

Clay County 2025-2026 Proposed Budget

	2024-2025	2025-2026	No New Rev Tax Rate	Voter Approved Tax Rate	De Minimis Rate
Certified Valuation	\$ 1,259,556,720	\$ 1,327,488,625			
General M&O Tax Rate	\$ 0.004014	\$ 0.004173	0.003032	0.004174	0.004229
Road & Bridge Tax Rate	\$ 0.001600	\$ 0.001600	0.001600	0.001600	0.001600
Combined Tax Rate	\$ 0.005614	\$ 0.005773	\$ 0.004632	\$ 0.005774	\$ 0.005829
				\$ 530,995.45000	
Collection Rate	97.00%	97.00%		New Improvements	\$ 18,992,351
M&O Revenue	\$ 4,904,185	\$ 5,373,422		New Improvement Rev	\$ 109,642.84
R&B Revenue	\$ 1,954,832	\$ 2,060,262			
Total Revenue	\$ 6,859,017	\$ 7,433,684			
Elected Official Salary	\$ -			\$ 469,237	M&O Increase
Commissioners Court & Sheriff				\$ 105,430	R&B Increase
Salary Increase - %		3.20%		\$ 574,667	Total Increase
Salary Increase - Flat	\$ 2,000				
Insurance Increase		3%		\$ 132,748.86	Revenue per penny
Life & Health Insurance per Employee	\$ 17,783.86	\$ 18,305.00			
Longevity per Employee	\$ 75.00	\$ 75.00			

FI Account Codes	Adopted 2024-2025	Amended 2025	2024- 2025	Estimated Actuals 2024-2025 as of 7.01.2025	Proposed 2025-2026	Change From 2025 Adopted
AD VALOREM FOR M&O						
1000.0310.3001 AD VALOREM TAXES CURRENT	4,904,184.85	4,904,184.85		4,994,483.82	5,373,422.00	469,237.15
1000.0310.3010 AD VALOREM TAXES DELINQUENT	60,000.00	60,000.00		40,500.00	60,000.00	0.00
1000.0310.3030 AD VALOREM PENALTY & INTEREST	20,000.00	20,000.00		8,100.00	20,000.00	0.00
1000.0310.3040 TAX FORECLOSURE SALE		0.00		8,473.47	0.00	0.00
1000.0310.3055 TAX ESCROW FEE	20,000.00	20,000.00		985.00	20,000.00	0.00
1000.0310.3061 ST FEES/MIXED BEVERAGE	800.00	800.00		890.00	800.00	0.00
AD VALOREM	4,984,984.85	5,004,984.85		5,053,432.29	5,474,222.00	469,237.15
REGISTRATION						
1000.0321.3115 AUTO REGISTRATION	175,000.00	175,000.00		44,777.99	175,000.00	0.00
AUTO REGISTRATION - Commissions				170,875.00		
REVENUES-FEES & FINES						
1000.0321.3125 OSSF PERMIT FEE	14,400.00	14,400.00		18,000.00	14,400.00	0.00
1000.0321.3127 SUBDIVISION FEES	0.00	0.00		2,220.00	2,500.00	2,500.00
1000.0321.3148 TAX CERTIFICATES FEE	1,500.00	1,500.00		108.00	1,500.00	0.00
1000.0322.3165 INMATE PHONE DATA	-	-		2,622.00	2,500.00	2,500.00
1000.0340.3601 SHERIFF FEES	6,000.00	6,000.00		3,885.43	6,000.00	0.00
1000.0340.3602 CO CLERK FEES	80,000.00	80,000.00		75,827.08	80,000.00	0.00
1000.0340.3603 DIST CLERK FEES	25,000.00	25,000.00		25,113.00	25,000.00	0.00
1000.0340.3608 JP FEES & FINES	240,000.00	240,000.00		98,651.60	240,000.00	0.00
1000.0340.3613 CONSTABLE FEES	15,000.00	15,000.00		8,184.52	15,000.00	0.00
1000.0340.3622 COMM/QT.ST.CT.COST ALL	30,000.00	30,000.00		13,310.00	30,000.00	0.00
1000.0340.3633 GUARDIANSHIP	1,000.00	1,000.00		-	-	(1,000.00)
1000.0340.3635 DIST CLERK ATTY REIMB	6,500.00	6,500.00		2,987.30	3,500.00	(3,000.00)
1000.0340.3644 JUSTICE COURT SUPPORT FEE	2,500.00	2,500.00		-	-	(2,500.00)
1000.0340.3645 LANGUAGE ACCESS FEE	500.00	500.00		-	-	(500.00)
1000.0340.3646 COURT FACILITY FEE FUND	1,500.00	1,500.00		-	-	(1,500.00)
1000.0340.3647 JP COURT/DS2'S FEES	1,500.00	1,500.00		580.00	1,000.00	(500.00)
1000.0340.3648 COUNTY JURY FUND	1,000.00	1,000.00		-	-	(1,000.00)
1000.0340.3649 PUBLIC PROBATE ADMIN FUND	500.00	500.00		-	-	(500.00)
1000.0340.3650 JP CIVIL FEES	2,500.00	2,500.00		-	-	(2,500.00)
1000.0340.3669 JUDICIAL EDUCATION AND SUPPORT	150.00	150.00		-	-	(150.00)

FI Account Codes		Adopted 2024-2025	Amended 2025	2024- 2025 Estimated Actuals 2024-2025 as of 7.01.2025	Proposed 2025-2026	Change From 2025 Adopted
1000.0340.3675	JP COURT DISMISSAL FEES	250.00	250.00	1,396.00	1,000.00	750.00
1000.0340.3676	JP COURT DEFERRED ADJ.FEE	75,000.00	75,000.00	22,635.31	75,000.00	0.00
	REVENUES-FEES & FINES	504,800.00	504,800.00	275,520.24	497,400.00	(7,400.00)
	INTEREST					
1000.0390.3700	INTEREST	180,000.00	180,000.00	286,318.79	230,000.00	50,000.00
	MISCELLANEOUS REVENUES					
I	ECONOMIC DEVELOPMENT	-	-		-	0.00
1000.0329.3071	PAYMENT/LUE OF TAXES Windfarm	1,414,000.00	1,414,000.00	1,414,000.00	1,565,500.00	151,500.00
1000.0329.3074	PAYMENT/LUE OF TAXES Triangle Brick	139,523.73	139,523.73	139,523.73	139,524.00	0.27
1000.0329.3075	PAYMENT/LUE OF TAXES Vision Biologics	2,539.00	2,539.00	2,539.00	2,539.00	0.00
1000.0322.3175	ACCIDENT AND OFFENSE REPORTS	200.00	200.00	308.00	200.00	0.00
1000.0322.3178	ELECTION REIMBURSEMENTS	15,000.00	15,000.00	19,200.00	15,000.00	0.00
1000.0330.3361	STATE SUPPLEMENT/CO.JUDGE	25,200.00	25,200.00	25,200.00	34,650.00	9,450.00
1000.0330.3362	STATE SUPPLEMENT/CO ATTY	28,000.00	28,000.00	28,000.00	35,000.00	7,000.00
1000.0390.3737	STATE JUROR REIMBURSEMENT	0.00	0.00	12,670.00	0.00	0.00
1000.0390.3711	SALE OF PROPERTY OR EQUIPMENT	-	-		-	0.00
1000.0390.3715	SALE OF ESTRAY	0.00	0	4,852.00	0	0.00
1000.0390.3727	MISCELLANEOUS REIMBURSEMENTS	10,000.00	10,000.00	21,149.18	10,000.00	0.00
1000.0390.3730	TOBACCO SETTLEMENT	20,000.00	20,000.00	50,483.87	20,000.00	0.00
1000.0390.3735	ATM RENT	10,000.00	10,000.00	10,080.00	10,560.00	560.00
1000.0390.3736	RENT-SOIL CONSERVATION	42,423.00	42,423.00	42,423.84	42,423.00	0.00
1000.0390.3736	RENT-DPS				30,815.00	30,815.00
1000.0390.3738	CITY HENRIETTA/SHARE EXP	300,000.00	300,000.00	343,510.38	300,000.00	0.00
1000.0390.3739	CITY HENRIETTA/MILAGE	50,000.00	50,000.00	36,593.00	50,000.00	0.00
1000.0390.3758	MISCELLANEOUS INCOME	25,000.00	25,000.00	5,200.00	10,000.00	(15,000.00)
	MISCELLANEOUS REVENUES	2,081,885.73	2,081,885.73	2,155,733.00	2,266,211.00	184,325.27
1000.0392.3899	TRANSFERS IN - Records Mgmt	\$ 20,000.00	20,000.00	\$ 20,000.00	20,000.00	0.00
0510	BLDG. MAIN/JANITOR					
1000.0510.4001	MULTITASK SALARY	50,278.72	50,278.72	50,278.72	51,888.00	1,609.28
	CUSTODIAN TWO	48,126.28	48,126.28	48,126.28	49,667.00	1,540.72
1000.0510.4050	LONGEVITY PAY	1,200.00	1,200.00	1,200.00	1,350.00	150.00
1000.0510.4076	FICA/MEDICARE MATCH	7,619.78	7,619.78	7,619.78	7,873.00	253.22
1000.0510.4080	TCDRS COUNTY MATCH	10,956.55	10,956.55	10,956.55	11,320.00	363.45
1000.0510.4097	HOSP & LIFE INSURANCE	35,567.73	35,567.73	35,567.76	36,610.00	1,042.27
1000.0510.4102	JANITOR SUPPLIES	6,000.00	6,000.00	6,000.00	6,000.00	0.00
1000.0510.4161	REPAIRS & REPLACEMENTS	2,500.00	2,500.00	2,500.00	2,500.00	0.00
1000.0510.4209	YARD MAINTENANCE & TREES	5,350.00	5,350.00	6,500.00	6,000.00	650.00
1000.0510.4212	CLEAN-BLDG/FLOOR/AC VENTS	3,500.00	3,500.00	-	3,500.00	0.00
1000.0510.4335	PEST CONTROL	2,000.00	2,000.00	1,000.00	2,000.00	0.00
1000.0510.4526	CELL PHONE REIMBURSEMENT		-	600.00	900.00	900.00
1000.0510.4699	MISCELLANEOUS EXPENSE	1,200.00	1,200.00	-	1,200.00	0.00
1000.0510.4815	JANITOR EQUIPMENT	-	-		-	0.00
	BLDG. MAIN/JANITOR	174,299.06	174,299.06	170,349.09	180,808.00	6,508.94
0438	COMMISSIONERS CT EXPENSES					
1000.0438.4101	OFFICE SUPPLIES & LEGALS	1,000.00	1,000.00	500.00	1,000.00	0.00
1000.0438.4320	GRANT FACILITATOR				24,000.00	24,000.00
1000.0438.4362	C & I SECURITY MAINT/MONITORING	3,300.00	3,300.00	3,600.00	3,600.00	300.00
1000.0438.4405	MISCELLANEOUS, BOND & DUES		450.00	450.00	500.00	500.00
1000.0438.4699	MISCELLANEOUS	6,000.00	5,550.00	5,750.00	6,000.00	0.00
	COMMISSIONERS CT EXPENSES	10,300.00	10,300.00	10,300.00	35,100.00	24,800.00
0550	CONSTABLE					

FI Account Codes		Adopted 2024-2025	Amended 2025	2024- Estimated Actuals 2024-2025 as of 7.01.2025	Proposed 2025-2026	Change From 2025 Adopted
1000.0550.4001	SALARY	55,121.92	55,121.92	55,121.92	56,886.00	1,764.08
	DEPUTY SALARY	49,000.00	49,000.00	49,000.00	50,568.00	1,568.00
1000.0550.4030	CERTIFICATE PAY	2,000.00	2,000.00	2,000.00	2,000.00	0.00
1000.0550.4050	LONGEVITY PAY	900.00	900.00	900.00	1,050.00	150.00
1000.0550.4076	FICA/MEDICARE MATCH	8,187.18	8,187.18	8,187.18	8,454.00	266.82
1000.0550.4080	TCDRS COUNTY MATCH	11,772.41	11,772.41	11,772.41	12,156.00	383.59
1000.0550.4097	HOSP & LIFE INSURANCE	35,567.73	35,567.73	35,567.76	36,610.00	1,042.27
1000.0550.4101	OFFICE SUPPLIES	-	-	-	-	0.00
1000.0550.4110	UNIFORMS	700.00	700.00	150.00	700.00	0.00
1000.0550.4123	AMMUNITION	800.00	800.00	775.00	800.00	0.00
1000.0550.4148	COMPUTER & LAPTOPS	-	1,559.00	1,558.77	-	0.00
1000.0550.4150	VEHICLE MAINT	2,000.00	2,000.00	1,150.00	2,000.00	0.00
1000.0550.4154	GAS & OIL	10,000.00	10,000.00	8,500.00	10,000.00	0.00
1000.0550.4202	COMPUTER PROGRAMS	2,016.00	2,016.00	1,703.77	2,016.00	0.00
1000.0550.4205	MAINTENANCE & SERVICE - COPIER	-	-	-	400.00	400.00
1000.0550.4211	COMMUNICATION CONTRACT	2,184.00	2,184.00	2,100.00	2,184.00	0.00
1000.0550.4373	VEHICLE INSURANCE	1,500.00	1,500.00	1,500.00	1,200.00	(300.00)
1000.0550.4405	MISCELLANEOUS, BONDS & DUES	400.00	400.00	250.00	400.00	0.00
1000.0550.4408	MISC.TRAVEL & SCHOOLING	1,500.00	1,500.00	250.00	1,500.00	0.00
1000.0550.4580	VEHICLE LEASE PAYMENTS	10,644.00	10,644.00	10,643.60	10,645.00	1.00
1000.0550.4817	EQUIPMENT & FURNITURE	3,600.00	3,600.00	1,500.00	3,600.00	0.00
	CONSTABLE	197,893.24	199,452.24	192,630.41	203,169.00	5,275.76
		5,842.98				
0475	COUNTY ATTORNEY					
1000.0475.4001	SECRETARY SALARY	47,050.00	47,050.00	47,050.00	48,556.00	1,506.00
1000.0475.4021	SALARY	55,121.92	55,121.92	55,121.92	56,886.00	1,764.08
1000.0475.4040	STATE SALARY SUPPLEMENT	28,000.00	28,000.00	28,000.00	35,000.00	7,000.00
1000.0475.4050	LONGEVITY PAY	1,950.00	1,950.00	1,950.00	2,100.00	150.00
1000.0475.4076	FICA/MEDICARE MATCH	10,107.33	10,107.33	10,107.33	10,905.00	797.67
1000.0475.4080	TCDRS COUNTY MATCH	14,533.41	14,533.41	14,533.41	15,680.00	1,146.59
1000.0475.4097	HOSP & LIFE INSURANCE	35,567.73	35,567.73	35,567.76	36,610.00	1,042.27
1000.0475.4101	OFFICE SUPPLIES/MISCELANOUS EXPENSES	1,000.00	1,000.00	450.00	1,000.00	0.00
1000.0475.4148	COMPUTERS & LAPTOPS	-	4,432.00	4,416.66	-	0.00
1000.0475.4202	COMPUTER & PROGRAMS	2,000.00	2,000.00	1,716.00	2,000.00	0.00
1000.0475.4405	MISCELLANEOUS, BONDS & DUES	300.00	300.00	300.00	300.00	0.00
1000.0475.4408	MISC.TRAVEL & SCHOOLING	3,500.00	2,400.00	1,500.00	3,500.00	0.00
1000.0475.4526	CELL PHONE REIMBURSEMENT		-	-	600.00	600.00
	COUNTY ATTORNEY	199,130.39	202,462.39	200,713.08	213,137.00	14,006.61
0495	COUNTY AUDITOR					
1000.0495.4001	SALARY	64,393.75	64,393.75	64,393.80	68,500.00	4,106.25
1000.0495.4050	LONGEVITY PAY	75.00	75.00	75.00	150.00	75.00
1000.0495.4076	FICA/MEDICARE MATCH	4,931.86	4,931.86	4,931.86	5,252.00	320.14
1000.0495.4080	TCDRS COUNTY MATCH	7,091.56	7,091.56	7,091.57	7,552.00	460.44
1000.0495.4097	HOSP & LIFE INSURANCE	\$ 17,783.86	17,783.86	17,783.88	18,305.00	521.14
1000.0495.4101	OFFICE SUPPLIES	1,000.00	950.00	750.00	1,000.00	0.00
1000.0495.4148	COMPUTERS & LAPTOPS	-	1,559.00	1,558.77	2,000.00	2,000.00
1000.0495.4202	COMPUTER & PROGRAMS	1,200.00	1,200.00	1,200.00	1,200.00	0.00
1000.0495.4380	OFFICIAL & DEPUTY BOND		50.00	50.00	50.00	
1000.0495.4405	MISCELLANEOUS, BONDS & DUES	750.00	750.00	620.00	700.00	(50.00)
1000.0495.4408	MISC.TRAVEL & SCHOOLING	3,750.00	3,750.00	2,000.00	3,750.00	0.00
1000.0495.4526	CELL PHONE REIMBURSEMENT		-	-	600.00	600.00
	COUNTY AUDITOR	100,976.04	102,535.04	100,454.88	108,459.00	7,482.96
0403	COUNTY CLERK					
1000.0403.4001	SALARY	55,121.92	55,121.92	55,121.92	56,886.00	1,764.08
	1ST ASSISTANT/DEPUTY I	48,126.28	48,126.28	48,126.28	49,667.00	1,540.72
	DEPUTY TWO SALARY	47,050.00	47,050.00	47,050.00	48,556.00	1,506.00
1000.0403.4050	LONGEVITY PAY	1,725.00	1,725.00	1,725.00	1,950.00	225.00

FI Account Codes		Adopted 2024-2025	Amended 2025	2024- Estimated Actuals 2024-2025 as of 7.01.2025	Proposed 2025-2026	Change From 2025 Adopted
1000.0403.4076	FICA/MEDICARE MATCH	11,629.77	11,629.77	11,629.77	12,016.00	386.23
1000.0403.4080	TCDRS COUNTY MATCH	16,722.55	16,722.55	16,722.55	17,277.00	554.45
1000.0403.4097	HOSP & LIFE INSURANCE	53,351.59	53,351.59	53,351.64	54,915.00	1,563.41
1000.0403.4101	OFFICE & COPY MACHINE SUPPLIES	2,000.00	2,000.00	160.00	2,000.00	0.00
1000.0403.4148	COMPUTERS & LAPTOPS		1,394.00	1,394.00	-	0.00
1000.0403.4202	COMPUTER & PROGRAMS	2,300.00	906.00	-	2,300.00	0.00
1000.0403.4205	MAINTENANCE & SERVICE - COPIER	-	-	-	600.00	600.00
1000.0403.4405	MISCELLANEOUS, BONDS & DUES	600.00	600.00	200.00	600.00	0.00
1000.0403.4408	MISC. TRAVEL & SCHOOLING	3,000.00	3,000.00	1,000.00	3,000.00	0.00
1000.0403.4526	CELL PHONE REIMBURSEMENT		-	-	600.00	600.00
	COUNTY CLERK	241,627.12	241,627.12	236,481.17	249,767.00	8,139.88
0665	COUNTY EXTENSION AGENT					
1000.0665.4001	SECRETARY SALARY	47,050.00	47,050.00	47,050.00	48,556.00	1,506.00
	CO.EXT AGENT/HOME DEMO SALARY	34,194.77	34,194.77	34,194.77	35,290.00	1,095.23
1000.0665.4050	LONGEVITY PAY	1,050.00	1,050.00	1,050.00	1,275.00	225.00
1000.0665.4076	FICA/MEDICARE MATCH	6,295.55	6,295.55	6,295.55	6,512.00	216.45
1000.0665.4080	TCDRS COUNTY MATCH	5,291.00	5,291.00	5,291.00	5,482.00	191.00
1000.0665.4097	HOSP & LIFE INSURANCE	17,783.86	17,783.86	17,783.88	18,305.00	521.14
1000.0665.4101	OFFICE SUPPLIES	1,250.00	590.00	250.00	1,250.00	0.00
1000.0665.4121	EDUCATIONAL SUPPLIES	1,000.00	1,000.00	750.00	1,000.00	0.00
1000.0665.4148	COMPUTERS & LAPTOPS	-	660.00	659.50	-	
1000.0665.4202	COMPUTER & MAINTENANCE	1,000.00	1,000.00	1,000.00	1,200.00	200.00
1000.0665.4205	MAINTENANCE & SERVICE - COPIER	-	-	-	800.00	800.00
1000.0665.4408	TRAVEL & SCHOOL/BOTH AGENTS	18,000.00	18,000.00	17,000.00	19,000.00	1,000.00
1000.0554.4500	UTILITES				13,000.00	13,000.00
1000.0665.4562	BLDG. RENTAL	1,000.00	1,000.00	1,000.00	1,200.00	200.00
	CO EXTENSION AGENT	133,915.18	133,915.18	132,324.70	152,870.00	18,954.82
0400	COUNTY JUDGE					
1000.0400.4001	SALARY	56,198.08	56,198.08	56,198.08	57,997.00	1,798.92
	FIRST ASST/MULTI TASK SALARY	50,278.72	50,278.72	50,278.72	51,888.00	1,609.28
1000.0400.4040	STATE SALARY SUPPLEMENT	25,200.00	25,200.00	25,200.00	34,650.00	9,450.00
1000.0400.4050	LONGEVITY PAY	975.00	975.00	975.00	1,125.00	150.00
1000.0400.4057	CAR ALLOWANCE	6,000.00	6,000.00	6,000.00	6,000.00	0.00
1000.0400.4076	FICA/MEDICARE MATCH	10,147.86	10,147.86	10,606.86	11,602.00	1,454.14
1000.0400.4080	TCDRS COUNTY MATCH	14,591.70	14,591.70	15,251.70	16,683.00	2,091.30
1000.0400.4097	HOSP & LIFE INSURANCE	\$ 35,567.73	35,567.73	\$ 35,522.16	36,610.00	1,042.27
1000.0400.4101	OFFICE SUPPLIES	400.00	900.00	900.00	1,000.00	600.00
1000.0400.4148	COMPUTERS & LAPTOPS		1,559.00	1,558.77	-	0.00
1000.0400.4202	COMPUTER & PROGRAMS	2,000.00	2,000.00	200.00	1,500.00	(500.00)
1000.0400.4205	MAINTENANCE & SERVICE - COPIER	-	-	-	700.00	700.00
1000.0400.4320	GRANT FACILITATOR	24,000.00	24,000.00	14,000.00	-	(24,000.00)
1000.0400.4325	COUNTY CT INTERPRETERS	1,500.00	1,500.00	100.00	500.00	(1,000.00)
1000.0400.4360	COUNTY CT REPORTERS	2,500.00	2,500.00	-	2,500.00	0.00
1000.0400.4405	MISCELLANEOUS, BOND & DUES	1,442.50	1,442.50	350.00	1,400.00	(42.50)
1000.0400.4406	JUDGES EDUCATION FUND EXPENSE	200.00	200.00	200.00	200.00	0.00
1000.0400.4408	MISC.TRAVEL & SCHOOLING	3,000.00	3,000.00	1,600.00	3,000.00	0.00
1000.0400.4463	COUNTY CT JURORS	2,000.00	2,000.00	2,000.00	2,000.00	0.00
1000.0400.4464	COUNTY CT/MISC & WITNESS	200.00	200.00	-	200.00	0.00
1000.0400.4467	SPECIAL PROSECUTOR/JUDGE	500.00	500.00	500.00	500.00	0.00
1000.0400.4470	COUNTY CT APPT'D ATTY	5,000.00	5,000.00	3,500.00	5,000.00	0.00
1000.0400.4481	COMMITMENT EXPENSE	4,500.00	4,500.00	1,000.00	4,500.00	0.00
1000.0400.4526	CELL PHONE REIMBURSEMENT		-	600.00	600.00	600.00
1000.0400.4634	EXCESS FESS/CO.JUDGE SUPPLEMENT	1,607.21	1,107.21	-	-	(1,607.21)
1000.0400.4817	EQUIPMENT & FURNITURE	-	-		-	0.00
	COUNTY JUDGE	247,808.80	249,367.80	226,541.29	240,155.00	(7,653.80)

FI Account Codes		Adopted 2024-2025	Amended 2025	2024- Estimated Actuals 2024-2025 as of 7.01.2025	Proposed 2025-2026	Change From 2025 Adopted
0497	COUNTY TREASURER					
100.0497.4001	SALARY	55,121.92	55,121.92	55,121.92	56,886.00	1,764.08
	1ST ASSISTANT/MULTITASK	50,278.72	50,278.72	50,278.72	51,888.00	1,609.28
1000.0497.4050	LONGEVITY PAY	2,100.00	2,100.00	2,100.00	2,250.00	150.00
1000.0497.4050	FICA/MEDICARE MATCH	8,223.80	8,223.80	8,223.80	8,494.00	270.20
1000.0497.4080	TCDRS COUNTY MATCH	11,825.07	11,825.07	11,825.07	12,213.00	387.93
1000.0497.4097	HOSP & LIFE INSURANCE	35,567.73	35,567.73	17,900.00	36,610.00	1,042.27
1000.0497.4101	OFFICE SUPPLIES	1,000.00	1,000.00	800.00	1,000.00	0.00
1000.0497.4202	COMPUTER & PROGRAMS	21,740.00	29,640.00	32,810.00	21,990.00	250.00
1000.0497.4205	MAINTENANCE & SERVICE - COPIER	-	-	-	800.00	800.00
1000.0497.4405	MISCELLANEOUS, BONDS & DUES	750.00	750.00	400.00	750.00	0.00
1000.0497.4408	MISC.TRAVEL & SCHOOLING	6,000.00	6,000.00	2,500.00	4,000.00	(2,000.00)
1000.0497.4526	CELL PHONE REIMBURSEMENT		-		600.00	600.00
	COUNTY TREASURER	192,607.24	200,507.24	181,959.51	197,481.00	4,873.76
0450	DISTRICT CLERK					
	SALARY	55,121.92	55,121.92	55,121.92	56,886.00	1,764.08
1000.0450.4001	DEPUTY ONE SALARY	48,126.28	48,126.28	48,126.28	49,667.00	1,540.72
	DEPUTY CLERK TWO	47,050.00	47,050.00	47,050.00	48,556.00	1,506.00
1000.0450.4050	LONGEVITY PAY	3,900.00	3,900.00	3,900.00	4,125.00	225.00
1000.0450.4076	FICA/MEDICARE MATCH	11,796.16	11,796.16	11,796.16	12,182.00	385.84
1000.0450.4080	TCDRS COUNTY MATCH	16,961.80	16,961.80	16,961.80	17,516.00	554.20
1000.0450.4097	HOSP & LIFE INSURANCE	53,351.59	53,351.59	53,351.64	54,915.00	1,563.41
1000.0450.4101	OFFICE SUPPLIES	2,000.00	2,000.00	1,500.00	2,000.00	0.00
1000.0450.4202	COMPUTER & PROGRAMS	-	-		-	0.00
1000.0450.4205	MAINTENANCE & SERVICE - COPIER	-	-	-	800.00	800.00
1000.0450.4405	MISCELLANEOUS, BONDS & DUES	500.00	500.00	350.00	500.00	0.00
1000.0450.4408	MISC.TRAVEL & SCHOOLING	4,000.00	4,000.00	2,500.00	4,000.00	0.00
1000.0450.4526	CELL PHONE REIMBURSEMENT		-		600.00	600.00
	DISTRICT CLERK	242,807.76	242,807.76	240,657.80	251,147.00	8,339.24
0456	DISTRICT ATTORNEY					
1000.0456.4761	DISTRICT ATTY.OFF. PRO RATA SHARE				194,727.00	194,727.00
1000.0456.XXXX	DISTRICT ATTY TRIAL EXPENSES-CLAY ONLY				50,000.00	50,000.00
	DISTRICT ATTORNEY				244,727.00	244,727.00
0435	DIST JUDGE/CT COORD/CT REPORTER					
1000.0435.4101	OFFICE SUPPLIES	1,500.00	1,500.00	1,500.00	1,500.00	0.00
1000.0435.4161	REPAIRS & REPLACEMENTS	200.00	200.00	-	200.00	0.00
1000.0435.4202	COMPUTER MAINTENANCE	3,600.00	3,600.00	-	3,600.00	0.00
1000.0435.4360	DIST CT REPORTERS	6,000.00	9,000.00	7,000.00	6,000.00	0.00
1000.0435.4377	DIST JUDGE LIABILITY INS	750.00	750.00	650.00	750.00	0.00
1000.0435.4408	TRAVEL & SCHOOLING	2,500.00	2,500.00	1,000.00	2,500.00	0.00
1000.0435.4463	DIST CT JURORS	22,000.00	22,000.00	13,000.00	30,000.00	8,000.00
1000.0435.4464	DIST CT MISC & WITNESS	75,000.00	75,000.00	32,000.00	120,000.00	45,000.00
1000.0435.4465	PREP STATEMENTS	6,000.00	3,000.00	-	6,000.00	0.00
1000.0435.4468	TRAVELING JUDGES	1,000.00	1,000.00	100.00	1,000.00	0.00
1000.0435.4470	DIST CT APPOINTED ATTORNEY	70,000.00	70,000.00	147,000.00	150,000.00	80,000.00
1000.0435.4762	DISTRICT COURT PRO RATA SHARE	69,000.00	69,000.00	68,277.10	76,900.00	7,900.00
1000.0435.4763	DIST CT PRO RATA 8TH JUD	755.00	755.00	754.26	795.00	40.00
1000.0435.4813	COMPUTER & PROGRAMS	64,120.00	64,120.00	8,500.00	15,000.00	(49,120.00)
1000.0435.4817	DIST CT SUPPLIES	500.00	500.00	0.00	500.00	0.00
	DIST JUDGE/CT COORD/CT REPORTER	322,925.00	322,925.00	279,781.36	414,745.00	91,820.00
0458	DPS SECRETARY					
1000.0458.4001	SECRETARY SALARY	48,126.28	48,126.28	48,126.24	49,667.00	1,540.72
1000.0458.4050	LONGEVITY PAY	150.00	150.00	150.00	225.00	75.00
1000.0458.4076	FICA MATCH		3,693.14	3,693.13	3,817.00	123.86

FI Account Codes		Adopted 2024-2025	Amended 2025	2024- Estimated Actuals 2024-2025 as of 7.01.2025	Proposed 2025-2026	Change From 2025 Adopted
1000.0458.4080	TCDRS COUNTY MATCH	5,310.39	5,310.39	5,310.39	5,489.00	178.61
1000.0458.4097	HOSP & LIFE INSURANCE	17,783.86	17,783.86	17,783.86	18,305.00	521.14
1000.0458.4101	OFFICE SUPPLIES	1,500.00	1,375.00	750.00	1,500.00	0.00
1000.0458.4299	MISCELLANEOUS/LICENSE & WEIGHT	300.00	300.00	100.00	300.00	0.00
1000.0458.4408	TRAINING & REGISTRATION	-	125.00	124.00	-	0.00
1000.0458.4817	EQUIPMENT & FURN./LEASE EQUIP.	500.00	500.00	200.00	500.00	0.00
	HIGHWAY PATROL SECRETARY	77,363.67	77,363.67	76,237.62	79,803.00	2,439.33
0445	ELECTION ADMINISTRATOR					
	ELECTION ADMIN SALARY	50,278.72	50,278.72	50,278.68	51,888.00	1,609.28
1000.0490.4001	ELECTION ADMIN ASSISTANT	42,000.00	42,000.00	25,898.32	43,344.00	1,344.00
1000.0490.4003	ELECTION JUDGES/TEMP/SEASONAL	25,000.00	25,000.00	13,113.00	25,000.00	0.00
1000.0490.4050	LONGEVITY PAY	525.00	525.00	525.00	525.00	0.00
1000.0490.4076	FICA/MEDICARE MATCH	7,099.48	7,099.48	5,867.70	7,326.00	226.52
1000.0490.4080	TCDRS COUNTY MATCH	16,704.67	16,704.67	13,806.36	17,237.00	532.33
1000.0490.4097	HOSP & LIFE INSURANCE	35,567.73	35,567.73	28,054.91	36,610.00	1,042.27
1000.0490.4101	OFFICE SUPPLIES	1,000.00	1,000.00	500.00	800.00	(200.00)
1000.0490.4111	ELECTION EXPENSE	50,000.00	50,000.00	15,000.00	50,000.00	0.00
1000.0490.4128	VOTER REGISTRATION	3,500.00	3,500.00		3,500.00	0.00
1000.0490.4205	MAINTENANCE & SERVICE - COPIER	-	-	-	200.00	200.00
1000.0490.4206	VOTING MACHINE & SOFTWARE EXPENSE	30,000.00	30,000.00	31,500.00	30,000.00	0.00
1000.0490.4405	MISCELLANEOUS, BONDS & DUES	500.00	500.00	250.00	500.00	0.00
1000.0490.4408	MISC. TRAVEL & SCHOOLING	3,500.00	3,500.00	3,000.00	3,500.00	0.00
1000.0490.4562	BUILDING RENTAL	5,000.00	5,000.00	1,400.00	3,000.00	(2,000.00)
1000.0490.4650	VOTING MACHINE FEE FOR EQUIPMENT				-	0.00
1000.0490.4651	ELECTION SERVICE FEE				-	0.00
	ELECTION ADMINISTRATOR	270,675.60	270,675.60	189,193.97	273,430.00	2,754.40
0545	EMERGENCY MANAGEMENT					
1000.0545.4001	EMC MGMT COORD SALARY	48,126.28	48,126.28	48,126.24	49,667.00	1,540.72
1000.0545.4003	EMC MGMT TEMPORARY EMPLOYEE	2,000.00	2,000.00	-	2,000.00	0.00
1000.0545.4021	EMERGENCY GRANT ADMIN	2,000.04	2,000.04	2,000.04	2,000.00	(0.04)
1000.0545.4050	LONGEVITY PAY	375.00	375.00	375.00	450.00	75.00
1000.0545.4076	FICA/MEDICARE MATCH	4,016.35	4,016.35	3,863.35	4,140.00	123.65
1000.0545.4080	TCDRS COUNTY MATCH	5,775.15	5,775.15	5,555.14	5,953.00	177.85
1000.0545.4097	HOSP & LIFE INSURANCE	17,783.86	17,783.86	17,783.88	18,305.00	521.14
1000.0545.4101	OFFICE SUPPLIES	500.00	500.00	200.00	500.00	0.00
1000.0545.4108	COMPUTER & LAPTOPS	-	1,559.00	1,558.77	-	0.00
1000.0545.4150	VEHICLE MAINTENANCE	1,500.00	1,500.00	575.00	1,500.00	0.00
1000.0545.4202	HyperReach Active Alert	8,160.00	8,160.00		8,500.00	340.00
1000.0545.4373	VEHICLE INSURANCE	285.00	285.00	316.00	350.00	65.00
1000.0545.4408	MISC. TRAVEL & SCHOOLING	1,000.00	1,000.00	-	1,000.00	0.00
1000.0545.4526	CELL PHONE REIMBURSEMENT		-	-	600.00	600.00
1000.0545.4734	VFD SUPPORT	1,000.00	1,000.00	250.00	-	(1,000.00)
	EMERGENCY MANAGEMENT	92,521.68	94,080.68	80,603.42	94,965.00	2,443.32
0630	HEALTH OFFICER					
1000.0630.4200	CO HEALTH OFFICER AUTH	50.00	1,000.00	100.00	1,000.00	0.00
0635	INDIGENT HEALTH CARE					
1000.0635.4445	MEDICAL EXPENSES - JAIL	100,000.00	76,000.00	32,761.76	100,000.00	0.00
1000.0635.4476	MEDICAL EXPENSES	100,000.00	100,000.00	100.00	100,000.00	0.00
	INDIGENT HEALTH CARE	200,000.00	176,000.00	32,861.76	200,000.00	0.00
0410	IT COORDINATOR					
1000.0410.4001	IT COORDINATOR SALARY	50,000.00	50,000.00	50,000.04	51,600.00	1,600.00
1000.0410.4050	LONGEVITY PAY	150.00	150.00	150.00	225.00	75.00

FI Account Codes		Adopted 2024-2025	Amended 2025	2024- Estimated Actuals 2024-2025 as of 7.01.2025	Proposed 2025-2026	Change From 2025 Adopted
1000.0410.4076	FICA/MEDICARE MATCH	3,836.48	3,836.48	3,836.48	3,965.00	128.53
1000.0410.4080	TCDRS COUNTY MATCH	5,516.50	5,516.50	5,516.50	5,701.00	184.50
1000.0410.4097	HOSP & LIFE INSURANCE	17,783.86	17,783.86	17,783.88	18,305.00	521.14
1000.0410.4101	OFFICE SUPPLIES	500.00	500.00	350.00	500.00	0.00
1000.0410.4159	IT SUPPLIES - COMPUTER RELATED	-	1,000.00	700.00	1,000.00	1,000.00
1000.0410.4202	COMPUTER & PROGRAMS					
	Cybersecurity	13,100.00	13,100.00	13,100.00	17,300.00	4,200.00
	Data Backup	2,000.00	2,000.00	2,000.00	3,000.00	1,000.00
	Computers Refresh	38,500.00	18,449.00	15,432.00	20,000.00	(18,500.00)
	Servers	16,000.00	16,000.00	5,000.00	-	(16,000.00)
	Software Subscriptions	350.00	350.00	350.00	475.00	125.00
1000.0410.4408	MISC. TRAVEL & SCHOOLING	1,000.00	1,100.00	1,050.00	1,000.00	0.00
1000.0410.4409	CYBERSECURITY TRAINING	-	-	-	400.00	400.00
1000.0410.4525	INTERNET & EMAL				30,000.00	30,000.00
1000.0410.4526	CELL PHONE REIMBURSEMENT		-	600.00	600.00	600.00
	IT COORDINATOR	148,736.84	129,785.84	115,268.90	153,471.00	4,734.16
0457	JUSTICE OF THE PEACE					
1000.0457.4001	SALARY	55,121.92	55,121.92	55,121.92	56,886.00	1,764.08
	CLERK ONE SALARY (Chief Clerk)	48,126.28	48,126.28	48,126.28	49,667.00	1,540.72
	CLERK TWO SALARY	47,050.00	47,050.00	47,080.00	48,556.00	1,506.00
1000.0457.4002	PART TIME/TEMPORARY	30,160.00	30,160.00	30,160.00	30,160.00	0.00
1000.0457.4050	LONGEVITY PAY	1,425.00	1,425.00	1,125.00	1,350.00	(75.00)
1000.0457.4076	FICA/MEDICARE MATCH	13,914.06	13,914.06	13,893.41	14,277.00	362.94
1000.0457.4080	TCDRS COUNTY MATCH	20,007.15	20,007.15	19,977.45	20,529.00	521.85
1000.0457.4097	HOSP & LIFE INSURANCE	53,351.59	53,351.59	53,312.52	54,915.00	1,563.41
1000.0457.4101	OFFICE SUPPLIES	2,500.00	2,500.00	2,200.00	2,500.00	0.00
1000.0457.4148	COMPUTER & LAPTOPS	-	1,559.00	1,558.77	-	0.00
1000.0457.4202	COMPUTER & PROGRAMS	6,000.00	6,000.00	3,000.00	19,000.00	13,000.00
1000.0457.4205	MAINTENANCE & SERVICE - COPIER	-	-	-	700.00	700.00
1000.0457.4325	JP CT INTERPRETERS	250.00	250.00	-	250.00	0.00
1000.0457.4405	MISCELLANEOUS, BONDS, & DUES	750.00	750.00	350.00	750.00	0.00
1000.0457.4408	MISC. TRAVEL & SCHOOLING	2,000.00	2,000.00	1,500.00	2,500.00	500.00
1000.0457.4463	JUSTICE CT JURORS	1,500.00	1,500.00	500.00	1,000.00	(500.00)
1000.0457.4466	JP CT APPT'D JUDGE	1,000.00	1,000.00	-	500.00	(500.00)
1000.0457.4470	JUSTICE CT APPT'D ATTY	1,000.00	1,000.00	-	500.00	(500.00)
1000.0457.4526	CELL PHONE REIMBURSEMENT		-		600.00	600.00
	JUSTICE OF THE PEACE	284,156.01	285,715.01	277,905.35	304,640.00	20,483.99
0574	JUVENILE PROBATION					
1000.0574.4471	COURT APPOINTED ATTORNEY	3,000.00	3,000.00	2,000.00	3,000.00	0.00
1000.0574.4487	RES TREATMENT&FOSTER CARE	35,000.00	35,000.00	10,000.00	35,000.00	0.00
1000.0574.4764	PRO RATA SHARE	71,352.00	71,352.00	70,648.20	70,650.00	(702.00)
	JUVENILE EXPENSES	109,352.00	109,352.00	82,648.20	108,650.00	(702.00)
0518	LIBRARY					
1000.0518.4001	LIBRARIAN SALARY	48,126.28	48,126.28	48,126.28	49,667.00	1,540.72
	ASSISTANT LIBRARIAN	47,050.00	47,050.00	47,050.00	48,556.00	1,506.00
1000.0518.4050	LONGEVITY PAY	2,550.00	2,550.00	2,550.00	2,700.00	150.00
1000.0518.4076	FICA/MEDICARE MATCH	7,476.06	7,476.06	7,476.06	7,721.00	244.94
1000.0518.4080	TCDRS COUNTY MATCH	10,749.89	10,749.89	10,749.89	11,102.00	352.11
1000.0518.4097	HOSP & LIFE INSURANCE	35,567.73	35,567.73	35,567.76	36,610.00	1,042.27
1000.0518.4408	MISC. TRAVEL & SCHOOLING	2,500.00	2,500.00	2,244.32	2,500.00	0.00
1000.0518.4500	UTILITIES-Hot Spots	1,650.00	1,650.00	890.00	1,000.00	(650.00)
1000.0518.4408	UTILITIES - OTHER				9,500.00	9,500.00
	LIBRARY	155,669.96	155,669.96	154,654.31	169,356.00	13,686.04
0409	NON DEPARTMENTAL					

FI Account Codes		Adopted 2024-2025	Amended 2025	2024- 2025 Estimated Actuals as of 7.01.2025	Proposed 2025-2026	Change From 2025 Adopted
1000.0409.4078	WORKER'S COMPENSATION	45,000.00	45,000.00	29,983.50	30,000.00	(15,000.00)
1000.0409.4079	UNEMPLOYMENT	25,000.00	25,000.00	12,066.83	20,000.00	(5,000.00)
1000.0409.4100	NON DEPARTMENTAL SUPPLIES	4,100.00	4,100.00	2,000.00	4,100.00	0.00
1000.0409.4173	C/C PROPERTY/RENOVATIONS & REPAIRS	175,000.00	175,000.00	52,983.17	175,000.00	0.00
1000.0409.4175	GOVERNMENT DAM REPAIRS	2,000.00	2,000.00	0.00	2,000.00	0.00
1000.0409.4202	SERVICE MAINTENANCE CONTRACT - INTER	35,000.00	35,000.00	21,170.00	-	(35,000.00)
1000.0409.4205	COPY MACH./MTN.,PAY.,REPR.&SUPPLIES	11,300.00	11,300.00	8,431.73	4,300.00	(7,000.00)
1000.0409.4208	ELEVATOR MAINTENANCE CONTRACT	2,000.00	2,000.00	1,400.00	2,000.00	0.00
1000.0409.4311	EMERGENCY MEDICAL DIRECTOR	6,000.00	6,000.00	6,000.00	6,000.00	0.00
1000.0409.4328	AUDIT	50,000.00	42,100.00	37,500.00	40,000.00	(10,000.00)
1000.0409.4353	TAX APPR.DIST./COLLECTION BUDGET	83,439.00	83,439.00	78,297.80	88,430.74	4,991.74
1000.0409.4369	RISK MGM.POOL INSURANCE	176,000.00	176,000.00	164,452.00	160,000.00	(16,000.00)
1000.0409.4380	C/C BONDS & INSURANCES	1,000.00	1,000.00	461.00	1,000.00	0.00
1000.0409.4409	CYBERSECURITY TRAINING	400.00	400.00	400.00	-	(400.00)
1000.0409.4457	INQUESTS & AUTOPSIES	50,000.00	50,000.00	35,000.00	50,000.00	0.00
1000.0409.4469	LEGAL FEES EXPENSE	40,000.00	40,000.00	68,410.23	40,000.00	0.00
1000.0409.4472	PUBLIC DEFENDER(CAPITAL MURDER CASE	7,000.00	7,000.00	4,364.00	4,500.00	(2,500.00)
1000.0409.4475	PAUPERS & INDIGENTS	12,000.00	12,000.00	4,000.00	12,000.00	0.00
1000.0409.4482	PSYCHOLOGICAL EVALUATIONS	1,000.00	1,000.00	0.00	1,000.00	0.00
1000.0409.4500	UTILITIES - COURTHOUSE, 2 ANNEX, MAINT	100,000.00	100,000.00	94,380.46	77,500.00	(22,500.00)
1000.0409.4535	POSTAGE METER & POSTAGE	20,000.00	20,000.00	12,639.30	20,000.00	0.00
1000.0409.4594	SUBDIVISION EXPENSES	500.00	645.00	645.00	1,000.00	500.00
1000.0409.4611	SALE OF ESTRAY/CARE OF ANIMALS	3,000.00	3,000.00	2,500.00	3,000.00	0.00
1000.0409.4695	EMERGENCY RESERVE	100,000.00	100,000.00	0.00	100,000.00	0.00
1000.0409.4696	CONTINGENCY	50,000.00	41,700.00	10,000.00	50,000.00	0.00
1000.0409.4709	CONSERVATION DEPARTMENT	3,000.00	3,000.00	3,000.00	-	(3,000.00)
1000.0409.4729	C/C HISTORICAL COMMISSION	500.00	500.00	500.00	-	(500.00)
1000.0409.4613	C/C CHILD WELFARE SUPPORT	1,000.00	1,000.00	1,000.00	-	(1,000.00)
1000.0409.4730	C/C SENIOR CITIZENS, INC.	4,000.00	4,000.00	4,000.00	-	(4,000.00)
1000.0409.4731	PETROLIA SENIOR CITIZENS, INC.	4,000.00	4,000.00	4,000.00	-	(4,000.00)
1000.0409.4732	CCMH SUBSIDY	150,000.00	150,000.00	150,000.00	-	(150,000.00)
1000.0409.4733	MHMR SUBSIDY	4,000.00	4,000.00	4,000.00	-	(4,000.00)
1000.0409.4760	TAX APPR.DIST./OPERATING BUDGET	234,916.00	234,916.00	220,521.68	226,148.00	(8,768.00)
1000.0409.4761	DISTRICT ATTY.OFF. PRO RATA SHARE	153,283.00	153,283.00	104,395.92	-	(153,283.00)
1000.0409.4817	EQUIPMENT PURCHASES	100,000.00	100,000.00	50,644.74	50,000.00	(50,000.00)
1000.0409.4813	COURTHOUSE RESTORATION-Committed	500,000.00	500,000.00	500,000.00	-	(500,000.00)
1000.0409.4812	Current Year Courthouse Restoration	150,000.00	150,000.00	150,000.00	150,000.00	0.00
	NON DEPARTMENTAL	2,304,438.00	2,288,383.00	1,839,147.36	1,317,978.74	(986,459.26)
0462	OSSF EXPENSES					
1000.0462.4200	OSSF CONTRACT LABOR EXP.	32,800.00	32,800.00	32,800.08	32,800.00	0.00
1000.0462.4334	TESTING/LAB WORK	1,000.00	1,000.00	500.00	1,000.00	0.00
	OSSF EXPENSES	33,800.00	33,800.00	33,300.08	33,800.00	0.00
0560	SHERIFF EXPENSES					
1000.0560.4001	SHERIFF SALARY	56,198.08	56,198.08	56,198.04	57,997.00	1,798.92
	FULL-TIME SALARY 31 FTE	1,442,410.00	1,442,410.00	1,322,997.60	1,480,404.00	37,994.00
1000.0560.4002	RELIEF EMPLOYEE SALARY/PT	30,000.00	30,000.00	18,000.00	25,000.00	(5,000.00)
1000.0560.4030	CERTIFICATE PAY	15,250.00	15,250.00	10,749.96	14,500.00	(750.00)
1000.0560.4050	LONGEVITY PAY	3,825.00	3,825.00	3,525.00	4,575.00	750.00
1000.0560.4076	FICA/MEDICARE MATCH	118,397.76	118,397.76	107,977.50	121,060.00	2,662.24
1000.0560.4080	TCDRS COUNTY MATCH	170,245.14	170,245.14	155,261.77	174,073.00	3,827.86
1000.0560.4097	HOSP, LIFE & INSURANCE	551,299.78	551,299.78	480,275.04	567,455.00	16,155.22
1000.0560.4101	OFFICE SUPPLIES	8,500.00	8,500.00	6,500.00	8,500.00	0.00
1000.0560.4102	JANITOR SUPPLIES	10,000.00	10,000.00	6,000.00	10,000.00	0.00
1000.0560.4110	UNIFORMS	13,000.00	13,000.00	11,500.00	11,000.00	(2,000.00)
1000.0560.4114	MISC PRISONER SUPPLIES	12,000.00	12,000.00	4,000.00	10,000.00	(2,000.00)
1000.0560.4123	AMMUNITION	4,000.00	4,000.00	3,500.00	4,000.00	0.00

FI Account Codes		Adopted 2024-2025	Amended 2025	2024- Estimated Actuals 2024-2025 as of 7.01.2025	Proposed 2025-2026	Change From 2025 Adopted
1000.0560.4150	VEHICLE MAINT	40,000.00	33,000.00	9,500.00	33,000.00	(7,000.00)
1000.0560.4152	TIRES	-	7,000.00	6,600.00	8,000.00	8,000.00
1000.0560.4154	GAS & OIL	126,000.00	126,000.00	85,464.40	126,000.00	0.00
1000.0560.4173	BUILDING MAINTENANCE	10,000.00	10,000.00	6,000.00	10,000.00	0.00
1000.0560.4202	COMPUTER SOFTWARE MAINT	65,000.00	65,000.00	59,162.25	66,000.00	1,000.00
1000.0560.4205	MAINTENANCE & SERVICE - COPIER	500.00	500.00	300.00	2,000.00	1,500.00
1000.0560.4211	COMMUNICATION MAINT	12,000.00	12,000.00	8,948.65	18,000.00	6,000.00
1000.0560.4213	PRISONER FOOD CONTRACT	163,000.00	163,000.00	137,106.46	158,000.00	(5,000.00)
1000.0560.4214	LICENSE PLATE CONTRACT	-	24,500.00	24,500.00	24,500.00	24,500.00
1000.0560.4301	PREEMPLOYMENT PHYSICALS	1,000.00	3,932.66	4,032.00	3,500.00	2,500.00
1000.0560.4325	INTERPRETERS	1,500.00	1,500.00	500.00	1,000.00	(500.00)
1000.0560.4333	INMATE HOUSING	-	24,000.00	8,515.00	20,000.00	20,000.00
1000.0560.4373	VEHICLE & LIABILITY INSURANCE	12,000.00	12,000.00	18,624.00	43,239.00	31,239.00
1000.0560.4399	MEDICAL EXAM/SEXUAL ABUSE	3,000.00	500.00	421.00	500.00	(2,500.00)
1000.0560.4405	MISC BONDS AND DUES	600.00	600.00	1,000.00	1,200.00	600.00
1000.0560.4408	TRAVEL AND SCHOOLING	15,000.00	15,000.00	18,000.00	17,000.00	2,000.00
1000.0560.XXXX	INMATE TRANSPORT		-		2,000.00	2,000.00
1000.0560.4456	INVESTIGATIONS	30,000.00	5,500.00	4,500.00	5,500.00	(24,500.00)
1000.0560.4500	UTILITIES	35,000.00	35,000.00	43,368.80	40,000.00	5,000.00
1000.0560.4580	VEHICLE/EQUIPMNT LEASE PAYMENTS	11,000.00	10,567.34	10,567.34	-	(11,000.00)
	SHERIFF EXPENSES	2,960,725.76	2,984,725.76	2,633,594.81	3,068,003.00	83,277.24
	Chg from aproved budget each year		140,478.61		107,277.24	
0543	SUBSIDIES/ASSISTANCE					
1000.0543.4613	C/C CHILD WELFARE SUPPORT	1,000.00	1,000.00	1,000.00	1,000.00	0.00
1000.0543.4709	CONSERVATION DEPARTMENT	3,000.00	3,000.00	3,000.00	3,000.00	0.00
1000.0543.4729	C/C HISTORICAL COMMISSION	4,000.00	4,000.00	4,000.00	4,000.00	0.00
1000.0543.4730	C/C SENIOR CITIZENS, INC.	4,000.00	4,000.00	4,000.00	4,000.00	0.00
1000.0543.4731	PETROLIA SENIOR CITIZENS, INC.	4,000.00	4,000.00	4,000.00	4,000.00	0.00
1000.0543.4732	CCMH SUBSIDY	150,000.00	150,000.00	150,000.00	488,000.00	338,000.00
1000.0543.4733	MHMR SUBSIDY	4,000.00	4,000.00	4,000.00	4,000.00	0.00
1000.0543.4740	ARROWHEAD RANCH ESTATES VFD	3,500.00	3,500.00	3,500.00	3,500.00	0.00
1000.0543.4741	BELLEVUE VFD	3,500.00	3,500.00	3,500.00	3,500.00	0.00
1000.0543.4742	BLUEGROVE VFD	3,500.00	3,500.00	3,500.00	3,500.00	0.00
1000.0543.4743	BYERS VFD	3,500.00	3,500.00	3,500.00	3,500.00	0.00
1000.0543.4744	CHARLIE-THORNBERRY VFD	3,500.00	3,500.00	3,500.00	3,500.00	0.00
1000.0543.4745	C/C RURAL FIRE PREV.DIST.#1	3,500.00	3,500.00	3,500.00	3,500.00	0.00
1000.0543.4746	HENRIETTA VFD	3,500.00	3,500.00	3,500.00	3,500.00	0.00
1000.0543.4747	JOLLY VFD	3,500.00	3,500.00	3,500.00	3,500.00	0.00
1000.0543.4748	LAKE ARROWHEAD VFD	3,500.00	3,500.00	3,500.00	3,500.00	0.00
1000.0543.4749	PETROLIA VFD.	3,500.00	3,500.00	3,500.00	3,500.00	0.00
1000.0543.4750	JOY VFD	3,500.00	3,500.00	3,500.00	3,500.00	0.00
1000.0543.4751	VASHTI VFD	3,500.00	3,500.00	3,500.00	3,500.00	0.00
1000.0543.4734	AID TO VFD - FOOD	-	2,055.00	2,055.00	2,000.00	2,000.00
	SUBSIDIES/ASSISTANCE	42,000.00	214,055.00	42,000.00	552,000.00	510,000.00
0499	TAX COLLECTOR					
1000.0499.4001	SALARY	55,121.92	55,121.92	55,121.92	56,886.00	1,764.08
	DEPUTY ONE SALARY	48,126.28	48,126.28	48,126.28	49,667.00	1,540.72
	DEPUTY TWO SALARY	47,050.00	47,050.00	47,050.00	48,556.00	1,506.00
1000.0499.4050	LONGEVITY PAY	1,650.00	1,650.00	1,650.00	1,875.00	225.00
1000.0499.4076	FICA/MEDICARE MATCH	11,624.04	11,624.04	11,624.04	12,010.00	385.96
1000.0499.4080	TCDRS COUNTY MATCH	10,650.89	16,750.89	10,650.89	17,269.00	6,618.11
1000.0499.4097	HOSP & LIFE INSURANCE	53,351.59	53,351.59	53,351.64	54,915.00	1,563.41
1000.0499.4101	OFFICE SUPPLIES	1,200.00	1,035.00	250.00	1,200.00	0.00
1000.0499.4202	COMPUTER & PROGRAMS	-	-	-	-	0.00
1000.0499.4205	MAINTENANCE & SERVICE - COPIER	-	-	-	500.00	500.00
1000.0499.4405	MISCELLANEOUS, BONDS & DUES	2,385.00	3,700.00	3,700.00	3,385.00	0.00

FI Account Codes		Adopted 2024-2025	Amended 2025	2024- 2025 Estimated Actuals as of 7.01.2025	Proposed 2025-2026	Change From 2025 Adopted
1000.0499.4408	MISC.TRAVEL & SCHOOLING	2,400.00	2,250.00	1,900.00	2,400.00	0.00
	TAX COLLECTOR	234,559.72	240,659.72	233,424.77	248,663.00	14,103.28
	VETERAN SERVICE OFFICER					
1000.0405.4022	VSO SUPERVISION	2,000.04	2,000.04	2,000.04	2,000.04	0.00
1000.0405.4076	FICA/MEDICARE MATCH	153.00	153.00	153.00	153.00	0.00
1000.0405.4080	TCDRS COUNTY MATCH	220.00	220.00	220.00	220.00	0.00
1000.0405.4200	VET SRVC CONTRACT	15,150.00	15,150.00	15,150.00	15,150.00	0.00
	VETERAN SERVICE OFFICER	17,523.05	17,523.05	17,523.05	17,523.05	0.00
	700 TRANSFERS OUT					
1000.0700.7099	TRANSFERS OUT R & B	240,000.00	247,824.00	247,824.00	500,000.00	260,000.00
	TRANSFERS OUT-Co Attny PR taxes	77.50	77.50	0.00	77.50	0.00
	TRANSFERS OUT	240,077.50	247,901.50	247,824.00	500,077.50	260,000.00
	Estimated General Fund Fund Balance	\$ 5,988,553.50	\$ 5,988,553.50	\$ 5,988,553.50	\$ 5,795,854.92	(192,698.58)
	INCOME TOTALS	7,966,670.58	7,966,670.58	7,835,782.31	8,662,833.00	696,162.42
	EXPENSE TOTALS	9,236,533.65	9,406,889.60	8,028,480.89	9,614,925.29	378,391.64
		-1,269,863.07	-1,440,219.02	-192,698.58	-952,092.29	317,770.78
						0.00
	General Fund Reserved Fund Balance	500,000.00	0.00	500,000.00	0.00	(500,000.00)
	ASSIGNMENT OF FUND BALANCE					(150,000.00)
						0.00
		500,000.00	0.00	500,000.00	0.00	(650,000.00)
	Road and Bridge Ad Valorem Income	\$ 1,954,832.03	\$ 1,954,832.03	\$ 1,939,006.96	\$ 2,060,265.00	\$ 152,764.59
2001	PRECINCT 1 REVENUES - 21.78%					
2001.0310.3001	TAXES AD VALOREM CURRENT	\$ 425,762.42	\$ 425,762.42	\$ 422,315.72	\$ 448,726.00	22,963.58
2001.0310.3010	DELINQUENT TAXES	4,000.00	4,000.00	3,000.00	4,000.00	0.00
						0.00
2001.0321.3115	AUTO REGISTRATION	125,000.00	125,000.00	117,367.36	125,000.00	0.00
						0.00
2001.0330.3311	LATERAL ROAD FUNDS	5,000.00	5,000.00	5,692.39	5,000.00	0.00
2001.0330.3315	ST COMP/GROSS & AXLE FEES	10,000.00	10,000.00	15,016.78	10,000.00	0.00
2001.0340.3602	CO.CLERK FINES	4,000.00	4,000.00	2,250.00	4,000.00	0.00
2001.0340.3603	DIST CLERK FINES	5,000.00	5,000.00	2,434.00	5,000.00	0.00
						0.00
2001.0390.3700	INTEREST	8,000.00	8,000.00	25,491.00	8,000.00	0.00
						0.00
2001.0392.3800	TRANSFERS IN	60,000.00	63,165.00	63,165.00	125,000.00	65,000.00
		646,762.42	649,927.42	656,732.25	734,726.00	87,963.58
	PRECINCT 1 EXPENSES					
2001.0611.4001	COMMISSIONER'S WAGES	56,198.15	56,198.15	56,198.15	57,997.00	1,798.86
	EMPLOYEE'S WAGES	148,683.84	148,683.84	148,683.84	204,219.00	55,535.16
2001.0611.4003	TEMPORARY EMPLOYEE/PART TIME LINE	20,000.00	20,000.00	500.00	20,000.00	0.00
2001.0611.4050	LONGEVITY BONUS	2,175.00	2,175.00	2,175.00	1,950.00	(225.00)
2001.0611.4076	FICA/MEDICARE MATCH	17,369.86	17,369.86	15,878.11	21,739.00	4,369.14
2001.0611.4080	TCDRS CNTY MATCH	24,976.27	24,976.27	22,831.27	31,259.00	6,282.73
2001.0611.4097	HOSP.LIFE.& A&DD INSURANCE	71,135.46	71,135.46	17,767.56	91,525.00	20,389.54
2001.0611.4099	CONTRACT LABOR	-	-	-	-	0.00
2001.0611.4645	GRANTS OUT	-	-	-	-	0.00
2001.0611.4134	ROAD MATERIALS	80,000.00	80,000.00	68,300.14	80,000.00	0.00
2001.0611.4138	CULVERTS & BRIDGES	30,000.00	30,000.00	25,877.20	30,000.00	0.00
2001.0611.4148	COMPUTERS & LAPTOPS	-	3,165.00	3,164.76	-	0.00
2001.0611.4149	PARTS,REPAIRS,SUPPLIES	25,000.00	25,000.00	7,538.85	25,000.00	0.00
2001.0611.4152	TIRES	6,000.00	6,000.00	2,500.00	6,000.00	0.00
2001.0611.4164	GAS & OIL	110,000.00	110,000.00	40,335.00	110,000.00	0.00

FI Account Codes		Adopted 2024-2025	Amended 2025	2024- Estimated Actuals 2024-2025 as of 7.01.2025	Proposed 2025-2026	Change From 2025 Adopted
2001.0611.4167	LEASE EQUIPMENT	10,000.00	10,000.00	1,700.00	10,000.00	0.00
2001.0611.4169	EQUIPMENT (NOT CA)	-	3,500.00	3,500.00	-	0.00
2001.0611.4173	BARN EXPENSES	5,000.00	5,000.00	500.00	5,000.00	0.00
2001.0611.4180	SMALL TOOLS	80,000.00	76,500.00	1,500.00	80,000.00	0.00
2001.0611.4373	INSURANCE OF VEHICLES	6,200.00	6,200.00	4,715.00	6,200.00	0.00
2001.0611.4405	DUES/MEMBERSHIPS/SUBSCRIPTION	-	416.00	416.00	450.00	450.00
2001.0611.4408	MISC TRAVEL & SCHOOLING	2,000.00	2,000.00	1,650.00	2,000.00	0.00
2001.0611.4500	UTILITIES	6,000.00	6,000.00	7,117.09	7,500.00	1,500.00
2001.0611.4526	CELL PHONE REIMBURSEMENT				1,800.00	1,800.00
2001.0611.4696	CONTINGENCY/MISCELLANEOUS	10,000.00	9,584.00	200.00	10,000.00	0.00
2001.0611.4913	EQUIPMENT NOTES PAYABLE	140,000.00	140,000.00	98,542.89	205,000.00	65,000.00
	ESTIMATED FUND BALANCE	452,436.00	452,436.00	452,436.00	577,577.39	125,141.39
	INCOME TOTALS	646,762.42	649,927.42	656,732.25	734,726.00	87,963.58
	EXPENSE TOTALS	850,738.57	853,903.57	531,590.86	1,007,639.00	156,900.43
		(203,976.15)	(203,976.15)	125,141.39	(272,913.00)	(68,936.85)
		157,283.91				
2002	PRECINCT 2 REVENUE - 17.62%					
2002.0310.3001	TAXES AD VALOREM CURRENT	\$ 344,441.40	\$ 344,441.40	\$ 341,653.00	\$ 363,019.00	18,577.60
2002.0310.3010	DELINQUENT TAXES	3,000.00	3,000.00	2,906.69	3,000.00	0.00
2002.0321.3115	AUTO REGISTRATION	125,000.00	125,000.00	138,967.37	125,000.00	0.00
2002.0330.3311	LATERAL ROAD FUNDS	4,000.00	4,000.00	4,605.14	4,000.00	0.00
2002.0330.3315	ST COMP/GROSS & AXLE FEES	10,000.00	10,000.00	12,148.57	10,000.00	0.00
2002.0340.3602	CO CLERK FINES	4,000.00	4,000.00	2,250.00	4,000.00	0.00
2002.0340.3603	DIST CLERK FINES	10,000.00	10,000.00	2,434.00	10,000.00	0.00
2002.0390.3700	INTEREST	2,500.00	2,500.00	8,907.09	2,500.00	0.00
2002.0392.3800	TRANSFERS IN	60,000.00	61,538.00	61,538.00	125,000.00	65,000.00
	PRECINCT 2 EXPENSES					
2002.0612.4001	COMMISSIONER'S WAGES	56,198.08	56,198.08	56,198.08	57,997.00	1,798.92
	EMPLOYEE'S WAGES	97,481.28	97,481.28	99,481.20	153,442.00	55,960.72
2002.0612.4003	TEMPORARY/PART TIME EMPLOYEE	34,216.52	41,076.52	21,850.00	-	(34,216.52)
2002.0612.4050	LONGEVITY BONUS	825.00	825.00	825.00	1,125.00	300.00
2002.0612.4076	FICA/MEDICARE MATCH	14,437.15	15,337.16	13,644.10	16,262.00	1,824.85
2002.0612.4080	TCDRS CNTY MATCH	20,759.30	21,299.30	19,618.97	23,383.00	2,623.70
2002.0612.4097	HOSP,LIFE & AD&D INSURANCE	53,351.59	53,351.59	53,192.94	73,220.00	19,868.41
2002.0612.4099	CONTRACT LABOR	-	600.00	600.00	-	0.00
2002.0612.4134	ROAD MATERIALS	85,000.00	84,400.00	76,787.54	85,000.00	0.00
2002.0612.4138	CULVERTS & BRIDGES	15,000.00	12,500.00	-	15,000.00	0.00
2002.0612.4148	COMPUTERS & LAPTOPS	-	1,538.00	1,537.92	-	0.00
2002.0612.4149	PARTS,REPAIRS,SUPPLIES	20,000.00	16,000.00	13,933.28	20,000.00	0.00
2002.0612.4152	TIRES	-	6,500.00	7,036.04	8,000.00	8,000.00
2002.0612.4164	GAS & OIL	60,000.00	60,000.00	37,991.22	60,000.00	0.00
2002.0612.4167	LEASE EQUIPMENT	10,000.00	10,000.00	818.14	10,000.00	0.00
2002.0612.4173	BARN EXPENSE	1,000.00	1,000.00	300.00	1,000.00	0.00
2002.0612.4180	SMALL TOOLS	10,000.00	10,000.00	750.00	10,000.00	0.00
2002.0612.4373	INSURANCE OF VEHICLES	5,600.00	5,600.00	4,224.00	4,300.00	(1,300.00)
2002.0612.4405	DUES/MEMBERSHIPS/SUBSCRIPTION	-	60.00	60.00	2,000.00	2,000.00
2002.0612.4408	TRAVEL & SCHOOLING	2,000.00	2,000.00	1,800.00	2,000.00	0.00
2002.0612.4500	UTILITIES	3,800.00	3,800.00	3,433.92	3,200.00	(600.00)
2002.0612.4526	CELL PHONE REIMBURSEMENT	-	-	-	1,500.00	1,500.00
2002.0612.4696	CONTINGENCY/MISCELLANEOUS	20,000.00	9,140.00	150.00	20,000.00	0.00
2002.0612.4815	MACHINERY & EQUIPMENT	-	2,500.00	2,500.00	20,000.00	20,000.00
2002.0612.4913	EQUIPMENT NOTES PAYABLE	80,500.00	80,500.00	78,025.19	150,754.96	70,254.96

FI Account Codes		Adopted 2024-2025	Amended 2025	2024- Estimated Actuals 2024-2025 as of 7.01.2025	Proposed 2025-2026	Change From 2025 Adopted
	ESTIMATED FUND BALANCE	186,534.00	133,622.00	133,622.00	214,274.32	0.00
	INCOME TOTALS	562,941.40	564,479.40	575,409.86	646,519.00	28,455.12
	EXPENSE TOTALS	590,168.92	591,706.93	494,757.54	738,183.96	23,374.32
		(27,227.51)	(27,227.53)	80,652.32	(91,664.96)	5,080.81
		21,836.30				
2003	PRECINCT 3 REVENUES - 29.52%					
2003.0310.3001	TAXES AD VALOREM CURRENT	\$ 577,066.42	\$ 577,066.42	\$ 572,394.85	\$ 608,190.00	31,123.58
2003.0310.3010	DELINQUENT TAXES	5,000.00	5,000.00	5,592.52	5,000.00	0.00
2003.0321.3115	AUTO REGISTRATION	125,000.00	125,000.00	138,967.31	125,000.00	0.00
2003.0330.3311	LATERAL ROAD FUNDS	6,000.00	6,000.00	7,715.30	6,000.00	0.00
2003.0330.3315	ST COMP/GROSS & AXLE FEES	20,000.00	20,000.00	20,353.22	20,000.00	0.00
2003.0340.3602	CO CLERK FINES	4,000.00	4,000.00	2,250.00	4,000.00	0.00
2003.0340.3603	DIST CLERK FINES	10,000.00	10,000.00	2,433.96	10,000.00	0.00
2003.0390.3700	INTEREST	4,500.00	4,500.00	17,171.59	4,500.00	0.00
2003.0392.3800	TRANSFERS IN	60,000.00	61,583.00	61,583.00	125,000.00	65,000.00
	PRECINCT 3 EXPENSES					
2003.0613.4001	COMMISSIONER'S WAGES	56,198.15	56,198.15	56,198.15	57,997.00	1,798.86
	EMPLOYEE'S WAGES	148,683.84	148,683.84	148,683.72	204,219.00	55,535.16
2003.0613.4003	TEMPORARY/PART TIME EMPLOYEE	30,000.00	46,914.61	35,009.00	35,000.00	5,000.00
2003.0613.4010	OVERTIME	-	510.00	510.00	-	0.00
2003.0613.4050	LONGEVITY BONUS	2,025.00	2,025.00	2,025.00	2,325.00	300.00
2003.0613.4076	FICA/MEDICARE MATCH	18,123.38	19,456.37	18,545.58	22,915.00	4,791.62
2003.0613.4080	TCDRS CNTY MATCH	26,059.77	27,976.48	26,666.85	32,950.00	6,890.23
2003.0613.4097	HOSP.,LIFE& AD&D INSURANCE	71,135.46	71,135.46	71,135.52	91,525.00	20,389.54
2003.0613.4099	CONTRACT LABOR	-	420.00	1,000.00	-	0.00
2003.0613.4134	ROAD MATERIALS	100,000.00	100,000.00	99,067.76	100,000.00	0.00
2003.0613.4138	CULVERTS & BRIDGES	10,000.00	10,000.00	4,497.20	10,000.00	0.00
2003.0613.4148	COMPUTERS & LAPTOPS	-	1,583.00	1,582.38	-	0.00
2003.0613.4149	PARTS,REPAIRS,SUPPLIES	50,000.00	46,417.00	17,335.75	46,500.00	(3,500.00)
2003.0613.4152	TIRES & TUBES	-	3,583.00	4,493.26	3,500.00	3,500.00
2003.0613.4164	GAS,OIL	90,000.00	90,000.00	69,559.02	90,000.00	0.00
2003.0613.4167	LEASE EQUIPMENT	10,000.00	-		10,000.00	0.00
2003.0613.4173	BARN EXPENSE	1,000.00	1,000.00	1,000.00	1,000.00	0.00
2003.0613.4180	SMALL TOOLS	5,000.00	5,000.00	1,000.00	5,000.00	0.00
2003.0613.4373	INSURANCE OF VEHICLES/EQUIPMENT	6,800.00	6,800.00	5,513.00	5,550.00	(1,250.00)
2003.0613.4405	DUES/MEMBERSHIPS/SUBSCRIPTION	-	416.00	416.00	500.00	500.00
2003.0613.4408	TRAVEL & SCHOOLING	2,000.00	2,500.00	2,000.00	2,000.00	0.00
2003.0613.4500	UTILITIES	5,750.00	5,750.00	5,831.33	5,750.00	0.00
2003.0613.4526	CELL PHONE REIMBURSEMENT				300.00	300.00
2003.0613.4645	GRANTS OUT	-	-	16,846.69	-	0.00
2003.0613.4696	CONTINGENCY/MISCELLANEOUS	2,500.00	2,084.00	1,200.00	2,500.00	0.00
2003.0613.4810	CAPITAL ASSETS	-	-		-	0.00
2003.0613.4913	EQUIPMENT NOTES PAYABLE	120,000.00	111,655.39	111,655.39	186,000.00	66,000.00
	ESTIMATED FUND BALANCE	361,615.00	361,615.00	361,615.00	488,305.15	152,235.00
	INCOME TOTALS	811,566.42	813,149.42	828,461.75	907,690.00	46,679.11
	EXPENSE TOTALS	755,275.59	760,108.28	701,771.60	915,531.00	(160,255.41)
		56,290.82	53,041.13	126,690.15	(7,841.00)	76,833.29
		(34,986.87)				
2004	PRECINCT 4 REVENUES - 31.08%					
2004.0310.3001	TAXES AD VALOREM CURRENT	607,561.79	\$ 607,561.79	602,643.39	\$ 640,330.00	32,768.21
2004.0310.3010	DELINQUENT TAXES	5,000.00	5,000.00	5,868.76	5,000.00	0.00

FI Account Codes		Adopted 2024-2025	Amended 2025	2024- Estimated Actuals 2024-2025 as of 7.01.2025	Proposed 2025-2026	Change From 2025 Adopted
2004.0321.3115	AUTO REGISTRATION	125,000.00	125,000.00	144,967.26	125,000.00	0.00
2004.0330.3311	LATERAL ROAD FUNDS	7,000.00	7,000.00	8,123.02	7,000.00	0.00
2004.0330.3315	ST COMP/GROSS & AXLE FEES	20,000.00	20,000.00	21,428.89	20,000.00	0.00
2004.0340.3602	CO CLERK FINES	4,000.00	4,000.00	2,250.00	4,000.00	0.00
2004.0340.3603	DIST CLERK FINES	10,000.00	10,000.00	2,433.96	10,000.00	0.00
2004.0340.3617	SERVICE FEES (ROAD CROSSING FEES)			1,000.00		
2004.0390.37400	INTEREST	10,000.00	10,000.00	28,591.57	10,000.00	0.00
2004.0392.3800	TRANSFERS IN	60,000.00	61,538.00	61,538.00	125,000.00	65,000.00
	PRECINCT 4 EXPENSES					
2004.0614.4001	COMMISSIONER'S WAGES	56,198.15	56,198.15	56,198.15	57,997.00	1,798.86
	EMPLOYEE'S WAGES	148,683.77	148,683.77	50,278.68	153,442.00	4,758.23
2004.0614.4002	TEMPORARY/ PART TIME EMPLOYEE	60,000.00	60,000.00	62,344.50	60,000.00	0.00
2004.0614.4050	LONGEVITY BONUS	3,000.00	3,000.00	375.00	525.00	(2,475.00)
2004.0614.4076	FICA/MEDICARE MATCH	20,492.97	20,492.97	12,943.52	20,806.00	313.03
2004.0614.4080	TCDRS CNTY MATCH	29,467.01	29,467.01	18,611.60	29,917.00	449.99
2004.0614.4097	HOSP.,LIFE& AD&D INSURANCE	71,135.46	71,135.46	35,567.76	73,220.00	2,084.54
2004.0614.4099	CONTRACT LABOR	750.00	750.00	500.00	750.00	0.00
2004.0614.4134	ROAD MATERIALS	225,000.00	225,000.00	180,776.39	225,000.00	0.00
2004.0614.4138	CULVERTS & BRIDGES	30,000.00	30,000.00	15,000.00	30,000.00	0.00
2004.0614.4148	COMPUTERS & LAPTOPS	-	1,538.00	1,537.62	-	0.00
2004.0614.4149	PARTS,REPAIRS,SUPPLIES	40,000.00	54,275.00	49,568.03	40,000.00	0.00
2004.0614.4152	TIRES & TUBES	-	8,875.00	6,500.00		0.00
2004.0614.4164	GAS & OIL	150,000.00	136,850.00	68,006.82	150,000.00	0.00
2004.0614.4167	LEASE EQUIPMENT	20,000.00	10,000.00	-	20,000.00	0.00
2004.0614.4173	BARN EXPENSES	2,000.00	2,000.00	600.00	2,000.00	0.00
2004.0614.4180	SMALL TOOLS	30,000.00	30,000.00		30,000.00	0.00
2004.0614.4373	INSURANCE OF VEHICLES/EQUIPMENT	8,000.00	8,000.00	5,391.00	5,500.00	(2,500.00)
2004.0614.4405	DUES/MEMBERSHIPS/SUBSCRIPTION	-	60.00	60.00	100.00	100.00
2004.0614.4408	TRAVEL & SCHOOLING	2,500.00	2,500.00	1,000.00	2,500.00	0.00
2004.0614.4645	GRANTS OUT	-	-	-	-	0.00
2004.0614.4500	UTILITIES	5,000.00	5,000.00	5,238.72	5,000.00	0.00
2004.0614.4526	CELL PHONE REIMBURSEMENT				1,500.00	1,500.00
2004.0614.4696	CONTINGENCY/MISCELLANEOUS	10,000.00	9,940.00	1,000.00	10,000.00	0.00
2004.0614.4913	EQUIPMENT NOTES PAYABLE	190,000.00	190,000.00	133,765.39	255,000.00	65,000.00
	ESTIMATED FUND BALANCE	603,816.00	603,816.00	603,816.00	777,397.67	173,581.67
	INCOME TOTALS	848,561.79	850,099.79	878,844.85	946,330.00	97,768.21
	EXPENSE TOTALS	1,102,227.35	1,103,765.35	705,263.18	1,173,257.00	71,029.65
		(253,665.55)	(253,665.55)	173,581.67	(226,927.00)	26,738.55
		78,944.64				
2450	SENATE BILL 22 - SHERIFF OFFICE					
	REVENUES					
2450.0330.3366	SENATE BILL 22 - SO	350,000.00	\$ 350,000.00	350,000.00	\$ 350,000.00	0.00
2450.0390.3700	SB 22 SO- INTEREST	4,500.00	\$ 4,500.00	10,352.43	\$ 9,000.00	4,500.00
	EXPENSES					
2450.0560.4001	SHERIFF STIPEND	18,801.92	18,802.00	18,801.92	18,802.00	0.08
	EMPLOYEE'S STIPEND	70,251.40	70,251.40	72,986.49	112,853.00	42,601.60
2450.0560.4076	FICA/MEDICARE MATCH	6,812.58	6,812.59	7,021.81	10,072.00	3,259.42
2450.0560.4080	TCDRS COUNTY MATCH	9,795.87	9,795.87	10,096.73	14,483.00	4,687.13
	SENATE BILL 22 - SO EQUIPMENT	57,838.24	57,838.14	40,208.00	11,790.00	(46,048.24)
2450.0560.4580	SENATE BILL 22 - LEASE PAYABLE	191,000.00	191,000.00	191,000.00	191,000.00	0.00
2450.0560.4818	SENATE BILL 22 - VEHICLES					

FI Account Codes		Adopted 2024-2025	Amended 2025	2024- 2025	Estimated Actuals 2024-2025 as of 7.01.2025	Proposed 2025-2026	Change From 2025 Adopted
	INCOME TOTALS	354,500.00	354,500.00		360,352.43	359,000.00	4,500.00
	EXPENSE TOTALS	354,500.00	354,500.00		340,114.95	359,000.00	4,500.00
		-	-		20,237.48	-	0.00
2460	SENATE BILL 22 - PROSECUTOR						
	REVENUES						
2460.0330.3366	SENATE BILL 22 - PROSECUTOR		175,000.00		175,000.00	175,000.00	0.00
2460.0390.3700	SB 22 - PROSECUTOR - INTEREST						
	EXPENSES						
2460.0475.4001	EMPLOYEE'S WAGES - VAC & Investigator		117,515.00		72,275.70	117,515.00	0.00
	ADMIN ASSISTANT				-	15,102.00	15,102.00
2460.0475.4076	FICA/MEDICARE MATCH		8,990.00		5,529.09	10,149.00	1,159.00
2460.0475.4080	TCDRS COUNTY MATCH		12,927.00		7,950.33	14,588.00	1,661.00
2460.0475.4097	HOSP.,LIFE& AD&D INSURANCE		35,568.00		5,927.96	18,305.00	(17,263.00)
	INCOME TOTALS	-	175,000.00		175,000.00	175,000.00	-
	EXPENSE TOTALS	-	175,000.00		91,683.08	175,659.00	(44,485.00)
	C/C MEMORIAL HOSPITAL FUND REVENUES						
	REVENUES						
4104.0330.3390	GRANTS	1,890,000.00	1,890,000.00			614,519.00	(1,275,481.00)
4104.0390.3700	INTEREST	-	-		195,159.39	190,354.00	190,354.00
	MISCELLANEOUS INCOME						
4104.0390.3727	MISC REIMBURSEMENTS	-	-			61,745.00	61,745.00
4104.0390.3745	RECEIPTS/DAILY DEPOSITS	3,808,525.00	3,808,525.00			4,091,783.00	283,258.00
4104.0392.3800	CLAY COUNTY SUBSIDY	150,000.00	2,000.00			488,000.00	338,000.00
4104.0390.3747	ACH/MDCR & MDCD PAYMENTS	9,000,000.00	9,000,000.00			9,000,000.00	0.00
	EXPENSES						
4104.0631.4647	A/P DISBURSEMENTS	4,693,669.00	5,977,419.00		7,211,172.65	5,878,286.00	1,184,617.00
4104.0631.4648	PAYROLL DISBURSEMENTS (SALARY + BENE	7,075,510.00	7,075,510.00		6,866,341.83	7,139,154.00	63,644.00
							0.00
4104.0631.4691	GRANTS	1,890,000.00	606,250.00		12,950.00	-	(1,890,000.00)
4104.0631.4817	CAPITAL EXPENSES	1,283,750.00	1,283,750.00		27,235.00	592,500.00	(691,250.00)
	Estimated cash	6,467,222.00	6,467,222.00		6,467,222.00	(7,455,318.09)	(13,922,540.09)
	INCOME TOTALS	14,848,525.00	14,700,525.00		195,159.39	14,446,401.00	(402,124.00)
	EXPENSE TOTALS	14,942,929.00	14,942,929.00		14,117,699.48	13,609,940.00	(1,332,989.00)
		(94,404.00)	(242,404.00)		(13,922,540.09)	836,461.00	930,865.00