

Clay County Taxpayer Impact Statement for Median –Value Homestead Property Section 551.043(c), Texas Government Code

Median Taxable Homestead Value Current Year 2025: \$153,680.00

Median Taxable Homestead Value Current Year 2026: \$154,240.00

Current Year (2025 Adopted Rate)	If Budget is Adopted with Rate Other than NNRR (2026 Proposed Rate)	If Budget is Adopted with NNRR (2026 NNRR)
\$887.19	\$902.92	\$855.42
Tax Rate per \$100 0.005773	Tax Rate per \$100 0.005854	Tax Rate per \$100 0.005546

Notice about _____ Tax Rates

(current year)

Form 50-212

Property Tax Rates in _____
(taxing unit's name)

This notice concerns the _____ property tax rates for _____.
(current year) (taxing unit's name)

This notice provides information about two tax rates taxing units use in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, the taxing unit calculates these rates by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

Taxing units preferring to list the rates can expand this section to include an explanation of how they calculated these tax rates.

This year's no-new-revenue tax rate \$ _____ /\$100

This year's voter-approval tax rate \$ _____ /\$100

To see the full calculations, please visit _____ for a copy of the Tax Rate Calculation Worksheet.
(website address)

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
	\$

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. The taxing unit will pay these amounts from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Minimum Dollar Amount of Principal or Contract Payment to be Paid From Property Taxes	Minimum Dollar Amount of Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
	\$	\$	\$	\$

(expand as needed)

Eligible County Hospital Expenditures

_____ spent \$ _____ from July 1, _____, to June 30, _____,
(name of taxing unit) (amount) (prior year) (current year)

on expenditures to maintain and operate an eligible county hospital. In the preceding year, _____
(taxing unit name)

spent \$ _____ for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is \$ _____
(amount) (amount of increase)

This increased the voter-approval tax rate by \$ _____ / \$100 to recoup _____.
(amount of increase) (use one phrase to complete sentence: the increased expenditures, or 8 percent more than the preceding year's expenditures)

This notice contains a summary of the no-new-revenue and voter-approval calculations as

certified by _____
(designated individual's name) (designated individual's position) (date)

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

		Clay County 2026-2027 Working Budget					
		2026-2027	No New Rev Tax Rate	Voter Approved Tax Rate	De Minimis Rate		
	Certified Valuation	\$ 1,426,780,121					
	General M&O Tax Rate	\$ 0.004254	0.003946	0.004255	0.004380		
	Road & Bridge Tax Rate	\$ 0.001600	0.001600	0.001600	0.001600		
	Combined Tax Rate	\$ 0.005854	\$ 0.005546	\$ 0.005855	\$ 0.005980		
	Collection Rate	97.00%	New Improvements		\$ 84,949,780		
	M&O Revenue	\$ 5,887,437	New Improvement Rev		\$ 490,415.08		
	R&B Revenue	\$ 2,214,363	Difference				
	Total Revenue	\$ 8,101,800	668,115.63				
	Elected Official Salary			\$ 514,015	M&O Increase		
	Commissioners Court & Sheriff			\$ 154,100	R&B Increase		
	Salary Increase - %	0.00%		\$ 668,116	Total Increase		
	Salary Increase - Flat	\$ -					
	Insurance Increase	0.0%		\$ 142,678.01	Revenue per penny	\$ -	
	Life & Health Insurance per Employee	\$ 20,670.00					
	Longevity per Employee	\$ 75.00					
FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
	AD VALOREM FOR M&O						
1000.0310.3001	AD VALOREM TAXES CURRENT	5,373,422.00	5,373,422.00	5,358,136.30	5,887,437.00	514,015.00	
1000.0310.3010	AD VALOREM TAXES DELINQUENT	60,000.00	60,000.00	57,368.97	60,000.00	0.00	
1000.0310.3030	AD VALOREM PENALTY & INTEREST	20,000.00	20,000.00	40,908.00	20,000.00	0.00	
1000.0310.3040	TAX FORECLOSURE SALE	0.00	0.00	0.00	0.00	0.00	
1000.0310.3055	TAX ESCROW FEE	20,000.00	20,000.00	0.00	20,000.00	0.00	
1000.0310.3061	ST FEES/MIXED BEVERAGE	800.00	800.00	1,142.17	800.00	0.00	
	AD VALOREM	5,474,222.00	5,474,222.00	5,457,555.44	5,988,237.00	514,015.00	
	REGISTRATION						
1000.0321.3115	AUTO REGISTRATION	175,000.00	175,000.00	54,846.52	200,000.00	25,000.00	
	AUTO REGISTRATION - Commissions	estimated	estimated	167,011.38			371.87

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
	REVENUES-FEES & FINES						
1000.0321.3125	OSSF PERMIT FEE	14,400.00	14,400.00	14,580.00	14,500.00	100.00	
1000.0321.3127	SUBDIVISION FEES	2,500.00	2,500.00	0.00	2,000.00	(500.00)	
1000.0321.3148	TAX CERTIFICATES FEE	1,500.00	1,500.00	880.00	1,000.00	(500.00)	
1000.0322.3165	INMATE PHONE DATA	2,500.00	2,500.00	3,463.50	2,500.00	0.00	
1000.0340.3601	SHERIFF FEES	6,000.00	6,000.00	2,500.00	2,500.00	(3,500.00)	
1000.0340.3602	CO CLERK FEES	80,000.00	80,000.00	70,244.32	70,000.00	(10,000.00)	
1000.0340.3603	DIST CLERK FEES	25,000.00	25,000.00	25,090.84	25,000.00	0.00	
1000.0340.3608	JP FEES & FINES	240,000.00	240,000.00	103,915.48	100,000.00	(140,000.00)	
1000.0340.3613	CONSTABLE FEES	15,000.00	15,000.00	13,473.92	13,000.00	(2,000.00)	
1000.0340.3622	QTRLY STATE COURT FEES	30,000.00	30,000.00	12,679.18	15,000.00	(15,000.00)	
1000.0340.3635	DIST CLERK ATTY REIMB	3,500.00	3,500.00	400.00	200.00	(3,300.00)	
1000.0340.3647	JP COURT/DS2'S FEES	1,000.00	1,000.00	600.00	500.00	(500.00)	
1000.0340.3649	PUBLIC PROBATE ADMIN			600.00	500.00	500.00	
1000.0340.3650	JP CIVIL FEES	-	-	-	-	0.00	
1000.0340.3675	JP COURT DISMISSAL FEES	1,000.00	1,000.00	1,125.40	1,000.00	0.00	
1000.0340.3676	JP COURT DEFERRED ADJ.FEE	75,000.00	75,000.00	15,042.74	15,000.00	(60,000.00)	
	CO CLERK ATTY REIMB	0	0		0	0.00	
	OSSF RECORDING FEE	-	-		-	0.00	
	OSSF EDUCATION FEE	-	-		-	0.00	
	JUROR FINES/FAILURE TO AP	-	-	-	-	0.00	
	REVENUES-FEES & FINES	497,400.00	497,400.00	264,595.38	262,700.00	(234,700.00)	
	INTEREST						
1000.0390.3700	INTEREST	230,000.00	230,000.00	229,140.32	220,000.00	(10,000.00)	Currently avg over \$26,000/mo

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
	MISCELLANEOUS REVENUES						
	ECONOMIC DEVELOPMENT	-	-		-	0.00	2022
1000.0329.3071	PAYMENT/LUE OF TAXES Windfarm	1,565,500.00	1,565,500.00	1,565,500.00	0.00	(1,565,500.00)	\$ 962,000.00
1000.0329.3074	PAYMENT/LUE OF TAXES Triangle Brick	139,524.00	139,524.00	139,523.73	139,524.00	0.00	
1000.0329.3075	PAYMENT/LUE OF TAXES Vision Biologic	2,539.00	2,539.00	2,539.00	2,539.00	0.00	\$ -
	PAYMENT/LUE OF TAXES Soleil			21,365.00	1,380.00	1,380.00	
1000.0322.3175	ACCIDENT AND OFFENSE REPORTS	200.00	200.00	45.00	200.00	0.00	
1000.0322.3178	ELECTION REIMBURSEMENTS	15,000.00	15,000.00	451.00	15,000.00	0.00	
1000.0330.3361	STATE SUPPLEMENT/CO.JUDGE	34,650.00	34,650.00	34,650.00	34,650.00	0.00	
1000.0330.3362	STATE SUPPLEMENT/CO ATTY	35,000.00	35,000.00	35,000.00	35,000.00	0.00	
1000.0330.3365	TIDC - INDIGENT DEFENSE	0.00	0.00		0.00	0.00	
1000.0330.3377	STATE JUROR REIMBURSEMENT	0.00	3,000.00	18,640.00	10,000.00	10,000.00	
1000.0390.3711	SALE OF PROPERTY OR EQUIPMENT	0.00	13,275.00	13,275.00	0.00	0.00	
1000.0390.3715	SALE OF ESTRAY	0.00	0.00	19,770.00	0.00	0.00	
1000.0390.3727	MISCELLANEOUS REIMBURSEMENTS	10,000.00	10,000.00	1,639.00	4,000.00	(6,000.00)	
	Soileil - VFD contributions annually			0.00	10,000.00	10,000.00	
1000.0390.3730	TOBACCO SETTLEMENT	20,000.00	20,000.00	40,348.00	30,000.00	10,000.00	
1000.0390.3734	RENT-DPS	30,815.00	30,815.00	30,815.04	30,815.00	0.00	
1000.0390.3735	ATM RENT	10,560.00	10,560.00	10,560.00	10,560.00	0.00	Lease expires April 30, 2030
1000.0390.3736	RENT-SOIL CONSERVATION	42,423.00	42,423.00	16,560.53	42,423.00	0.00	Lease expires September 2029
1000.0390.3738	CITY HENRIETTA/SHARE EXP	300,000.00	300,000.00	330,000.00	300,000.00	0.00	
1000.0390.3739	CITY HENRIETTA/MILAGE	50,000.00	50,000.00	44,577.56	45,000.00	(5,000.00)	
1000.0390.3758	MISCELLANEOUS INCOME	10,000.00	10,000.00	21,800.00	20,000.00	10,000.00	
	MISCELLANEOUS REVENUES	2,266,211.00	2,282,486.00	2,347,058.86	731,091.00	(1,535,120.00)	\$ 962,000.00
1000.0392.3899	TRANSFERS IN - Records Mgmt	30,000.00	30,000.00	30,000.00	60,000.00	0.00	Transfer from Records Mgmt & Records Retention
0510	BLDG. MAIN/JANITOR						
1000.0510.4001	MULTITASK SALARY	51,888.00	51,888.00	51,888.00	51,888.00	0.00	
	CUSTODIAN TWO	49,667.00	49,667.00	49,667.00	36,012.00	(13,655.00)	PT
1000.0510.4010	COMP TIME PAYOUT	-	5,372.00	5,371.53	-		
1000.0510.4050	LONGEVITY PAY	1,350.00	1,350.00	1,350.00	900.00	(450.00)	
1000.0510.4076	FICA/MEDICARE MATCH	7,873.00	8,285.00	7,873.00	6,794.00	(1,079.00)	
1000.0510.4080	TCDRS COUNTY MATCH	11,320.00	11,911.00	11,320.00	9,768.00	(1,552.00)	FTE
1000.0510.4097	HOSP & LIFE INSURANCE	36,610.00	36,610.00	36,610.00	20,670.00	(15,940.00)	1
1000.0510.4102	JANITOR SUPPLIES	6,000.00	6,000.00	5,000.00	6,000.00	0.00	
1000.0510.4161	REPAIRS & REPLACEMENTS	2,500.00	2,500.00	2,500.00	3,000.00	500.00	
1000.0510.4209	YARD MAINTENANCE & TREES	6,000.00	6,000.00	5,500.00	6,000.00	0.00	
1000.0510.4212	CLEAN-BLDG/FLOOR/AC VENTS	3,500.00	3,500.00	3,500.00	3,500.00	0.00	
1000.0510.4335	PEST CONTROL	2,000.00	2,000.00	2,000.00	2,000.00	0.00	
1000.0510.4526	CELL PHONE REIMBURSEMENT	900.00	900.00	900.00	900.00	0.00	
1000.0510.4699	MISCELLANEOUS EXPENSE	1,200.00	1,200.00	500.00	1,000.00	(200.00)	
1000.0510.4815	JANITOR EQUIPMENT	-	-			0.00	
	BLDG. MAIN/JANITOR	180,808.00	187,183.00	183,979.53	148,432.00	(32,376.00)	
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	12,000.00	0.00	(24,000.00)	
1000.0438.4362	C & I SECURITY MAINT/MONITORING	3,600.00	3,225.00	3,225.00	3,250.00	(350.00)	
1000.0438.4405	MISCELLANEOUS, BOND & DUES	5,000.00	5,000.00	5,000.00	5,000.00	0.00	
1000.0438.4699	MISCELLANEOUS	700.00	700.00	650.00	700.00	0.00	
	COMMISSIONERS CT EXPENSES	34,300.00	33,925.00	21,375.00	9,950.00	(24,350.00)	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
0550	CONSTABLE						
1000.0550.4001	SALARY	56,886.00	56,886.00	56,886.00	56,886.00	0.00	
	DEPUTY SALARY	50,568.00	50,568.00	50,568.00	50,568.00	0.00	
1000.0550.4030	CERTIFICATE PAY	2,000.00	2,000.00	2,000.00	2,000.00	0.00	
1000.0550.4050	LONGEVITY PAY	1,050.00	1,050.00	1,050.00	1,200.00	150.00	Stopped here on longevity
1000.0550.4076	FICA/MEDICARE MATCH	8,454.00	8,454.00	8,454.00	8,466.00	12.00	
1000.0550.4080	TCDRS COUNTY MATCH	12,156.00	12,156.00	12,156.00	12,172.00	16.00	FTE
1000.0550.4097	HOSP & LIFE INSURANCE	36,610.00	36,610.00	36,610.00	41,340.00	4,730.00	2
1000.0550.4101	OFFICE SUPPLIES	-	100.00	50.00	100.00	100.00	
1000.0550.4110	UNIFORMS	700.00	700.00	-	700.00	0.00	
1000.0550.4123	AMMUNITION	800.00	800.00	780.00	800.00	0.00	
1000.0550.4148	COMPUTER & LAPTOPS	-	-		-	0.00	
1000.0550.4150	VEHICLE MAINT	2,000.00	2,000.00	600.00	2,000.00	0.00	
1000.0550.4154	GAS & OIL	10,000.00	9,900.00	7,257.05	9,900.00	(100.00)	
1000.0550.4202	COMPUTER PROGRAMS	2,016.00	2,016.00	-	2,016.00	0.00	
1000.0550.4205	MAINTENANCE & SERVICE - COPIER	400.00	400.00	180.00	400.00	0.00	
1000.0550.4211	COMMUNICATION CONTRACT	2,184.00	2,184.00	1,980.81	2,184.00	0.00	
1000.0550.4373	VEHICLE INSURANCE	1,200.00	1,200.00	1,450.00	1,600.00	400.00	
1000.0550.4405	MISCELLANEOUS, BONDS & DUES	400.00	400.00	295.00	400.00	0.00	
1000.0550.4408	MISC.TRAVEL & SCHOOLING	1,500.00	1,500.00	500.00	1,500.00	0.00	
1000.0550.4817	EQUIPMENT & FURNITURE	3,600.00	3,600.00	1,800.00	3,600.00	0.00	
	CONSTABLE	192,524.00	192,524.00	182,616.86	197,832.00	5,308.00	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
0475	COUNTY ATTORNEY						
1000.0475.4021	SALARY	56,886.00	56,886.00	56,886.00	56,886.00	0.00	
1000.0475.4001	SECRETARY SALARY	48,556.00	48,556.00	48,556.00	48,556.00	0.00	
1000.0475.4040	STATE SALARY SUPPLEMENT	35,000.00	35,000.00	35,000.00	35,000.00	0.00	
1000.0475.4050	LONGEVITY PAY	2,100.00	2,100.00	2,100.00	1,125.00	(975.00)	
1000.0475.4076	FICA/MEDICARE MATCH	10,905.00	10,905.00	10,905.00	6,479.00	(4,426.00)	
1000.0475.4080	TCDRS COUNTY MATCH	15,680.00	15,680.00	15,680.00	9,315.00	(6,365.00)	FTE
1000.0475.4097	HOSP & LIFE INSURANCE	36,610.00	36,610.00	36,610.00	41,340.00	4,730.00	2
1000.0475.4101	OFFICE SUPPLIES/MISCELANOUS EXPEN:	1,000.00	1,000.00	650.00	1,000.00	0.00	
1000.0475.4148	COMPUTERS & LAPTOPS	-	-	-	-	0.00	
1000.0475.4202	COMPUTER & PROGRAMS	2,000.00	2,000.00	1,836.00	2,000.00	0.00	
1000.0475.4362	C & I SECURITY MAINT/MONITORING		375.00	375.00	375.00	375.00	
1000.0475.4405	MISCELLANEOUS, BONDS & DUES	300.00	300.00	-	300.00	0.00	
1000.0475.4408	MISC.TRAVEL & SCHOOLING	3,500.00	3,500.00	1,000.00	3,000.00	(500.00)	
1000.0475.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	-	600.00	0.00	
	COUNTY ATTORNEY	156,251.00	156,626.00	152,712.00	149,090.00	(7,161.00)	
0495	COUNTY AUDITOR						
1000.0495.4001	SALARY	68,500.00	68,500.00	68,500.00	68,500.00	0.00	Court ordered from District Judge
1000.0495.4050	LONGEVITY PAY	150.00	150.00	150.00	225.00	75.00	
1000.0495.4076	FICA/MEDICARE MATCH	5,252.00	5,252.00	5,252.00	5,258.00	6.00	
1000.0495.4080	TCDRS COUNTY MATCH	7,552.00	7,552.00	7,552.00	7,560.00	8.00	
1000.0495.4097	HOSP & LIFE INSURANCE	18,305.00	18,305.00	18,305.00	20,670.00	2,365.00	1
1000.0495.4101	OFFICE SUPPLIES	1,000.00	1,000.00	1,000.00	1,000.00	0.00	
1000.0495.4148	COMPUTERS & LAPTOPS	2,000.00	2,000.00	1,865.00	2,000.00	0.00	
1000.0495.4202	COMPUTER & PROGRAMS	1,200.00	1,200.00	900.00	1,200.00	0.00	
1000.0495.4380	OFFICIAL & DEPUTY BOND	50.00	50.00	50.00	50.00	0.00	
1000.0495.4405	MISCELLANEOUS, BONDS & DUES	700.00	700.00	700.00	700.00	0.00	
1000.0495.4408	MISC.TRAVEL & SCHOOLING	3,750.00	3,750.00	2,500.00	3,750.00	0.00	
1000.0495.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	600.00	600.00	0.00	
	COUNTY AUDITOR	109,059.00	109,059.00	107,374.00	111,513.00	2,454.00	
0403	COUNTY CLERK						
	SALARY	56,886.00	56,886.00	56,886.00	56,886.00	0.00	
1000.0403.4001	1ST ASSISTANT/DEPUTY I	49,667.00	49,667.00	49,667.00	49,667.00	0.00	
	DEPUTY TWO SALARY	48,556.00	48,556.00	48,556.00	48,556.00	0.00	\$30K xfer from Records Mgmt
1000.0403.4050	LONGEVITY PAY	1,950.00	1,950.00	1,950.00	2,175.00	225.00	
1000.0403.4076	FICA/MEDICARE MATCH	12,016.00	12,016.00	12,016.00	12,033.00	17.00	
1000.0403.4080	TCDRS COUNTY MATCH	17,277.00	17,277.00	17,277.00	17,302.00	25.00	FTE
1000.0403.4097	HOSP & LIFE INSURANCE	54,915.00	54,915.00	54,915.00	62,010.00	7,095.00	3
1000.0403.4101	OFFICE & COPY MACHINE SUPPLIES	2,000.00	1,138.00	600.00	2,000.00	0.00	
1000.0403.4148	COMPUTERS & LAPTOPS	-	-	-	-	0.00	
1000.0403.4202	COMPUTER & PROGRAMS	2,300.00	2,300.00	2,300.00	2,300.00	0.00	
1000.0403.4205	MAINTENANCE & SERVICE - COPIER	600.00	600.00	600.00	600.00	0.00	
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	3,862.00	3,800.00	3,000.00	0.00	
1000.0403.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	-	600.00	0.00	
	COUNTY CLERK	250,367.00	250,367.00	248,767.00	257,729.00	7,362.00	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
0665	COUNTY EXTENSION AGENT						
1000.0665.4001	SECRETARY SALARY	48,556.00	48,556.00	48,556.00	48,556.00	0.00	
	CO.EXT AGENT/HOME DEMO SALARY	35,290.00	35,290.00	35,290.00	35,290.00	0.00	Prorated raise for portion of salary pd
1000.0665.4050	LONGEVITY PAY	1,275.00	1,275.00	1,275.00	1,500.00	225.00	agents
1000.0665.4076	FICA/MEDICARE MATCH	6,512.00	6,512.00	6,512.00	6,529.00	17.00	
1000.0665.4080	TCDRS COUNTY MATCH	5,482.00	5,482.00	5,482.00	5,507.00	25.00	FTE
1000.0665.4097	HOSP & LIFE INSURANCE	18,305.00	18,305.00	18,305.00	20,670.00	2,365.00	1
1000.0665.4101	OFFICE SUPPLIES	1,250.00	1,250.00	300.00	1,000.00	(250.00)	
1000.0665.4121	EDUCATIONAL SUPPLIES	1,000.00	1,000.00	700.00	1,000.00	0.00	
1000.0665.4148	COMPUTERS & LAPTOPS	-	-	-	-	0.00	
1000.0665.4202	COMPUTER & MAINTENANCE	1,200.00	1,200.00	-	600.00	(600.00)	
1000.0665.4205	MAINTENANCE & SERVICE - COPIER	800.00	800.00	320.40	800.00	0.00	
1000.0665.4408	TRAVEL & SCHOOL/BOTH AGENTS	19,000.00	19,000.00	15,407.78	19,000.00	0.00	
1000.0665.4500	UTILITES	3,000.00	3,000.00	-	3,000.00	0.00	
1000.0665.4562	BLDG. RENTAL	1,200.00	1,200.00	-	-	(1,200.00)	
	CO EXTENSION AGENT	142,870.00	142,870.00	132,148.18	143,452.00	582.00	
0400	COUNTY JUDGE						
1000.0400.4001	SALARY	57,997.00	57,997.00	57,997.00	57,997.00	0.00	
	FIRST ASST/MULTI TASK SALARY	51,888.00	51,888.00	51,888.00	51,888.00	0.00	
1000.0400.4040	STATE SALARY SUPPLEMENT	34,650.00	34,650.00	34,650.00	34,650.00	0.00	
1000.0400.4050	LONGEVITY PAY	1,125.00	1,125.00	1,125.00	1,275.00	150.00	
1000.0400.4057	CAR ALLOWANCE	-	-	0.00	0.00	0.00	
1000.0400.4076	FICA/MEDICARE MATCH	11,143.00	11,143.00	11,143.00	11,155.00	12.00	
1000.0400.4080	TCDRS COUNTY MATCH	16,023.00	16,023.00	16,023.00	16,040.00	17.00	FTE
1000.0400.4097	HOSP & LIFE INSURANCE	36,610.00	36,610.00	36,610.00	20,670.00	(15,940.00)	1
1000.0400.4101	OFFICE SUPPLIES	1,000.00	1,000.00	800.00	900.00	(100.00)	
1000.0400.4148	COMPUTERS & LAPTOPS	-	-	-	-	0.00	
1000.0400.4202	COMPUTER & PROGRAMS	1,500.00	1,500.00	930.00	1,000.00	(500.00)	
1000.0400.4205	MAINTENANCE & SERVICE - COPIER	700.00	1,700.00	2,160.00	2,200.00	1,500.00	
1000.0400.4320	GRANT FACILITATOR	-	-	-	-	0.00	
1000.0400.4325	COUNTY CT INTERPRETERS	1,500.00	500.00	-	500.00	(1,000.00)	Use SRF below #2911
1000.0400.4360	COUNTY CT REPORTERS	2,500.00	2,500.00	-	2,500.00	0.00	
1000.0400.4405	MISCELLANEOUS, BOND & DUES	1,400.00	1,570.00	1,900.00	2,000.00	600.00	
1000.0400.4406	JUDGES EDUCATION FUND EXPENSE	200.00	200.00	-	200.00	0.00	
1000.0400.4408	MISC. TRAVEL & SCHOOLING	6,000.00	1,830.00	1,600.00	6,000.00	0.00	
1000.0400.4463	COUNTY CT JURORS	2,000.00	2,000.00	720.00	2,000.00	0.00	Use SRF below #2912
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	400.00	500.00	0.00	
1000.0400.4470	COUNTY CT APPT'D ATTY	5,000.00	3,000.00	3,000.00	4,000.00	(1,000.00)	
1000.0400.4481	COMMITMENT EXPENSE	4,500.00	3,126.00	-	4,000.00	(500.00)	
1000.0400.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	600.00	600.00	0.00	
1000.0400.4817	EQUIPMENT & FURNITURE	-	-	-	-	0.00	
	COUNTY JUDGE	237,036.00	229,662.00	221,546.00	220,275.00	(16,761.00)	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
0497	COUNTY TREASURER						
100.0497.4001	SALARY	56,886.00	56,886.00	56,886.00	56,886.00	0.00	
	1ST ASSISTANT/MULTITASK	51,888.00	51,888.00	51,888.00	51,888.00	0.00	
1000.0497.4050	LONGEVITY PAY	2,250.00	2,250.00	2,250.00	2,400.00	150.00	
1000.0497.4050	FICA/MEDICARE MATCH	8,494.00	8,494.00	8,494.00	8,505.00	11.00	
1000.0497.4080	TCDRS COUNTY MATCH	12,213.00	12,213.00	12,213.00	12,230.00	17.00	FTE
1000.0497.4097	HOSP & LIFE INSURANCE	36,610.00	36,610.00	36,610.00	41,340.00	4,730.00	2
1000.0497.4101	OFFICE SUPPLIES	1,000.00	1,000.00	750.00	1,000.00	0.00	
1000.0497.4202	COMPUTER & PROGRAMS	21,990.00	21,990.00	22,500.00	21,990.00	0.00	
1000.0497.4205	MAINTENANCE & SERVICE - COPIER	800.00	800.00	455.00	800.00	0.00	
1000.0497.4307	CONTRACTED SERVICES-COBRA ADM				500.00	500.00	New line for Cobra Admin
1000.0497.4405	MISCELLANEOUS, BONDS & DUES	750.00	750.00	300.00	750.00	0.00	
1000.0497.4408	MISC.TRAVEL & SCHOOLING	4,000.00	4,000.00	2,000.00	4,000.00	0.00	
1000.0497.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	600.00	600.00	0.00	
	COUNTY TREASURER	197,481.00	197,481.00	194,946.00	202,889.00	5,408.00	
0450	DISTRICT CLERK						
1000.0450.4001	SALARY	56,886.00	56,886.00	56,886.00	56,886.00	0.00	
	DEPUTY ONE SALARY	49,667.00	49,667.00	49,667.00	49,667.00	0.00	
	DEPUTY CLERK TWO	48,556.00	48,556.00	48,556.00	48,556.00	0.00	\$30K from Records Mgmt
1000.0450.4050	LONGEVITY PAY	4,125.00	4,125.00	4,125.00	1,725.00	(2,400.00)	
1000.0450.4076	FICA/MEDICARE MATCH	12,182.00	12,182.00	12,182.00	11,998.00	(184.00)	
1000.0450.4080	TCDRS COUNTY MATCH	17,516.00	17,516.00	17,516.00	17,252.00	(264.00)	FTE
1000.0450.4097	HOSP & LIFE INSURANCE	54,915.00	54,915.00	54,915.00	62,010.00	7,095.00	3
1000.0450.4101	OFFICE SUPPLIES	2,700.00	2,700.00	2,300.00	2,700.00	0.00	
1000.0450.4202	COMPUTER & PROGRAMS	-	-	-	840.00	840.00	Jury Software- \$1500 pd by Fd 2912
1000.0450.4205	MAINTENANCE & SERVICE - COPIER	800.00	800.00	900.00	800.00	0.00	
1000.0450.4405	MISCELLANEOUS, BONDS & DUES	500.00	500.00	300.00	500.00	0.00	
1000.0450.4408	MISC.TRAVEL & SCHOOLING	3,300.00	3,300.00	1,800.00	3,300.00	0.00	
1000.0450.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	-	600.00	0.00	Does not claim
	DISTRICT CLERK	251,747.00	251,747.00	249,147.00	256,834.00	5,087.00	
0456	DISTRICT ATTORNEY						
1000.0456.4464	DISTRICT ATTY TRIAL EXPENSES-CLAY ON	50,000.00	50,000.00	20,000.00	50,000.00	0.00	
1000.0456.4761	DISTRICT ATTY.OFF. PRO RATA SHARE	194,727.00	194,727.00	194,727.00	197,000.00	2,273.00	
	DISTRICT ATTORNEY	244,727.00	244,727.00	214,727.00	247,000.00	2,273.00	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
0435	DIST JUDGE/CT COORD/CT REPORTER						LL
1000.0435.4101	OFFICE SUPPLIES	1,500.00	1,500.00	1,000.00	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	1,000.00	3,600.00	0.00	
1000.0435.4325	INTERPRETERS	-	-	-	1,000.00		
1000.0435.4360	DIST CT REPORTERS	6,000.00	6,000.00	23,000.00	6,000.00	0.00	
1000.0435.4377	DIST JUDGE LIABILITY INS	750.00	750.00	620.00	750.00	0.00	
1000.0435.4408	TRAVEL & SCHOOLING	2,500.00	2,500.00	2,500.00	2,500.00	0.00	
1000.0435.4463	DIST CT JURORS	30,000.00	30,000.00	30,000.00	30,000.00	0.00	
1000.0435.4464	DIST CT MISC & WITNESS	120,000.00	120,000.00	50,000.00	120,000.00	0.00	
1000.0435.4465	PREP STATEMENTS	6,000.00	6,000.00	-	6,000.00	0.00	
1000.0435.4468	TRAVELING JUDGES	1,000.00	1,000.00	500.00	1,000.00	0.00	
1000.0435.4470	DIST CT APPOINTED ATTORNEY	150,000.00	150,000.00	175,000.00	175,000.00	25,000.00	
1000.0435.4762	DISTRICT COURT PRO RATA SHARE	76,900.00	76,900.00	76,900.00	77,000.00	100.00	
1000.0435.4763	DIST CT PRO RATA 8TH JUD	795.00	795.00	791.00	795.00	0.00	
1000.0435.4813	COMPUTER & PROGRAMS	15,000.00	15,000.00	-	15,000.00	0.00	
1000.0435.4817	DIST CT SUPPLIES	500.00	500.00	250.00	500.00	0.00	
	DIST JUDGE/CT COORD/CT REPORTER	414,745.00	414,745.00	361,561.00	440,845.00	26,100.00	
0458	DPS SECRETARY						
1000.0458.4001	SECRETARY SALARY	49,667.00	49,667.00	49,667.00	49,667.00	0.00	
1000.0458.4050	LONGEVITY PAY	225.00	225.00	225.00	300.00	75.00	
1000.0458.4076	FICA MATCH	3,817.00	3,817.00	3,817.00	3,823.00	6.00	
1000.0458.4080	TCDRS COUNTY MATCH	5,489.00	5,489.00	5,489.00	5,497.00	8.00	FTE
1000.0458.4097	HOSP & LIFE INSURANCE	18,305.00	18,305.00	18,305.00	20,670.00	2,365.00	1
1000.0458.4101	OFFICE SUPPLIES	1,500.00	1,500.00	500.00	-	(1,500.00)	
1000.0458.4299	MISCELLANEOUS/LICENSE & WEIGHT	300.00	300.00	-	-	(300.00)	
1000.0458.4408	TRAINING & REGISTRATION	-	-	-	-	0.00	
1000.0458.4817	EQUIPMENT & FURN./LEASE EQUIP.	500.00	500.00	-	-	(500.00)	
	HIGHWAY PATROL SECRETARY	79,803.00	79,803.00	78,003.00	79,957.00	154.00	
0490	ELECTION OFFICE						
1000.0490.4001	ELECTION ADMIN SALARY	51,888.00	51,888.00	32,384.00	-	(51,888.00)	
	ELECTION ADMIN ASSISTANT	43,344.00	23,344.00	565.00	-	(43,344.00)	
1000.0490.4002	PART-TIME	-	20,000.00	-	-		
1000.0490.4003	ELECTION JUDGES/TEMP/SEASONAL	25,000.00	25,000.00	15,000.00	25,000.00	0.00	2023 \$38,200; 2024 \$29,844; 2025
1000.0490.4050	LONGEVITY PAY	525.00	525.00	525.00	-	(525.00)	\$13,113
1000.0490.4076	FICA/MEDICARE MATCH	7,326.00	7,326.00	2,652.00	-	(7,326.00)	
1000.0490.4080	TCDRS COUNTY MATCH	17,237.00	17,237.00	3,855.00	-	(17,237.00)	FTE
1000.0490.4097	HOSP & LIFE INSURANCE	36,610.00	36,610.00	10,622.00	-	(36,610.00)	1
1000.0490.4101	OFFICE SUPPLIES	800.00	800.00	700.00	800.00	0.00	
1000.0490.4111	ELECTION EXPENSE	50,000.00	45,000.00	13,000.00	50,000.00	0.00	
1000.0490.4128	VOTER REGISTRATION	3,500.00	3,500.00	-	3,500.00	0.00	
1000.0490.4202	MAINTENANCE & SERVICE - COMPUTER	-	5,000.00	-	-		
1000.0490.4205	MAINTENANCE & SERVICE - COPIER	200.00	200.00	175.00	200.00	0.00	
1000.0490.4206	VOTING MACHINE & SOFTWARE EXPENSE	30,000.00	30,000.00	25,000.00	30,000.00	0.00	
1000.0490.4405	MISCELLANEOUS, BONDS & DUES	500.00	500.00	150.00	500.00	0.00	
1000.0490.4408	MISC. TRAVEL & SCHOOLING	3,500.00	3,500.00	780.00	3,500.00	0.00	
1000.0490.4562	BUILDING RENTAL	3,000.00	3,000.00	1,200.00	3,000.00	0.00	
	ELECTION ADMINISTRATOR	273,430.00	273,430.00	110,463.00	116,500.00	(156,930.00)	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
0545	EMERGENCY MANAGEMENT						
1000.0545.4001	EMC MGMT COORD SALARY	51,667.00	51,667.00	51,667.00	51,667.00	0.00	
1000.0545.4003	EMC MGMT TEMPORARY EMPLOYEE	2,000.00	2,000.00	-	-	(2,000.00)	80 Hrs @ \$25/hr
1000.0545.4021	EMERGENCY GRANT ADMIN	-	-	-	-	0.00	
1000.0545.4050	LONGEVITY PAY	450.00	450.00	450.00	525.00	75.00	
1000.0545.4076	FICA/MEDICARE MATCH	4,140.00	4,140.00	4,140.00	3,993.00	(147.00)	
1000.0545.4080	TCDRS COUNTY MATCH	5,953.00	5,953.00	5,953.00	5,742.00	(211.00)	FTE
1000.0545.4097	HOSP & LIFE INSURANCE	18,305.00	18,305.00	18,305.00	20,670.00	2,365.00	1
1000.0545.4101	OFFICE SUPPLIES	500.00	500.00	100.00	500.00	0.00	
1000.0545.4108	COMPUTER & LAPTOPS	-	-	-	-	0.00	
1000.0545.4150	VEHICLE MAINTENANCE	1,500.00	1,500.00	-	1,000.00	(500.00)	
1000.0545.4202	HyperReach	8,500.00	8,500.00	8,380.00	8,500.00	0.00	HyperReach -
	Active Alert					0.00	Possible Grant Active
1000.0545.4373	VEHICLE INSURANCE	350.00	350.00	373.00	350.00	0.00	
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	-	600.00	0.00	
	EMERGENCY MANAGEMENT	94,965.00	94,965.00	89,368.00	94,547.00	(418.00)	
0630	HEALTH OFFICER						
1000.0630.4200	CO HEALTH OFFICER AUTH	1,000.00	1,000.00	100.00	1,000.00	0.00	
0635	INDIGENT HEALTH CARE						
1000.0635.4445	MEDICAL EXPENSES - JAIL	100,000.00	100,000.00	62,436.14	100,000.00	0.00	
1000.0635.4476	MEDICAL EXPENSES	100,000.00	100,000.00	3,645.31	100,000.00	0.00	
	INDIGENT HEALTH CARE	200,000.00	200,000.00	66,081.45	200,000.00	0.00	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
0410	IT COORDINATOR						
1000.0410.4001	IT COORDINATOR SALARY	51,600.00	51,600.00	51,600.00	51,600.00	0.00	
1000.0410.4050	LONGEVITY PAY	225.00	225.00	225.00	300.00	75.00	
1000.0410.4076	FICA/MEDICARE MATCH	3,965.00	3,965.00	3,965.00	3,971.00	6.00	Possible Grant funding
1000.0410.4080	TCDRS COUNTY MATCH	5,701.00	5,701.00	5,701.00	5,709.00	8.00	FTE
1000.0410.4097	HOSP & LIFE INSURANCE	18,305.00	18,305.00	18,305.00	20,670.00	2,365.00	1
1000.0410.4101	OFFICE SUPPLIES	500.00	500.00	100.00	200.00	(300.00)	
1000.0410.4159	IT SUPPLIES - COMPUTER RELATED	1,000.00	1,000.00	500.00	1,000.00	0.00	
	COMPUTER & PROGRAMS					0.00	Web Accessibility Services - 2028
	Cybersecurity	13,100.00	17,300.00	17,300.00	16,000.00	2,900.00	
	Data Backup	2,000.00	3,000.00	3,000.00	4,000.00	2,000.00	
1000.0410.4202	Computers Refresh	20,000.00	20,000.00	20,000.00	10,000.00	(10,000.00)	EA
	Servers	5,000.00	-	-	-	(5,000.00)	
	Web Hosting				13,050.00	13,050.00	13050
	Software Subscriptions	475.00	475.00	475.00	600.00	125.00	
1000.0410.4408	MISC. TRAVEL & SCHOOLING	1,000.00	1,000.00	1,000.00	1,000.00	0.00	
1000.0410.4409	CYBERSECURITY TRAINING	400.00	400.00	400.00	400.00	0.00	Current - Hilliary - \$675/mo for 200 mg
1000.0410.4525	INTERNET & EMAIL	30,000.00	30,000.00	19,380.58	19,177.92	(10,822.08)	Comcel quote \$85/mo for 500 mg
1000.0410.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	600.00	600.00	0.00	
	IT COORDINATOR	153,871.00	154,071.00	142,551.58	148,277.92	(5,593.08)	
0457	JUSTICE OF THE PEACE						
	SALARY	56,886.00	56,886.00	56,886.00	56,886.00	0.00	
1000.0457.4001	CLERK ONE SALARY (Chief Clerk)	49,667.00	49,667.00	49,667.00	49,667.00	0.00	
	CLERK TWO SALARY	48,556.00	48,556.00	48,556.00	48,556.00	0.00	
1000.0457.4002	PART TIME/TEMPORARY	30,160.00	30,160.00	30,160.00	-	(30,160.00)	
1000.0457.4050	LONGEVITY PAY	1,350.00	1,350.00	1,350.00	1,575.00	225.00	
1000.0457.4076	FICA/MEDICARE MATCH	14,277.00	14,277.00	14,277.00	11,987.00	(2,290.00)	
1000.0457.4080	TCDRS COUNTY MATCH	20,529.00	20,529.00	20,529.00	17,236.00	(3,293.00)	FTE
1000.0457.4097	HOSP & LIFE INSURANCE	54,915.00	54,915.00	54,915.00	62,010.00	7,095.00	3
1000.0457.4101	OFFICE SUPPLIES	2,500.00	2,500.00	1,700.00	2,500.00	0.00	
1000.0457.4148	COMPUTER & LAPTOPS	-	-		-	0.00	
1000.0457.4202	COMPUTER & PROGRAMS	1,000.00	1,000.00	600.00	-	(1,000.00)	Video Mag-\$1,800, Kologic-\$1,200
1000.0457.4205	MAINTENANCE & SERVICE - COPIER	700.00	700.00	341.88	700.00	0.00	2026-Tyler Technologies - \$10,695.
1000.0457.4325	JP CT INTERPRETERS	250.00	1,250.00	750.00	1,250.00	1,000.00	Pay by Fund 2915
1000.0457.4405	MISCELLANEOUS, BONDS, & DUES	750.00	750.00	260.00	750.00	0.00	
1000.0457.4408	MISC. TRAVEL & SCHOOLING	2,500.00	2,500.00	1,500.00	2,500.00	0.00	
1000.0457.4457	INQUESTS & AUTOPSIES				40,000.00	40,000.00	
1000.0457.4463	JUSTICE CT JURORS	1,000.00	1,000.00	-	1,000.00	0.00	
1000.0457.4466	JP CT APPT'D JUDGE	500.00	500.00	-	500.00	0.00	
1000.0457.4470	JUSTICE CT APPT'D ATTY	500.00	500.00	-	500.00	0.00	
1000.0457.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	600.00	600.00	0.00	
	JUSTICE OF THE PEACE	286,640.00	287,640.00	282,091.88	298,217.00	11,577.00	
0574	JUVENILE PROBATION						
1000.0574.4471	COURT APPOINTED ATTORNEY	3,000.00	3,000.00	3,750.00	3,000.00	0.00	
1000.0574.4487	RES TREATMENT&FOSTER CARE	35,000.00	35,000.00	14,500.00	35,000.00	0.00	
1000.0574.4764	PRO RATA SHARE	70,650.00	70,650.00	70,650.00	70,650.00	0.00	
	JUVENILE EXPENSES	108,650.00	108,650.00	88,900.00	108,650.00	0.00	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
0518	LIBRARY						
1000.0518.4001	LIBRARIAN SALARY	49,667.00	49,667.00	49,667.00	49,667.00	0.00	
	ASSISTANT LIBRARIAN	48,556.00	48,556.00	48,556.00	35,197.00	(13,359.00)	PT
1000.0518.4050	LONGEVITY PAY	2,700.00	2,700.00	2,700.00	2,250.00	(450.00)	
1000.0518.4076	FICA/MEDICARE MATCH	7,721.00	7,721.00	7,721.00	6,665.00	(1,056.00)	
1000.0518.4080	TCDRS COUNTY MATCH	11,102.00	11,102.00	11,102.00	9,583.00	(1,519.00)	FTE
1000.0518.4097	HOSP & LIFE INSURANCE	36,610.00	36,610.00	36,610.00	20,670.00	(15,940.00)	1
1000.0518.4408	MISC. TRAVEL & SCHOOLING	2,500.00	2,500.00	2,500.00	1,500.00	(1,000.00)	
1000.0518.4500	UTILITIES-Other	9,500.00	9,500.00	8,866.60	9,500.00	0.00	
1000.0518.4408	UTILITIES - Hot Spots	900.00	900.00		900.00	0.00	3 Hotspots (\$885)
	LIBRARY	169,256.00	169,256.00	167,722.60	135,932.00	(33,324.00)	
0409	NON DEPARTMENTAL						
1000.0409.4078	WORKER'S COMPENSATION	30,000.00	30,000.00	42,633.25	43,000.00	13,000.00	
1000.0409.4079	UNEMPLOYMENT	20,000.00	20,000.00	15,500.00	20,000.00	0.00	Rate decrease from .0037 to .0014
1000.0409.4100	NON DEPARTMENTAL SUPPLIES-	4,100.00	4,100.00	3,000.00	3,500.00	(600.00)	Copy paper
1000.0409.4173	C/C PROPERTY/RENOVATIONS & REPAIR	175,000.00	175,000.00	80,000.00	80,000.00	(95,000.00)	
1000.0409.4175	GOVERNMENT DAM REPAIRS	2,000.00	2,000.00	0.00	2,000.00	0.00	Pct 4 only
1000.0409.4205	MAINTENANCE & SERVICE - COPIER	4,300.00	4,300.00	360.00	1,000.00	(3,300.00)	
1000.0409.4208	ELEVATOR MAINTENANCE CONTRACT	2,000.00	2,000.00	1,650.00	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	40,000.00	40,000.00	33,000.00	37,000.00	(3,000.00)	
1000.0409.4353	TAX APPR.DIST./COLLECTION BUDGET	88,430.74	88,430.74	90,547.44	93,728.00	5,297.26	
1000.0409.4760	TAX APPR.DIST./OPERATING BUDGET	226,148.00	226,148.00	240,266.84	252,202.00	26,054.00	
1000.0409.4369	RISK MGM.POOL INSURANCE	160,000.00	160,000.00	168,677.00	176,000.00	16,000.00	Add'l \$5,000 for cyber liab ins up to
	RISK MGM.POOL INSURANCE - CYBER			5,000.00	5,000.00		\$1M coverage & waiting on insurance
1000.0409.4380	C/C BONDS & INSURANCES	1,000.00	1,000.00	500.00	1,000.00	0.00	renewal
1000.0409.4409	CYBERSECURITY TRAINING	-	-		-	0.00	Moved to IT
1000.0457.4457	INQUESTS & AUTOPSIES	50,000.00	50,000.00	35,000.00	-		Move to JP
1000.0409.4469	LEGAL FEES EXPENSE	40,000.00	40,000.00	75,000.00	40,000.00	0.00	\$23K in Interest from Shannon
1000.0409.4472	PUBLIC DEFENDER(CAPITAL MURDER C/	4,500.00	4,500.00	4,500.00	4,500.00	0.00	
1000.0409.4475	PAUPERS & INDIGENTS-Burials	12,000.00	12,000.00	10,000.00	12,000.00	0.00	
1000.0409.4482	PSYCHOLOGICAL EVALUATIONS	1,000.00	1,000.00	0.00	-	(1,000.00)	Not used for past 3 years
1000.0409.4500	UTILITIES - COURTHOUSE, 2 ANNEX, MA	87,500.00	87,500.00	85,666.50	87,500.00	0.00	
1000.0409.4535	POSTAGE METER & POSTAGE	20,000.00	20,000.00	20,000.00	20,000.00	0.00	
1000.0409.4594	SUBDIVISION EXPENSES	2,000.00	2,000.00	0.00	2,000.00	0.00	
1000.0409.4611	SALE OF ESTRAY/CARE OF ANIMALS	3,000.00	3,000.00	0.00	3,000.00	0.00	
1000.0409.4695	EMERGENCY RESERVE	100,000.00	26,000.00	0.00	50,000.00	(50,000.00)	
1000.0409.4696	CONTINGENCY	50,000.00	50,000.00	200.00	30,000.00	(20,000.00)	
1000.0409.4817	EQUIPMENT PURCHASES	50,000.00	50,000.00	792.32	50,000.00	0.00	
1000.0409.4813	COURTHOUSE RESTORATION-Committee	-	-			0.00	
1000.0409.4812	Current Year Courthouse Restoration	150,000.00	30,000.00		-	(150,000.00)	Dependent on Grant Approval
	NON DEPARTMENTAL	1,328,978.74	1,134,978.74	918,293.35	1,021,430.00	(307,548.74)	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
0462	OSSF EXPENSES						
1000.0462.4200	OSSF CONTRACT LABOR EXP.	32,800.00	32,800.00	27,000.00	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	27,500.00	33,800.00	0.00	
0560	SHERIFF EXPENSES						
1000.0560.4001	SHERIFF SALARY	57,998.00	57,998.00	57,998.00	57,998.00	0.00	
	FULL-TIME SALARY 31 FTE	1,480,405.00	1,474,402.00	1,444,567.96	1,480,708.00	303.00	
1000.0560.4002	RELIEF EMPLOYEE SALARY/PT	25,000.00	28,790.00	29,323.82	25,000.00	0.00	
1000.0560.4010	COMP TIME PAYOUT	-	6,000.00	5,000.00	-		
1000.0560.4030	CERTIFICATE PAY	14,500.00	14,500.00	13,500.00	15,000.00	500.00	
1000.0560.4050	LONGEVITY PAY	4,575.00	4,575.00	4,425.00	6,075.00	1,500.00	
1000.0560.4076	FICA/MEDICARE MATCH	121,060.00	121,060.00	118,561.00	121,236.00	176.00	
1000.0560.4080	TCDRS COUNTY MATCH	174,074.00	174,074.00	170,480.00	174,326.00	252.00	FTE
1000.0560.4097	HOSP, LIFE & INSURANCE	567,455.00	567,455.00	493,461.36	640,770.00	73,315.00	31
1000.0560.4101	OFFICE SUPPLIES	8,500.00	8,500.00	7,500.00	8,500.00	0.00	
1000.0560.4102	JANITOR SUPPLIES	10,000.00	10,000.00	5,500.00	10,000.00	0.00	
1000.0560.4110	UNIFORMS	11,000.00	11,000.00	5,000.00	11,000.00	0.00	
1000.0560.4114	MISC PRISONER SUPPLIES	10,000.00	10,000.00	7,500.00	10,000.00	0.00	
1000.0560.4123	AMMUNITION	4,000.00	210.00	210.00	500.00	(3,500.00)	
1000.0560.4150	VEHICLE MAINT	33,000.00	46,275.00	46,000.00	30,000.00	(3,000.00)	
1000.0560.4152	TIRES	8,000.00	8,000.00	6,000.00	9,000.00	1,000.00	
1000.0560.4154	GAS & OIL	122,000.00	122,000.00	109,553.44	122,000.00	0.00	
1000.0560.4173	BUILDING MAINTENANCE	10,000.00	10,000.00	9,500.00	10,000.00	0.00	
1000.0560.4202	COMPUTER SOFTWARE MAINT	66,000.00	66,000.00	66,000.00	66,000.00	0.00	
1000.0560.4205	MAINTENANCE & SERVICE - COPIER	2,000.00	2,000.00	1,487.43	2,000.00	0.00	
1000.0560.4211	COMMUNICATION MAINT	18,000.00	18,000.00	17,681.70	18,000.00	0.00	
1000.0560.4213	PRISONER FOOD CONTRACT	158,000.00	158,000.00	161,011.95	180,000.00	22,000.00	
1000.0560.4214	LICENSE PLATE CONTRACT	24,500.00	24,500.00	24,500.00	24,500.00	0.00	
1000.0560.4301	PREEMPLOYMENT PHYSICALS	3,500.00	3,500.00	3,000.00	3,500.00	0.00	
1000.0560.4325	INTERPRETERS	1,000.00	1,000.00	-	1,000.00	0.00	See SFR #2911 below
1000.0560.4333	INMATE HOUSING	20,000.00	214,000.00	126,080.00	22,000.00	2,000.00	Sept 1
1000.0560.4373	VEHICLE & LIABILITY INSURANCE	48,041.00	43,239.00	48,041.00	52,000.00	3,959.00	Sept 1
1000.0560.4399	MEDICAL EXAM/SEXUAL ABUSE	500.00	500.00	-	500.00	0.00	
1000.0560.4405	MISC BONDS AND DUES	1,200.00	1,200.00	589.00	1,200.00	0.00	
1000.0560.4407	INMATE TRANSPORT	2,000.00	2,000.00	-	2,000.00	0.00	
1000.0560.4408	TRAVEL AND SCHOOLING	17,000.00	17,000.00	16,194.44	17,000.00	0.00	
1000.0560.4456	INVESTIGATIONS	5,500.00	5,500.00	5,000.00	5,500.00	0.00	
1000.0560.4500	UTILITIES	40,000.00	40,000.00	54,936.00	55,000.00	15,000.00	
1000.0560.4818	CAPITAL OUTLAY (VEHICLE)	-	19,950.00	19,950.00	-	0.00	Lease on Sheriff Vehicle (Unit 100)
1000.0560.XXXX	JAIL CONTROL PANEL				150,000.00	150,000.00	Per RFP approval
1000.0560.4580	VEHICLE/EQUIPMNT LEASE PAYMENTS	-	-	22,000.00	-	0.00	Payment for 2026 Ford Explorer
	SHERIFF EXPENSES	3,068,808.00	3,291,228.00	3,100,552.10	3,332,313.00	263,505.00	
	Chg from aproved budget each year	108,082.24	306,502.24		263,505.00		

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
543	SUBSIDIES/ASSISTANCE						
1000.0543.4613	C/C CHILD WELFARE SUPPORT	1,000.00	1,000.00	1,000.00	500.00	(500.00)	
1000.0543.4709	CONSERVATION DEPARTMENT	3,000.00	3,000.00	3,000.00	2,500.00	(500.00)	
1000.0543.4729	C/C HISTORICAL COMMISSION	4,000.00	4,000.00	4,000.00	-	(4,000.00)	
1000.0543.4730	C/C SENIOR CITIZENS, INC.	4,000.00	4,000.00	4,000.00	3,500.00	(500.00)	
1000.0543.4731	PETROLIA SENIOR CITIZENS, INC.	4,000.00	4,000.00	4,000.00	3,500.00	(500.00)	
1000.0543.4732	CCMH SUBSIDY	488,000.00	488,000.00	494,000.00	200,000.00	(288,000.00)	MASA Insurance?
1000.0543.4733	MHMR SUBSIDY	4,000.00	4,000.00	4,000.00	-	(4,000.00)	Payment in Kind Clinic
1000.0543.4734	AID TO VFD - FOOD	2,000.00	2,000.00	750.00	1,000.00	(1,000.00)	
1000.0543.4740	ARROWHEAD RANCH ESTATES VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)	
1000.0543.4741	BELLEVUE VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)	
1000.0543.4742	BLUEGROVE VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)	
1000.0543.4743	BYERS VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)	
1000.0543.4744	CHARLIE-THORNBERRY VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)	
1000.0543.4745	C/C RURAL FIRE PREV.DIST.#1	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)	
1000.0543.4746	HENRIETTA VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)	
1000.0543.4747	JOLLY VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)	
1000.0543.4748	LAKE ARROWHEAD VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)	
1000.0543.4749	PETROLIA VFD.	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)	
1000.0543.4750	JOY VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)	
1000.0543.4751	VASHTI VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)	
	SUBSIDIES/ASSISTANCE	552,000.00	552,000.00	556,750.00	247,000.00	(305,000.00)	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
0499	TAX COLLECTOR						
	SALARY	56,886.00	56,886.00	56,886.00	56,886.00	0.00	
1000.0499.4001	DEPUTY ONE SALARY	49,667.00	49,667.00	49,667.00	49,667.00	0.00	
	DEPUTY TWO SALARY	48,556.00	48,556.00	48,556.00	35,197.00	(13,359.00)	PT
1000.0499.4050	LONGEVITY PAY	1,875.00	1,875.00	1,875.00	1,875.00	0.00	
1000.0499.4076	FICA/MEDICARE MATCH	12,010.00	12,010.00	12,010.00	10,988.00	(1,022.00)	
1000.0499.4080	TCDRS COUNTY MATCH	17,269.00	17,269.00	17,269.00	15,799.00	(1,470.00)	FTE
1000.0499.4097	HOSP & LIFE INSURANCE	54,915.00	54,915.00	54,915.00	41,340.00	(13,575.00)	2
1000.0499.4101	OFFICE SUPPLIES	1,200.00	1,200.00	500.00	1,000.00	(200.00)	
1000.0499.4202	COMPUTER & PROGRAMS	-	-		-	0.00	
1000.0499.4205	MAINTENANCE & SERVICE - COPIER	500.00	500.00	288.00	400.00	(100.00)	
1000.0499.4405	MISCELLANEOUS, BONDS & DUES	3,385.00	3,385.00	150.00	3,385.00	0.00	2028-2029 will need to budget \$3550.00
1000.0499.4408	MISC.TRAVEL & SCHOOLING	2,400.00	2,400.00	2,000.00	2,400.00	0.00	
1000.0499.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	0	600.00	0.00	
	TAX COLLECTOR	249,263.00	249,263.00	244,116.00	219,537.00	(29,726.00)	
	VETERAN SERVICE OFFICER						
1000.0405.4021	VSO SUPERVISION-EMC	2,000.04	2,000.04	2,000.04	-	(2,000.04)	
1000.0405.4076	FICA/MEDICARE MATCH	153.00	153.00	153.00	-	(153.00)	
1000.0405.4080	TCDRS COUNTY MATCH	220.00	220.00	220.00	-	(220.00)	1 FTE
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	15,150.00	(2,373.05)	
	700 TRANSFERS OUT						
1000.0700.7099	TRANSFERS OUT R & B	500,000.00	500,000.00	500,000.00	85,901.00	(414,099.00)	85,901.00
	TRANSFERS OUT-Co Attny PR taxes	77.50	77.50	77.50	77.50	0.00	
	TRANSFERS OUT	500,077.50	500,077.50	500,077.50	85,978.50	(414,099.00)	
	Estimated General Fund Fund Balance	\$ 5,643,432.00	\$ 5,643,432.00	\$ 5,643,432.00	\$ 5,365,635.44	(277,796.56)	
	INCOME TOTALS	8,672,833.00	8,689,108.00	8,383,196.51	7,462,028.00	(1,210,805.00)	
	EXPENSE TOTALS	9,529,980.29	9,558,601.29	8,660,993.07	8,524,130.42	(1,005,849.87)	
		-857,147.29	-869,493.29	-277,796.56	-1,062,102.42	(204,955.13)	\$ (1,559,246.29)
					4,303,533.02		
	General Fund Reserved Fund Balance		0.00	0.00	0.00	0.00	
	ASSIGNMENT OF FUND BALANCE	500,000.00	500,000.00	500,000.00	500,000.00	0.00	
						0.00	
		500,000.00	500,000.00	500,000.00	500,000.00	0.00	
	Road and Bridge Ad Valorem Income	\$ 2,060,265.00	\$ 2,214,364.00	\$ 2,101,565.51	\$ 2,214,364.00	154,099.00	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
2001	PRECINCT 1 REVENUES - 21.78%					Current % Rate	21.78%
2001.0310.3001	TAXES AD VALOREM CURRENT	\$ 448,726.00	\$ 482,289.00	\$ 454,754.80	\$ 482,289.00	33,563.00	20.94%
2001.0310.3010	DELINQUENT TAXES	4,000.00	4,000.00	3,669.08	4,000.00	0.00	\$ 431,344.73
2001.0310.3030	PENALTY & INTEREST (DELQ TAXES)			2,938.41	1,000.00	1,000.00	\$ (17,381.27)
						0.00	
2001.0321.3115	AUTO REGISTRATION	125,000.00	125,000.00	114,388.82	125,000.00	0.00	
						0.00	
2001.0330.3250	FEDERAL - FEMA DISASTER	0	0	3676.49	0		
2001.0330.3311	LATERAL ROAD FUNDS	5,000.00	5,000.00	5,677.36	5,000.00	0.00	
2001.0330.3315	ST COMP/GROSS & AXLE FEES	10,000.00	10,000.00	8,245.60	10,000.00	0.00	
2001.0340.3602	CO. CLERK FINES	4,000.00	4,000.00	2,400.00	2,000.00	(2,000.00)	
2001.0340.3603	DIST CLERK FINES	5,000.00	5,000.00	2,000.00	2,000.00	(3,000.00)	
						0.00	
2001.0390.3700	INTEREST	8,000.00	8,000.00	22,900.53	10,000.00	2,000.00	
						0.00	
2001.0392.3800	TRANSFERS IN	125,000.00	125,000.00	125,000.00	26,437.00	(98,563.00)	60,000.00
		734,726.00	768,289.00	745,651.09	667,726.00	(67,000.00)	
	PRECINCT 1 EXPENSES						Personnel as % of budget
2001.0611.4001	COMMISSIONER'S WAGES	57,997.00	57,997.00	57,997.00	57,997.00	0.00	37.69%
	EMPLOYEE'S WAGES	153,442.00	153,442.00	133,305.00	153,442.00	0.00	
2001.0611.4003	TEMPORARY EMPLOYEE/PART TIME LIN	25,000.00	25,000.00	11,851.60	25,000.00	0.00	
2001.0611.4010	COMP TIME PAYOUT	-	422.00	421.11	-	0.00	
2001.0611.4050	LONGEVITY BONUS	1,950.00	1,950.00	825.00	825.00	(1,125.00)	
2001.0611.4076	FICA/MEDICARE MATCH	18,237.00	18,237.00	15,637.00	18,151.00	(86.00)	
2001.0611.4080	TCDRS CNTY MATCH	26,223.00	26,223.00	22,484.00	26,100.00	(123.00)	FTE
2001.0611.4097	HOSP. LIFE., & A&DD INSURANCE	73,220.00	73,220.00	65,396.11	82,680.00	9,460.00	4
2001.0611.4099	CONTRACT LABOR	-	-	-	-	0.00	July 1
2001.0611.4645	GRANTS OUT	-	-	-	-	0.00	Sept 1
2001.0611.4134	ROAD MATERIALS	90,000.00	90,000.00	61,065.00	90,000.00	0.00	
2001.0611.4138	CULVERTS & BRIDGES	30,000.00	30,000.00	16,580.80	15,000.00	(15,000.00)	
2001.0611.4149	PARTS, REPAIRS, SUPPLIES	25,000.00	54,578.00	54,500.00	70,000.00	45,000.00	
2001.0611.4152	TIRES	6,000.00	6,000.00	2,500.00	22,000.00	16,000.00	
2001.0611.4164	GAS & OIL	110,000.00	56,919.00	49,543.00	75,000.00	(35,000.00)	
2001.0611.4167	LEASE EQUIPMENT	10,000.00	4,933.00	800.00	10,000.00	0.00	
2001.0611.4173	BARN EXPENSES	5,000.00	5,000.00	5,000.00	5,000.00	0.00	
2001.0611.4180	SMALL TOOLS	80,000.00	35,000.00	1,000.00	80,000.00	0.00	
2001.0611.4373	INSURANCE OF VEHICLES	6,200.00	6,200.00	7,745.00	8,400.00	2,200.00	
2001.0611.4405	DUES/MEMBERSHIPS/SUBSCRIPTION	450.00	450.00	150.00	450.00	0.00	
2001.0611.4408	MISC TRAVEL & SCHOOLING	2,000.00	2,000.00	1,000.00	2,000.00	0.00	
2001.0611.4500	UTILITIES	7,500.00	7,500.00	8,365.87	9,000.00	1,500.00	
2001.0611.4526	CELL PHONE REIMBURSEMENT	1,500.00	1,500.00	-	1,500.00	0.00	
2001.0611.4696	CONTINGENCY/MISCELLANEOUS	10,000.00	10,000.00	5,000.00	10,000.00	0.00	2019 Internt'l Haul Truck
2001.0611.4815	MACHINERY & EQUIPMENT	-	42,000.00	41,500.00	42,000.00	42,000.00	
2001.0611.4913	EQUIPMENT NOTES PAYABLE	205,000.00	236,148.00	205,778.00	21,732.00	(183,268.00)	
	TRANSFERS OUT	-	-		-		
	ESTIMATED FUND BALANCE	604,372.00	604,372.00	604,372.00	581,578.60	(22,793.40)	
	INCOME TOTALS	734,726.00	768,289.00	745,651.09	667,726.00	(67,000.00)	
	EXPENSE TOTALS	944,719.00	944,719.00	768,444.49	826,277.00	(118,442.00)	4,051,690.96
		(209,993.00)	(176,430.00)	(22,793.40)	(158,551.00)	51,442.00	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
					423,027.60		

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
2002	PRECINCT 2 REVENUE - 17.62%					Current % Rate	17.62%
2002.0310.3001	TAXES AD VALOREM CURRENT	\$ 363,019.00	\$ 390,171.00	\$ 372,823.60	\$ 390,171.00	27,152.00	17.41%
2002.0310.3010	DELINQUENT TAXES	3,000.00	3,000.00	3,049.16	3,000.00	0.00	\$ 358,642.96
2002.0310.3003	PENALTY & INTEREST (DELQNT TXS)	-	-	3,005.00	1,000.00	1,000.00	\$ (4,376.04)
2002.0321.3115	AUTO REGISTRATION	125,000.00	125,000.00	114,388.82	125,000.00	0.00	
2002.0330.3250	FEDERAL - FEMA	-	18,742.00	18,742.42	-	0.00	
2002.0330.3311	LATERAL ROAD FUNDS	4,000.00	4,000.00	4,592.98	4,000.00	0.00	
2002.0330.3315	ST COMP/GROSS & AXLE FEES	10,000.00	10,000.00	6,670.68	10,000.00	0.00	
2002.0340.3602	CO CLERK FINES	4,000.00	4,000.00	2,600.00	2,000.00	(2,000.00)	
2002.0340.3603	DIST CLERK FINES	10,000.00	10,000.00	2,000.00	2,000.00	(8,000.00)	
2002.0390.3700	INTEREST	2,500.00	2,500.00	7,355.69	4,000.00	1,500.00	
2002.390.3711	SALE OF CAPITAL ASSETS	-	3,990.00	3,990.00	-	0.00	
2002.0392.3800	TRANSFERS IN	125,000.00	125,000.00	125,000.00	32,848.00	(92,152.00)	60,000.00
	PRECINCT 2 EXPENSES						Personnel as % of budget
2002.0612.4001	COMMISSIONER'S WAGES	57,997.00	57,997.00	57,997.00	57,997.00	0.00	43.79%
	EMPLOYEE'S WAGES	153,442.00	153,442.00	150,417.00	153,442.00	0.00	
2002.0612.4003	TEMPORARY/PART TIME EMPLOYEE	-	-	-	30,000.00	30,000.00	
2002.0612.4050	LONGEVITY BONUS	1,125.00	1,125.00	1,125.00	1,425.00	300.00	
2002.0612.4076	FICA/MEDICARE MATCH	16,262.00	16,262.00	16,030.00	18,580.00	2,318.00	
2002.0612.4080	TCDRS CNTY MATCH	23,383.00	23,383.00	1,313.00	26,716.00	3,333.00	FTE
2002.0612.4097	HOSP,LIFE & AD&D INSURANCE	73,220.00	73,220.00	73,110.00	82,680.00	9,460.00	4
2002.0612.4099	CONTRACT LABOR	-	-	-	-	0.00	
2002.0612.4134	ROAD MATERIALS	90,000.00	90,000.00	75,000.00	90,000.00	0.00	
2002.0612.4138	CULVERTS & BRIDGES	15,000.00	15,000.00	5,000.00	15,000.00	0.00	
2002.0612.4149	PARTS,REPAIRS,SUPPLIES	20,000.00	20,000.00	18,000.00	20,000.00	0.00	
2002.0612.4152	TIRES	8,000.00	8,000.00	1,000.00	8,000.00	0.00	
2002.0612.4164	GAS & OIL	60,000.00	60,000.00	63,930.00	70,000.00	10,000.00	
2002.0612.4167	LEASE EQUIPMENT	10,000.00	10,000.00	500.00	10,000.00	0.00	July 1
2002.0612.4173	BARN EXPENSE	1,000.00	1,000.00	1,000.00	1,000.00	0.00	Sept 1
2002.0612.4180	SMALL TOOLS	10,000.00	10,000.00	2,000.00	10,000.00	0.00	
2002.0612.4373	INSURANCE OF VEHICLES	4,300.00	4,300.00	5,301.00	5,800.00	1,500.00	
2002.0612.4405	DUES/MEMBERSHIPS/SUBSCRIPTION	2,000.00	2,000.00	150.00	2,000.00	0.00	
2002.0612.4408	TRAVEL & SCHOOLING	2,000.00	2,000.00	2,000.00	2,000.00	0.00	
2002.0612.4500	UTILITIES	3,200.00	3,200.00	3,000.00	3,200.00	0.00	
2002.0612.4526	CELL PHONE REIMBURSEMENT	1,500.00	1,500.00	1,500.00	1,500.00	0.00	2025 Motor Grader
2002.0612.4696	CONTINGENCY/MISCELLANEOUS	20,000.00	42,710.00	500.00	20,000.00	0.00	2024 Tractor
2002.0612.4815	MACHINERY & EQUIPMENT	20,000.00	20,000.00	13,500.00	20,000.00	0.00	Maintainer
2002.0612.4913	EQUIPMENT NOTES PAYABLE	150,754.96	150,776.96	150,776.96	75,000.00	(75,754.96)	
	ESTIMATED FUND BALANCE	225,268.00	225,268.00	225,268.00	246,336.39	21,068.39	
	INCOME TOTALS	646,519.00	696,403.00	664,218.35	574,019.00	(72,500.00)	
	EXPENSE TOTALS	743,183.96	765,915.96	643,149.96	724,340.00	(18,843.96)	
		(96,664.96)	(69,512.96)	21,068.39	(150,321.00)	(53,656.04)	
					96,015.39		

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
2003	PRECINCT 3 REVENUES - 29.52%					Current % Rate	29.52%
2003.0310.3001	TAXES AD VALOREM CURRENT	\$ 608,190.00	\$ 653,680.00	\$ 616,361.85	\$ 653,680.00	45,490.00	30.08%
2003.0310.3010	DELINQUENT TAXES	5,000.00	5,000.00	5,000.00	5,000.00	0.00	\$ 619,682.37
2003.0310.3030	PENALTY & INTEREST (DELQ TAXES)	-	-	4,000.00	1,000.00	1,000.00	\$ 11,492.37
2003.0321.3115	AUTO REGISTRATION	125,000.00	125,000.00	114,388.73	125,000.00	0.00	
2003.0330.3311	LATERAL ROAD FUNDS	6,000.00	6,000.00	7,694.93	6,000.00	0.00	
2003.0330.3315	ST COMP/GROSS & AXLE FEES	20,000.00	20,000.00	11,175.86	10,000.00	(10,000.00)	
2003.0340.3602	CO CLERK FINES	4,000.00	4,000.00	2,600.00	2,000.00	(2,000.00)	
2003.0340.3603	DIST CLERK FINES	10,000.00	10,000.00	2,000.00	2,000.00	(8,000.00)	
2003.0390.3700	INTEREST	4,500.00	4,500.00	14,945.68	10,000.00	5,500.00	
2003.0392.3800	TRANSFERS IN	125,000.00	125,000.00	125,000.00	14,510.00	(110,490.00)	60,000.00
	PRECINCT 3 EXPENSES						Personnel as % of budget
2003.0613.4001	COMMISSIONER'S WAGES	57,997.00	57,997.00	57,997.00	57,997.00	0.00	46.29%
	EMPLOYEE'S WAGES	204,219.00	204,219.00	189,537.53	204,219.00	0.00	
2003.0613.4003	TEMPORARY/PART TIME EMPLOYEE	35,000.00	35,000.00	27,875.00	-	(35,000.00)	
2003.0613.4010	OVERTIME	-	-	-	-	0.00	
2003.0613.4050	LONGEVITY BONUS	2,325.00	2,325.00	2,325.00	2,250.00	(75.00)	
2003.0613.4076	FICA/MEDICARE MATCH	22,915.00	22,915.00	21,247.00	20,232.00	(2,683.00)	
2003.0613.4080	TCDRS CNTY MATCH	32,950.00	32,950.00	30,551.00	29,092.00	(3,858.00)	FTE
2003.0613.4097	HOSP.,LIFE& AD&D INSURANCE	91,525.00	91,525.00	71,429.24	103,350.00	11,825.00	5
2003.0613.4099	CONTRACT LABOR	-	-	-	-	0.00	
2003.0613.4134	ROAD MATERIALS	150,000.00	144,800.00	143,000.00	150,000.00	0.00	
2003.0613.4138	CULVERTS & BRIDGES	10,000.00	10,000.00	8,241.00	10,000.00	0.00	
2003.0613.4149	PARTS,REPAIRS,SUPPLIES	46,500.00	43,500.00	35,000.00	45,000.00	(1,500.00)	
2003.0613.4152	TIRES & TUBES	3,500.00	6,500.00	6,500.00	10,000.00	6,500.00	July 1
2003.0613.4164	GAS,OIL	90,000.00	90,000.00	96,000.00	90,000.00	0.00	Sept 1
2003.0613.4167	LEASE EQUIPMENT	10,000.00	10,000.00	1,000.00	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	5,000.00	5,000.00	0.00	
2003.0613.4373	INSURANCE OF VEHICLES/EQUIPMENT	5,550.00	5,550.00	7,870.00	8,500.00	2,950.00	
2003.0613.4405	DUES/MEMBERSHIPS/SUBSCRIPTION	500.00	500.00	-	500.00	0.00	
2003.0613.4408	TRAVEL & SCHOOLING	2,000.00	2,000.00	2,800.00	3,000.00	1,000.00	2017 Motor Grader
2003.0613.4500	UTILITIES	5,750.00	5,750.00	4,259.35	5,750.00	0.00	2022 Komatsu Mot Grader
2003.0613.4526	CELL PHONE REIMBURSEMENT	300.00	300.00	-	300.00	0.00	2026 Mack Truck
2003.0613.4645	GRANTS OUT	-	5,200.00	18,500.00	10,000.00	10,000.00	
2003.0613.4696	CONTINGENCY/MISCELLANEOUS	2,500.00	2,500.00	2,500.00	2,500.00	0.00	
2003.0613.4810	CAPITAL ASSETS	-	-	-	-	0.00	
2003.0613.4913	EQUIPMENT NOTES PAYABLE	186,000.00	186,000.00	166,900.63	100,593.00	(85,407.00)	
	ESTIMATED FUND BALANCE	468,614.00	468,614.00	468,614.00	472,248.30	3,634.30	
	INCOME TOTALS	907,690.00	953,180.00	903,167.05	829,190.00	(78,500.00)	
	EXPENSE TOTALS	965,531.00	965,531.00	899,532.75	869,283.00	(96,248.00)	
		(57,841.00)	(12,351.00)	3,634.30	(40,093.00)	17,748.00	
					432,155.30		

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
2004	PRECINCT 4 REVENUES - 31.08%					Current % Rate	31.08%
2004.0310.3001	TAXES AD VALOREM CURRENT	\$ 640,330.00	\$ 688,224.00	657,625.26	\$ 688,224.00	47,894.00	31.58%
2004.0310.3010	DELINQUENT TAXES	5,000.00	5,000.00	5,378.46	5,000.00	0.00	\$ 650,594.94
2004.0310.3030	PENALTY & INTERST (DELQ TAXES)	-	-	5,300.61	1,000.00		\$ 10,264.94
2004.0321.3115	AUTO REGISTRATION	125,000.00	125,000.00	114,388.75	125,000.00	0.00	
2004.0330.3250	FEDERAL - FEMA DISASTER		26,570.00	26,570.02	-		
2004.0330.3311	LATERAL ROAD FUNDS	7,000.00	7,000.00	8,101.57	7,000.00	0.00	
2004.0330.3315	ST COMP/GROSS & AXLE FEES	20,000.00	20,000.00	21,339.32	20,000.00	0.00	
2004.0340.3602	CO CLERK FINES	4,000.00	4,000.00	2,495.25	2,000.00	(2,000.00)	
2004.0340.3603	DIST CLERK FINES	10,000.00	10,000.00	1,968.07	2,000.00	(8,000.00)	
2004.0340.3617	SERVICE FEES (ROAD CROSSING FEES)						
2004.0390.37400	INTEREST	10,000.00	10,000.00	29,283.63	20,000.00	10,000.00	
2004.0392.3800	TRANSFERS IN	125,000.00	125,000.00	125,000.00	12,106.00	(112,894.00)	60,000.00
	PRECINCT 4 EXPENSES						Personnel as % of budget
2004.0614.4001	COMMISSIONER'S WAGES	57,997.00	57,997.00	57,997.00	57,997.00	0.00	28.31%
	EMPLOYEE'S WAGES	153,442.00	103,442.00	86,285.99	153,442.00	0.00	
2004.0614.4002	TEMPORARY/ PART TIME EMPLOYEE	60,000.00	110,000.00	110,000.00	60,000.00	0.00	
2004.0614.4050	LONGEVITY BONUS	525.00	525.00	525.00	675.00	150.00	
2004.0614.4076	FICA/MEDICARE MATCH	20,806.00	20,806.00	19,493.00	20,817.00	11.00	
2004.0614.4080	TCDRS CNTY MATCH	29,917.00	29,917.00	28,029.00	29,933.00	16.00	FTE July 1
2004.0614.4097	HOSP.,LIFE& AD&D INSURANCE	73,220.00	73,220.00	36,555.36	82,680.00	9,460.00	4
2004.0614.4099	CONTRACT LABOR	750.00	750.00	500.00	750.00	0.00	
2004.0614.4134	ROAD MATERIALS	275,000.00	294,570.00	294,570.00	275,000.00	0.00	
2004.0614.4138	CULVERTS & BRIDGES	30,000.00	30,000.00	30,000.00	35,000.00	5,000.00	
2004.0614.4140	SUPPLIES-RIGHT OF WAY MGMT	-	20,000.00	12,000.00	20,000.00	20,000.00	
2004.0614.4149	PARTS,REPAIRS,SUPPLIES	40,000.00	40,000.00	45,121.13	40,000.00	0.00	
2004.0614.4152	TIRES & TUBES		11,000.00	17,000.00	15,000.00	15,000.00	
2004.0614.4164	GAS & OIL	150,000.00	119,000.00	81,284.55	150,000.00	0.00	
2004.0614.4167	LEASE EQUIPMENT	20,000.00	20,000.00	-	20,000.00	0.00	2014 CAT Motor Grader
2004.0614.4173	BARN EXPENSES	2,000.00	2,000.00	5,000.00	2,000.00	0.00	(2) 2025 John Deere Motor Grader
2004.0614.4180	SMALL TOOLS	30,000.00	30,000.00	1,000.00	30,000.00	0.00	2019 Internat'l Haul Truck
2004.0614.4373	INSURANCE OF VEHICLES/EQUIPMENT	5,500.00	5,500.00	8,339.00	9,600.00	4,100.00	
2004.0614.4405	DUES/MEMBERSHIPS/SUBSCRIPTION	100.00	100.00	100.00	100.00	0.00	
2004.0614.4408	TRAVEL & SCHOOLING	2,500.00	2,500.00	1,900.00	2,500.00	0.00	
2004.0614.4645	GRANTS OUT	-	7,000.00	6,000.00	-	0.00	
2004.0614.4500	UTILITIES	5,000.00	5,000.00	4,302.44	5,000.00	0.00	
2004.0614.4526	CELL PHONE REIMBURSEMENT	1,500.00	1,500.00	-	1,500.00	0.00	
2004.0614.4696	CONTINGENCY/MISCELLANEOUS	10,000.00	10,000.00	2,000.00	10,000.00	0.00	
2004.0614.4913	EQUIPMENT NOTES PAYABLE	255,000.00	255,000.00	255,000.00	125,000.00	(130,000.00)	
	LATERAL ROAD EXPENSE	-	-			0.00	
2004.0614.4810	CAPITAL OUTLAY	175,000.00	175,000.00	175,000.00	-	(175,000.00)	
	TRANSFERS OUT	-	-		-	0.00	
	ESTIMATED FUND BALANCE	604,696.00	604,696.00	604,696.00	334,144.47	(270,551.53)	
	INCOME TOTALS	946,330.00	1,020,794.00	997,450.94	882,330.00	(64,000.00)	
	EXPENSE TOTALS	1,398,257.00	1,424,827.00	1,268,002.47	1,146,994.00	(251,263.00)	
		(451,927.00)	(404,033.00)	(270,551.53)	(264,664.00)	187,263.00	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
					69,480.47		

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
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	\$ 9,000.00	\$ 9,000.00	9,157.66	\$ 8,500.00	(500.00)	
	EXPENSES						
2450.0560.4001	SHERIFF STIPEND	18,801.92	18,801.92	18,801.92	\$ 23,000.00	4,198.08	
	EMPLOYEE'S STIPEND	81,604.00	81,604.00	81,604.00	195,905.00	114,301.00	
2450.0560.4076	FICA/MEDICARE MATCH	7,682.00	7,682.00	7,682.00	16,747.00	9,065.00	136,401.00
2450.0560.4080	TCDRS COUNTY MATCH	11,045.00	11,045.00	11,045.00	24,080.00	13,035.00	
	SENATE BILL 22 - SO EQUIPMENT	60,906.49	60,906.49	51,529.15	98,768.00	37,861.51	
2450.0560.4580	SENATE BILL 22 - LEASE PAYABLE	178,960.59	178,960.59	188,495.59	-	(178,960.59)	
2450.0560.4818	SENATE BILL 22 - VEHICLES						
	INCOME TOTALS	359,000.00	359,000.00	359,157.66	358,500.00	(500.00)	
	EXPENSE TOTALS	359,000.00	359,000.00	359,157.66	358,500.00	(500.00)	
		-	-	(0.00)	-	0.00	
2460	SENATE BILL 22 - PROSECUTOR						
	REVENUES						
2460.0330.3366	SENATE BILL 22 - PROSECUTOR	175,000.00	175,000.00	175,000.00		(175,000.00)	
2460.0390.3700	SB 22 - PROSECUTOR - INTEREST						
	EXPENSES						
2460.0475.4001	EMPLOYEE'S WAGES - VAC & Investigatc	117,515.00	117,515.00	112,670.54		(117,515.00)	
	ADMIN ASSISTANT	14,550.00	14,550.00	-		(14,550.00)	
2460.0475.4076	FICA/MEDICARE MATCH	10,102.00	10,102.00	8,619.00		(10,102.00)	
2460.0475.4080	TCDRS COUNTY MATCH	14,528.00	14,528.00	12,394.00		(14,528.00)	FTE - Receiving Insurance Benefit
2460.0475.4097	HOSP.,LIFE& AD&D INSURANCE	18,305.00	-			(18,305.00)	1
	INCOME TOTALS	175,000.00	175,000.00	175,000.00	-	(175,000.00)	
	EXPENSE TOTALS	175,000.00	156,695.00	133,683.54	-	(175,000.00)	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
4104	C/C MEMORIAL HOSPITAL FUND REVENUES						
	REVENUES			from CCMH			
4104.0330.3390	GRANTS	614,519.00	614,519.00	16,319,103.00	16,073,712.00	15,459,193.00	
4104.0390.3700	INTEREST	190,354.00	190,354.00			(190,354.00)	
	MISCELLANEOUS INCOME						
4104.0390.3727	MISC REIMBURSEMENTS	61,745.00	61,745.00			(61,745.00)	
4104.0390.3745	RECEIPTS/DAILY DEPOSITS	4,091,783.00	4,091,783.00			(4,091,783.00)	
4104.0392.3800	CLAY COUNTY SUBSIDY	488,000.00	488,000.00			(488,000.00)	
4104.0390.3747	ACH/MDCR & MDCD PAYMENTS	9,000,000.00	9,000,000.00			(9,000,000.00)	
	EXPENSES						
4104.0631.4647	A/P DISBURSEMENTS	5,878,286.00	5,878,286.00	14,819,731.00	8,448,665.00	2,570,379.00	
4104.0631.4648	PAYROLL DISBURSEMENTS (SALARY + BE	7,139,154.00	7,139,154.00		7,199,447.00	60,293.00	
						0.00	
4104.0631.4691	GRANTS	-	-			0.00	
4104.0631.4817	CAPITAL EXPENSES	592,500.00	592,500.00			(592,500.00)	
	Estimated cash	5,920,009.00	6,756,470.00	5,920,009.00	7,419,381.00	1,499,372.00	
	INCOME TOTALS	14,446,401.00	14,446,401.00	16,319,103.00	16,073,712.00	1,627,311.00	
	EXPENSE TOTALS	13,609,940.00	13,609,940.00	14,819,731.00	15,648,112.00	2,038,172.00	
		836,461.00	836,461.00	1,499,372.00	425,600.00	(410,861.00)	
1501	COUNTY ATTORNEY FUND						✓
	COUNTY ATTORNEY REVENUES						
1501.340.3617	CO ATTY HOT CHECK FEES	1,000.00	1,000.00	-	1,000.00	0.00	
1501.0392.3800	TRANSFERS IN	77.00	77.00	-	77.00	0.00	
	COUNTY ATTORNEY EXPENSES						
1501.0475.4001	SECRETARY SALARY	1,000.00	1,000.00	-	1,000.00	0.00	
1501.0475.40	FICA MATCH	77.00	77.00		77.00	0.00	
	MEDICARE MATCH						
	Estimated cash	1.55	1.55	1.55	1.55	0.00	
	INCOME TOTALS	1,077.00	1,077.00	-	1,077.00	0.00	
	EXPENSE TOTALS	1,077.00	1,077.00	-	1,077.00	0.00	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
1600	COURT TECHNOLOGY FUND REVENUE						✓
	REVENUES/FEES						
1600.0340.3602	COUNTY CLERK FEES	100.00	100.00	132.74	100.00	0.00	
1600.0340.3603	DIST CLK.FEES	50.00	50.00	40.35	50.00	0.00	
1600.0340.3608	JUSTICE OF THE PEACE FEES	4,000.00	4,000.00	2,817.95	2,000.00	(2,000.00)	
1600.0340.3628	JP-TIME PAYMENT FEES	-	-		-	0.00	
	EXPENSES						
1600.0403.4314	CC-CT TECHNOLOGY EXPENSE	-	-		100.00	0.00	
1600.0450.4159	DC-CT TECHNOLOGY EXPENSE	-	-		50.00	0.00	
1600.0457.4365	JP-SOFTWARE,HARDWARE,& NETWORK	13,000.00	13,000.00	12,824.85	2,000.00	(11,000.00)	Video Mag-\$1,800, Kologic-\$1,200 2026-Tyler Technologies - \$10,695.
	Estimated cash	13,957.00	13,957.00	13,957.00	4,123.19	(9,833.81)	
	INCOME TOTALS	4,150.00	4,150.00	2,991.04	2,150.00	(2,000.00)	
	EXPENSE TOTALS	13,000.00	13,000.00	12,824.85	2,150.00	(10,850.00)	
		(8,850.00)	(8,850.00)	(9,833.81)	-	8,850.00	
	Estimated Cash	5,107.00	5,107.00	4,123.19	4,123.19		
1603	RECORDS PRESERVATION FUND						✓
	REVENUES/FEES						
1603.0340.3603	DIST CLERK FEES	5,000.00	5,000.00	2,803.97	3,000.00	(2,000.00)	
	EXPENSES						
1603.0450.4341	DC-RECORD PRESERVATION & AUTOMA	49,000.00	49,000.00	13,384.11	15,366.86	(33,633.14)	
1603.0700.7099	TRANSFERS OUT TO GENERAL FUND				30,000.00	30,000.00	
	Estimated cash	\$ 52,947.00	\$ 52,947.00	52,947.00	42,366.86	(10,580.14)	
	INCOME TOTALS	5,000.00	5,000.00	2,803.97	3,000.00	(2,000.00)	
	EXPENSE TOTALS	49,000.00	49,000.00	13,384.11	45,366.86	(3,633.14)	
		(44,000.00)	(44,000.00)	(10,580.14)	(42,366.86)	1,633.14	
1604	RECORD MANAGEMENT FUND						✓
	REVENUES/FEES						
1604.0340.3602	CO CLERK FEES & FINES	15,000.00	15,000.00	16,566.17	15,000.00	0.00	
1604.0340.3620	ARCHIVE FEE	15,000.00	15,000.00	14,866.67	15,000.00	0.00	
1604.0340.3677	BUREAU OF VITAL STATISTIC	100.00	100.00	172.00	100.00	0.00	
	CO. CLERK RECORDS MANAGEMENT/EXPENSES						
1604.0403.4342	RECORDS PRESERVATION & AUTOMATI	37,000.00	37,000.00	35,169.10	37,000.00	0.00	
1604.0403.4343	ARCHIVE FEES	262,307.00	262,307.00	45,909.12	218,447.37	(43,859.63)	
1604.0403.4550	BUREAU OF VITAL STATISTIC	100.00	100.00	420.25	100.00	0.00	
	CO. CLERK RECORDS MANAGEMENT/E	299,407.00	299,407.00	81,498.47	255,547.37	(43,859.63)	
1604.0700.7099	TRANSFERS OUT TO GENERAL FUND	30,000.00	30,000.00	30,000.00	30,000.00	0.00	
	Estimated cash	335,341.00	335,341.00	335,341.00	255,447.37	(79,893.63)	
	INCOME TOTALS	30,100.00	30,100.00	31,604.84	30,100.00	0.00	
	EXPENSE TOTALS	329,407.00	329,407.00	111,498.47	285,547.37	(43,859.63)	
		(299,307.00)	(299,307.00)	(79,893.63)	(255,447.37)	43,859.63	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
1900	CHAPTER 19 ELECTION FUND						✓
	REVENUES						
1900.0330.3365	GRANT	481.00	481.00	-	481.00	0.00	
	EXPENSES						
1900.0490.4101	OFFICE SUPPLIES-COMPUTER	0.00	0.00		0.00	0.00	
1900.0490.4408	TRAVEL & SCHOOLING	481.00	481.00	0.00	481.00	0.00	
	Estimated cash	-	-	-	-		
	INCOME TOTALS	481.00	481.00	-	481.00	0.00	
	EXPENSE TOTALS	481.00	481.00	-	481.00	0.00	
		-	-	-	-	0.00	
1930	VOTING MACHINE FEES						✓
	REVENUES						
1930.0322.3172	VOTING MACHINE INCOME	3,000.00	3,000.00	25.00	0.00	(3,000.00)	
	EXPENSES						
1930.0490.4650	VOTING MACHINE FEE FOR EQUIPMENT	3,000.00	3,000.00	-	3,398.00	398.00	
	Estimated cash	3,373.00	3,373.00	3,373.00	25.00	(3,348.00)	
	INCOME TOTALS	3,000.00	3,000.00	25.00	-	(3,000.00)	
	EXPENSE TOTALS	3,000.00	3,000.00	-	3,398.00	398.00	
	Estimated Cash	3,373.00	3,373.00	25.00	(3,373.00)	(6,746.00)	
1931	ELECTION SERVICE FEES						
	REVENUES						
1931.0322.3171	ELECTION SERVICE FEE	10,000.00	10,000.00	75.00		(10,000.00)	✓
	EXPENSES						
1931.0490.4651	ELECTION SERVICE FEE	10,000.00	10,000.00		3,092.00	(6,908.00)	Election on Demand and travel
1931.0490.4408	TRAVEL & SCHOOLING	2,000.00	2,000.00		2,000.00	0.00	
	Estimated cash	5,017.00	5,017.00	5,017.00	5,092.00	75.00	
	INCOME TOTALS	10,000.00	10,000.00	75.00	-	(10,000.00)	
	EXPENSE TOTALS	12,000.00	12,000.00	-	5,092.00	(6,908.00)	
	Estimated Cash	3,017.00	3,017.00	75.00	-	(3,017.00)	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
2500	COURTHOUSE SECURITY FUND						✓
						0.00	
	REVENUES						
2500.0340.3602	COUNTY CLERK FEES	2,000.00	2,000.00	1,610.83	2,000.00	0.00	
2500.3340.3603	DIST CLERK FEES	3,000.00	3,000.00	2,381.60	3,000.00	0.00	
2500.0340.3608	JP FEES	6,000.00	6,000.00	4,312.45	6,000.00	0.00	
	EXPENSES						
2500.0459.4002	BAILIFF/DEPUTY SALARY	15,000.00	15,000.00	10,111.68	20,000.00	5,000.00	
2500.0459.4076	FICA/MEDICARE MATCH	1,147.50	1,147.50	773.54	1,530.00	382.50	
2500.0459.4097	HOSP./LIFE & AD&D INS.	-	-		-	0.00	
2500.0459.4161	REPAIRS OR REPLACEMENT/EQUIP.	8,000.00	8,000.00		8,000.00	0.00	Judge Byars has requested security mon
2500.0459.4408	TRAVEL & SCHOOLING	2,000.00	2,000.00	2,040.00	2,000.00	0.00	
2500.0459.4699	MISC.EXP./BAILIFF,UNIFORM,CELL PHN.	-	-		-	0.00	
2500.0459.4815	MACHINERY & EQUIPMENT	5,000.00	5,000.00	-	5,000.00	0.00	
	Estimated Cash	\$ 52,947.00	\$ 52,947.00	52,947.00	\$ 48,326.66	(4,620.34)	
	INCOME TOTALS	11,000.00	11,000.00	8,304.88	11,000.00	0.00	
	EXPENSE TOTALS	31,147.50	31,147.50	12,925.22	36,530.00	5,382.50	
		32,799.50	32,799.50	(4,620.34)	22,796.66	(10,002.84)	
2900	COUNTY CHILD ABUSE PREVENTION FUND						✓
	REVENUES						
2900.0340.3603	DIST CLERK FEES	10.00	10.00	35.91	20.00	10.00	
	EXPENSES						
2900.0409.4408	TRAVEL & SCHOOLING	10.00	10.00	-	20.00	10.00	
	Estimated cash	10.00	10.00	10.00	45.91	35.91	
	INCOME TOTALS	10.00	10.00	35.91	20.00	10.00	
	EXPENSE TOTALS	10.00	10.00	-	20.00	10.00	
	Estimated Cash	10.00	10.00	35.91	45.91	35.91	
2903	COURT INITIATED GUARDIANSHIP FUND						✓
	REVENUES						
2903.0340.3602	COUNTY CLERK FEES	900.00	900.00	1,013.33	1,000.00	100.00	
	EXPENSES						
2903.0435.4470	CT APPOINTED ATTORNEY	900.00	900.00	1,013.33	2,020.00	1,120.00	
	Estimated cash	1,020.00	1,020.00	1,020.00	1,020.00	0.00	
	INCOME TOTALS	900.00	900.00	1,013.33	1,000.00	100.00	
	EXPENSE TOTALS	900.00	900.00	1,013.33	2,020.00	1,120.00	
	Estimated Cash	1,020.00	1,020.00	1,020.00	0.00	(1,020.00)	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
2909	COURT FACILITY FEE						✓
	REVENUES						
2909.0340.3602	COUNTY CLERK FEES	900.00	900.00	1,219.16	1,000.00	100.00	
2909.0340.3603	DISTRICT CLER FEES	2,500.00	2,500.00	2,239.13	2,500.00	0.00	
	EXPENSES						
2909.0409.4173	C/C PROPERTY/RENOVATIONS & REPAIR (Court Facilities Only)	3,400.00	3,400.00	3,458.29	7,337.00	3,937.00	
	Estimated cash	3,837.00	3,837.00	3,837.00	3,837.00	0.00	
	INCOME TOTALS	3,400.00	3,400.00	3,458.29	3,500.00	100.00	
	EXPENSE TOTALS	3,400.00	3,400.00	3,458.29	7,337.00	3,937.00	
	Estimated Cash	3,837.00	3,837.00	3,837.00	0.00	(3,837.00)	
2911	LANGUAGE ACCESS FUND						✓
	REVENUES						
2911.0340.3602	COUNTY CLERK FEES	900.00	900.00	180.28	200.00	(700.00)	
2911.0340.3603	DISTRICT CLER FEES	2,500.00	2,500.00	335.88	400.00	(2,100.00)	
2911.0340.3608	JP FEES	2,500.00	2,500.00	704.00	800.00	(1,700.00)	
	EXPENSES						
2911.0400.4325	COUNTY CT INTERPRETERS	200.00	200.00		200.00	0.00	
2911.0435.4325	DISTRICT CT INTERPRETERS	200.00	200.00	2,363.16	400.00	200.00	
2911.0457.4325	INTERPRETERS	500.00	500.00		800.00	300.00	
	Estimated cash	1,143.00	1,143.00	1,143.00	-	(1,143.00)	
	INCOME TOTALS	5,900.00	5,900.00	1,220.16	1,400.00	(4,500.00)	
	EXPENSE TOTALS	700.00	700.00	2,363.16	1,400.00	700.00	
	Estimated Cash	6,343.00	6,343.00	-	-	(6,343.00)	
2912	COURT JURY FUND						✓
	REVENUES						Review past years for FB separation
2912.0340.3602	COUNTY CLERK FEES	900.00	900.00	759.60	700.00	(200.00)	
2912.0340.3603	DISTRICT CLER FEES	2,500.00	2,500.00	1,258.72	1,500.00	(1,000.00)	
	EXPENSES						
2912.0400.4463	COUNTY CT JURORS	900.00	900.00	421.23	700.00	(200.00)	
2912.0435.4463	DIST CT JURORS	2,500.00	2,500.00	1,258.72	1,500.00	(1,000.00)	
	Estimated cash	-	-	-	338.37	338.37	
	INCOME TOTALS	3,400.00	3,400.00	2,018.32	2,200.00	(1,200.00)	
	EXPENSE TOTALS	3,400.00	3,400.00	1,679.95	2,200.00	(1,200.00)	
	Estimated Cash	-	-	338.37	338.37	338.37	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
2914	JUDICIAL EDUCATION AND SUPPORT FUND						✓
	REVENUES						
2914.0340.3602	COUNTY CLERK FEES	300.00	300.00	35.00	100.00	(200.00)	
	EXPENSES						
2914.0400.4408	MISC.TRAVEL & SCHOOLING	300.00	300.00	35.00	100.00	(200.00)	
	Estimated cash	-	-	-	-	0.00	
	INCOME TOTALS	300.00	300.00	35.00	100.00	(200.00)	
	EXPENSE TOTALS	300.00	300.00	35.00	100.00	(200.00)	
	Estimated Cash	-	-	-	-	0.00	
2915	JUSTICE COURT SUPPORT FUND						✓
	REVENUES						
2915.0340.3608	JP FEES	4,000.00	4,000.00	5,866.67	5,500.00	1,500.00	
	EXPENSES						
2915.0457.4202	COMPUTER & PROGRAMS	3,000.00	3,000.00	-	15,091.67	12,091.67	Software for JP's Office
2915.0457.4408	MISC. TRAVEL & SCHOOLING	1,000.00	1,000.00	-	1,000.00	0.00	
	Estimated cash	4,725.00	4,725.00	4,725.00	10,591.67	5,866.67	
	INCOME TOTALS	4,000.00	4,000.00	5,866.67	5,500.00	1,500.00	
	EXPENSE TOTALS	4,000.00	4,000.00	-	16,091.67	12,091.67	
	Estimated Cash	4,725.00	4,725.00	10,591.67	(0.00)	(4,725.00)	
2918	COURT REPORTER FUND						✓
	REVENUES						
2918.0340.3602	COUNTY CLERK FEES			1,615.01	1,500.00		
2918.0340.3603	DIST CLERK FEES	1,500.00	1,500.00	2,798.89	2,000.00	500.00	
	EXPENSES						
2918.0435.4336	TRANSCRIPTION SERVICE	2,000.00	2,000.00	12,499.90	2,000.00	0.00	
2918.0435.4360	CONTRACTED SERVICES - DIST COURT						
2918.0435.4699	MISCELLANEOUS SERVICES	5,000.00	5,000.00	1,615.01	5,000.00	0.00	
2918.0435.4815	TRANSCRIPTION MACHINES & EQUIP.	3,000.00	3,000.00		3,000.00	0.00	
	Estimated cash balance	\$ 9,701.00	\$ 9,701.00	\$ 9,701.00	\$ (0.00)	(9,701.00)	
	INCOME TOTALS	1,500.00	1,500.00	4,413.91	2,000.00	500.00	
	EXPENSE TOTALS	10,000.00	10,000.00	14,114.91	10,000.00	0.00	
		(8,500.00)	(8,500.00)	(9,701.00)	(8,000.00)	500.00	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
3720	JUVENILE CASE MANAGER						✓
	REVENUES						
3720.0340.3608	JP FEES	5,200.00	5,200.00	4,853.94	5,200.00	0.00	
	EXPENSES						
3720.0574.4020	CASE MGMT SALARY	4,250.00	4,250.00	4,248.00	4,250.00	0.00	Recommend \$700/mo while fund balance allows
3720.0574.4076	FICA/MEDICARE MATCH	329.38	329.38	324.96	329.38	0.00	
3720.0574.4080	TCDRS	468.00	468.00	467.28	468.00	0.00	
	Estimated cash	8,055.00	8,055.00	8,055.00	7,868.70	(186.30)	
	INCOME TOTALS	5,200.00	5,200.00	4,853.94	5,200.00	0.00	
	EXPENSE TOTALS	5,047.38	5,047.38	5,040.24	5,047.38	0.00	
		152.63	152.63	(186.30)	152.63	0.00	
4010	LAW LIBRARY EXPENSES						✓
	REVENUES						
4010.0340.3602	COUNTY CLERK FEES	1,500.00	1,500.00	2,103.20	2,000.00	500.00	
4010.0340.3603	DIST CLERK FEES	3,000.00	3,000.00	3,918.51	3,500.00	500.00	
4010.0340.3651	LAW LIBRARY	-	-	-	-	0.00	
	EXPENSES						
4010.0519.4104	SUPPLIES-BOOKS, PERIODICALS, SUBS	4,000.00	4,000.00	6,021.71	5,500.00	1,500.00	
	Estimated cash	3,614.00	3,614.00	3,614.00	3,614.00	(0.00)	
	INCOME TOTALS	4,500.00	4,500.00	6,021.71	5,500.00	1,000.00	
	EXPENSE TOTALS	4,000.00	4,000.00	6,021.71	5,500.00	1,500.00	
		500.00	500.00	(0.00)	-	(500.00)	
2410	SAVNS GRANT						✓
	REVENUES						
2410.0330.3348	SAVNS GRANT REIMB	5,600.00	5,600.00	3,443.52	4,000.00	(1,600.00)	
	EXPENSES						
2410.0409.4316	SAVNS GRANT EXPENSES	5,600.00	5,600.00	3,443.52	4,000.00	(1,600.00)	
	ESTIMATED CASH BALANCE	-	-	-	-		
	INCOME TOTALS	5,600.00	5,600.00	3,443.52	4,000.00	(1,600.00)	
	EXPENSE TOTALS	5,600.00	5,600.00	3,443.52	4,000.00	(1,600.00)	
		-	-	-	-		

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
4109	OPIOID SETTLEMENT						
	REVENUES						
4109.0330.3363	STATE-OPIOID SETTLEMENT	-	-	5,565.30	5,000.00	5,000.00	
	EXPENSES						
4109.0545.4127	SUPPLIES	65,000.00	65,000.00		51,319.30	(13,680.70)	
4109.0545.4408.	TRAINING & REGISTRATION	5,400.00	5,400.00		5,000.00	(400.00)	
	ESTIMATED CASH BALANCE	45,754.00	45,754.00	45,754.00	51,319.30	5,565.30	
	INCOME TOTALS	-	-	5,565.30	5,000.00	5,000.00	
	EXPENSE TOTALS	70,400.00	70,400.00	-	56,319.30	(14,080.70)	
		(24,646.00)	(24,646.00)	51,319.30	-	24,646.00	
4103	AMBULANCE GRANT						
	REVENUES						
4103.0330.3348	STATE - GRANT REVENUE			350,000.00	-	0.00	
4103.0390.3700	INTEREST REVENUE			2,480.00	2,000.00		
	EXPENSES						
4103.0631.4817	FURNISHING /EQUIPMENT					0.00	
4103.0631.4818	VEHICLES			-	354,480.00	354,480.00	
	ESTIMATED CASH BALANCE	-	-	-	352,480.00	352,480.00	
	INCOME TOTALS	-	-	352,480.00	2,000.00	2,000.00	
	EXPENSE TOTALS	-	-	-	354,480.00	354,480.00	
		-	-	352,480.00	-		