

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

FILED FOR RECORD

AT: 8:00 O'Clock A M

AUG 06 2026

SASHA KELTON
County Clerk, Clay County, Texas

Notice about 2026 Tax Rates

(current year)

Form 50-212

Property Tax Rates in Clay County Texas
(taxing unit's name)

This notice concerns the 2026 property tax rates for Clay County Texas
(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 \$.5546 /\$100

This year's voter-approval tax rate \$.5855 /\$100

To see the full calculations, please visit http://www.claycountytexas.net/budget-1 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
General Fund	\$ 4,865,635.44

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
N/A	\$	\$	\$	\$

(expand as needed)

Eligible County Hospital Expenditures

Clay County spent \$ 272,000.00 from July 1, 2025, to June 30, 2026,
(name of taxing unit) (amount) (prior year) (current year)
on expenditures to maintain and operate an eligible county hospital. In the preceding year, Clay County
(taxing unit name)
spent \$ 151,235.00 for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is \$ 120,765.00
(amount) (amount of increase)
This increased the voter-approval tax rate by \$.0008 /\$100 to recoup expenses for ambulance supplement
(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 _____ Clay County Auditor 08/05/2026
(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					0.00	
1000.0329.3071 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	\$ -
1000.0322.3175 ACCIDENT AND OFFENSE REPORTS	200.00	200.00	45.00	200.00	1,380.00	
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	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)	
1000.0390.3730 Soileil - VFD contributions annually	20,000.00	20,000.00	0.00	10,000.00	10,000.00	
1000.0390.3734 TOBACCO SETTLEMENT	20,000.00	20,000.00	40,348.00	30,000.00	10,000.00	
1000.0390.3735 RENT-DPS	30,815.00	30,815.00	30,815.04	30,815.00	0.00	
1000.0390.3736 RENT-SOIL CONSERVATION	42,423.00	42,423.00	16,560.53	42,423.00	0.00	Lease expires April 30, 2030
1000.0390.3738 CITY HENRIETTA/SHARE EXP	300,000.00	300,000.00	330,000.00	300,000.00	0.00	Lease expires September 2029
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					0.00	
1000.0510.4001 MULTITASK SALARY	51,888.00	51,888.00	51,888.00	51,888.00	0.00	
1000.0510.4010 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	5,372.00	5,371.53	-	(450.00)	
1000.0510.4050 LONGEVITY PAY	1,350.00	1,350.00	1,350.00	900.00	(1,079.00)	
1000.0510.4076 FICA/MEDICARE MATCH	7,873.00	8,285.00	7,873.00	6,794.00	(1,079.00)	
1000.0510.4080 TCORS 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	
1000.0550.4030	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	TCORS 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	-	-	600.00	2,000.00	0.00	
1000.0550.4150	VEHICLE MAINT	2,000.00	2,000.00	7,257.05	9,900.00	(100.00)	
1000.0550.4154	GAS & OIL	10,000.00	9,900.00	-	2,016.00	0.00	
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 & SCHOOLLING	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	0.00
1000.0475.4001	SECRETARY SALARY	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	0.00
1000.0475.4050	LONGEVITY PAY	2,100.00	2,100.00	1,125.00	(975.00)
1000.0475.4076	FICA/MEDICARE MATCH	10,905.00	10,905.00	6,479.00	(4,426.00)
1000.0475.4080	TCDRS COUNTY MATCH	15,680.00	15,680.00	9,315.00	(6,365.00)
1000.0475.4097	HOSP & LIFE INSURANCE	36,610.00	36,610.00	41,340.00	4,730.00
1000.0475.4101	OFFICE SUPPLIES/MISCELLANEOUS EXPEN	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	1,836.00	2,000.00	0.00
1000.0475.4362	C & I SECURITY MAINT/MONITORING	375.00	375.00	375.00	0.00
1000.0475.4405	MISCELLANEOUS, BONDS & DUES	300.00	375.00	300.00	375.00
1000.0475.4408	MISC. TRAVEL & SCHOOLING	3,500.00	1,000.00	3,000.00	(500.00)
1000.0475.4526	CELL PHONE REIMBURSEMENT	600.00	-	600.00	0.00
	COUNTY ATTORNEY	156,251.00	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	0.00
1000.0495.4050	LONGEVITY PAY	150.00	150.00	225.00	75.00
1000.0495.4076	FICA/MEDICARE MATCH	5,252.00	5,252.00	5,258.00	6.00
1000.0495.4080	TCDRS COUNTY MATCH	7,552.00	7,552.00	7,560.00	8.00
1000.0495.4097	HOSP & LIFE INSURANCE	18,305.00	18,305.00	20,670.00	2,365.00
1000.0495.4101	OFFICE SUPPLIES	1,000.00	1,000.00	1,000.00	0.00
1000.0495.4148	COMPUTERS & LAPTOPS	2,000.00	1,865.00	2,000.00	0.00
1000.0495.4202	COMPUTER & PROGRAMS	1,200.00	900.00	1,200.00	0.00
1000.0495.4380	OFFICIAL & DEPUTY BOND	50.00	50.00	50.00	0.00
1000.0495.4405	MISCELLANEOUS, BONDS & DUES	700.00	700.00	700.00	0.00
1000.0495.4408	MISC. TRAVEL & SCHOOLING	3,750.00	2,500.00	3,750.00	0.00
1000.0495.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	600.00	0.00
	COUNTY AUDITOR	109,059.00	107,374.00	111,513.00	2,454.00
0403	COUNTY CLERK				
1000.0403.4001	SALARY	56,886.00	56,886.00	56,886.00	0.00
	1ST ASSISTANT/DEPUTY I	49,667.00	49,667.00	49,667.00	0.00
	DEPUTY TWO SALARY	48,556.00	48,556.00	48,556.00	0.00
1000.0403.4050	LONGEVITY PAY	1,950.00	1,950.00	2,175.00	225.00
1000.0403.4076	FICA/MEDICARE MATCH	12,016.00	12,016.00	12,033.00	17.00
1000.0403.4080	TCDRS COUNTY MATCH	17,277.00	17,277.00	17,302.00	25.00
1000.0403.4097	HOSP & LIFE INSURANCE	54,915.00	54,915.00	62,010.00	7,095.00
1000.0403.4101	OFFICE & COPY MACHINE SUPPLIES	2,000.00	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	0.00
1000.0403.4205	MAINTENANCE & SERVICE - COPIER	600.00	600.00	600.00	0.00
1000.0403.4405	MISCELLANEOUS, BONDS & DUES	600.00	200.00	600.00	0.00
1000.0403.4408	MISC. TRAVEL & SCHOOLING	3,000.00	3,800.00	3,000.00	0.00
1000.0403.4526	CELL PHONE REIMBURSEMENT	600.00	-	600.00	0.00
	COUNTY CLERK	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	(750.00)	
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 UTILITIES	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 APPTD 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	
1000.0497.4050 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 TCORS 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	750.00	750.00	300.00	500.00	500.00	New line for Cobra Admin
1000.0497.4405 MISCELLANEOUS, BONDS & DUES	4,000.00	4,000.00	2,000.00	4,000.00	0.00	
1000.0497.4408 MISC. TRAVEL & SCHOOLING	600.00	600.00	600.00	600.00	0.00	
1000.0497.4526 CELL PHONE REIMBURSEMENT	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 TCORS 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	-	-	900.00	840.00	840.00	Jury Software- \$1500 pd by Fd 2912
1000.0450.4205 MAINTENANCE & SERVICE - COPIER	800.00	800.00	300.00	500.00	0.00	
1000.0450.4405 MISCELLANEOUS, BONDS & DUES	3,300.00	3,300.00	1,800.00	3,300.00	0.00	
1000.0450.4408 MISC. TRAVEL & SCHOOLING	600.00	600.00	-	600.00	0.00	
1000.0450.4526 CELL PHONE REIMBURSEMENT	251,747.00	251,747.00	249,147.00	256,834.00	5,087.00	Does not claim
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		(15,888.00)	
1000.0490.4003 ELECTION ADMIN ASSISTANT	43,344.00	23,344.00	565.00		(43,344.00)	
1000.0490.4002 PART-TIME	25,000.00	20,000.00		25,000.00	0.00	2023 \$98,200; 2024 \$29,844; 2025
1000.0490.4003 ELECTION JUDGES/TEMP/SEASONAL	525.00	525.00	15,000.00		(525.00)	\$13,113
1000.0490.4050 LONGEVITY PAY	7,326.00	7,326.00	525.00		(7,326.00)	
1000.0490.4076 FICA/MEDICARE MATCH	17,237.00	17,237.00	2,652.00		(17,237.00)	FTE
1000.0490.4080 TCDRS COUNTY MATCH	36,610.00	36,610.00	3,855.00		(36,610.00)	1
1000.0490.4097 HOSP & LIFE INSURANCE	800.00	800.00	10,622.00	800.00	0.00	
1000.0490.4101 OFFICE SUPPLIES	50,000.00	45,000.00	700.00	50,000.00	0.00	
1000.0490.4111 ELECTION EXPENSE	3,500.00	3,500.00	13,000.00	3,500.00	0.00	
1000.0490.4128 VOTER REGISTRATION	-	5,000.00	-		5,000.00	
1000.0490.4202 MAINTENANCE & SERVICE - COMPUTER	200.00	200.00	175.00	200.00	0.00	
1000.0490.4205 VOTING MACHINE & SERVICE - COPIER	30,000.00	30,000.00	25,000.00	30,000.00	0.00	
1000.0490.4206 MISCELLANEOUS, BONDS & DUES	500.00	500.00	150.00	500.00	0.00	
1000.0490.4405 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	Possible Grant
1000.0545.4373 Active Alert	350.00	350.00	373.00	350.00	0.00	HyperReach - Active
1000.0545.4408 VEHICLE INSURANCE	1,000.00	1,000.00	-	1,000.00	0.00	
1000.0545.4526 MISC. TRAVEL & SCHOOLING	600.00	600.00	-	600.00	0.00	
1000.0545.4526 CELL PHONE REIMBURSEMENT	94,965.00	94,965.00	89,368.00	94,547.00	(418.00)	
1000.0545.4526 EMERGENCY MANAGEMENT						
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	
1000.0635.4476 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	0.00	
1000.0410.4050	LONGEVITY PAY	225.00	225.00	300.00	75.00	
1000.0410.4076	FICA/MEDICARE MATCH	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	5,709.00	8.00	FTE
1000.0410.4097	HOSP & LIFE INSURANCE	18,305.00	18,305.00	20,670.00	2,365.00	1
1000.0410.4101	OFFICE SUPPLIES	500.00	500.00	200.00	(300.00)	
1000.0410.4159	IT SUPPLIES - COMPUTER RELATED	1,000.00	1,000.00	1,000.00	0.00	
	COMPUTER & PROGRAMS				0.00	Web Accessibility Services - 2028
	Cybersecurity	13,100.00	17,300.00	16,000.00	2,900.00	
	Data Backup	2,000.00	3,000.00	4,000.00	2,000.00	
1000.0410.4202	Computers Refresh	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	600.00	125.00	
1000.0410.4408	MISC. TRAVEL & SCHOOLING	1,000.00	1,000.00	1,000.00	0.00	
1000.0410.4409	CYBERSECURITY TRAINING	400.00	400.00	400.00	0.00	Current - Hillary - \$675/mo for 200 mg
1000.0410.4525	INTERNET & EMAIL	30,000.00	30,000.00	19,177.92	(10,822.08)	Comedl quote \$85/mo for 500 mg
1000.0410.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	600.00	0.00	
	IT COORDINATOR	153,871.00	154,071.00	148,277.92	(5,593.08)	
0457	JUSTICE OF THE PEACE					
	SALARY	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	0.00	
	CLERK TWO SALARY	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)	
1000.0457.4050	LONGEVITY PAY	1,350.00	1,350.00	1,575.00	225.00	
1000.0457.4076	FICA/MEDICARE MATCH	14,277.00	14,277.00	11,987.00	(2,290.00)	
1000.0457.4080	TCDRS COUNTY MATCH	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	62,010.00	7,095.00	3
1000.0457.4101	OFFICE SUPPLIES	2,500.00	2,500.00	2,500.00	0.00	
1000.0457.4148	COMPUTER & LAPTOPS	-	-	-	0.00	
1000.0457.4202	COMPUTER & PROGRAMS	1,000.00	1,000.00	-	(1,000.00)	Video Mag-\$1,800, Kologic-\$1,200
1000.0457.4205	MAINTENANCE & SERVICE - COPIER	700.00	700.00	700.00	0.00	2026-Tyler Technologies - \$10,695.
1000.0457.4325	JP CT INTERPRETERS	250.00	1,250.00	1,250.00	1,000.00	
1000.0457.4405	MISCELLANEOUS, BONDS, & DUES	750.00	750.00	750.00	0.00	
1000.0457.4408	MISC. TRAVEL & SCHOOLING	2,500.00	2,500.00	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 APPTD JUDGE	500.00	500.00	500.00	0.00	
1000.0457.4470	JUSTICE CT APPTD ATTY	500.00	500.00	500.00	0.00	
1000.0457.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	600.00	0.00	
	JUSTICE OF THE PEACE	286,640.00	287,640.00	286,217.00	11,577.00	
0574	JUVENILE PROBATION					
1000.0574.4471	COURT APPOINTED ATTORNEY	3,000.00	3,000.00	3,000.00	0.00	
1000.0574.4487	RES TREATMENT&FOSTER CARE	35,000.00	35,000.00	35,000.00	0.00	
1000.0574.4764	PRO RATA SHARE	70,650.00	70,650.00	70,650.00	0.00	
	JUVENILE EXPENSES	108,650.00	108,650.00	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	
1000.0518.4050 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 TCORS 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 (5885)
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 MGMT. 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 \$1M coverage & waiting on insurance renewal
1000.0409.4380 C/C BONDS & INSURANCES	1,000.00	1,000.00	500.00	1,000.00	0.00	
1000.0409.4409 CYBERSECURITY TRAINING	-	-	-	-	0.00	Moved to IT
1000.0457.4457 INQUESTS & AUTOPSIES	50,000.00	50,000.00	35,000.00	-	0.00	Moved 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 CA	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	918,293.35	1,021,430.00	(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)	

Ft Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted	
0462	OSSE EXPENSES						
1000.0462.4200	OSSE 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	
	OSSE 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	
1000.0560.4002	FULL-TIME SALARY 31 FTE	1,480,405.00	1,474,402.00	1,444,567.96	1,480,708.00	303.00	
1000.0560.4010	RELIEF EMPLOYEE SALARY/PT	25,000.00	28,790.00	29,323.82	25,000.00	0.00	
1000.0560.4030	COMP TIME PAYOUT	-	6,000.00	5,000.00	-	500.00	
1000.0560.4050	CERTIFICATE PAY	14,500.00	14,500.00	13,500.00	15,000.00	1,500.00	
1000.0560.4076	LONGEVITY PAY	4,575.00	4,575.00	4,425.00	6,075.00	1,500.00	
1000.0560.4080	FICA/MEDICARE MATCH	121,060.00	121,060.00	118,561.00	121,236.00	176.00	
1000.0560.4097	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	5,500.00	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/EQUIPMENT 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 approved 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	BELLEVEUE 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	VASHITI 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					
1000.0499.4001	SALARY	56,886.00	56,886.00	56,886.00	0.00	
	DEPUTY ONE SALARY	49,667.00	49,667.00	49,667.00	0.00	
	DEPUTY TWO SALARY	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	0.00	
1000.0499.4076	FICA/MEDICARE MATCH	12,010.00	12,010.00	10,988.00	(1,022.00)	
1000.0499.4080	TCORS COUNTY MATCH	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	41,340.00	(13,575.00)	2
1000.0499.4101	OFFICE SUPPLIES	1,200.00	1,200.00	1,000.00	(200.00)	
1000.0499.4202	COMPUTER & PROGRAMS	-	-	-	0.00	
1000.0499.4205	MAINTENANCE & SERVICE - COPIER	500.00	500.00	400.00	(100.00)	
1000.0499.4405	MISCELLANEOUS, BONDS & DUES	3,385.00	3,385.00	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	2,400.00	0.00	
1000.0499.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	600.00	0.00	
	TAX COLLECTOR	249,263.00	249,263.00	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	TCORS COUNTY MATCH	220.00	220.00	-	(220.00)	1 FTE
1000.0405.4200	VET SRVC CONTRACT	15,150.00	15,150.00	15,150.00	0.00	
	VETERAN SERVICE OFFICER	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	85,901.00	(414,099.00)	85,901.00
	TRANSFERS OUT-Co Attny PR taxes	77.50	77.50	77.50	0.00	
	TRANSFERS OUT	500,077.50	500,077.50	85,978.50	(414,099.00)	
	Estimated General 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)
				4,303,533.02		(1,559,246.29)
	General Fund Reserved Fund Balance		0.00	0.00	0.00	
	ASSIGNMENT OF FUND BALANCE	500,000.00	500,000.00	500,000.00	0.00	
		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	
2001.0310.3001	TAXES AD VALOREM CURRENT	\$ 448,726.00	\$ 482,289.00	\$ 482,289.00	33,563.00	21.78%
2001.0310.3010	DELINQUENT TAXES	4,000.00	3,669.08	4,000.00	0.00	20.94%
2001.0310.3030	PENALTY & INTEREST (DELTQ TAXES)		2,938.41	1,000.00	1,000.00	\$ 431,344.73 (17,381.27)
2001.0321.3115	AUTO REGISTRATION	125,000.00	114,388.82	125,000.00	0.00	
2001.0330.3250	FEDERAL - FEMA DISASTER	0	3676.49	0	0.00	
2001.0330.3311	LATERAL ROAD FUNDS	5,000.00	5,677.36	5,000.00	0.00	
2001.0330.3315	ST COMP/GROSS & AXLE FEES	10,000.00	8,245.60	10,000.00	0.00	
2001.0340.3602	CO CLERK FINES	4,000.00	2,400.00	2,000.00	(2,000.00)	
2001.0340.3603	DIST CLERK FINES	5,000.00	2,000.00	2,000.00	(3,000.00)	
2001.0390.3700	INTEREST	8,000.00	22,900.53	10,000.00	2,000.00	
2001.0392.3800	TRANSFERS IN	125,000.00	125,000.00	26,437.00	(98,563.00)	60,000.00
		734,726.00	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	0.00	37.69%
2001.0611.4003	EMPLOYEE'S WAGES	153,442.00	133,305.00	153,442.00	0.00	
2001.0611.4010	TEMPORARY EMPLOYEE/PART TIME LIN	25,000.00	11,851.60	25,000.00	0.00	
2001.0611.4050	COMP TIME PAYOUT	-	421.11	-	0.00	
2001.0611.4076	LONGEVITY BONUS	1,950.00	825.00	825.00	(1,125.00)	
2001.0611.4080	FICA/MEDICARE MATCH	18,237.00	15,637.00	18,151.00	(86.00)	
2001.0611.4097	TCDRS CNTY MATCH	26,223.00	22,484.00	26,100.00	(123.00)	FTE
2001.0611.4099	HOSP LIFE. & A&D INSURANCE	73,220.00	65,396.11	82,680.00	9,460.00	4
2001.0611.4099	CONTRACT LABOR	-	-	-	0.00	July 1 Sept 1
2001.0611.4645	GRANTS OUT	-	-	-	0.00	
2001.0611.4134	ROAD MATERIALS	90,000.00	61,065.00	90,000.00	0.00	
2001.0611.4138	CULVERTS & BRIDGES	30,000.00	16,580.80	15,000.00	(15,000.00)	
2001.0611.4149	PARTS,REPAIRS,SUPPLIES	25,000.00	54,500.00	70,000.00	45,000.00	
2001.0611.4152	TIRES	6,000.00	2,500.00	22,000.00	16,000.00	
2001.0611.4164	GAS & OIL	110,000.00	49,543.00	75,000.00	(35,000.00)	
2001.0611.4167	LEASE EQUIPMENT	10,000.00	800.00	10,000.00	0.00	
2001.0611.4173	BARN EXPENSES	5,000.00	5,000.00	5,000.00	0.00	
2001.0611.4180	SMALL TOOLS	80,000.00	1,000.00	80,000.00	0.00	
2001.0611.4373	INSURANCE OF VEHICLES	6,200.00	7,745.00	8,400.00	2,200.00	
2001.0611.4405	DUES/MEMBERSHIPS/SUBSCRIPTION	450.00	150.00	450.00	0.00	
2001.0611.4408	MISC TRAVEL & SCHOOLING	2,000.00	1,000.00	2,000.00	0.00	
2001.0611.4500	UTILITIES	7,500.00	8,365.87	9,000.00	1,500.00	
2001.0611.4526	CELL PHONE REIMBURSEMENT	1,500.00	-	1,500.00	0.00	
2001.0611.4696	CONTINGENCY/MISCELLANEOUS	10,000.00	5,000.00	10,000.00	0.00	2019 internet 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	205,778.00	21,732.00	(183,268.00)	
	TRANSFERS OUT	-	-	-	-	
	ESTIMATED FUND BALANCE	604,372.00	604,372.00	581,578.60	(22,793.40)	
	INCOME TOTALS	734,726.00	768,289.00	667,726.00	(67,000.00)	
	EXPENSE TOTALS	944,719.00	944,719.00	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 Current % Rate	
2002	PRECINCT 2 REVENUE - 17.62%					17.62%
2002 0310 3001	TAXES AD VALOREM CURRENT	\$ 363,019.00	\$ 390,171.00	\$ 372,823.60	\$ 390,171.00	17.41%
2002 0310 3010	DELINQUENT TAXES	3,000.00	3,000.00	3,049.16	3,000.00	358,642.96
2002 0310 3003	PENALTY & INTEREST (DELQNT TKS)	-	-	3,005.00	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	0.00
2002 390 3711	SALE OF CAPITAL ASSETS	-	3,990.00	3,990.00	-	1,500.00
2002 0392 3800	TRANSFERS IN	125,000.00	125,000.00	125,000.00	32,848.00	0.00
					(92,152.00)	60,000.00
2002.0612.4001	PRECINCT 2 EXPENSES					Personnel as % of budget
2002 0612 4003	COMMISSIONER'S WAGES	57,997.00	57,997.00	57,997.00	0.00	43.79%
2002 0612 4005	EMPLOYEE'S WAGES	153,442.00	153,442.00	150,417.00	153,442.00	0.00
2002 0612 4076	TEMPORARY/PART TIME EMPLOYEE	-	-	-	30,000.00	0.00
2002 0612 4076	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	82,580.00	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
2002 0612 4173	BARN EXPENSE	1,000.00	1,000.00	1,000.00	1,000.00	0.00
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
2002 0612 4696	CONTINGENCY/MISCELLANEOUS	20,000.00	42,710.00	500.00	20,000.00	0.00
2002 0612 4815	MACHINERY & EQUIPMENT	20,000.00	20,000.00	13,500.00	20,000.00	0.00
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 Current % Rate	
2003	PRECINCT 3 REVENUES - 29.52%						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	\$
2003.0310.3030	PENALTY & INTEREST (DELQ TAXES)	-	-	4,000.00	1,000.00	1,000.00	\$ 619,682.37
2003.0321.3115	AUTO REGISTRATION	125,000.00	125,000.00	114,388.73	125,000.00	0.00	\$ 11,492.37
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	CD 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%
2003.0613.4003	EMPLOYEE'S WAGES	204,219.00	204,219.00	189,537.53	204,219.00	0.00	
2003.0613.4010	TEMPORARY/PART TIME EMPLOYEE	35,000.00	35,000.00	27,875.00	-	(35,000.00)	
2003.0613.4050	OVERTIME	-	-	-	-	0.00	
2003.0613.4076	LONGEVITY BONUS	2,325.00	2,325.00	2,325.00	2,250.00	(75.00)	
2003.0613.4080	FICA/MEDICARE MATCH	22,915.00	22,915.00	21,247.00	20,232.00	(2,683.00)	
2003.0613.4097	TCDBS CNTY MATCH	32,950.00	32,950.00	30,551.00	29,092.00	(3,858.00)	FTE
2003.0613.4099	HOSP, LIFE& AD&D INSURANCE	91,525.00	91,525.00	71,429.24	103,350.00	11,825.00	5
2003.0613.4134	CONTRACT LABOR	-	-	-	-	0.00	
2003.0613.4138	ROAD MATERIALS	150,000.00	144,800.00	143,000.00	150,000.00	0.00	
2003.0613.4149	CULVERTS & BRIDGES	10,000.00	10,000.00	8,241.00	10,000.00	0.00	
2003.0613.4152	PARTS, REPAIRS, SUPPLIES	46,500.00	43,500.00	35,000.00	45,000.00	(1,500.00)	July 1
2003.0613.4164	TIRES & TUBES	3,500.00	6,500.00	6,500.00	10,000.00	6,500.00	Sept 1
2003.0613.4167	GAS/OIL	90,000.00	90,000.00	96,000.00	90,000.00	0.00	
2003.0613.4173	LEASE EQUIPMENT	10,000.00	10,000.00	1,000.00	10,000.00	0.00	
2003.0613.4180	BARN EXPENSE	1,000.00	1,000.00	1,000.00	1,000.00	0.00	
2003.0613.4373	SMALL TOOLS	5,000.00	5,000.00	5,000.00	5,000.00	0.00	
2003.0613.4405	INSURANCE OF VEHICLES/EQUIPMENT	5,550.00	5,550.00	7,870.00	8,500.00	2,950.00	
2003.0613.4408	DUES/MEMBERSHIPS/SUBSCRIPTION	500.00	500.00	-	500.00	0.00	
2003.0613.4500	TRAVEL & SCHOOLING	2,000.00	2,000.00	2,800.00	3,000.00	1,000.00	2017 Motor Grader
2003.0613.4526	CELL PHONE REIMBURSEMENT	5,750.00	5,750.00	4,259.35	5,750.00	0.00	2022 Komatsu Mot Grader
2003.0613.4645	GRANTS OUT	300.00	300.00	-	300.00	0.00	2026 Mack Truck
2003.0613.4696	CONTINGENCY/MISCELLANEOUS	2,500.00	2,500.00	18,500.00	10,000.00	10,000.00	
2003.0613.4810	CAPITAL ASSETS	-	-	2,500.00	2,500.00	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		

F Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted Current % Rate	
2004	PRECINCT 4 REVENUES - 31.08%						
2004.0310.3001	TAXES AD VALOREM CURRENT	\$ 640,330.00	\$ 688,224.00	\$ 657,625.26	\$ 688,224.00	47,894.00	31.08%
2004.0310.3010	DELINQUENT TAXES	5,000.00	5,000.00	5,378.46	5,000.00	0.00	\$ 31.58%
2004.0310.3030	PENALTY & INTERST (DELT TAXES)	-	-	5,300.61	1,000.00	0.00	\$ 650,594.94
2004.0321.3115	AUTO REGISTRATION	125,000.00	125,000.00	114,388.75	125,000.00	0.00	10,264.94
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						
2004.0614.4001	COMMISSIONER'S WAGES	57,997.00	57,997.00	57,997.00	57,997.00	0.00	Personnel as % of budget
	EMPLOYEE'S WAGES	153,442.00	103,442.00	86,285.99	153,442.00	0.00	28.31%
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	20,000.00	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	
2004.0614.4650	UTILITIES	5,000.00	5,000.00	4,302.44	5,000.00	0.00	
2004.0614.4656	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)	
2004.0614.4810	LATERAL ROAD EXPENSE	-	-	-	-	0.00	
	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
4104 C/C MEMORIAL HOSPITAL FUND REVENUES					
REVENUES					
4104.0330.3390 GRANTS	614,519.00	614,519.00	from CCMH		15,459,193.00
4104.0390.3700 INTEREST	190,354.00	190,354.00			(190,354.00)
4104.0390.3727 MISCELLANEOUS INCOME			16,319,103.00	16,073,712.00	
4104.0390.3745 MISC REIMBURSEMENTS	61,745.00	61,745.00			(61,745.00)
4104.0392.3800 RECEIPTS/DAILY DEPOSITS	4,091,783.00	4,091,783.00			(4,091,783.00)
4104.0390.3747 CLAY COUNTY SUBSIDY	488,000.00	488,000.00			(488,000.00)
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		8,448,665.00	2,570,379.00
4104.0631.4648 PAYROLL DISBURSEMENTS (SALARY + BE	7,139,154.00	7,139,154.00	14,819,731.00	7,199,447.00	60,293.00
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	15,646,112.00	2,036,172.00
	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
1501.0475.40 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 Map \$1,800, Kollogic-\$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)	
Estimated Cash	(8,850.00)	(8,850.00)	(9,833.81)	-	8,850.00	
	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)	
1604.0403.4350 BUREAU OF VITAL STATISTIC	100.00	100.00	420.25	100.00	0.00	
CO. CLERK RECORDS MANAGEMENT/EI	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	CHAPTER 19 ELECTION FUND	Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
1900						✓
	REVENUES					
1900.0330.3365	GRANT	481.00	481.00	-	481.00	0.00
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
	EXPENSES					
	Estimated cash	-	-	-	-	0.00
	INCOME TOTALS	481.00	481.00	-	481.00	0.00
	EXPENSE TOTALS	481.00	481.00	-	481.00	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)
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	2,040.00	8,000.00	0.00
2500.0459.4408	TRAVEL & SCHOOLING	2,000.00	2,000.00	-	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 CLERK 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 CLERK 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 CLERK 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	JUDICIAL EDUCATION AND SUPPORT FUND	Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change from 2025-2026 Adopted
2914						✓
	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
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
3720.0574.4076 FICA/MEDICARE MATCH	329.38	329.38	324.96	329.38	0.00	balance allows
3720.0574.4080 TCERS	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		51,319.30	(13,680.70)
4109.0545.4408.	TRAINING & REGISTRATION	5,400.00		5,000.00	(400.00)
	ESTIMATED CASH BALANCE	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)	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			352,480.00	352,480.00
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	-	