773,603	21,182,003
Investment Revenues	14,869,004	2,600,400	584,400	589,400	24,309,900	42,953,104
License & Permits	710,000	93,000	-	-	-	803,000
Other Financing Sources	-	19,138,000	-	-	5,279,170	24,417,170
Other Revenue	593,400	10,500	-	-	1,967,000	2,570,900
Total Revenues	\$ 366,119,431	\$ 33,084,900	\$ 2,754,987	\$ 114,138,187	\$ 117,718,276	\$ 633,815,781
Expenditures By Function						
Conservation	\$ 399,287	\$ 5,000	\$ -	\$ -	\$ -	\$ 404,287
Culture And Recreation	1,388,016	-	-	-	-	1,388,016
Debt Service	-	-	-	110,945,706	-	110,945,706
Equipment Services	6,841,280	-	-	-	-	6,841,280
Financial Administration	22,896,060	-	-	-	-	22,896,060
General Administration	59,629,471	-	-	-	14,199,778	73,829,249
Health And Welfare	42,548,391	-	-	-	7,434,596	49,982,987
Judicial	38,665,108	-	-	-	2,529,197	41,194,305
Legal	23,932,315	-	-	-	1,123,337	25,055,652
Public Facilities	20,889,953	-	2,500,000	-	1,318,398	24,708,351
Public Safety	121,907,877	-	-	-	13,817,370	135,725,247
Public Transportation	2,604,503	37,383,082	-	-	-	39,987,585
Unclassified	24,417,170	-	-	-	62,173,036	86,590,206
Total Expenditures	\$ 366,119,431	\$ 37,388,082	\$ 2,500,000	\$ 110,945,706	\$ 102,595,712	\$ 619,548,931

Combined Budget Expenditures by Fund (Excludes Bond Funds)

Fund	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Actuals	FY 2027 Adopted
0001 - GENERAL	\$ 265,787,185	\$ 353,411,082	\$ 302,140,526	\$ 366,119,431
0003 - RECORDS ARCHIVE	\$ 1,550,862	\$ 1,704,034	\$ 987,588	\$ 4,000,000
0005 - DISTRICT COURTS RECORD TECH	\$ 120,075	\$ -	\$ -	\$ 100,000
0029 - COURTHOUSE SECURITY	\$ 982,578	\$ 1,035,347	\$ 744,854	\$ 935,186
0499 - PERMANENT IMPROVEMENT	\$ 3,197,209	\$ 18,441,691	\$ 2,027,879	\$ 2,500,000
1010 - ROAD AND BRIDGE	\$ 25,573,806	\$ 36,347,279	\$ 29,458,045	\$ 37,388,082
1013 - JUDICIAL APPELLATE	\$ 83,183	\$ 105,760	\$ 113,083	\$ 113,083
1015 - COURT REPORTERS	\$ 304,711	\$ 401,299	\$ 377,301	\$ 545,000
1021 - LAW LIBRARY	\$ 391,766	\$ 437,709	\$ 549,581	\$ 673,558
1023 - FARM MUSEUM MEMORIAL	\$ 3,396	\$ 791	\$ 4,123	\$ -
1025 - COUNTY CLERK REC MGMT & PRES	\$ 933,232	\$ 991,460	\$ 1,071,373	\$ 3,051,614
1026 - DISTRICT CLERK REC MGMT & PRES	\$ 86,511	\$ 307,028	\$ 294,686	\$ 512,035
1028 - JUSTICE COURT TECHNOLOGY	\$ 541,862	\$ 12,064	\$ 553,809	\$ 151,068
1031 - ECONOMIC DEVELOPMENT	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
1033 - CONTRACT ELECTIONS	\$ 2,355,928	\$ 2,603,693	\$ 1,104,520	\$ 2,781,561
1036 - SHERIFF FORFEITURE	\$ 7,769	\$ 2,561	\$ 2,759	\$ -
1037 - DA STATE FORFEITURE	\$ 54,759	\$ 65,171	\$ 54,454	\$ 295,000
1038 - DA SERVICE FEE	\$ 2,393	\$ 7,567	\$ 3,812	\$ -
1040 - HEALTHCARE FOUNDATION	\$ 4,157,014	\$ 5,101,407	\$ 4,603,285	\$ 7,559,274
1041 - LOCAL PROVIDER PARTICIPANT FD	\$ 105,248,509	\$ 255,595,959	\$ 268,781,876	\$ -
1044 - COUNTY RECORD MGMT & PRES	\$ 263,837	\$ -	\$ -	\$ -
1046 - JUVENILE CASE MANAGER	\$ -	\$ 1,058	\$ 1,417	\$ 9,150
1048 - ALTERNATE DISPUTE RESOLUTION	\$ 89,191	\$ 143,765	\$ -	\$ -
1049 - DA PRETRIAL INTERVENTION PROGRAM	\$ 125,517	\$ 184,670	\$ 170,557	\$ 317,759
1050 - SPECIALTY COURT	\$ 40,438	\$ 26,074	\$ 28,371	\$ -
1051 - SCAAP	\$ 120,859	\$ 79,615	\$ -	\$ -
1052 - COUNTY COURTS TECHNOLOGY	\$ 424	\$ 4,424	\$ 230	\$ 8,568
1053 - DISTRICT COURTS TECHNOLOGY	\$ 23,688	\$ 12,833	\$ 2,646	\$ 15,916
1054 - PROBATE CONTRIBUTIONS	\$ 154,436	\$ 137,483	\$ 163,232	\$ 300,819
1056 - DIST CLERK COURT REC PRESERVATION	\$ -	\$ 136,016	\$ -	\$ 100,000
1057 - DA APPORTIONMENT	\$ 28,363	\$ 32,854	\$ 39,548	\$ -
1058 - JUSTICE COURT BUILDING SECURITY	\$ 35,841	\$ 6,257	\$ 220,656	\$ -
1060 - DA FEDERAL TREASURY FORFEITURE	\$ 48,265	\$ 5,600	\$ 256,339	\$ 444,078
1063 - DA FEDERAL JUSTICE FORFEITURE	\$ 5,066	\$ -	\$ -	\$ 66,500
1065 - SHERIFF FEDERAL FORFEITURE	\$ 13,800	\$ 689	\$ -	\$ -
1066 - SHERIFF TREASURY FORFEITURE	\$ 172,357	\$ 8,444	\$ 15,863	\$ -
1068 - COURT FACILITY FEE	\$ 27,960	\$ 16,000	\$ 9,929	\$ 546,600
1069 - OPIOD ABATEMENT	\$ 803,701	\$ -	\$ -	\$ -
1998 - VETERANS COURT PROGRAM	\$ 3,167	\$ 12,417	\$ 11,760	\$ -
2101 - FEDERAL GRANTS	\$ 528,794	\$ 546,427	\$ 279,235	\$ -
2102 - PUBLIC HEALTH EMERGENCY PREPAREDNESS	\$ 554,597	\$ 501,896	\$ 398,750	\$ -
2103 - FEDERAL HOMELAND SECURITY GRANT	\$ 378,158	\$ 235,666	\$ 74,758	\$ -

Combined Budget Expenditures by Fund (Excludes Bond Funds)

Fund	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Actuals	FY 2027 Adopted
2104 - CITY READINESS INITIATIVE	\$ 173,955	\$ 166,533	\$ 103,803	\$ -
2108 - HEALTHCARE GRANTS	\$ 4,298,061	\$ 4,133,028	\$ 2,798,400	\$ -
2112 - CPS BOARD GRANTS	\$ 1,534	\$ 1,499	\$ -	\$ -
2124 - JUSTICE ASSISTANCE GRANT #1	\$ -	\$ 16,129	\$ 32	\$ -
2125 - JUSTICE ASSISTANCE GRANT #2	\$ 498	\$ 2,187	\$ -	\$ -
2126 - JUSTICE ASSISTANCE GRANT #3	\$ 19,016	\$ 92	\$ -	\$ -
2130 - HAVA ELECTIONS SECURITY GRANT	\$ -	\$ 1,992,266	\$ -	\$ -
2132 - AMERICAN RESCUE PLAN ACT	\$ 38,749,373	\$ 95,270,383	\$ 61,349,930	\$ -
2198 - LEOSE EDUCATION	\$ 48,214	\$ 24,442	\$ 37,537	\$ -
2580 - STATE GRANTS	\$ 6,780,656	\$ 7,266,551	\$ 5,019,665	\$ -
2586 - RTR - FRONTIER PARKWAY	\$ -	\$ 4,177	\$ -	\$ -
2761 - PRIVATE SECTOR GRANTS	\$ 101,500	\$ 115,575	\$ 101,386	\$ -
2899 - LOCAL AGREEMENT/FUNDING	\$ 112,925	\$ 141,909	\$ 118,594	\$ -
3001 - DEBT SERVICE	\$ 109,165,818	\$ 124,091,922	\$ 114,663,432	\$ 110,945,706
5501 - COUNTY INSURANCE	\$ 1,456,831	\$ 2,071,110	\$ 2,866,831	\$ 3,381,603
5502 - WORKERS' COMPENSATION INS	\$ 720,245	\$ 440,119	\$ 622,479	\$ 885,000
5504 - UNEMPLOYMENT INSURANCE	\$ 70,721	\$ 107,549	\$ 96,194	\$ 250,000
5505 - EMPLOYEE INSURANCE	\$ 50,010,948	\$ 47,627,191	\$ 48,756,304	\$ 61,923,036
5601 - FLEXIBLE BENEFITS	\$ 4,406,210	\$ 5,095,390	\$ 4,772,336	\$ -
5602 - EMPLOYEE PAID BENEFITS	\$ 530,783	\$ 556,867	\$ 474,493	\$ -
5990 - ANIMAL SAFETY	\$ 2,669,102	\$ 2,629,052	\$ 1,805,701	\$ 2,913,616
5991 - ANIMAL SHELTER PROGRAM	\$ 147,105	\$ 108,747	\$ 73,593	\$ -
5999 - CC TOLL ROAD AUTHORITY	\$ 1,701,141	\$ 808,658	\$ -	\$ -
6050 - JUDICIAL DISTRICT	\$ 7,525,417	\$ 8,595,378	\$ 7,402,515	\$ 8,502,607
6051 - DP-SC MENTALLY IMPAIRED	\$ 151,567	\$ 168,208	\$ 149,307	\$ 186,303
6053 - CCP-COMM CORRECTIONS FAC	\$ 1,157,275	\$ 1,216,600	\$ 425,812	\$ 346,574
6055 - DP-SC SEX OFFENDER	\$ 212,382	\$ 317,795	\$ 291,852	\$ 282,751
6057 - TAIP	\$ 47,663	\$ 43,816	\$ 69,437	\$ 97,872
6058 - DP-SC SUBSTANCE ABUSE	\$ 336,625	\$ 248,354	\$ 250,361	\$ 343,109
6059 - PERSONAL BOND/SURETY PROGRAM	\$ 404,802	\$ 463,435	\$ 426,005	\$ 461,587
6060 - CSCD-PRE TRIAL DIVERSION	\$ 185,071	\$ 212,836	\$ 317,508	\$ 348,555
6061 - CSCD-DIVERSION COMM CORRECTIONS PROG	\$ -	\$ 88,820	\$ 825,770	\$ -
6800 - CPS BOARD	\$ 16,242	\$ 9,434	\$ 5,835	\$ 46,330
	\$ 646,102,882	\$ 982,800,127	\$ 868,471,965	\$ 619,548,931

Combined Budget Revenues by Fund

(Includes Bond Fund Investment Revenue)

Fund	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Actuals	FY 2027 Adopted
0001 - GENERAL	\$ 291,277,819	\$ 323,707,732	\$ 341,226,348	\$ 366,119,431
0002 - HOUSING FINANCE CORP	\$ 63,266	\$ 94,800	\$ 91,211	\$ 55,200
0003 - RECORDS ARCHIVE	\$ 1,520,855	\$ 1,650,780	\$ 1,461,080	\$ 1,500,000
0005 - DISTRICT COURTS RECORD TECH	\$ 1,052	\$ 493	\$ 333	\$ 1,000
0029 - COURTHOUSE SECURITY	\$ 823,141	\$ 845,397	\$ 715,279	\$ 763,031
0499 - PERMANENT IMPROVEMENT	\$ 10,031,832	\$ 2,923,074	\$ 2,140,089	\$ 2,754,987
1010 - ROAD AND BRIDGE	\$ 33,968,809	\$ 35,545,506	\$ 31,544,763	\$ 33,084,900
1011 - FARM TO MARKET	\$ 1,271	\$ 1,107	\$ 732	\$ 700
1012 - LATERAL ROAD	\$ 139,737	\$ 134,201	\$ 112,063	\$ 111,000
1013 - JUDICIAL APPELLATE	\$ 125,033	\$ 135,160	\$ 125,393	\$ 124,500
1015 - COURT REPORTERS	\$ 504,124	\$ 567,530	\$ 553,885	\$ 545,000
1017 - TAX A/C MOTOR VEHICLE TAX	\$ -	\$ -	\$ (3)	\$ -
1021 - LAW LIBRARY	\$ 717,897	\$ 806,241	\$ 787,025	\$ 711,500
1023 - FARM MUSEUM MEMORIAL	\$ 2,508	\$ 1,689	\$ 1,962	\$ -
1024 - OPEN SPACE PARKS	\$ 17	\$ 16	\$ 9	\$ -
1025 - COUNTY CLERK REC MGMT & PRES	\$ 1,554,750	\$ 1,874,652	\$ 1,536,633	\$ 1,651,000
1026 - DISTRICT CLERK REC MGMT & PRES	\$ 496,959	\$ 559,768	\$ 471,603	\$ 496,000
1027 - JUV DELINQUENCY PREVENTION	\$ 8	\$ -	\$ 51	\$ -
1028 - JUSTICE COURT TECHNOLOGY	\$ 108,555	\$ 118,991	\$ 102,733	\$ 100,600
1031 - ECONOMIC DEVELOPMENT	\$ 200,741	\$ 130,646	\$ 105,895	\$ 22,800
1032 - DANGEROUS WILD ANIMAL	\$ -	\$ -	\$ 500	\$ 500
1033 - CONTRACT ELECTIONS	\$ 1,925,935	\$ 3,211,117	\$ 1,526,058	\$ 1,866,400
1035 - ELECTION EQUIPMENT	\$ 84	\$ 81	\$ 47	\$ -
1036 - SHERIFF FORFEITURE	\$ 6,774	\$ 8,656	\$ 146,634	\$ 700
1037 - DA STATE FORFEITURE	\$ 132,386	\$ 148,178	\$ 159,154	\$ 41,400
1038 - DA SERVICE FEE	\$ 2,395	\$ 1,687	\$ 704	\$ -
1039 - MYERS PARK FOUNDATION	\$ 68	\$ 559	\$ 40	\$ -
1040 - HEALTHCARE FOUNDATION	\$ 5,790,726	\$ 4,038,954	\$ 5,354,050	\$ 6,679,909
1041 - LOCAL PROVIDER PARTICIPANT FD	\$ 144,883,819	\$ 285,339,512	\$ 316,748,731	\$ 3,800
1042 - CHILD ABUSE PREVENTION	\$ 3,194	\$ 4,102	\$ 2,632	\$ 3,000
1044 - COUNTY RECORD MGMT & PRES	\$ 205,230	\$ 241,626	\$ 304,486	\$ 224,300
1045 - DISTRICT REC MGMT & PRES	\$ 290,932	\$ 27,775	\$ 9,359	\$ 10,200
1046 - JUVENILE CASE MANAGER	\$ 3,113	\$ 3,560	\$ 2,224	\$ 3,000
1047 - COURT INITIATED GUARDIANSHIP	\$ 70,230	\$ 68,490	\$ 58,653	\$ 63,300
1048 - ALTERNATE DISPUTE RESOLUTION	\$ 89,231	\$ 391,498	\$ 490,008	\$ 398,700
1049 - DA PRETRIAL INTERVENTION PROGRAM	\$ 233,057	\$ 208,943	\$ 118,115	\$ 195,000
1050 - SPECIALTY COURT	\$ 68,032	\$ 71,266	\$ 55,493	\$ 62,700

**Combined Budget
Revenues by Fund**
(Includes Bond Fund Investment Revenue)

Fund	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Actuals	FY 2027 Adopted
1051 - SCAAP	\$ 123,962	\$ 79,967	\$ 96	\$ 100
1052 - COUNTY COURTS TECHNOLOGY	\$ 63,354	\$ 65,358	\$ 53,637	\$ 54,000
1053 - DISTRICT COURTS TECHNOLOGY	\$ 81,317	\$ 83,373	\$ 67,421	\$ 71,300
1054 - PROBATE CONTRIBUTIONS	\$ 130,637	\$ 279,226	\$ 128,504	\$ 128,600
1055 - CCLC COURT REC PRESERVATION	\$ 10	\$ 10	\$ 20	\$ -
1056 - DIST CLERK COURT REC PRESERVATION	\$ 741	\$ 303	\$ 208	\$ 500
1057 - DA APPORTIONMENT	\$ 28,130	\$ 27,336	\$ 25,229	\$ 25,300
1058 - JUSTICE COURT BUILDING SECURITY	\$ 16,373	\$ 19,479	\$ 17,977	\$ 15,900
1060 - DA FEDERAL TREASURY FORFEITURE	\$ 99,550	\$ 86,803	\$ 55,923	\$ 55,600
1062 - TRUANCY PREVENTION & DIVERSION	\$ 75,617	\$ 91,127	\$ 83,957	\$ 76,800
1063 - DA FEDERAL JUSTICE FORFEITURE	\$ 1,711	\$ 732	\$ 413	\$ -
1064 - CONSTABLE 3 FORFEITURE	\$ 6	\$ 6	\$ 3	\$ -
1065 - SHERIFF FEDERAL FORFEITURE	\$ 40,804	\$ 14,709	\$ 84,984	\$ 2,200
1066 - SHERIFF TREASURY FORFEITURE	\$ 91,282	\$ 217,615	\$ 538,447	\$ 13,200
1068 - COURT FACILITY FEE	\$ 443,814	\$ 506,727	\$ 489,494	\$ 471,700
1069 - OPIOD ABATEMENT	\$ 109,494	\$ 387,737	\$ 111,510	\$ 13,200
1073 - SO FORFEITURE INTERLOCAL	\$ -	\$ 10,194	\$ 132	\$ 100
1998 - VETERANS COURT PROGRAM	\$ 11,050	\$ 9,917	\$ 8,730	\$ 700
2101 - FEDERAL GRANTS	\$ 531,860	\$ 546,426	\$ 259,114	\$ -
2102 - PUBLIC HEALTH EMERGENCY PREPAREDNESS	\$ 554,598	\$ 501,895	\$ 375,952	\$ -
2103 - FEDERAL HOMELAND SECURITY GRANT	\$ 378,158	\$ 235,666	\$ 74,757	\$ -
2104 - CITY READINESS INITIATIVE	\$ 173,953	\$ 166,532	\$ 96,223	\$ -
2108 - HEALTHCARE GRANTS	\$ 4,298,058	\$ 4,133,032	\$ 2,435,135	\$ -
2112 - CPS BOARD GRANTS	\$ 1,535	\$ 1,498	\$ -	\$ -
2124 - JUSTICE ASSISTANCE GRANT #1	\$ -	\$ 16,129	\$ 32	\$ -
2125 - JUSTICE ASSISTANCE GRANT #2	\$ 498	\$ 2,187	\$ (8)	\$ -
2126 - JUSTICE ASSISTANCE GRANT #3	\$ 19,017	\$ 92	\$ -	\$ -
2130 - HAVA ELECTIONS SECURITY GRANT	\$ -	\$ 2,389,437	\$ 7,175	\$ 6,000
2131 - EMERGENCY RENTAL ASSISTANCE	\$ -	\$ -	\$ 92	\$ -
2132 - AMERICAN RESCUE PLAN ACT	\$ 38,749,373	\$ 95,270,382	\$ 55,118,207	\$ -
2198 - LEOSE EDUCATION	\$ 34,282	\$ 80,060	\$ 35,994	\$ 3,700
2580 - STATE GRANTS	\$ 6,780,654	\$ 7,266,530	\$ 7,374,593	\$ -
2586 - RTR - FRONTIER PARKWAY	\$ -	\$ 4,177	\$ 690	\$ 700
2761 - PRIVATE SECTOR GRANTS	\$ 101,500	\$ 115,575	\$ 101,385	\$ -
2899 - LOCAL AGREEMENT/FUNDING	\$ 112,924	\$ 141,909	\$ 96,974	\$ -
3001 - DEBT SERVICE	\$ 108,741,182	\$ 121,714,270	\$ 109,322,301	\$ 114,138,187
BOND FUND INVESTMENT REVENUE	\$ 33,575,899	\$ 35,710,185	\$ 26,154,179	\$ 21,648,900

Combined Budget Revenues by Fund

(Includes Bond Fund Investment Revenue)

Fund	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Actuals	FY 2027 Adopted
5501 - COUNTY INSURANCE	\$ 2,332,574	\$ 2,271,834	\$ 2,079,702	\$ 2,071,600
5502 - WORKERS' COMPENSATION INS	\$ 1,284,349	\$ 1,239,651	\$ 1,312,285	\$ 1,137,500
5504 - UNEMPLOYMENT INSURANCE	\$ 223,184	\$ 234,823	\$ 203,663	\$ 226,731
5505 - EMPLOYEE INSURANCE	\$ 48,174,335	\$ 52,224,010	\$ 59,341,541	\$ 62,086,072
5601 - FLEXIBLE BENEFITS	\$ 4,409,381	\$ 5,083,196	\$ 4,734,513	\$ -
5602 - EMPLOYEE PAID BENEFITS	\$ 516,848	\$ 549,693	\$ 489,045	\$ 520,000
5990 - ANIMAL SAFETY	\$ 2,137,631	\$ 2,945,109	\$ 2,763,369	\$ 3,185,500
5991 - ANIMAL SHELTER PROGRAM	\$ 120,148	\$ 143,051	\$ 125,695	\$ -
5999 - CC TOLL ROAD AUTHORITY	\$ 43,407	\$ (1,393,868)	\$ -	\$ -
6050 - JUDICIAL DISTRICT	\$ 6,966,098	\$ 9,174,997	\$ 7,748,995	\$ 8,502,607
6051 - DP-SC MENTALLY IMPAIRED	\$ 151,209	\$ 168,636	\$ 93,345	\$ 186,303
6053 - CCP-COMM CORRECTIONS FAC	\$ 1,186,579	\$ 1,192,195	\$ 909,307	\$ 346,574
6055 - DP-SC SEX OFFENDER	\$ 206,834	\$ 315,541	\$ 179,660	\$ 282,751
6057 - TAIP	\$ 48,228	\$ 47,706	\$ 37,500	\$ 97,872
6058 - DP-SC SUBSTANCE ABUSE	\$ 340,980	\$ 256,659	\$ 128,934	\$ 343,109
6059 - PERSONAL BOND/SURETY PROGRAM	\$ 342,674	\$ 474,239	\$ 432,364	\$ 461,587
6060 - CSCD-PRE TRIAL DIVERSION	\$ 183,298	\$ 363,215	\$ 434,444	\$ -
6061 - CSCD-DIVERSION COMM CORRECTIONS PROG	\$ -	\$ 409,611	\$ 1,106,866	\$ -
6800 - CPS BOARD	\$ 47,160	\$ 47,329	\$ 47,339	\$ 46,330
	\$ 759,329,842	\$ 1,008,788,017	\$ 991,242,025	\$ 633,815,781

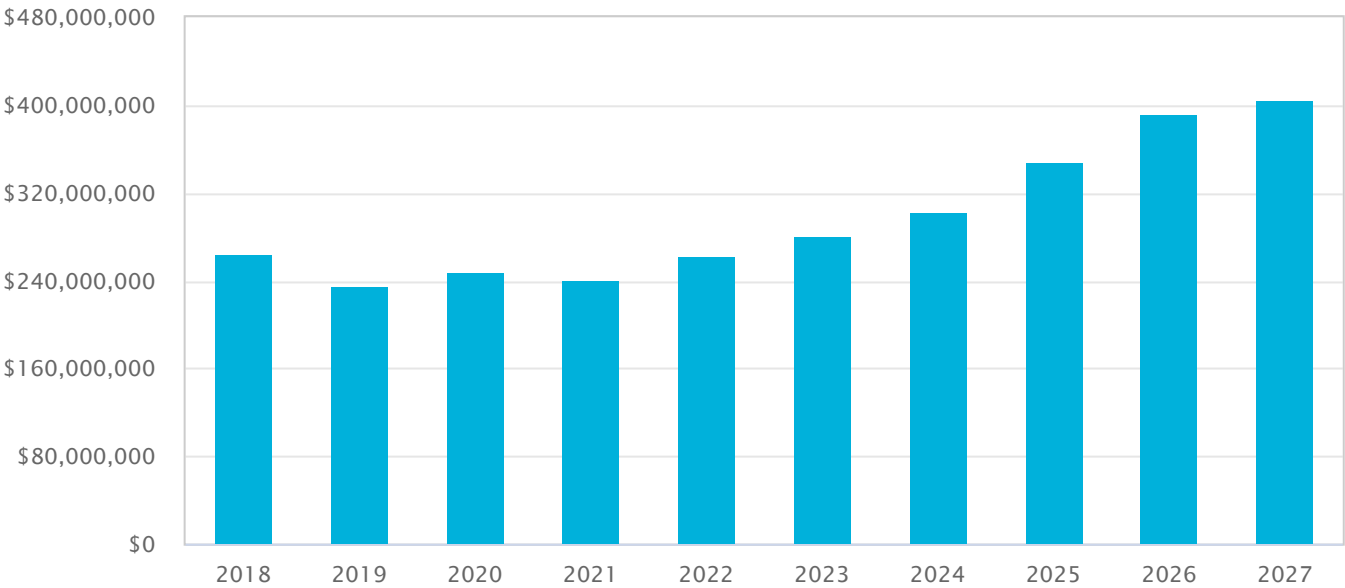
Operating Budget

Ten-Year Trend

This schedule tracks operating expenditures for the constitutional funds of the County:
General Fund, Road & Bridge Fund and Permanent Improvements Fund.

Fiscal Year	Adopted Budget	Percent Change
2018	\$ 264,194,799	19.4%
2019	\$ 235,463,614	(10.9%)
2020	\$ 248,852,007	5.7%
2021	\$ 240,304,638	(3.4%)
2022	\$ 263,628,319	9.7%
2023	\$ 281,853,950	6.9%
2024	\$ 302,624,571	7.4%
2025	\$ 348,290,119	15.1%
2026	\$ 393,210,013	12.9%
2027	\$ 406,007,513	3.3%

Operating Funds Budget



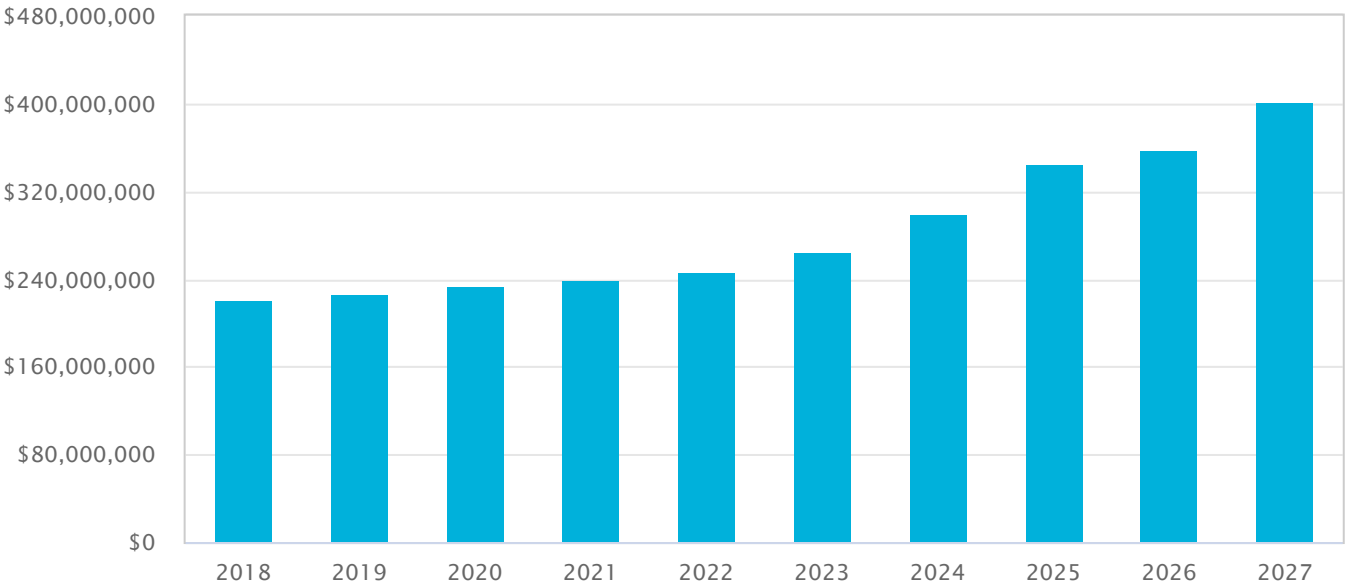
Operating Funds Revenue Estimate

Ten-Year Trend

This schedule tracks operating expenditures for the constitutional funds of the County:
General Fund, Road & Bridge Fund and Permanent Improvements Fund.

Fiscal Year	Adopted Revenue Estimate		Percent Change
2018	\$	221,412,241	4.8%
2019	\$	225,582,518	1.9%
2020	\$	233,212,747	3.4%
2021	\$	238,461,611	2.3%
2022	\$	247,224,513	3.7%
2023	\$	264,987,487	7.2%
2024	\$	298,759,091	12.7%
2025	\$	344,528,159	15.3%
2026	\$	357,244,808	3.7%
2027	\$	401,959,318	12.5%

Operating Funds Revenue Estimate

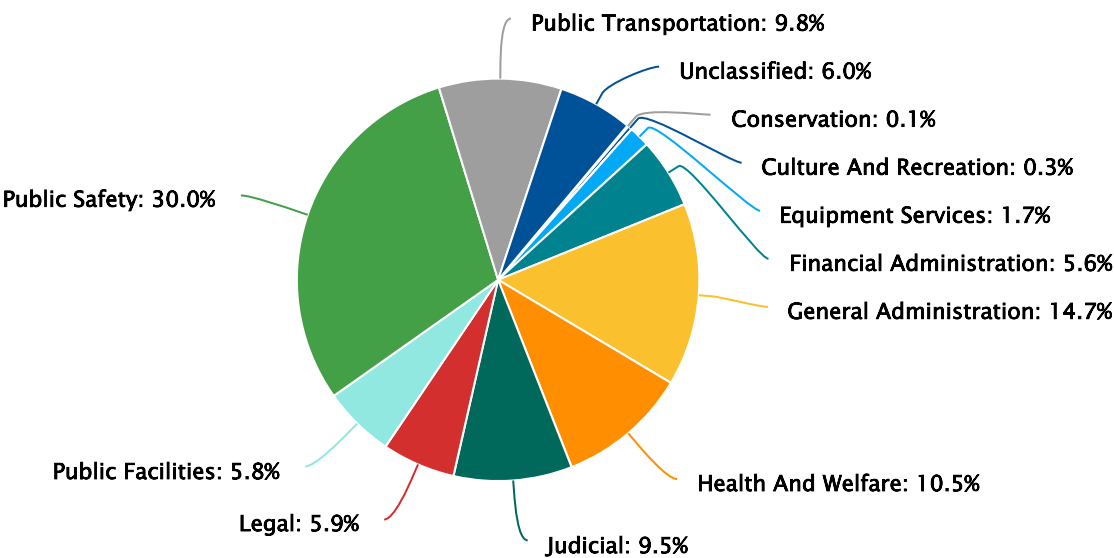


Operating Budget Expenditures by Function

This schedule tracks operating expenditures for the constitutional funds of the County:
General Fund, Road & Bridge Fund and Permanent Improvements Fund.

Function Area	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted
Conservation	\$ 342,179	\$ 393,893	\$ 312,779	\$ 404,287
Culture And Recreation	\$ 1,242,424	\$ 1,329,640	\$ 1,067,925	\$ 1,388,016
Debt Service	\$ 3,584,306	\$ -	\$ -	\$ -
Equipment Services	\$ 4,295,839	\$ 4,120,752	\$ 3,972,678	\$ 6,841,280
Financial Administration	\$ 19,517,868	\$ 21,415,849	\$ 16,988,715	\$ 22,896,060
General Administration	\$ 53,429,432	\$ 79,540,280	\$ 64,936,061	\$ 59,629,471
Health And Welfare	\$ 36,979,776	\$ 36,632,391	\$ 31,059,169	\$ 42,548,391
Judicial	\$ 33,004,365	\$ 36,757,975	\$ 29,816,958	\$ 38,665,108
Legal	\$ 20,264,593	\$ 23,217,969	\$ 18,170,527	\$ 23,932,315
Public Facilities	\$ 18,654,932	\$ 19,534,927	\$ 16,341,331	\$ 23,389,953
Public Safety	\$ 113,147,155	\$ 118,335,287	\$ 98,331,811	\$ 121,907,877
Public Transportation	\$ 38,804,385	\$ 47,884,464	\$ 29,899,537	\$ 39,987,585
Unclassified	\$ 64,932,797	\$ 4,046,586	\$ 22,728,957	\$ 24,417,170
	\$ 408,200,051	\$ 393,210,013	\$ 333,626,449	\$ 406,007,513

Operating Funds Budget – Expenditures by Function

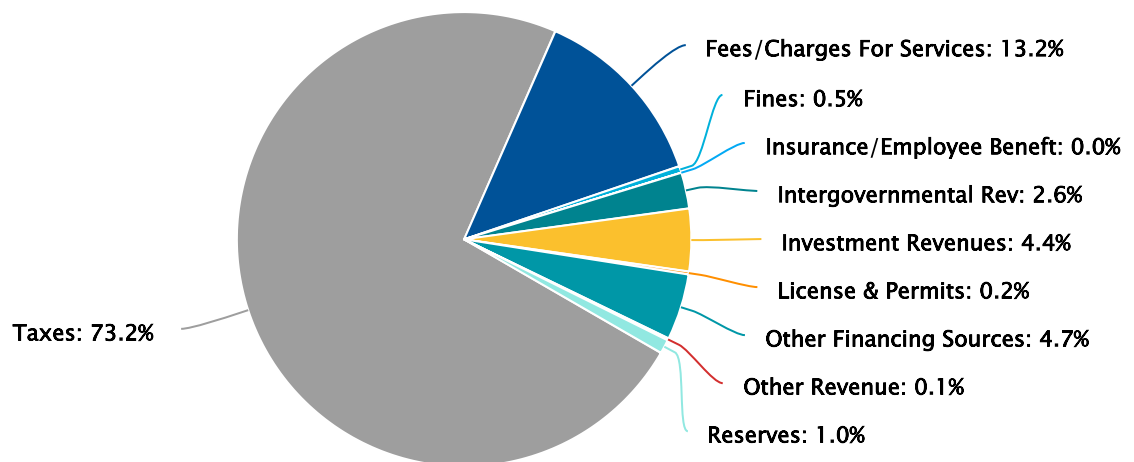


Operating Budget Revenues by Source

This schedule tracks operating expenditures for the constitutional funds of the County:
General Fund, Road & Bridge Fund and Permanent Improvements Fund.

Function Area	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted
Taxes	\$ 262,579,645	\$ 279,665,192	\$ 278,465,605	\$ 297,382,623
Fees/Charges For Services	\$ 55,416,628	\$ 51,492,362	\$ 52,242,831	\$ 53,642,091
Fines	\$ 2,258,829	\$ 1,749,000	\$ 1,912,595	\$ 1,927,500
Insurance/Employee Benefit	\$ -	\$ -	\$ -	\$ -
Intergovernmental Rev	\$ 9,902,247	\$ 9,593,770	\$ 7,449,414	\$ 10,408,400
Investment Revenues	\$ 20,212,082	\$ 13,371,050	\$ 14,352,393	\$ 18,053,804
License & Permits	\$ 746,752	\$ 739,000	\$ 779,914	\$ 803,000
Other Financing Sources	\$ 444,441	\$ -	\$ 18,663,622	\$ 19,138,000
Other Revenue	\$ 10,615,690	\$ 634,434	\$ 1,044,829	\$ 603,900
Reserves	\$ -	\$ 35,965,205	\$ -	\$ 4,048,195
	\$ 362,176,314	\$ 393,210,013	\$ 374,911,203	\$ 406,007,513

Operating Funds Budget – Revenues by Source



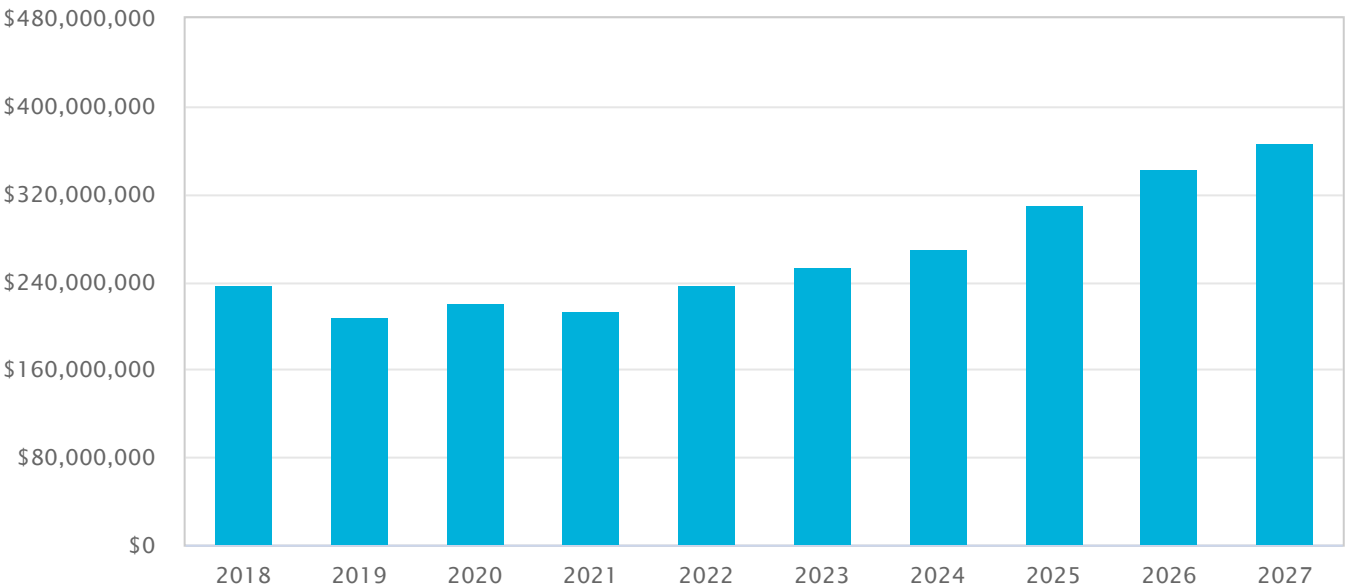
General Fund Budget

Ten-Year Trend

The general operating fund of the County. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Primary expenditures are for general administration, public safety, and judicial, state prosecution, and capital outlay.

Fiscal Year	Adopted Budget	Percent Change
2018	\$ 237,052,795	21.1%
2019	\$ 208,837,463	(11.9%)
2020	\$ 221,463,796	6.0%
2021	\$ 214,010,494	(3.4%)
2022	\$ 237,346,435	10.9%
2023	\$ 253,140,123	6.7%
2024	\$ 269,790,630	6.6%
2025	\$ 309,472,867	14.7%
2026	\$ 343,011,039	10.8%
2027	\$ 366,119,431	6.7%

General Fund Budget



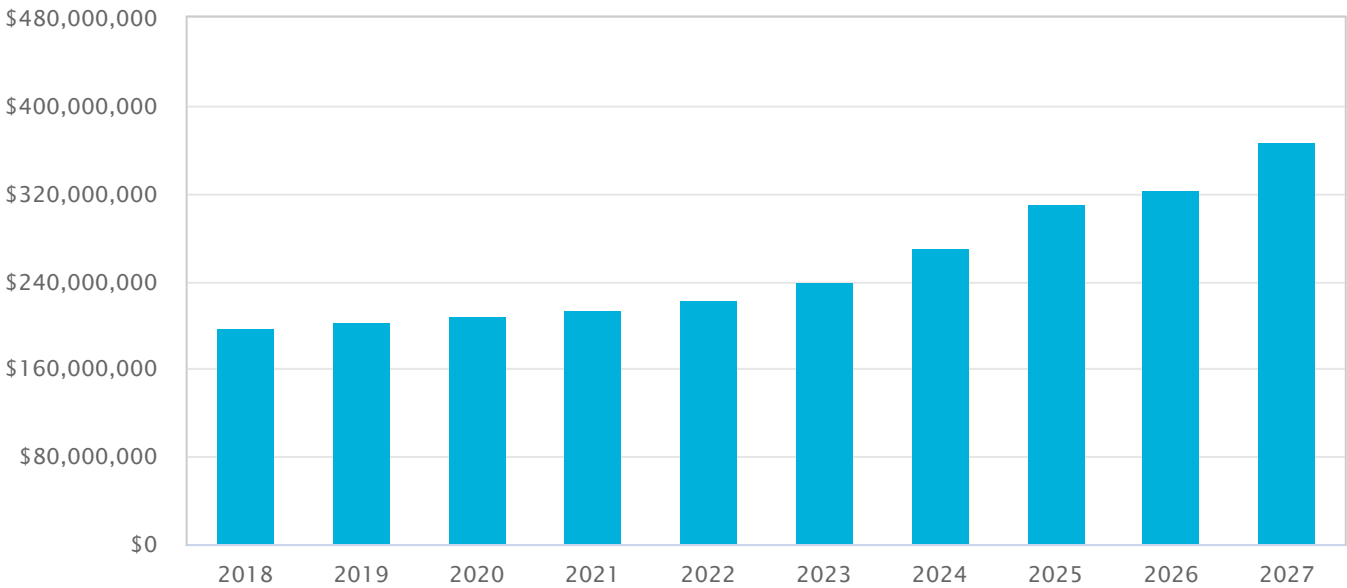
General Fund Revenue Estimate

Ten-Year Trend

The general operating fund of the County. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Primary expenditures are for general administration, public safety, and judicial, state prosecution, and capital outlay.

Fiscal Year	Adopted Revenue Estimate	Percent Change
2018	\$ 196,591,586	5.0%
2019	\$ 203,020,037	3.3%
2020	\$ 207,869,676	2.4%
2021	\$ 214,019,610	3.0%
2022	\$ 221,846,523	3.7%
2023	\$ 238,348,947	7.4%
2024	\$ 269,792,420	13.2%
2025	\$ 309,475,422	14.7%
2026	\$ 323,521,103	4.5%
2027	\$ 366,119,431	13.2%

General Fund Revenue Estimate

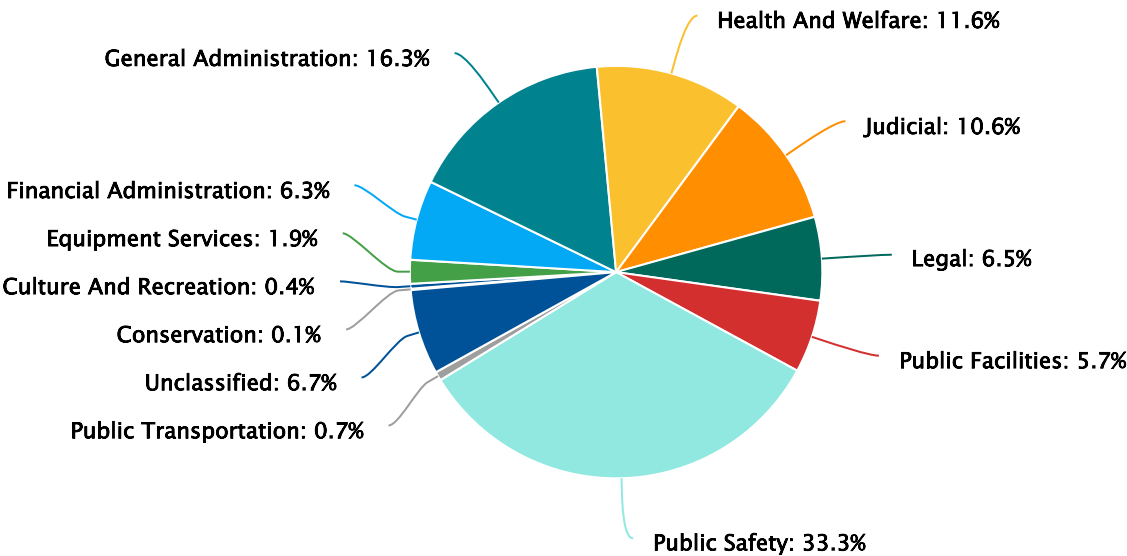


General Fund Budget Expenditures by Function

The general operating fund of the County. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Primary expenditures are for general administration, public safety, and judicial, state prosecution, and capital outlay.

Function Area	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted
Conservation	\$ 339,906	\$ 388,893	\$ 312,778	\$ 399,287
Culture And Recreation	\$ 1,242,424	\$ 1,329,640	\$ 1,067,925	\$ 1,388,016
Debt Service	\$ 3,584,306	\$ -	\$ -	\$ -
Equipment Services	\$ 4,295,840	\$ 4,120,752	\$ 3,972,678	\$ 6,841,280
Financial Administration	\$ 19,517,868	\$ 21,415,849	\$ 16,988,715	\$ 22,896,060
General Administration	\$ 53,429,434	\$ 79,540,280	\$ 64,936,061	\$ 59,629,471
Health And Welfare	\$ 36,979,778	\$ 36,632,391	\$ 31,059,169	\$ 42,548,391
Judicial	\$ 33,004,360	\$ 36,757,975	\$ 29,816,963	\$ 38,665,108
Legal	\$ 20,264,594	\$ 23,217,969	\$ 18,170,528	\$ 23,932,315
Public Facilities	\$ 15,676,811	\$ 17,534,927	\$ 14,313,443	\$ 20,889,953
Public Safety	\$ 113,043,805	\$ 118,025,777	\$ 98,237,327	\$ 121,907,877
Public Transportation	\$ 2,817,729	\$ -	\$ 535,982	\$ 2,604,503
Unclassified	\$ 49,214,227	\$ 4,046,586	\$ 22,728,957	\$ 24,417,170
	\$ 353,411,082	\$ 343,011,039	\$ 302,140,526	\$ 366,119,431

General Fund Budget – Expenditures by Function

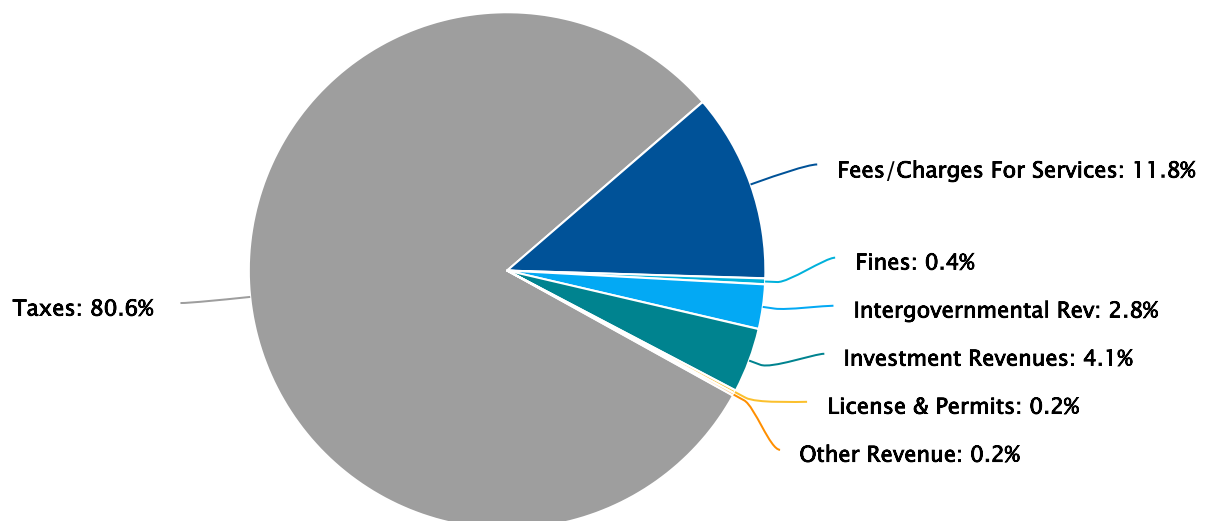


General Fund Budget Revenues by Source

The general operating fund of the County. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Primary expenditures are for general administration, public safety, and judicial, state prosecution, and capital outlay.

Function Area	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted
Taxes	\$ 260,414,835	\$ 277,997,517	\$ 276,802,923	\$ 295,212,036
Fees/Charges For Services	\$ 24,831,427	\$ 22,735,362	\$ 42,408,411	\$ 43,230,091
Fines	\$ 1,711,682	\$ 1,149,000	\$ 1,514,291	\$ 1,327,500
Insurance/Employee Benefit	\$ -	\$ -	\$ -	\$ -
Intergovernmental Rev	\$ 9,853,097	\$ 9,593,770	\$ 7,341,361	\$ 10,177,400
Investment Revenues	\$ 16,046,406	\$ 10,821,550	\$ 11,824,364	\$ 14,869,004
License & Permits	\$ 643,797	\$ 670,000	\$ 722,164	\$ 710,000
Other Financing Sources	\$ 444,441	\$ -	\$ -	\$ -
Other Revenue	\$ 9,762,047	\$ 553,904	\$ 612,834	\$ 593,400
Reserves	\$ -	\$ 19,489,936	\$ -	\$ -
	\$ 323,707,732	\$ 343,011,039	\$ 341,226,348	\$ 366,119,431

General Fund Budget – Revenues by Source



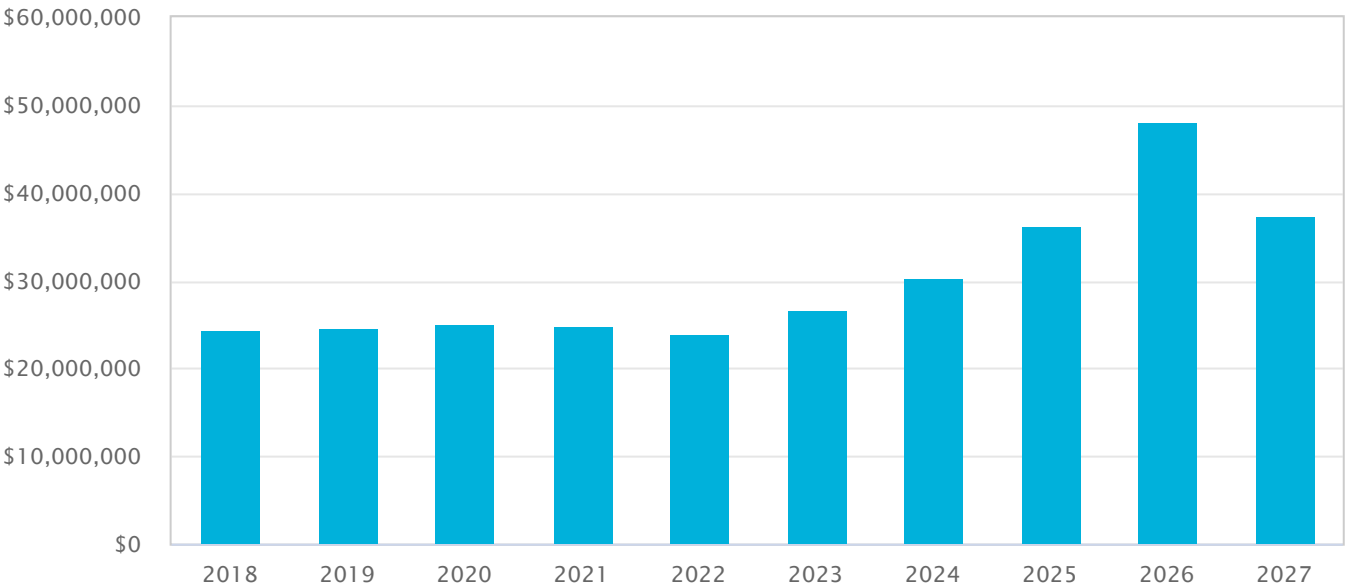
Road & Bridge Fund Budget

Ten-Year Trend

The primary fund used to account for activities affecting County-owned roads, including right-of-way acquisitions, construction, operations, and maintenance.

Fiscal Year	Adopted Budget	Percent Change
2018	\$ 24,312,813	7.0%
2019	\$ 24,663,151	1.4%
2020	\$ 25,145,040	2.0%
2021	\$ 24,842,644	(1.2%)
2022	\$ 23,992,884	(3.4%)
2023	\$ 26,615,527	10.9%
2024	\$ 30,293,151	13.8%
2025	\$ 36,276,462	19.8%
2026	\$ 48,198,974	32.9%
2027	\$ 37,388,082	(22.4%)

Road & Bridge Fund Budget



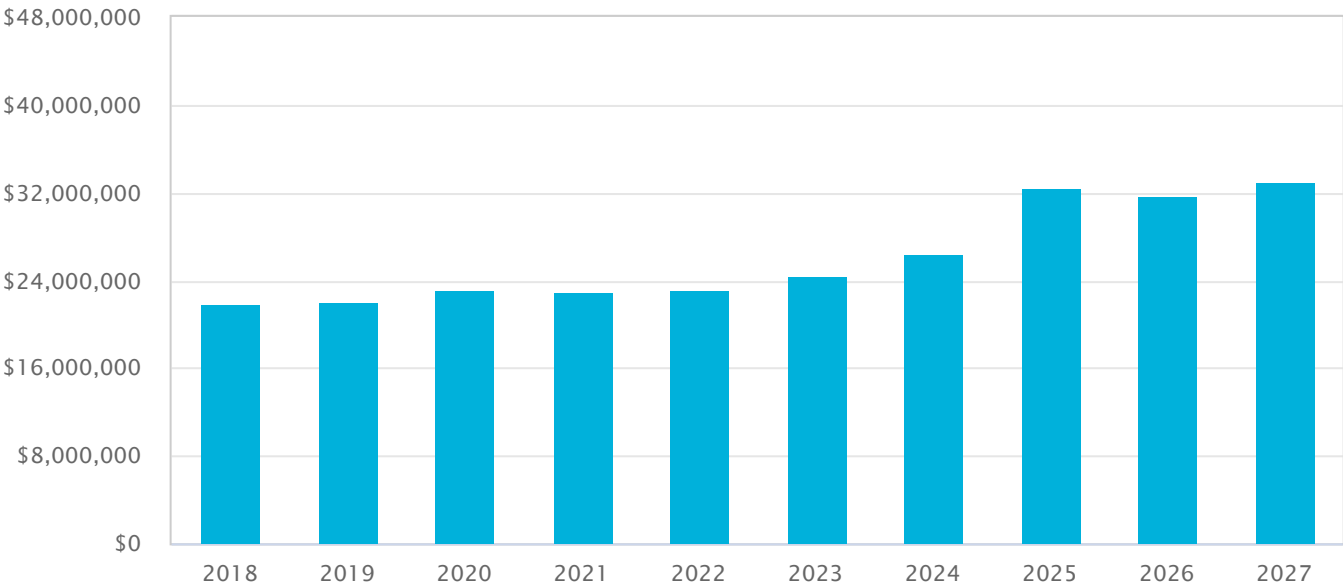
Road & Bridge Fund Revenue Estimate

Ten-Year Trend

The primary fund used to account for activities affecting County-owned roads, including right-of-way acquisitions, construction, operations, and maintenance.

Fiscal Year	Adopted Revenue Estimate	Percent Change
2018	\$ 21,893,300	5.9%
2019	\$ 22,089,710	0.9%
2020	\$ 23,099,900	4.6%
2021	\$ 22,940,050	(0.7%)
2022	\$ 23,088,100	0.6%
2023	\$ 24,520,900	6.2%
2024	\$ 26,425,117	7.8%
2025	\$ 32,510,930	23.0%
2026	\$ 31,721,530	(2.4%)
2027	\$ 33,084,900	4.3%

Road & Bridge Fund Revenue Estimate

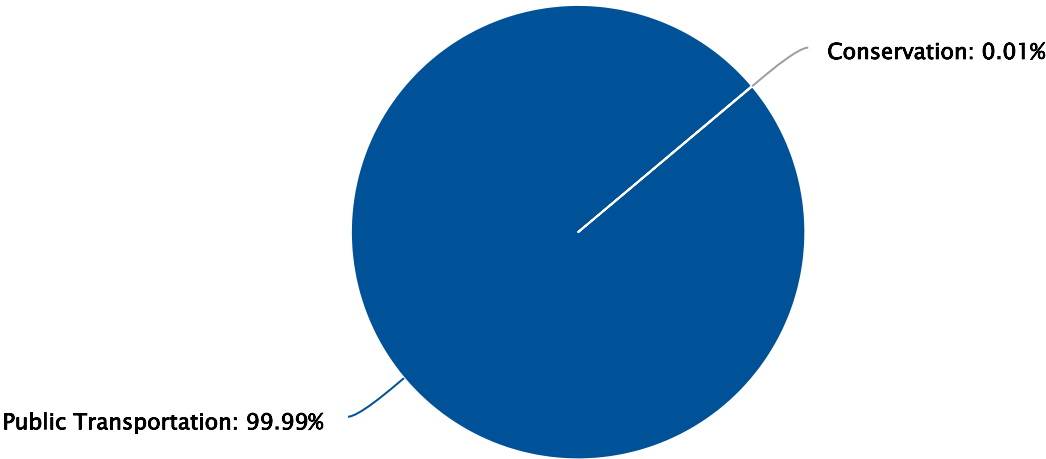


Road & Bridge Fund Budget Expenditures by Function

The primary fund used to account for activities affecting County-owned roads, including right-of-way acquisitions, construction, operations, and maintenance.

Function Area	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted
Conservation	\$ 2,273	\$ 5,000	\$ -	\$ 5,000
Public Safety	\$ 103,349	\$ 309,510	\$ 94,489	\$ -
Public Transportation	\$ 35,986,657	\$ 47,884,464	\$ 29,363,556	\$ 37,383,082
Unclassified	\$ 255,000	\$ -	\$ -	\$ -
	\$ 36,347,279	\$ 48,198,974	\$ 29,458,045	\$ 37,388,082

Road & Bridge Fund Budget – Expenditures by Function

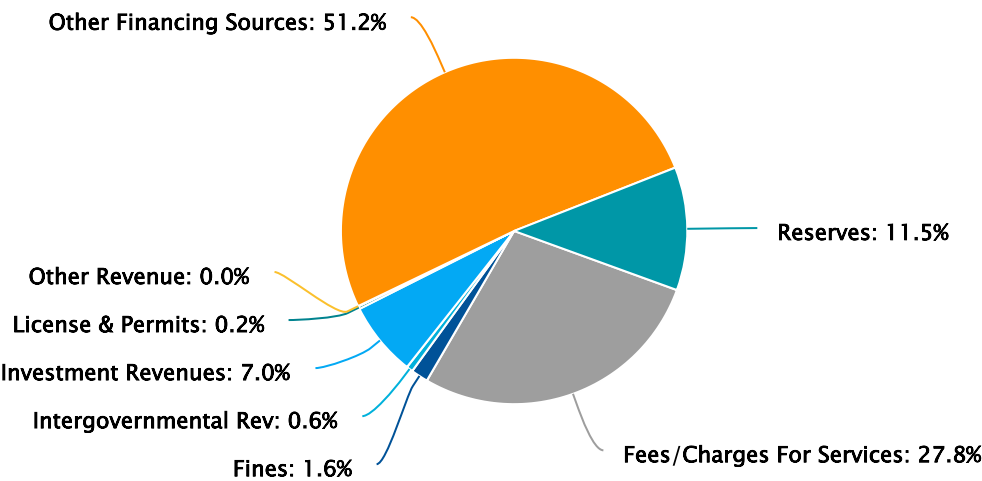


Road & Bridge Fund Budget Revenues by Source

The primary fund used to account for activities affecting County-owned roads, including right-of-way acquisitions, construction, operations, and maintenance.

Function Area	FY 2025 Actual	FY 2026 Adopted	FY 2026 Actual	FY 2027 Adopted
Fees/Charges For Services	\$ 30,585,201	\$ 28,757,000	\$ 9,834,420	\$ 10,412,000
Fines	\$ 547,145	\$ 600,000	\$ 398,302	\$ 600,000
Intergovernmental Rev	\$ 49,150	\$ -	\$ 108,053	\$ 231,000
Investment Revenues	\$ 3,407,413	\$ 2,215,000	\$ 2,052,194	\$ 2,600,400
License & Permits	\$ 102,955	\$ 69,000	\$ 57,750	\$ 93,000
Other Revenue	\$ 853,642	\$ 80,530	\$ 430,422	\$ 10,500
Other Financing Sources	\$ -	\$ -	\$ 18,663,622	\$ 19,138,000
Reserves	\$ -	\$ 16,477,444	\$ -	\$ 4,303,182
	\$ 35,545,506	\$ 48,198,974	\$ 31,544,763	\$ 37,388,082

Road & Bridge Fund Budget – Revenues by Source



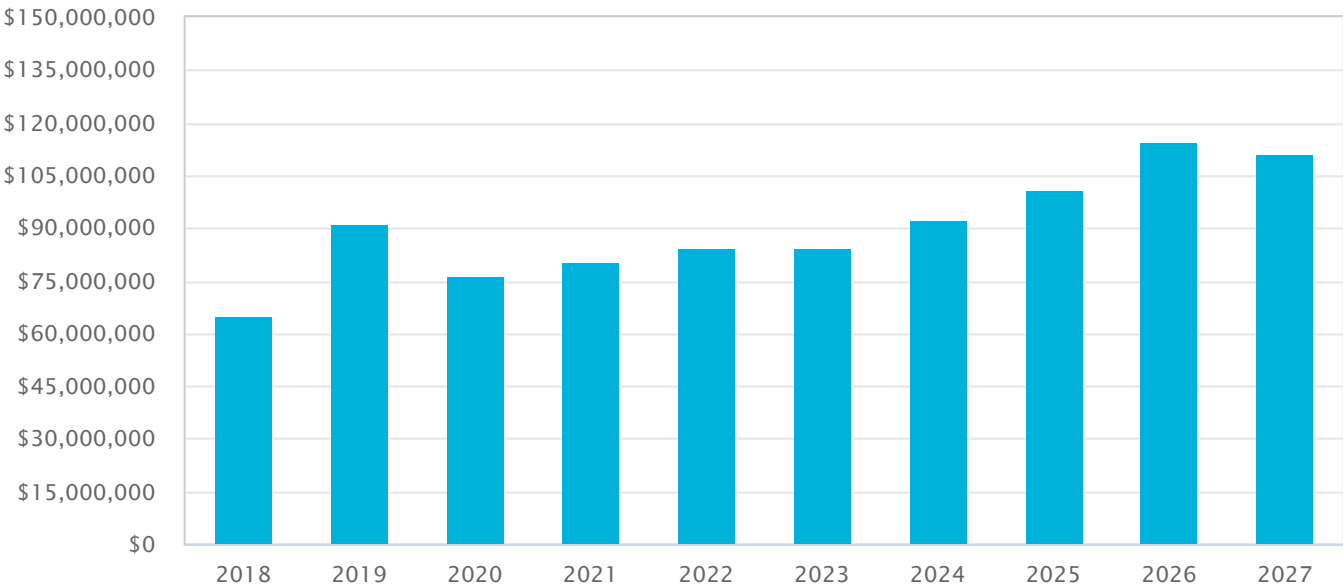
Debt Service Fund Budget

Ten-Year Trend

Fund used to account for property tax revenues restricted to be used to meet the county’s debt obligation.

Fiscal Year	Adopted Budget	Percent Change
2018	\$ 65,290,931	11.3%
2019	\$ 91,270,992	39.8%
2020	\$ 76,469,871	(16.2%)
2021	\$ 80,395,153	5.1%
2022	\$ 84,677,929	5.3%
2023	\$ 84,681,000	0.0%
2024	\$ 92,505,937	9.2%
2025	\$ 100,792,909	9.0%
2026	\$ 114,643,123	13.7%
2027	\$ 110,945,706	(3.2%)

Debt Service Fund Budget



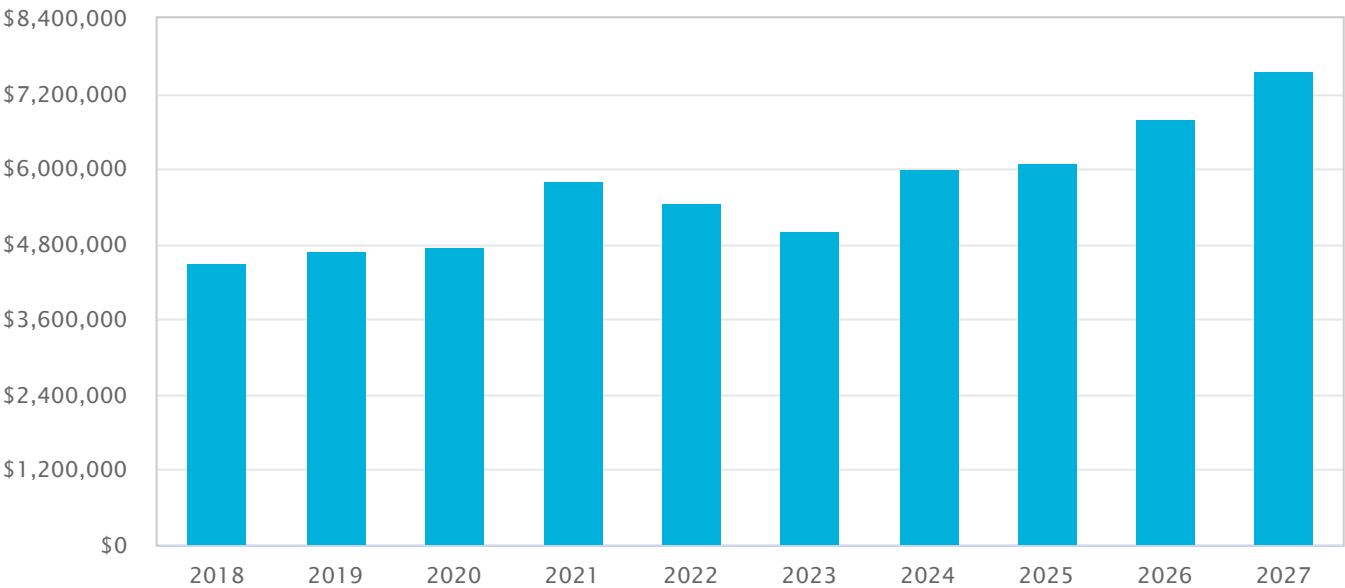
Healthcare Foundation Fund Budget

Ten-Year Trend

Fund designated to account for the Healthcare Foundation which assumes the County’s obligation to provide indigent healthcare for county residents.

Fiscal Year	Adopted Budget	Percent Change
2018	\$ 4,506,295	5.0%
2019	\$ 4,684,022	3.9%
2020	\$ 4,744,761	1.3%
2021	\$ 5,811,442	22.5%
2022	\$ 5,448,518	(6.2%)
2023	\$ 5,017,423	(7.9%)
2024	\$ 5,997,827	19.5%
2025	\$ 6,087,965	1.5%
2026	\$ 6,791,326	11.6%
2027	\$ 7,559,274	11.3%

Healthcare Foundation Fund Budget



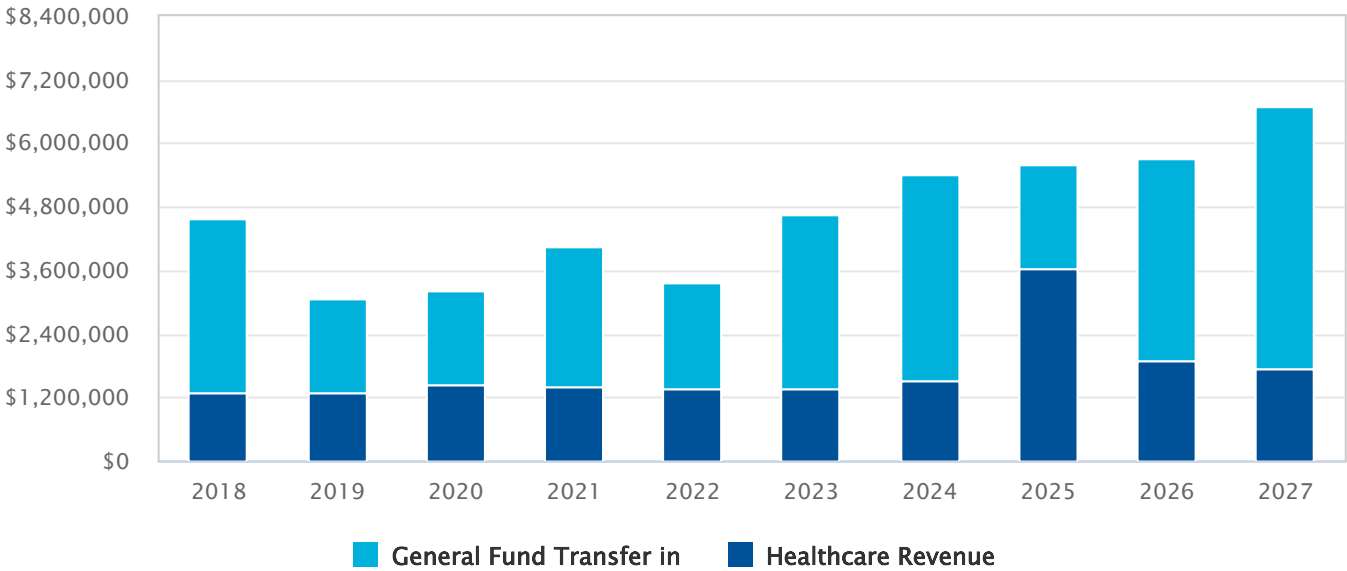
Healthcare Foundation Fund Revenue Estimate

Ten-Year Trend

Fund designated to account for the Healthcare Foundation which assumes the County’s obligation to provide indigent healthcare for county residents.

Fiscal Year	Adopted Revenue Estimate	Percent Change
2018	\$ 4,578,253	150.5%
2019	\$ 3,076,453	(32.8%)
2020	\$ 3,229,654	5.0%
2021	\$ 4,062,654	25.8%
2022	\$ 3,365,975	(17.1%)
2023	\$ 4,653,355	38.2%
2024	\$ 5,413,899	16.3%
2025	\$ 5,618,106	3.8%
2026	\$ 5,694,885	1.4%
2027	\$ 6,679,909	17.3%

Healthcare Foundation Fund Revenue Estimate



Expenditures by Department

Department		FY 2026		FY 2027		
		Adopted	FTE	Adopted	FTE	% Change
0001 General Fund						
01001-0001	COUNTY JUDGE	\$ 259,817	1.0	\$ 267,202	1.0	2.8%
01051-0001	COMMISSIONERS COURT, PCT. 1	\$ 225,642	1.0	\$ 235,455	1.0	4.3%
01052-0001	COMMISSIONERS COURT, PCT. 2	\$ 224,382	1.0	\$ 234,195	1.0	4.4%
01053-0001	COMMISSIONERS COURT, PCT. 3	\$ 225,405	1.0	\$ 234,195	1.0	3.9%
01054-0001	COMMISSIONERS COURT, PCT. 4	\$ 224,932	1.0	\$ 234,745	1.0	4.4%
02001-0001	ADMINISTRATIVE SERVICES	\$ 1,523,441	8.0	\$ 1,671,360	10.0	↑ 9.7%
02001-0015	ADMINISTRATIVE SERVICES-JUVENILE CASE MANAGER	\$ 118,149	1.0	\$ -	0.0	↓ (100.0%)
02013-0001	MAGISTRATE	\$ 474,353	2.0	\$ 486,920	2.0	2.6%
02030-0001	ADMIN SERVICES-ROCKHILL PID	\$ -	0.0	\$ 45,000	0.0	0.0%
03001-0001	HUMAN RESOURCES	\$ 3,467,939	26.0	\$ 3,818,255	28.0	↑ 10.1%
03009-0009	HUMAN RESOURCES - SHARED	\$ 198,540	0.0	\$ 202,740	0.0	2.1%
03020-0001	RISK MANAGAMENT	\$ 304,252	2.0	\$ 428,538	3.0	↑ 40.8%
03029-0018	RISK MANAGEMENT - LIABILITY INSURANCE	\$ 1,695,000	0.0	\$ 1,695,000	0.0	0.0%
03029-0035	RISK MANAGEMENT - WORKER'S COMP	\$ 885,000	0.0	\$ 885,000	0.0	0.0%
03030-0001	CIVIL SERVICE	\$ 133,891	1.0	\$ 249,585	2.0	↑ 86.4%
04001-0001	BUDGET AND FINANCE	\$ 1,264,717	7.0	\$ 1,316,711	7.0	4.1%
04020-0001	SUPPORT SERVICES	\$ 304,971	3.5	\$ 344,903	4.0	↑ 13.1%
04029-0009	SUPPORT SERVICES - SHARED	\$ 1,875,400	0.0	\$ 1,875,400	0.0	0.0%
05001-0001	ELECTIONS	\$ 3,252,540	19.0	\$ 3,448,276	20.0	↑ 6.0%
06001-0001	INFORMATION TECHNOLOGY	\$ 9,049,825	52.0	\$ 9,524,999	53.0	↑ 5.3%
06019-0009	INFORMATION TECHNOLOGY - SHARED	\$ 5,004,457	0.0	\$ 2,286,470	0.0	(54.3%)
06030-0001	RECORDS	\$ 893,149	7.0	\$ 1,052,348	7.0	17.8%
06050-0001	GIS	\$ 1,016,473	5.5	\$ 1,221,346	6.5	↑ 20.2%
07001-0001	VETERAN SERVICES	\$ 378,447	3.0	\$ 395,047	3.0	4.4%
08001-0001	COUNTY CLERK	\$ 3,477,279	34.0	\$ 3,718,847	35.0	↑ 6.9%
08020-0001	COUNTY COURT AT LAW CLERKS	\$ 3,617,453	38.0	\$ 3,750,599	39.0	↑ 3.7%
08020-0019	COURT COLLECTIONS	\$ 431,093	4.0	\$ 429,359	4.0	(0.4%)
08030-0001	TREASURY	\$ 658,898	6.0	\$ 672,312	6.0	2.0%
08060-0001	PROBATE/MENTAL	\$ 764,780	8.0	\$ 860,175	9.0	↑ 12.5%
09001-0001	MEDICAL EXAMINER	\$ 3,239,396	16.0	\$ 3,193,247	16.0	(1.4%)
10001-0001	NON-DEPARTMENTAL - ADMIN	\$ 45,011,344	2.0	\$ 25,476,059	2.0	(43.4%)
10001-0026	NON-DEPT - CAPITAL REPLACEMENT	\$ 400,000	0.0	\$ 800,000	0.0	100.0%
10001-0027	CENTRAL APPRAISAL DISTRICT	\$ 2,601,186	0.0	\$ 2,791,795	0.0	7.3%
20000-0009	COUNTY COURTS - SHARED	\$ 94,853	1.0	\$ 119,551	1.0	26.0%
20010-0001	COUNTY COURT AT LAW 1	\$ 824,542	4.0	\$ 852,701	4.0	3.4%
20020-0001	COUNTY COURT AT LAW 2	\$ 849,875	4.0	\$ 842,681	4.0	(0.8%)
20030-0001	COUNTY COURT AT LAW 3	\$ 837,896	4.0	\$ 847,068	4.0	1.1%
20040-0001	COUNTY COURT AT LAW 4	\$ 844,568	4.0	\$ 872,987	4.0	3.4%
20050-0001	COUNTY COURT AT LAW 5	\$ 793,957	4.0	\$ 820,440	4.0	3.3%
20060-0001	COUNTY COURT AT LAW 6	\$ 817,734	4.0	\$ 848,910	4.0	3.8%
20070-0001	COUNTY COURT AT LAW 7	\$ 775,561	4.0	\$ 823,384	4.0	6.2%

Expenditures by Department

Department		FY 2026		FY 2027					
		Adopted	FTE	Adopted	FTE	% Change			
0001 General Fund Continued									
21099-0001	PROBATE COURT	\$	1,261,675	5.0	\$	1,422,287	6.0	↑	12.7%
23001-0001	DISTRICT CLERK	\$	8,243,247	83.0	\$	8,796,668	88.0	↑	6.7%
23001-0004	DISTRICT CLERK-PRE-TRIAL RELEASE	\$	675,543	0.0	\$	675,543	0.0		0.0%
23001-0025	PASSPORT	\$	406,478	5.0	\$	411,063	5.0		1.1%
23030-0001	JURY MANAGEMENT	\$	1,250,782	4.0	\$	1,261,655	4.0		0.9%
23050-0001	DISTRICT CLERK - MAGISTRATE	\$	623,075	8.0	\$	667,747	8.0		7.2%
24000-0009	JUSTICE OF THE PEACE COURTS - SHARED	\$	177,462	1.0	\$	182,215	1.0		2.7%
24010-0001	JUSTICE OF THE PEACE, PCT. 1	\$	795,602	8.0	\$	901,421	9.0	↑	13.3%
24020-0001	JUSTICE OF THE PEACE, PCT. 2	\$	689,924	6.0	\$	723,180	6.0		4.8%
24030-0001	JUSTICE OF THE PEACE, PCT. 3	\$	1,225,723	13.0	\$	1,209,181	12.0	↓	(1.3%)
24030-0015	JUSTICE OF THE PEACE PCT3 - JUVENILE CASE MANAGER	\$	-	0.0	\$	94,789	1.0	↑	0.0%
24040-0001	JUSTICE OF THE PEACE, PCT. 4	\$	812,436	9.0	\$	853,203	9.0		5.0%
25000-0009	DISTRICT COURTS - SHARED	\$	1,360,943	6.0	\$	1,364,918	6.0		0.3%
25199-0001	199TH DISTRICT COURT	\$	528,121	4.0	\$	553,411	4.0		4.8%
25219-0001	219TH DISTRICT COURT	\$	536,243	5.0	\$	557,421	5.0		3.9%
25296-0001	296TH DISTRICT COURT	\$	525,456	4.0	\$	563,503	4.0		7.2%
25366-0001	366TH DISTRICT COURT	\$	580,436	4.0	\$	607,358	4.0		4.6%
25380-0001	380TH DISTRICT COURT	\$	566,722	4.0	\$	593,144	4.0		4.7%
25401-0001	401ST DISTRICT COURT	\$	511,885	4.0	\$	541,264	4.0		5.7%
25416-0001	416TH DISTRICT COURT	\$	541,694	4.0	\$	569,844	4.0		5.2%
25417-0001	417TH DISTRICT COURT	\$	587,010	4.0	\$	612,577	4.0		4.4%
25429-0001	429TH DISTRICT COURT	\$	545,863	4.0	\$	574,173	4.0		5.2%
25468-0001	468TH DISTRICT COURT	\$	499,550	4.0	\$	528,207	4.0		5.7%
25469-0001	469TH DISTRICT COURT	\$	544,837	4.0	\$	568,708	4.0		4.4%
25470-0001	470TH DISTRICT COURT	\$	538,763	4.0	\$	562,294	4.0		4.4%
25471-0001	471ST DISTRICT COURT	\$	511,477	4.0	\$	535,555	4.0		4.7%
25493-0001	493RD DISTRICT COURT	\$	496,697	4.0	\$	525,277	4.0		5.8%
25494-0001	494TH DISTRICT COURT	\$	490,472	4.0	\$	518,012	4.0		5.6%
30001-0001	COUNTY AUDITOR	\$	4,755,803	34.0	\$	4,924,196	34.0		3.5%
31001-0001	TAX ASSESSOR/COLLECTOR	\$	9,324,855	104.5	\$	10,287,045	114.5	↑	10.3%
32001-0001	PURCHASING	\$	2,379,297	19.0	\$	2,474,642	19.0		4.0%
35001-0001	DISTRICT ATTORNEY	\$	23,217,969	150.0	\$	23,932,315	152.0	↑	3.1%
40010-0001	FACILITIES & PARKS	\$	8,001,659	86.0	\$	9,694,493	107.5	↑	21.2%
40010-0009	FACILITIES & PARKS - SHARED	\$	6,809,480	0.0	\$	8,716,480	0.0		28.0%
40030-0001	BUILDING SUPERINTENDENT	\$	982,345	6.0	\$	992,964	6.0		1.1%
40030-0009	BUILDING SUPERINTENDENT - SHARED	\$	1,741,443	0.0	\$	1,486,016	0.0		(14.7%)
44001-0001	EQUIPMENT SERVICES	\$	1,736,141	15.0	\$	1,819,169	15.0		4.8%
44001-0009	EQUIPMENT SERVICES - SHARED	\$	2,384,611	0.0	\$	5,022,111	0.0		110.6%
50001-0001	SHERIFF'S OFFICE	\$	23,625,348	151.0	\$	25,043,116	161.0	↑	6.0%
50002-0001	CHILD ABUSE	\$	872,579	5.0	\$	851,738	5.0		(2.4%)
50003-0001	DISPATCH	\$	4,981,547	34.0	\$	5,087,018	34.0		2.1%

INTRODUCTION

PERSONNEL

FUND SUMMARIES

DEPARTMENTS

CAPITAL IMPROVEMENT PROGRAM

STATISTICS

POLICIES

COURT ORDERS

APPENDIX

Expenditures by Department

Department			FY 2026		FY 2027		
			Adopted	FTE	Adopted	FTE	% Change
0001 General Fund Continued							
50030-0001	JAIL OPERATIONS	\$	53,460,121	447.0	\$	55,619,951	444.0 ↓ 4.0%
50030-0007	JAIL CAF	\$	141,528	0.0	\$	141,500	0.0 (0.0%)
50035-0054	SHERIFF'S OFFICE - JAIL PROGRAMS	\$	346,904	3.0	\$	359,171	3.0 3.5%
50050-0001	MINIMUM SECURITY	\$	250	0.0	\$	-	0.0 (100.0%)
50060-0001	FUSION CENTER	\$	13,084	2.0	\$	10,150	3.0 ↑ (22.4%)
50090-0008	COUNTY CORRECTIONS - SCORE	\$	455,346	4.0	\$	509,217	4.0 11.8%
55010-0001	CONSTABLE, PCT. 1	\$	1,364,196	11.0	\$	1,566,503	12.0 ↑ 14.8%
55020-0001	CONSTABLE, PCT. 2	\$	726,266	5.0	\$	955,930	7.0 ↑ 31.6%
55030-0001	CONSTABLE, PCT. 3	\$	2,001,387	15.0	\$	2,176,676	16.0 ↑ 8.8%
55040-0001	CONSTABLE, PCT. 4	\$	1,414,529	11.0	\$	1,601,080	12.0 ↑ 13.2%
57001-0001	FIRE MARSHAL	\$	1,772,798	6.0	\$	811,999	6.0 (54.2%)
59001-0001	HIGHWAY PATROL	\$	45,098	1.0	\$	46,922	1.0 4.0%
59010-0001	BREATHALYZER PROGRAM	\$	30,000	0.0	\$	30,000	0.0 0.0%
59020-0001	AMBULANCE SERVICE	\$	946,029	0.0	\$	-	0.0 (100.0%)
59050-0001	EMERGENCY MANAGEMENT	\$	131,120	1.0	\$	258,280	2.0 ↑ 97.0%
60040-0001	INMATE HEALTH	\$	22,828,623	0.0	\$	22,828,623	0.0 0.0%
60050-0001	MENTAL HEALTH	\$	3,075,781	0.0	\$	3,075,781	0.0 0.0%
62001-0001	COURT APPOINTED REPRESENTATION	\$	9,923,197	0.0	\$	15,423,197	0.0 55.4%
62010-0001	COURT APPOINTED REP - JUVENILE	\$	801,790	0.0	\$	1,201,790	0.0 49.9%
62090-0001	INDIGENT DEFENSE	\$	940,765	9.0	\$	1,070,926	10.0 ↑ 13.8%
63001-0001	INDIGENT AID	\$	3,000	0.0	\$	19,000	0.0 533.3%
64001-0001	JUVENILE PROBATION	\$	6,448,967	64.0	\$	6,748,923	64.0 4.7%
64020-0001	JUVENILE DETENTION	\$	12,384,773	100.0	\$	13,010,689	102.0 ↑ 5.1%
64060-0001	JJAEP	\$	1,360,118	7.0	\$	1,364,916	7.0 0.4%
65010-0001	HISTORICAL COMMISSION	\$	49,900	0.0	\$	49,900	0.0 0.0%
65030-0001	OPEN SPACE	\$	38,703	0.0	\$	42,693	0.0 10.3%
70001-0001	AGRILIFE EXTENSION	\$	388,893	6.0	\$	399,287	6.0 2.7%
75020-0001	ENGINEERING	\$	-	0.0	\$	2,604,503	13.0 ↑ 0.0%
78001-0001	MYERS PARK	\$	1,087,944	10.0	\$	1,135,566	10.5 ↑ 4.4%
78020-0001	FARM MUSEUM	\$	153,093	1.0	\$	159,857	1.0 4.4%
82001-0001	DEVELOPMENT SERVICES	\$	1,247,920	10.5	\$	1,299,505	10.5 4.1%
90001-0000	INTERFUND TRANSFERS - UNDEFINED	\$	4,046,586	0.0	\$	24,417,170	0.0 503.4%
		\$	343,011,039	1806.0	\$	366,119,431	1888.5 ↑ 6.7%
1010 Road & Bridge Fund							
06050-0061	GIS - ROAD & BRIDGE	\$	309,510	1.0	\$	-	0.0 (100.0%)
10001-0001	NON-DEPARTMENTAL - ADMIN	\$	866,998	0.0	\$	771,998	0.0 (11.0%)
10001-0026	NON-DEPT - CAPITAL REPLACEMENT	\$	70,000	0.0	\$	70,000	0.0 0.0%
75001-0001	ROAD & BRIDGE	\$	43,972,501	101.0	\$	35,691,238	102.0 ↑ (18.8%)
75020-0001	ENGINEERING	\$	2,155,129	10.0	\$	-	0.0 (100.0%)
75040-0001	PUBLIC WORKS	\$	819,836	5.0	\$	849,846	5.0 3.7%
75050-0001	CONSERVATION	\$	5,000	0.0	\$	5,000	0.0 0.0%
		\$	48,198,974	117.0	\$	37,388,082	107.0 (22.4%)

INTRODUCTION	Other Funds					
PERSONNEL	0003-RECORDS ARCHIVE	\$	500,000	0.0	\$	4,000,000 0.0 700.0%
	0005-DISTRICT COURTS RECORD TECH	\$	100,000	0.0	\$	100,000 0.0 0.0%
	0029-COURTHOUSE SECURITY	\$	897,659	10.0	\$	935,186 10.0 4.2%
FUND SUMMARIES	0499-PERMANENT IMPROVEMENT	\$	2,000,000	0.0	\$	2,500,000 0.0 25.0%
	1013-JUDICIAL APPELLATE	\$	91,000	0.0	\$	113,083 0.0 24.3%
	1015-COURT REPORTERS	\$	447,140	0.0	\$	545,000 0.0 21.9%
DEPARTMENTS	1021-LAW LIBRARY	\$	668,788	3.5	\$	673,558 3.5 0.7%
	1023-FARM MUSEUM MEMORIAL	\$	5,000	0.0	\$	- 0.0 (100.0%)
	1025-COUNTY CLERK REC MGMT & PRES	\$	2,539,168	11.0	\$	3,051,614 11.0 20.2%
CAPITAL IMPROVEMENT PROGRAM	1026-DISTRICT CLERK REC MGMT & PRES	\$	364,829	4.0	\$	512,035 5.0 ↑ 40.3%
	1028-JUSTICE COURT TECHNOLOGY	\$	304,747	0.0	\$	151,068 0.0 (50.4%)
	1031-ECONOMIC DEVELOPMENT	\$	100,000	0.0	\$	100,000 0.0 0.0%
STATISTICS	1033-CONTRACT ELECTIONS	\$	2,749,008	0.0	\$	2,781,561 0.0 1.2%
	1037-DA STATE FORFEITURE	\$	215,000	0.0	\$	295,000 0.0 37.2%
	1040-HEALTHCARE FOUNDATION	\$	6,791,326	54.0	\$	7,559,274 55.0 ↑ 11.3%
POLICIES	1046-JUVENILE CASE MANAGER	\$	9,150	0.0	\$	9,150 0.0 0.0%
	1049-DA PRETRIAL INTERVENTION PROGRAM	\$	287,266	2.0	\$	317,759 2.0 10.6%
	1052-COUNTY COURTS TECHNOLOGY	\$	8,568	0.0	\$	8,568 0.0 0.0%
COURT ORDERS	1053-DISTRICT COURTS TECHNOLOGY	\$	15,916	0.0	\$	15,916 0.0 0.0%
	1054-PROBATE CONTRIBUTIONS	\$	293,881	1.0	\$	300,819 1.0 2.4%
	1056-DIST CLERK COURT REC PRESERVATION	\$	100,000	0.0	\$	100,000 0.0 0.0%
APPENDIX	1060-DA FEDERAL TREASURY FORFEITURE	\$	446,234	0.0	\$	444,078 0.0 (0.5%)
	1063-DA FEDERAL JUSTICE FORFEITURE	\$	66,500	0.0	\$	66,500 0.0 0.0%
	1068-COURT FACILITY FEE	\$	17,600	0.0	\$	546,600 0.0 3005.7%
	2108-HEALTHCARE GRANTS	\$	8,104	18.0	\$	- 18.0 (100.0%)
	3001-DEBT SERVICE	\$	114,643,123	0.0	\$	110,945,706 0.0 (3.2%)
	5501-COUNTY INSURANCE	\$	2,881,603	0.0	\$	3,381,603 0.0 17.4%
	5502-WORKERS' COMPENSATION INS	\$	885,000	0.0	\$	885,000 0.0 0.0%
	5504-UNEMPLOYMENT INSURANCE	\$	250,000	0.0	\$	250,000 0.0 0.0%
	5505-EMPLOYEE INSURANCE	\$	58,406,867	2.0	\$	61,923,036 2.0 6.0%
	5990-ANIMAL SAFETY	\$	2,307,687	19.0	\$	2,913,616 21.0 ↑ 26.3%
	6050-JUDICIAL DISTRICT	\$	8,044,638	101.0	\$	8,502,607 101.0 5.7%
	6051-DP-SC MENTALLY IMPAIRED	\$	172,264	2.0	\$	186,303 2.0 8.1%
	6053-CCP-COMM CORRECTIONS FAC	\$	339,289	4.0	\$	346,574 4.0 2.1%
	6055-DP-SC SEX OFFENDER	\$	263,090	3.0	\$	282,751 3.0 7.5%
	6057-TAIP	\$	-	0.0	\$	97,872 1.0 ↑ 0.0%
	6058-DP-SC SUBSTANCE ABUSE	\$	321,615	4.0	\$	343,109 4.0 6.7%
	6059-PERSONAL BOND/SURETY PROGRAM	\$	446,014	6.0	\$	461,587 6.0 3.5%
	6060-CSCD-PRE TRIAL DIVERSION	\$	-	5.0	\$	348,555 5.0 0.0%
	6800-CPS BOARD	\$	46,330	0.0	\$	46,330 0.0 0.0%
		\$	208,034,404	249.5	\$	216,041,418 254.5 ↑ 3.8%
	Total	\$	599,244,417	2172.5	\$	619,548,931 2250.0 ↑ 3.4%



Court Orders

State of Texas	§	Court Order
Collin County	§	2026-1023-09-14
Commissioners Court	§	

An order of the Collin County Commissioners Court approving the fiscal year 2027 budget.

In accordance with Texas Property Code section 26.05, the Collin County Commissioners Court hereby approves the fiscal year 2027 budget. The final copy of said shall be filed in the Office of the County Clerk.

Voted “Aye”: Commissioner Susan Fletcher, Commissioner Cheryl Williams, Commissioner Darrell Hale, Commissioner Duncan Webb
Voted “Nay”: Judge Chris Hill

A motion was made, seconded, and carried by a majority of the court members in attendance during a regular session on Monday, September 14, 2026.

Voted No
Chris Hill, County Judge

Susan Fletcher
Susan Fletcher, Commissioner, Pct 1

Cheryl Williams
Cheryl Williams, Commissioner, Pct 2



Darrell Hale
Darrell Hale, Commissioner, Pct 3

Duncan Webb
Duncan Webb, Commissioner, Pct 4

Stacey Kemp
ATTEST: Stacey Kemp, County Clerk

State of Texas	§	Court Order
Collin County	§	2026-1019-09-14
Commissioners Court	§	

An order of the Collin County Commissioners Court approving the fiscal year 2027 maintenance and operation tax rate.

In accordance with Texas Property Code section 26.05, the Collin County Commissioners Court hereby approves the fiscal year 2027 maintenance and operation tax rate of **\$0.109564** per \$100.00 of assessed valuation.

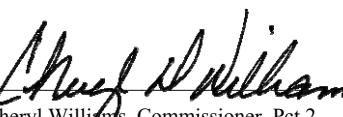
THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

A motion was made, seconded, and carried by a majority of the court members in attendance during a regular session on Monday, September 14, 2026.

Voted No

Chris Hill, County Judge

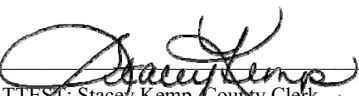

Susan Fletcher, Commissioner, Pct 1


Cheryl Williams, Commissioner, Pct 2




Darrell Hale, Commissioner, Pct 3


Duncan Webb, Commissioner, Pct 4


ATTEST: Stacey Kemp, County Clerk

State of Texas	§	Court Order
Collin County	§	2026-1020-09-14
Commissioners Court	§	

An order of the Collin County Commissioners Court approving the fiscal year 2027 debt services tax rate.

In accordance with Texas Property Code section 26.05, the Collin County Commissioners Court hereby approves the fiscal year 2027 debt services tax rate of **\$0.041850** per \$100.00 of assessed valuation.

A motion was made, seconded, and carried by a majority of the court members in attendance during a regular session on Monday, September 14, 2026.

Voted No
Chris Hill, County Judge

Susan Fletcher
Susan Fletcher, Commissioner, Pct 1

Cheryl Williams
Cheryl Williams, Commissioner, Pct 2



Darrell Hale
Darrell Hale, Commissioner, Pct 3

Duncan Webb
Duncan Webb, Commissioner, Pct 4

Stacey Kemp
ATTEST: Stacey Kemp, County Clerk

State of Texas	§	Court Order
Collin County	§	2026-1021-09-14
Commissioners Court	§	

An order of the Collin County Commissioners Court approving the fiscal year 2027 combined tax rate.

In accordance with Texas Local Government Code section 81.006, the Collin County Commissioners Court hereby approves the proposed fiscal year 2027 combined tax rate of \$0.151414 per \$100.00 of assessed valuation.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.19 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$2.11.

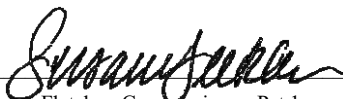
Voted "Aye": Commissioner Susan Fletcher, Commissioner Cheryl Williams, Commissioner Darrell Hale, Commissioner Duncan Webb

Voted "Nay": Judge Chris Hill

A motion was made, seconded, and carried by a majority of the court members in attendance during a regular session on Monday, September 14, 2026.

Voted No

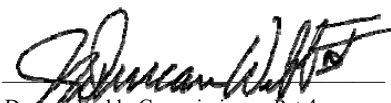
Chris Hill, County Judge


Susan Fletcher, Commissioner, Pct 1


Cheryl Williams, Commissioner, Pct 2




Darrell Hale, Commissioner, Pct 3


Duncan Webb, Commissioner, Pct 4


ATTEST: Stacey Kemp, County Clerk

State of Texas	\$	Court Order
Collin County	\$	2026-1022-09-14
Commissioners Court	\$	

An order of the Collin County Commissioners Court approving the elected officials' compensation.

Elected Official	FY 2027
Constable Pct. 1	\$138,340.78
Constable Pct. 2	\$138,340.78
Constable Pct. 3	\$138,340.78
Constable Pct. 4	\$138,340.78
County Clerk	\$166,320.52
County Commissioner Pct. 1	\$168,101.62
County Commissioner Pct. 2	\$168,101.62
County Commissioner Pct. 3	\$168,101.62
County Commissioner Pct. 4	\$168,101.62
County Judge	\$191,539.17
District Clerk	\$166,320.49
Justice of the Peace Pct. 1	\$154,150.05
Justice of the Peace Pct. 2	\$154,150.05
Justice of the Peace Pct. 3	\$154,150.05
Justice of the Peace Pct. 4	\$154,150.05
Sheriff	\$208,377.89
Tax Assessor/Collector	\$169,782.07
199th District Judge	\$25,000.00
219th District Judge	\$25,000.00
296th District Judge	\$25,000.00
366th District Judge	\$25,000.00
380th District Judge	\$25,000.00
401st District Judge	\$25,000.00
416th District Judge	\$25,000.00
417th District Judge	\$25,000.00
429th District Judge	\$25,000.00
468th District Judge	\$25,000.00
469th District Judge	\$25,000.00
470th District Judge	\$25,000.00
471st District Judge	\$25,000.00
493 rd District Judge	\$25,000.00
494 th District Judge	\$25,000.00
County Court at Law 1 Judge	\$244,500.00
County Court at Law 2 Judge	\$244,500.00
County Court at Law 3 Judge	\$244,500.00
County Court at Law 4 Judge	\$244,500.00
County Court at Law 5 Judge	\$199,000.00
County Court at Law 6 Judge	\$244,500.00
County Court at Law 7 Judge	\$234,000.00
Probate Judge	\$200,000.00
District Attorney Supplemental	\$77,790.90

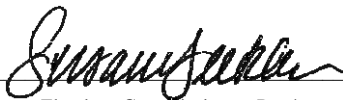
NOTES:

1. All Elected Officials shall be entitled to reimbursement for actual mileage traveled while on out-of-county business trips in personal vehicles at the published IRS reimbursement rate per mile.
2. Includes all compensation authorized by Article 5139 HHH, Texas Revised Civil Statutes Annotated for membership on the Collin County Juvenile Board.
3. Due to passage of HB 2384 (86th Legislature Regular Session), the calculation basis of minimum and maximum rates of pay for certain judicial / justice positions changed. Changes to the salary provided to Collin County Court at Law and District Judges are mandatory as a result of this legislation effective as of September 1, 2019. A change to judicial longevity pay is also included in this bill.

Thereupon, a motion was made, seconded and carried with a majority vote of the court to approve the proposed elected officials' compensation for fiscal year 2027 as referenced above, in accordance with the provisions of Vernon's Texas Codes Annotated, Local Government Code, Section 152.013.

Voted No

Chris Hill, County Judge

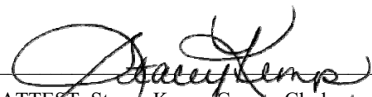

Susan Fletcher, Commissioner, Pct 1


Cheryl Williams, Commissioner, Pct 2




Darrell Hale, Commissioner, Pct 3


Damon Webb, Commissioner, Pct 4

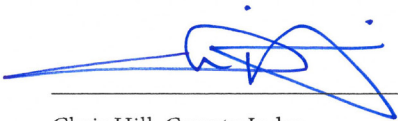

ATTEST: Stacey Kemp, County Clerk

State of Texas	§	Court Order
Collin County	§	2026-1025-09-14
Commissioners Court	§	

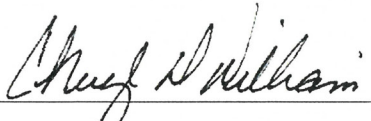
An order of the Collin County Commissioners Court approving the restrictions on funds in compliance with Government Accounting Standards Board.

The Collin County Commissioners Court hereby approves the restrictions on funds in accordance with Government Accounting Standards Board, Statement Number 54 for fiscal year 2027.

A motion was made, seconded, and carried by a majority of the court members in attendance during a regular session on Monday, September 14, 2026.


Chris Hill, County Judge

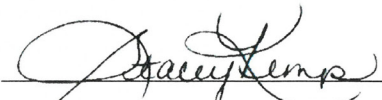

Susan Fletcher, Commissioner, Pct 1


Cheryl Williams, Commissioner, Pct 2




Darrell Hale, Commissioner, Pct 3


Duncan Webb, Commissioner, Pct 4


ATTEST: Stacey Kemp, County Clerk



Appendix

INTRODUCTION
PERSONNEL
FUND SUMMARIES
DEPARTMENTS
CAPITAL IMPROVEMENT PROGRAM
STATISTICS
POLICIES
COURT ORDERS
APPENDIX

Photograph Citations

Fund Summaries:

The BATDRONE, Facebook Digital photograph, Downtown, accessed November 13, 2025,
<<https://www.facebook.com/photo.php?fbid=1652962552671236&set=pb.100038725214265.-2207520000&type=3>>.

Statistics:

The BATDRONE, Facebook Digital photograph, McKinney, accessed November 13, 2025,
<<https://www.facebook.com/photo.php?fbid=960927911874707&set=pb.100038725214265.-2207520000&type=3>>.

Back Cover:

City of McKinney, Facebook Digital Photograph, Balloons, accessed November 13, 2025,
<<https://www.facebook.com/photo.php?fbid=794778908489609&set=pb.100038725214265.-2207520000&type=3>>.



THE PAGE INTENTIONALLY LEFT BLANK



Collin County
www.collincountytx.gov

