



LIVE OAK COUNTY, TEXAS

2026

ADOPTED BUDGET

FILED Sept. 12 A.D. 2025
LIVE OAK COUNTY, TEXAS
DONNA M. VANWAY CLERK, COUNTY COURT
BY Donna M. VanWay DEPUTY
AT 2:47 O'CLOCK pm

LIVE OAK COUNTY, TEXAS

BUDGET COVER PAGE

2026 ADOPTED BUDGET

This budget was adopted based on these numbers:

THIS BUDGET WILL RAISE LESS REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$-1,523,045, WHICH IS A -5.59 PERCENT DECREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$143,396.00.

Then a higher tax rate was adopted that would have required this statement on the budget cover, had it been used:

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$136,660, WHICH IS A 0.50 PERCENT INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$152,656.00.

RECORD VOTE OF EACH MEMBER OF THE COMMISSIONERS COURT VOTING ON THE ADOPTION OF THE BUDGET:

JAMES LISKA, COUNTY JUDGE: AYE

RICHARD LEE, COMMISSIONER #1: AYE

RANDY KOPPLIN, COMMISSIONER #2: AYE

MITCHELL WILLIAMS, COMMISSIONER #3: AYE

LUCIO MORIN, COMMISSIONER #4: AYE

PROPERTY TAX RATE COMPARISON:

	<u>Budget YR 2026</u>	<u>Budget YR 2025</u>
Property Tax Rate:	\$0.52109/100	\$0.48109/100
No New Revenue Tax Rate:	\$0.55474/100	\$0.44573/100
No New Revenue M&O Tax Rate:	\$0.54573/100	\$0.43727/100
Voter Approval Tax Rate:	\$0.64082/100	\$0.48109/100
Debt Rate:	\$0.01041/100	\$0.00995/100

Outstanding debt \$2,825,000

LIVE OAK COUNTY, TEXAS
2026 BUDGET
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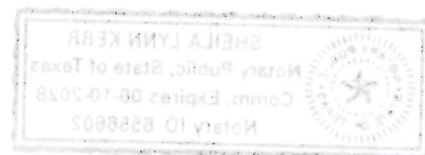
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SUPPLEMENTAL INFORMATION:

BUDGETED EXPENDITURES BY DEPARTMENT AND LINE ITEM





BUDGET CERTIFICATE

Budget of Live Oak County, Texas
January 1, 2026 through December 31, 2026

September 8, 2025

THE STATE OF TEXAS

COUNTY OF LIVE OAK

We, James Liska, County Judge, and Regina Dove, County Auditor, Live Oak County Texas, do hereby certify that the attached budget is true and correct copy of the budget of Live Oak County, Texas, adopted on a basis consistent with generally accepted accounting principles, as passed and approved by the Commissioners Court of said County on the 8th day of September, 2025, and filed on September 12, 2025, in the office of the County Clerk of said County. It is further ordered by the Court that totals for Departments be **considered budget line items; all other information is considered to be** supplementary information.

James Liska

James Liska, County Judge

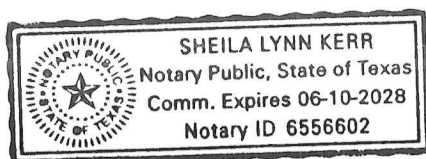
Donna M. VanWay

Donna VanWay, County Clerk

Regina Dove

Regina Dove, County Auditor

Subscribed and Sworn to before me, the undersigned authority, this the 12th day of September, 2025.



Sheila Lynn Kerr

Notary Public

Live Oak County, George West, Texas

LIVE OAK COUNTY, TEXAS
DIRECTORY OF OFFICIALS
SEPTEMBER 8, 2025

DISTRICT COURT

Starr Bauer
Patrick Flanigan
Janna K. Whatley
Tiffany McWilliams
Sara Lindsey

Judge, 36th Judicial District
Judge, 156th Judicial District
Judge, 343rd Judicial District
District Attorney
District Clerk

COMMISSIONERS COURT

James Liska
Richard Lee
Randy Kopplin
Mitchell Williams
Lucio Morin

County Judge
Commissioner, Precinct No. 1
Commissioner, Precinct No. 2
Commissioner, Precinct No. 3
Commissioner, Precinct No. 4

OTHER COUNTY OFFICIALS

Larry Busby
Donna VanWay
Robert McWilliams
Regina Dove
Kitley Wasicek
Deanna Atkinson

Sheriff
County Clerk
County Attorney
County Auditor
County Treasurer
Tax Assessor-Collector

LIVE OAK COUNTY, TEXAS
TAX RATE BY FUND
FOR THE 2025 TAX YEAR

Taxable Valuation for 2025 Tax Year:

General	4,921,390,756
Special Road	4,921,390,756
Farm to Market	4,916,621,154

					ADOPTED BUDGET	ADOPTED TAX RATE
TAX YEAR	2021	2022	2023	2024	2025	2025
General Ad Valorem Tax:						
Maintenance & Operations	0.21720	0.21932	0.46447	0.45114	0.49068	0.27216
Debt Service Funds	0.01712	0.01411	0.01155	0.00995	0.01041	0.01041
Total General Ad Valorem Tax	0.23432	0.23343	0.47602	0.46109	0.50109	0.28257
Special Road Tax	0.06731	0.06820	0.01000	0.01000	0.01000	0.06000
Farm-To-Market & Lateral Road Tax	0.19439	0.19439	0.01000	0.01000	0.01000	0.21217
Total Ad Valorem Tax Rate - All Funds	0.49602	0.49602	0.49602	0.48109	0.52109	0.55474
Total Estimated Tax Levy			22,854,244	24,309,613	25,644,398	
Total Estimated Collections at 95% Collection Rate			21,711,532	23,094,132	24,362,178	

A different tax rate was adopted after the budget was adopted at a lower tax rate.

**LIVE OAK COUNTY, TEXAS
SUPPLEMENTARY TAX DATA**

PRINCIPAL TAXPAYERS

Rank	Name	Estimated Taxable Value	Estimated Tax Amount
1	Burlington Resources Oil & Gas	1,292,382,017	7,169,360
2	Marathon Oil EF LLC	272,572,376	1,512,068
3	Gray Oak Pipeline LLC	238,127,051	1,320,986
4	Verdun Oil & Gas LLC	192,100,624	1,065,659
5	Silverbow Resources Oper LLC	183,561,849	1,018,291
6	Diamond Shamrock Refining Co	166,273,029	922,383
7	Plomero Ranches LTD	86,112,413	477,700
8	Valero Marketing & Supply Co	71,572,268	397,040
9	Amber Harvest LLC	70,238,490	389,641
10	Merit Energy Company	69,424,956	385,128
	TOTAL	2,642,365,072	14,658,256

BREAKDOWN OF MARKET VALUATIONS BY CATEGORY BEFORE EXEMPTIONS

Oil & Gas Minerals	4,023,084,421
Rural/Ag Land and Improvements	220,131,810
Commercial and Industrial	1,051,158,102
Personal Real & Other Property	86,713,839
TOTAL TAXABLE VALUATION (LOC)	5,381,088,172

For informational purposes only

LIVE OAK COUNTY, TEXAS

CURRENT TAX COLLECTIONS HISTORY

BUDGET YEAR	TAX YEAR	TOTAL TAX RATE	ORIGINAL TOTAL TAXES LEVIED	ADJUSTMENTS TO LEVY	ADJUSTED TOTAL TAXES LEVIED	DELINQUENT AT END OF LAST YEAR	TOTAL COLLECTIONS	PERCENT COLLECTED
	prior					11,008		
2004	2003	0.57500				6,166		
2005	2004	0.56600				6,083		
2006	2005	0.56600				16,250		
2007	2006	0.53700				14,922		
2008	2007	0.53799				12,358		
2009	2008	0.51000				17,424		
2010	2009	0.48029				17,464		
2011	2010	0.53714				17,227		
2012	2011	0.45000				14,393		
2013	2012	0.44000				19,709		
2014	2013	0.42397	11,276,269	148,817	11,425,086	35,683	11,389,403	99.69%
2015	2014	0.36960	12,859,915	38,945	12,898,860	32,509	12,866,351	99.75%
2016	2015	0.41156	13,756,863	448,663	14,205,526	36,026	14,169,500	99.75%
2017	2016	0.49000	11,225,082	37,297	11,262,379	42,537	11,219,842	99.62%
2018	2017	0.49000	11,556,884	15,556	11,572,440	43,796	11,528,644	99.62%
2019	2018	0.52025	12,698,742	554,693	13,253,435	53,299	13,200,136	99.60%
2020	2019	0.51250	14,918,460	44,160	14,962,620	62,956	14,899,664	99.58%
2021	2020	0.49602	15,678,748	(11,756)	15,666,992	72,109	15,594,883	99.54%
2022	2021	0.49602	15,775,079	(6,771)	15,768,308	96,293	15,672,015	99.39%
2023	2022	0.49602	19,659,093	(5,703)	19,653,390	161,852	19,491,538	99.18%
2024	2023	0.49602	22,393,314	1,368	22,394,682	205,360	22,189,322	99.08%
2025	2024	0.48109	24,191,657	3,105,883	27,297,540	455,928	26,841,612	98.33%
						<u>1,451,352</u>		

* Data as of 7/29/2025

For informational purposes only

LIVE OAK COUNTY, TEXAS
STATEMENT OF LONG-TERM INDEBTEDNESS
January 1, 2026

For General County Purposes:

Certificates of Obligation, Series 2006

Original Debt	8,000,000
Interest Rate	4.30%
Estimated Outstanding Balance as of 1/1/2026	2,825,000

The annual requirements for the Certificates of Obligation for years subsequent to December 31, 2025 are as follows:

<u>Fiscal Year Ending December 31 st</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	420,000	112,445	532,445
2027	440,000	93,955	533,955
2028	460,000	74,605	534,605
2029	480,000	54,395	534,395
2030	500,000	33,325	533,325
2031	525,000	11,288	536,288
TOTALS	<u>2,825,000</u>	<u>380,013</u>	<u>3,205,013</u>

LIVE OAK COUNTY, TEXAS
SUMMARY OF BUDGET PROJECTIONS
JANUARY 1, 2025 Through DECEMBER 31, 2026

Description	Beginning Cash Balances on 1/1/2025	Estimated Totals for 2025				Estimated Cash Balances on 12/31/2025	FB as % of reserves
		Revenues	Transfers In	Expenditures	Transfers Out		
GENERAL FUND	\$ 29,729,264	\$ 28,411,832	\$ 52,617	\$ (21,308,041)	\$ (13,317,893)	\$ 23,567,779	<u>111%</u>
Indigent Health	617,865		400,000	(400,000)		617,865	
Solid Waste Disposal	399,830	56,300	350,000	(431,677)		374,453	
Grant Fund	428,111	-		(428,111)		-	
<u>ROAD & BRIDGE FUNDS</u>							
Road & Bridge General	11,816,021	680,050		(298,817)	(642,233)	11,555,021	
R&B, Precint No. 1	434,555	91,000	4,196,004	(3,799,271)		922,288	
R&B, Precint No. 2	2,658,163	96,000	3,800,681	(3,591,085)		2,963,759	
R&B, Precint No. 3	2,909,240	100,000	3,313,116	(3,710,950)		2,611,406	
R&B, Precint No. 4	3,420,418	98,000	2,087,617	(2,569,491)		3,036,544	
Special Lateral Rd	242,357	20,000			(20,000)	242,357	
FM & Lateral Rd	4,038,033	499,475		(50,000)	(3,479,475)	1,008,033	
SUBTOTAL OF R&B ONLY	<u>25,518,787</u>	<u>1,584,525</u>	<u>13,397,418</u>	<u>(14,019,614)</u>	<u>(4,141,708)</u>	<u>22,339,408</u>	<u>159%</u>
<u>SPECIAL & DEDICATED FUNDS</u>							
Co Clerk Records Mgmt	320,552	56,000		(338,500)		38,052	
Dist Clerk Rcrd Mgmt	16,107	4,000		(6,000)		14,107	
Clerk Technology	8,115	50		(500)		7,665	
JP Technology	97,912	8,000		(20,000)		85,912	
Law Library	6,728	1,000				7,728	
Pre Trial Diversion	119,126	5,000			(7,000)	117,126	
Courthouse Security	27,190	5,000		-		32,190	
FES - Treasury	21,315	40		(11,300)		10,055	
FES - Justice	54,451	1,240		(25,500)		30,191	
SO State Forfeiture	50,224	10,010		(36,750)		23,484	
Debt Service	241,973	487,699		(535,183)		194,489	
Construction	3,037,977	-	3,300,000	(3,300,000)		3,037,977	
Airport	161,903	69,100	50,000	(165,140)		115,863	
	<u>\$ 60,857,430</u>	<u>\$ 30,699,796</u>	<u>\$ 17,550,035</u>	<u>\$ (41,026,316)</u>	<u>\$ (17,466,601)</u>	<u>\$ 50,614,344</u>	

LIVE OAK COUNTY, TEXAS
SUMMARY OF BUDGET PROJECTIONS
JANUARY 1, 2025 Through DECEMBER 31, 2026

(CONTINUED)

Description	Estimated Cash Balances on 1/1/2026	Estimated Totals for 2026				Estimated Cash Balances on 12/31/2026	FB as % of reserves
		Revenues	Transfers In	Expenditures	Transfers Out		
GENERAL FUND	\$ 23,567,779	\$ 28,818,725	\$ 207,000	\$ (22,211,731)	(12,509,354)	\$ 17,872,419	80%
Indigent Health	617,865		200,000	(400,000)		417,865	
Solid Waste Disposal	374,453	71,300	200,000	(511,633)		134,120	
Grant Fund	-			-		0	
ROAD & BRIDGE FUNDS							
Road & Bridge General	11,555,021	667,532		(261,000)	(3,667,532)	8,294,021	
R&B, Precint No. 1	922,288	91,000	4,374,041	(4,441,329)		946,000	
R&B, Precint No. 2	2,963,759	96,000	3,961,722	(4,056,217)		2,965,264	
R&B, Precint No. 3	2,611,406	100,000	3,453,195	(3,545,384)		2,619,217	
R&B, Precint No. 4	3,036,544	98,000	2,175,007	(2,474,970)		2,834,581	
Special Lateral Rd	242,357	20,000			(20,000)	242,357	
FM & Lateral Rd	1,008,033	473,079		(50,000)	(467,079)	964,033	
SUBTOTAL OF R&B ONLY	22,339,408	1,545,611	13,963,965	(14,828,900)	(4,154,611)	18,865,473	127%
SPECIAL & DEDICATED FUNDS							
Co Clerk Records Mgmt	38,052	50,000		(80,000)		8,052	
Dist Clerk Rcrd Mgmt	14,107	4,000		(11,000)		7,107	
Clerk Technology	7,665	50		(5,500)		2,215	
JP Technology	85,912	8,000	-	(77,000)		21,912	
Law Library	7,728	1,000				8,728	
Pre Trial Diversion	117,126	5,000			(7,000)	115,126	
Courthouse Security	32,190	6,000				38,190	
FES - Treasury	10,055	20		(10,000)		75	
FES - Justice	30,191	40		(25,500)		4,731	
SO State Forfeiture	23,484	10		(22,000)		1,494	
Debt Service	194,489	487,251	200,000	(532,445)	(200,000)	149,295	
Construction	3,037,977	15,000	2,000,000	(5,050,000)		2,977	
Airport	115,863	129,100	100,000	(284,138)		60,825	
	\$ 50,614,344	\$ 31,141,107	\$ 16,870,965	\$ (44,044,847)	\$ (16,870,965)	\$ 37,710,604	

LIVE OAK COUNTY, TEXAS
ADOPTED BUDGET
For the Year Ending December 31, 2026

	2024 ACTUAL	2025 ESTIMATED BUDGET	2026 ADOPTED BUDGET
BEGINNING CASH BALANCES	\$ 58,080,681	\$ 60,857,430	\$ 50,614,344
<u>REVENUES:</u>			
GENERAL FUND (012):			
Taxes	\$ 23,191,187	\$ 24,731,958	\$ 26,015,866
Intergovernmental	1,191,399	2,369,474	1,553,159
Charges for Services	1,094,939	760,000	705,000
Fines & Forfeitures	457,564	338,000	332,000
Interest Income	833,729	200,000	200,000
Miscellaneous Revenue	403,294	12,400	12,700
Transfers In	532,000	52,617	207,000
TOTAL GENERAL FUND	27,704,112	28,464,449	29,025,725
INDIGENT HEALTH CARE FUND (013)			
Transfers In from General Fund	400,731	400,000	200,000
ARPA GRANT FUND	1,188,142	-	-
SOLID WASTE DISPOSAL (015)			
Charges for Services	134,170	56,000	71,000
Miscellaneous Income	3,684	300	300
Transfers In, from General Fund	350,000	350,000	200,000
TOTAL SOLID WASTE	487,854	406,300	271,300
ROAD & BRIDGE GENERAL FUND (020)			
Taxes	434,911	480,050	467,532
Licenses & Permits	118,920	100,000	100,000
Intergovernmental	96,399	75,000	75,000
Interest Income	485,257	25,000	25,000
Miscellaneous Revenue	67,323	-	-
TOTAL ROAD & BRIDGE GENERAL	1,202,810	680,050	667,532

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LIVE OAK COUNTY, TEXAS
ADOPTED BUDGET
For the Year Ending December 31, 2026

	2024 ACTUAL	2025 ESTIMATED BUDGET	2026 ADOPTED BUDGET
REVENUES: (continued)			
R&B PRECINCT NO. 1 REVENUES (021)			
Licenses & Permits	\$ 90,000	\$ 90,000	\$ 90,000
Interest Income	68,454	1,000	1,000
Miscellaneous Revenues	21,742		
Transfers In, from General Fund	2,233,315	2,896,723	3,082,589
Transfers In, from Lateral Road	5,000	5,000	5,000
Transfers In, from FM/Lateral Rd	1,087,980	1,093,425	146,780
Transfers In, from R&B General	201,863	200,856	1,139,672
TOTAL PRECINCT NO. 1	3,708,354	4,287,004	4,465,041
R&B PRECINCT NO. 2 REVENUES (022)			
Licenses & Permits	183,000	90,000	90,000
Interest Income	135,396	6,000	6,000
Miscellaneous Revenues	42,045		
Transfers In, from General Fund	2,019,941	2,620,186	2,788,309
Transfers In, from Lateral Road	5,000	5,000	5,000
Transfers In, from FM/Lateral Rd	984,032	989,041	132,767
Transfers In, from R&B General	182,577	186,454	1,035,646
TOTAL PRECINCT NO. 2	3,551,991	3,896,681	4,057,722
R&B PRECINCT NO. 3 REVENUES (023)			
Licenses & Permits	90,000	90,000	90,000
Interest Income	146,901	10,000	10,000
Miscellaneous Revenues	87,781		
Transfers In, from General Fund	1,756,780	2,279,124	2,425,363
Transfers In, from Lateral Road	5,000	5,000	5,000
Transfers In, from FM/Lateral Rd	855,831	860,300	115,485
Transfers In, from R&B General	158,790	168,692	907,347
TOTAL PRECINCT NO. 3	3,101,083	3,413,116	3,553,195
R&B PRECINCT NO. 4 REVENUES (024)			
Licenses & Permits	155,000	90,000	90,000
Interest Income	150,645	8,000	8,000
Miscellaneous Revenues	54,227		
Transfers In, from General Fund	1,095,320	1,421,860	1,513,093
Transfers In, from Lateral Road	5,000	5,000	5,000
Transfers In, from FM/Lateral Rd	783,595	536,709	72,047
Transfers In, from R&B General	99,003	124,048	584,867
TOTAL PRECINCT NO. 4	2,342,790	2,185,617	2,273,007

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LIVE OAK COUNTY, TEXAS
ADOPTED BUDGET
For the Year Ending December 31, 2026

	2024 ACTUAL	2025 ESTIMATED BUDGET	2026 ADOPTED BUDGET
REVENUES: (continued)			
SPECIAL LOC LATERAL ROAD (018)	\$ 23,115	\$ 20,000	\$ 20,000
FARM TO MARKET & LATERAL ROAD (019)			
Taxes	473,902	489,475	472,079
Interest Income	157,702	10,000	1,000
Miscellaneous Revenue	36,905		
TOTAL FARM TO MARKET & LATERAL	668,509	499,475	473,079
CO CLERK RECORDS MANAGEMENT (032)	64,670	56,000	50,000
DIST CLERK RECORDS MNGMT (033)	6,244	4,000	4,000
CLERK TECHNOLOGY FUND (034)	232	50	50
JP TECHNOLOGY FUND (035)	15,050	8,000	8,000
LAW LIBRARY (036)	7,183	1,000	1,000
* PRE TRIAL DIVERSION	9,765	5,000	5,000
COURTHOUSE SECURITY (039)	22,786	5,000	6,000
FEDERAL FORFEITURE FUND (TREASURY)	-	40	20
FEDERAL FORFEITURE FUND (JUSTICE)	-	1,240	40
STATE FORFEITURE FUND (CHPT 59)	-	10,010	10
CONSTRUCTION FUND (070)	3,115,280	3,300,000	2,015,000
INTEREST & SINKING (060)			
Taxes	502,820	487,649	487,201
Interest Income	280	50	50
Transfers In			200,000
TOTAL INTEREST & SINKING	503,100	487,699	687,251
LOC AIRPORT (080)			
Intergovernmental Revenue	763	25,000	100,000
Miscellaneous Revenue	6,314	4,100	4,100
Sale of Fuel	64,751	40,000	25,000
Transfers In, from General Fund	50,000	50,000	100,000
TOTAL LOC AIRPORT	121,828	119,100	229,100
TOTAL REVENUES	48,245,629	48,249,831	48,012,072
TOTAL RESOURCES AVAILABLE	106,326,310	109,107,261	98,626,416
LESS: TOTAL EXPENDITURES	(45,468,880)	(58,492,917)	(60,915,812)
ESTIMATED ENDING CASH BALANCES	\$ 60,857,430	\$ 50,614,344	\$ 37,710,604

LIVE OAK COUNTY, TEXAS
ADOPTED BUDGET
For the Year Ending December 31, 2026

EXPENDITURES:	2024 ACTUAL	2025 ESTIMATED BUDGET	2026 ADOPTED BUDGET
GENERAL FUND (012):			
GENERAL ADMINISTRATION			
401 Commisisoners' Court	\$ 674,117	\$ 779,297	\$ 866,325
403 County Clerk	387,163	746,151	538,514
405 Veteran's Services	16,169	18,950	21,000
409 Non-Departmental	473,230	2,168,315	3,052,050
TOTAL GENERAL ADMINISTRATION	1,550,679	3,712,713	4,477,889
 JUDICIAL			
426 County Court	21,929	52,000	64,995
429 County Court At Law	77,446	115,000	135,000
435 District Court	288,971	171,012	188,400
436 District Attorney	199,057	395,950	389,053
450 District Clerk	323,396	367,251	377,114
451 Justice of the Peace, P1	163,041	185,642	187,447
452 Justice of the Peace, P2	191,685	228,292	219,715
453 Justice of the Peace, P3	205,807	221,870	226,389
454 Justice of the Peace, P4	185,210	217,467	217,889
TOTAL JUDICIAL	1,656,542	1,954,484	2,006,002
 LEGAL			
475 County Attorney	351,309	506,407	520,005
TOTAL LEGAL	351,309	506,407	520,005
 ELECTIONS (490)	189,763	215,667	276,629
 FINANCIAL ADMINISTRATION			
495 County Auditor	569,489	652,874	700,187
497 County Treasurer	252,753	269,542	286,714
499 Tax Assessor-Collector	257,601	287,143	297,211
TOTAL FINANCIAL ADMINISTRATION	1,079,843	1,209,559	1,284,112
 PUBLIC FACILITIES			
510 County Courthouse (Assc. Bldgs)	496,636	917,074	1,049,364
511 Criminal Justice Center	256,299	338,000	422,000
512 Ag Ext Building	17,806	40,750	43,200
513 Health Clinic	5,345	15,100	18,500
514 JP Building	59,400	124,900	45,600
515 Library Buildings	26,185	31,500	42,200
518 Senior Center Building	16,500	93,000	39,200
519 So Annex, Lagarto	8,532	9,000	7,500
520 281 Property	-	-	15,000
521 Cemeteries	3,600	6,600	7,000
TOTAL PUBLIC FACILITIES	890,303	1,575,924	1,689,564

Continued on next page

LIVE OAK COUNTY, TEXAS
ADOPTED BUDGET
For the Year Ending December 31, 2026

<u>EXPENDITURES: (continued)</u>	2024 ACTUAL	2025 ESTIMATED BUDGET	2026 ADOPTED BUDGET
GENERAL FUND (continued):			
PUBLIC SAFETY			
531 Fire Protection, GW	\$ 338,259	\$ 127,000	\$ 100,000
532 Fire Protection, TR	121,976	397,750	167,000
533 Fire Protection, Whitsett	10,785	334,700	56,700
534 Fire Protection, SwSw	74,347	313,000	96,700
535 Fire Protection, Lagarto	21,222	329,000	65,000
545 Emergency Services	155,343	231,351	245,845
550 Constables	78,593	97,134	114,032
565 County Sheriff	3,577,167	4,498,498	5,033,308
566 County Jail	2,318,064	2,873,662	3,089,923
570 Corrections	192,955	167,182	168,626
585 Highway Patrol	72,288	80,801	84,547
586 DPS CVS	3,321	14,300	33,800
TOTAL PUBLIC SAFETY	6,964,320	9,464,378	9,255,481
HEALTH AND WELFARE			
630 Health Department	345,204	416,229	423,258
631 County Nurse	21,943	47,450	41,450
635 Senior Citizens	470,937	609,025	568,663
636 Transportation Program	38,061	38,500	38,500
640 Welfare Department	296,778	502,275	524,900
645 Indigent Health Care	79,236	94,381	97,227
TOTAL HEALTH AND WELFARE	1,252,159	1,707,860	1,693,998
CULTURE & RECREATION			
650 Libraries	131,403	228,577	227,689
660 Nueces River Park	11,794	119,598	72,196
661 GW Longhorn Park	690	328,000	538,724
TOTAL CULTURE & RECREATION	143,887	676,175	838,609
CONSERVATION			
665 Agriculture Extension Service	115,801	284,874	169,442
SUBTOTAL OF GENERAL FUND EXPENDITURES BEFORE TRANSFERS OUT	14,194,606	21,308,041	22,211,731

Continued on next page

LIVE OAK COUNTY, TEXAS
ADOPTED BUDGET
For the Year Ending December 31, 2026

EXPENDITURES: (continued)	2024 ACTUAL	2025 ESTIMATED BUDGET	2026 ADOPTED BUDGET
GENERAL FUND (continued):			
TRANSFERS TO OTHER FUNDS			
700 To Indigent Health Care Fund	\$ 400,000	\$ 400,000	\$ 200,000
To Solid Waste Fund	350,000	350,000	200,000
To R&B Precinct No. 1 Fund	2,233,315	2,896,723	3,082,589
To R&B Precinct No. 2 Fund	2,019,941	2,620,186	2,788,309
To R&B Precinct No. 3 Fund	1,756,780	2,279,124	2,425,363
To R&B Precinct No. 4 Fund	1,095,320	1,421,860	1,513,093
To Debt Service Fund	-	-	200,000
To Construction Fund	3,000,000	3,300,000	2,000,000
To Airport Fund	50,000	50,000	100,000
TOTAL CULTURE & RECREATION	10,905,356	13,317,893	12,509,354
 TOTAL GENERAL FUND EXPENDITURES	 25,099,962	 34,625,934	 34,721,085
 INDIGENT HEALTH CARE FUND	 202,630	 400,000	 400,000
SOLID WASTE DISPOSAL	312,471	431,677	511,633
ARPA GRANT FUND	1,185,417	428,111	-
ROAD & BRIDGE GENERAL	935,538	941,050	3,928,532
ROAD & BRIDGE PRECINCT NO. 1	3,988,935	3,799,271	4,441,329
ROAD & BRIDGE PRECINCT NO. 2	3,057,459	3,591,085	4,056,217
ROAD & BRIDGE PRECINCT NO. 3	4,044,780	3,710,950	3,545,384
ROAD & BRIDGE PRECINCT NO. 4	1,880,660	2,569,491	2,474,970
SPECIAL LOC LATERAL ROAD	20,000	20,000	20,000
FARM TO MARKET & LATERAL ROAD	3,822,942	3,529,475	517,079
CO CLERK RECORDS MANAGEMENT	46,527	338,500	80,000
DIST CLERK RECORDS MNGMT (033)	2,450	6,000	11,000
CLERK TECHNOLOGY FUND	-	500	5,500
JP TECHNOLOGY FUND	2,557	20,000	72,000
PRE TRIAL DIVERSION	7,000	7,000	7,000
COURTHOUSE SECURITY	-	-	-
FES TREASURY	-	11,300	10,000
FES JUSTICE	-	25,500	25,500
STATE FORFEITURE	-	36,750	22,000
INTEREST & SINKING	532,168	535,183	732,445
CONSTRUCTION FUND	227,240	3,300,000	5,050,000
LOC AIRPORT	100,144	165,140	284,138
 TOTAL BUDGETED EXPENDITURES	 \$ 45,468,880	 \$ 58,492,917	 \$ 60,915,812

LIVE OAK COUNTY, TEXAS
CONSTRUCTION FUND
PROJECT LIST

	<u>2026</u>	<u>2027</u>	<u>2028</u>
Courthouse Renovations	\$ 4,000,000	\$ 2,000,000	\$ 1,000,000
Helipad in George West	\$ 50,000		
Emergency Operations Center/FD	\$ 1,000,000	\$ 4,000,000	\$ 3,000,000

OTHER ONGOING AND FUTURE PROJECTS:

Airport Runway
Courthouse Security

SUPPLEMENTARY INFORMATION

Fund.Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
310 TAXES						
012.310 3010 CURRENT TAXES	8,215,278.13	20,068,747.72	21,656,958.00	21,656,958.00	15,318,390.36	22,940,866.00
012.310 3013 DELIQUENT TAXES	114,480.18	122,517.38	75,000.00	75,000.00	89,243.69	75,000.00
012.310 3050 SALES TAX	3,822,148.12	2,986,932.99	3,000,000.00	3,000,000.00	1,820,927.38	3,000,000.00
012.310 3055 MIXED DRINK TAX	16,070.65	12,989.07	0.00	0.00	6,523.71	0.00
310 TAXES	12,167,977.08	23,191,187.16	24,731,958.00	24,731,958.00	17,235,085.14	26,015,866.00
012 GENERAL						
320 LICENSES, PERMITS, & CERTIFICATES						
012.320 3100 ALCOHOLIC BEVERAGE LICENSES	3,430.00	5,740.00	2,500.00	2,500.00	855.00	2,500.00
012.320 3107 FLOOD PLAIN PERMITS	5,305.00	805.00	500.00	500.00	455.00	500.00
012.320 3109 HEALTH PERMITS	8,035.00	15,358.00	6,000.00	6,000.00	7,095.00	6,000.00
012.320 3113 MARRIAGE LICENSES	1,770.00	0.00	0.00	0.00	0.00	0.00
012.320 3125 SEWER PERMITS/INSPECTION	18,943.95	14,650.00	12,000.00	12,000.00	8,293.30	12,000.00
320 LICENSES, PERMITS, & CERTIFICATES	37,483.95	36,553.00	21,000.00	21,000.00	16,698.30	21,000.00
012 GENERAL						
331 FEDERAL GRANTS/AID						
012.331 3162 FEMA DISASTER	1,000.00	0.00	0.00	0.00	0.00	0.00
012.331 3164 FEDERAL PMTS IN LIEU OF TAXES	51,540.00	54,815.00	48,000.00	48,000.00	56,616.00	48,000.00
012.331 3170 HSI GRANT	4,611.00	0.00	0.00	0.00	0.00	0.00
331 FEDERAL GRANTS/AID	57,151.00	54,815.00	48,000.00	48,000.00	56,616.00	48,000.00
012 GENERAL						
333 STATE GRANTS/AID						
012.333 3215 STONE GARDEN GRANT	93,735.59	168,072.61	100,000.00	100,000.00	201,515.83	125,000.00
012.333 3216 HSI GRANT	8,248.12	0.00	0.00	0.00	0.00	0.00
012.333 3219 CAPITAL CREDITS	35,958.89	14,641.34	0.00	0.00	0.00	5,000.00
012.333 3221 CYBERSECURITY GRANT	0.00	0.00	0.00	45,000.00	0.00	0.00
012.333 3223 ELECTION PRIMARY REIM, ST COMPT	0.00	28,779.30	0.00	0.00	4,729.25	0.00
012.333 3230 HEALTH DEPARTMENT GRANT	179,653.19	126,594.87	75,000.00	75,000.00	59,813.44	75,000.00
012.333 3231 HEALTH DEPT, DISPARITIES GRANT	30,533.85	51,340.16	50,000.00	50,000.00	24,491.45	0.00
012.333 3232 HD GRANT - RLSSILPHS (SALARY)	0.00	33,144.00	25,000.00	25,000.00	5,524.00	33,144.00
012.333 3235 INDIGENT DEFENSE GRANT	24,824.16	20,731.00	10,000.00	10,000.00	0.00	10,000.00
012.333 3240 JUROR REIMBURSEMENT FUNDS	6,766.00	1,654.00	3,000.00	3,000.00	18,156.00	3,000.00
012.333 3252 LEOSE FUNDS, SHERIFF	4,762.32	6,382.66	3,000.00	3,000.00	6,284.85	3,000.00
012.333 3253 LEOSE FUNDS, CONSTABLES	0.00	5,748.72	3,000.00	3,000.00	5,848.84	3,000.00
012.333 3255 LONE STAR GRANT (OLS)	0.00	0.00	0.00	100,000.00	138,759.95	200,000.00
012.333 3260 SB 22/RURAL LAW ENFORCEMENT GRANT	0.00	0.00	525,000.00	525,000.00	0.00	350,000.00
012.333 3261 SB 22/RURAL PROSECUTOR GRANT	0.00	0.00	0.00	0.00	0.00	175,000.00
012.333 3265 SR CITIZEN TITLE III MEALS GRT	107,593.48	95,286.00	50,000.00	50,000.00	26,442.00	50,000.00
012.333 3266 SR CITIZEN TITLE XX MEALS GRT	45,473.08	61,622.98	30,000.00	30,000.00	28,424.00	30,000.00
012.333 3280 STATE SUPPLEMENT, ATTORNEY	28,804.40	25,666.00	28,000.00	28,000.00	0.00	35,000.00
012.333 3282 STATE LONGEVITY, ADA	969.21	4,522.97	0.00	2,600.00	1,772.29	3,600.00
012.333 3284 STATE SUPPLEMENT, JUDGE	26,079.21	20,150.00	25,200.00	25,200.00	15,150.00	31,500.00
012.333 3305 TEXAS PARKS & WILDLIFE GRANT	0.00	0.00	150,000.00	150,000.00	0.00	150,000.00
012.333 3310 TOBACCO AWARD GRANT	20,943.29	14,715.03	12,000.00	12,000.00	17,456.31	12,000.00

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LIVE OAK COUNTY

VERSION: 2026.01.E.ADOPTED, 2026.01.R.ADOPTED

Fund Dept Line Description

	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
333 STATE GRANTS/AID						
012.333 3320 OTHER STATE GRANTS	12,468.00	240,000.00	0.00	870,000.00	0.00	0.00
333 STATE GRANTS/AID	626,812.79	919,051.64	1,089,200.00	2,106,800.00	554,368.21	1,294,244.00
012 GENERAL						
337 LOCAL GOVT SHARING						
012.337 3350 ADA SALARY REIMB FROM MCKULLEN CO	32,184.00	12,644.01	5,000.00	9,337.00	0.00	5,000.00
012.337 3355 ADA SALARY REIM FROM BEE COUNTY	104,802.53	165,058.25	180,000.00	184,337.00	153,486.75	184,915.00
012.337 3360 EXT. AGENT, MCM SHARED	8,514.48	0.00	0.00	0.00	0.00	0.00
012.337 3370 TAC REIMB (GRANT/EDU)	0.00	3,276.72	0.00	0.00	0.00	0.00
337 LOCAL GOVT SHARING	145,501.11	180,978.98	185,000.00	193,674.00	155,486.75	189,915.00
012 GENERAL						
340 CHARGES FOR SERVICES						
012.340 3400 COUNTY JUDGE FEES	9.00	0.00	0.00	0.00	0.00	0.00
012.340 3404 COUNTY SHERIFF FEES	31,558.88	19,676.79	20,000.00	20,000.00	8,892.47	15,000.00
012.340 3411 JUSTICE OF THE PEACE P1 FEES	633.24	1,804.83	500.00	500.00	1,371.28	500.00
012.340 3412 JUSTICE OF THE PEACE P2 FEES	232.66	10,553.50	500.00	500.00	25,595.09	500.00
012.340 3413 JUSTICE OF THE PEACE P3 FEES	844.19	7,065.66	500.00	500.00	5,452.94	500.00
012.340 3414 JUSTICE OF THE PEACE P4 FEES	1,342.04	3,317.04	500.00	500.00	1,662.52	500.00
012.340 3420 COUNTY CLERK FEES	131,949.49	101,437.83	75,000.00	75,000.00	54,402.37	25,000.00
012.340 3423 DISTRICT CLERK FEES	44,985.34	36,595.64	25,000.00	25,000.00	17,173.10	25,000.00
012.340 3430 TAX ASSESSOR-COLLECTOR FEES	551,331.50	357,241.90	300,000.00	300,000.00	454,461.14	300,000.00
012.340 3435 COUNTY TREASURER FEES	24,435.98	46,241.81	20,000.00	20,000.00	9,272.11	20,000.00
012.340 3441 CONSTABLE, P1 FEES	0.00	100.00	0.00	0.00	0.00	0.00
012.340 3442 CONSTABLE, P2 FEES	0.00	0.00	0.00	0.00	100.00	0.00
012.340 3444 CONSTABLE, P4 FEES	0.00	325.00	0.00	0.00	500.00	0.00
012.340 3447 HEALTH DEPT FEES	0.00	25.00	0.00	0.00	25.00	0.00
012.340 3448 COUNTY NURSE FEES	12,720.00	10,566.23	2,000.00	2,000.00	4,178.00	2,000.00
012.340 3460 SR CENTER DONATIONS	0.00	4,296.83	0.00	0.00	3,706.78	0.00
012.340 3466 DISPATCHER/TOWER SERVICE	113,261.88	78,000.00	100,000.00	100,000.00	87,261.88	100,000.00
012.340 3475 HOUSING PRISONERS REVENUE	221,985.00	197,175.00	200,000.00	200,000.00	132,920.00	200,000.00
012.340 3480 CLERK OF THE COURT FEE REVENUE	1,515.00	7,335.00	3,000.00	3,000.00	3,070.00	3,000.00
012.340 3481 COURT FACILITY FEE REVENUE	10,346.13	7,570.00	3,000.00	3,000.00	2,845.00	3,000.00
012.340 3482 COURT REPORTER FEE REVENUE	420.00	498.00	10,000.00	10,000.00	4,195.00	10,000.00
012.340 3483 JURY FUND REVENUE	126.00	2,010.00	0.00	0.00	760.00	0.00
012.340 3484 LANGUAGE ACCESS FUND REVENUE	1,470.00	603.00	0.00	0.00	228.00	0.00
012.340 3485 LAW LIBRARY FUND REVENUE	399,041.39	0.00	0.00	0.00	0.00	0.00
012.340 3500 OTHER FEES	1,549,721.36	1,094,939.06	760,000.00	760,000.00	818,072.68	705,000.00
340 CHARGES FOR SERVICES						
012 GENERAL						
350 FINES & FORFEITURES						
012.350 3541 JUSTICE OF THE PEACE, P1 FINES	18,517.25	18,555.95	17,000.00	17,000.00	12,444.30	17,000.00
012.350 3542 JUSTICE OF THE PEACE, P2 FINES	77,848.52	56,835.63	50,000.00	50,000.00	27,268.83	50,000.00
012.350 3543 JUSTICE OF THE PEACE, P3 FINES	133,788.84	217,770.64	150,000.00	150,000.00	119,696.15	150,000.00
012.350 3544 JUSTICE OF THE PEACE, P4 FINES	61,744.91	72,121.68	40,000.00	40,000.00	49,878.06	40,000.00

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BUDGET REPORT

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LIVE OAK COUNTY

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VERSION: 2026.01.E.ADOPTED, 2026.01.R.ADOPTED

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
350 FINES & FORFEITURES						
012.350 3550 COUNTY CLERK FINES	70,816.18	48,855.48	50,000.00	50,000.00	37,852.82	50,000.00
012.350 3555 DISTRICT CLERK FINES	36,732.65	27,624.98	25,000.00	25,000.00	16,313.64	25,000.00
012.350 3570 BOND FORFEITURE	38,208.00	5,000.00	6,000.00	6,000.00	0.00	0.00
012.350 3571 JP, P1 BOND FORFEITURES	0.00	0.00	0.00	0.00	557.06	0.00
012.350 3576 BOND FORFEITURES, DIST CLERK	11,500.00	10,700.00	0.00	0.00	0.00	0.00
350 FINES & FORFEITURES	448,956.25	457,564.36	338,000.00	338,000.00	264,010.86	332,000.00
012 GENERAL						
360 INTEREST INCOME						
012.360 3600 INTEREST INCOME	653,900.05	833,729.34	200,000.00	200,000.00	360,659.95	200,000.00
360 INTEREST INCOME	653,900.05	833,729.34	200,000.00	200,000.00	360,659.95	200,000.00
012 GENERAL						
380 MISCELLANEOUS REVENUE						
012.380 3710 CONTRIBUTIONS FROM PUBLIC	5,488.90	1,500.00	0.00	0.00	0.00	0.00
012.380 3750 INSURANCE RECOVERY	0.00	28,282.38	0.00	0.00	5,021.37	0.00
012.380 3755 JAIL REIMBURSEMENT INCOME	3,136.30	3,398.23	0.00	0.00	4,213.02	0.00
012.380 3760 MISCELLANEOUS INCOME	250,650.17	21,076.69	0.00	0.00	12,650.61	0.00
012.380 3770 OIL AND GAS ROYALTY, R&B	70,256.36	0.00	0.00	0.00	0.00	0.00
012.380 3773 OPTOID SETTLEMENT	0.00	2,425.56	0.00	0.00	11,833.15	0.00
012.380 3785 SOCIAL SECURITY SSI PROGRAM	0.00	800.00	0.00	0.00	400.00	0.00
012.380 3790 REFUNDS, TAC HEBP	25,839.09	32,735.01	0.00	0.00	0.00	0.00
012.380 3791 HEALTHY COUNTY REWARDS	0.00	70.00	0.00	0.00	770.00	500.00
012.380 3799 REFUNDS, OTHER	1,356.88	9,454.32	0.00	0.00	46,572.88	0.00
012.380 3815 LEASE, FLOOD/RIVER PROPERTY	8,914.89	13,886.88	10,000.00	10,000.00	15,057.88	10,000.00
012.380 3820 SALES (LOSS) OF FIXED ASSETS	82,085.35	10,120.35	0.00	0.00	0.00	0.00
012.380 3821 ESTRAY SALES	0.00	954.90	0.00	0.00	0.00	0.00
012.380 3825 RENT, TOWER	2,200.00	2,200.00	2,400.00	2,400.00	0.00	2,200.00
012.380 3830 RENT INCOME, OTHER	12,000.00	0.00	0.00	0.00	0.00	0.00
012.380 3840 RESTITUTION	24.00	0.00	0.00	0.00	12.00	0.00
012.380 3850 UNREALIZED GAIN (LOSS) ON CDS	89,938.00	276,390.01	0.00	0.00	75,235.10	0.00
380 MISCELLANEOUS REVENUE	551,889.94	403,294.33	12,400.00	12,400.00	171,766.01	12,700.00
012 GENERAL						
390 TRANSFERS IN						
012.390 3916 TRANSFERS FROM GRANT FUND	0.00	525,000.00	0.00	0.00	0.00	0.00
012.390 3923 TRANSFERS FROM PRECINCT NO. 3	0.00	0.00	0.00	45,617.00	45,617.35	0.00
012.390 3924 TRANSFERS FROM PRECINCT NO. 4	0.00	0.00	0.00	0.00	0.00	200,000.00
012.390 3938 TRANSFERS FROM PRE-TRIAL INTERVENTION	0.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
390 TRANSFERS IN	0.00	532,000.00	7,000.00	52,617.00	52,617.35	207,000.00
012 GENERAL						
401 COMMISSIONERS COURT						
012.401 4001 ELECTED OFFICIALS	60,990.49	302,533.07	313,676.20	313,676.20	193,032.00	323,086.49
012.401 4002 STATE SUPPLEMENT	23,469.23	25,199.98	25,200.00	25,200.00	15,507.68	31,500.00
012.401 4003 FULL TIME EMPLOYEES	84,333.98	80,285.07	61,800.00	61,800.00	38,030.69	111,340.52

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BUDGET REPORT

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LIVE OAK COUNTY

VERSION: 2026.01.E.ADOPTED, 2026.01.R.ADOPTED

Fund, Dept Line Description		2023	2024	Original	Amended	2025	2026
		Actual	Actual	Budget	Budget	Actual	Budget
012 GENERAL							
401 COMMISSIONERS COURT							
012.401	4004 PART TIME EMPLOYEES	C.00	5,524.00	27,958.00	27,958.00	10,008.76	15,000.00
012.401	4022 SALARY ADJUSTMENT	C.00	2,050.00	4,550.00	4,550.00	0.00	5,250.00
012.401	4043 PHONE ALLOWANCE	2,400.00	3,061.20	4,800.00	4,800.00	2,215.20	3,600.00
012.401	4046 TRAVEL ALLOWANCE	C.00	14,538.42	14,400.00	14,400.00	8,768.36	14,000.00
012.401	4070 SOCIAL SECURITY TAXES	12,511.01	32,428.87	34,607.39	34,607.39	19,828.57	38,538.94
012.401	4072 HEALTH INSURANCE, COUNTY PAID	30,417.11	78,125.38	85,800.00	85,800.00	37,664.25	108,500.00
012.401	4081 RETIREMENT CONTRIBUTION	23,693.41	58,333.82	58,809.95	58,809.95	33,601.43	67,254.23
012.401	4096 UNEMPLOYMENT INSURANCE	18.00	234.00	600.00	600.00	114.84	600.00
012.401	4098 WORKERS COMP INSURANCE	C.00	97.00	1,855.00	1,855.00	0.00	1,855.00
012.401	4315 OFFICE SUPPLIES	3,213.28	2,778.57	2,500.00	2,500.00	1,600.84	3,000.00
012.401	4410 SOFTWARE	149.89	159.90	200.00	200.00	159.90	200.00
012.401	4545 ATTORNEY/LEGAL FEES	122,585.69	44,051.89	100,000.00	95,000.00	58,267.90	100,000.00
012.401	4595 CONSULTING SERVICES	C.00	C.00	11,000.00	11,000.00	0.00	11,000.00
012.401	5105 ADV/PUBLIC NOTICES	2,803.86	2,878.40	1,000.00	1,000.00	90.40	2,000.00
012.401	5125 BOND PREMIUMS	2,326.00	3,730.00	1,500.00	1,500.00	210.00	4,000.00
012.401	5190 POSTAGE & BOX RENT	80.00	389.02	400.00	400.00	168.70	400.00
012.401	5230 TELEPHONE	889.06	436.63	4,800.00	4,800.00	277.81	1,200.00
012.401	5520 CONFERENCES / EDUCATION	7,450.00	8,689.66	10,000.00	10,000.00	7,837.00	10,000.00
012.401	5680 EXPENSE REIMBURSEMENT	5,936.14	3,738.79	14,840.00	14,840.00	3,557.28	10,000.00
012.401	5700 HISTORICAL ASSOCIATION	C.00	2,613.00	0.00	0.00	0.00	0.00
012.401	6265 EQUIPMENT, OFFICE/FURNITURE	6,811.08	2,872.19	4,000.00	4,000.00	0.00	4,000.00
		388,078.31	674,116.86	784,296.54	779,296.54	430,941.61	866,325.18
401 COMMISSIONERS COURT							
012 GENERAL							
403 COUNTY CLERK							
012.403	4001 ELECTED OFFICIALS	53,973.86	59,214.50	62,735.24	62,735.24	38,606.40	64,617.30
012.403	4003 FULL TIME EMPLOYEES	139,432.17	158,083.65	192,171.20	192,171.20	107,987.88	197,936.33
012.403	4004 PART TIME EMPLOYEES	3,858.75	C.00	2,500.00	2,500.00	0.00	2,500.00
012.403	4022 SALARY ADJUSTMENT	C.00	2,800.00	3,500.00	3,500.00	0.00	3,500.00
012.403	4043 PHONE ALLOWANCE	1,100.00	2,299.90	1,200.00	1,200.00	738.40	1,200.00
012.403	4046 TRAVEL ALLOWANCE	C.00	C.00	0.00	0.00	24.00	250.00
012.403	4070 SOCIAL SECURITY TAXES	14,101.79	18,126.22	20,051.14	20,051.14	10,621.36	20,655.28
012.403	4072 HEALTH INSURANCE, COUNTY PAID	54,752.13	61,569.26	71,500.00	71,500.00	31,023.79	77,500.00
012.403	4081 RETIREMENT CONTRIBUTION	24,746.28	33,529.79	34,073.84	34,073.84	18,432.57	36,045.48
012.403	4096 UNEMPLOYMENT INSURANCE	30.36	468.00	1,100.00	1,100.00	283.03	1,100.00
012.403	4098 WORKERS COMP INSURANCE	C.00	C.00	700.00	700.00	0.00	700.00
012.403	4315 OFFICE SUPPLIES	7,845.77	7,319.10	8,560.00	8,560.00	1,713.79	8,560.00
012.403	4345 PERMANENT RECORDS	C.00	825.96	0.00	0.00	0.00	0.00
012.403	4410 SOFTWARE	C.00	C.00	90,000.00	110,000.00	22,209.76	40,000.00
012.403	4605 CONTRACT FOR SVC/MAINTENANCE	C.00	C.00	110.00	110.00	0.00	0.00
012.403	4665 DIGITIZING / SCANNING RECORDS	C.00	C.00	200,000.00	200,000.00	0.00	50,000.00
012.403	4945 REPAIR/MAINTENANCE, OTHER EQUIP	C.00	40.00	0.00	0.00	0.00	0.00
012.403	5105 ADV/PUBLIC NOTICES	192.96	C.00	300.00	300.00	127.60	300.00
012.403	5125 BOND PREMIUMS	1,711.00	570.00	2,000.00	2,000.00	570.00	2,000.00
012.403	5190 POSTAGE & BOX RENT	2,365.80	4,335.83	3,000.00	3,000.00	1,812.47	3,500.00
012.403	5485 RENT, SAFE DEPOSIT BOX	2,977.50	725.00	650.00	650.00	350.00	650.00

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FINANCIAL REPORT

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LIVE OAK COUNTY

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Fund.Dept Line Description

012 GENERAL

403 COUNTY CLERK

	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012.403 5520 CONFERENCES / EDUCATION	1,815.00	2,985.00	5,000.00	5,000.00	2,605.00	3,500.00
012.403 5680 EXPENSE REIMBURSEMENT	4,573.18	8,260.51	13,000.00	13,000.00	3,775.65	10,000.00
012.403 5900 REMIT TO STATE COMPTROLLER	1,601.85	0.00	4,500.00	4,500.00	0.00	4,500.00
012.403 6265 EQUIPMENT, OFFICE/FURNITURE	16,172.85	1,310.16	9,500.00	9,500.00	1,162.86	9,500.00
403 COUNTY CLERK	330,251.19	387,162.88	726,151.42	746,151.42	242,044.56	538,514.39

012 GENERAL

405 VETERANS SERVICES

012.405 4039 VETERANS SVC STIPEND	2,865.88	11,296.27	12,000.00	12,000.00	7,005.44	0.00
012.405 4070 SOCIAL SECURITY TAXES	867.94	870.74	1,000.00	1,000.00	536.16	0.00
012.405 4072 HEALTH INSURANCE, COUNTY PAID	0.00	2,446.25	2,500.00	2,500.00	1,222.38	0.00
012.405 4081 RETIREMENT CONTRIBUTION	1,452.01	1,522.04	1,600.00	1,600.00	878.40	0.00
012.405 4096 UNEMPLOYMENT INSURANCE	0.00	34.15	300.00	300.00	18.39	0.00
012.405 4098 WORKERS COMP INSURANCE	0.00	0.00	50.00	50.00	0.00	0.00
012.405 5075 VETERANS SERVICES OFC, CONTRACT	0.00	0.00	0.00	0.00	0.00	20,000.00
012.405 5520 CONFERENCES / EDUCATION	0.00	0.00	500.00	500.00	0.00	0.00
012.405 5680 EXPENSE REIMBURSEMENT	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
405 VETERANS SERVICES	5,185.83	16,169.45	18,950.00	18,950.00	9,660.77	21,000.00

012 GENERAL

409 NON-DEPARTMENTAL

012.409 4005 TEMPORARY EMPLOYEES	5,200.00	0.00	206,000.00	206,000.00	0.00	200,000.00
012.409 4070 SOCIAL SECURITY TAXES	0.00	0.00	12,000.00	12,000.00	0.00	15,000.00
012.409 4080 RETIREE INSURANCE, COUNTY PAID	78,694.70	65,475.00	125,000.00	125,000.00	52,925.00	200,000.00
012.409 4081 RETIREMENT CONTRIBUTION	343,390.95	10,702.41	300,000.00	300,000.00	0.00	100,000.00
012.409 4098 WORKERS COMP INSURANCE	0.00	0.00	2,540.00	2,540.00	0.00	0.00
012.409 4315 OFFICE SUPPLIES	391.80	1,225.93	2,000.00	2,000.00	2,014.40	2,000.00
012.409 4505 ACCOUNTING/AUDITING	14,000.00	0.00	0.00	0.00	0.00	0.00
012.409 4515 ADMINISTRATIVE FEE	27.23	24,996.00	5,000.00	5,000.00	0.00	10,000.00
012.409 4516 ADMINISTRATIVE FEE, GRANT, CYBER	0.00	3,600.00	36,000.00	6,000.00	0.00	10,000.00
012.409 4535 APPRAISAL SERVICES	282,126.66	111,504.25	375,000.00	375,000.00	0.00	375,000.00
012.409 4545 ATTORNEY/LEGAL FEES	0.00	0.00	0.00	35,000.00	19,248.60	100,000.00
012.409 4575 IT CONTRACT/COMPUTER SVC/RPR	70,123.63	95,796.21	150,000.00	140,000.00	63,383.54	160,000.00
012.409 4605 CONTRACT FOR SVC/MAINTENANCE	24,246.00	33,584.34	50,000.00	50,000.00	10,338.28	50,000.00
012.409 4720 FLOODPLAIN ADMINISTRATION	0.00	3,608.47	4,000.00	4,000.00	3,608.47	4,000.00
012.409 4755 GRANT EXPENDITURES, CYBER	0.00	0.00	0.00	55,000.00	54,885.99	100,000.00
012.409 4920 REPAIR/MAINTENANCE, BUILDING	3,229.93	0.00	0.00	0.00	0.00	0.00
012.409 4945 REPAIR/MAINTENANCE, OTHER EQUIP	0.00	185.00	0.00	0.00	0.00	0.00
012.409 4950 REPAIR/MAINTENANCE, RADIO	0.00	196.11	0.00	0.00	0.00	0.00
012.409 5105 ADV/PUBLIC NOTICES	0.00	0.00	2,000.00	2,000.00	234.40	2,000.00
012.409 5106 EMPLOYEE APPRECIATION	0.00	4,404.85	0.00	0.00	0.00	6,000.00
012.409 5145 INSURANCE	21,873.00	23,453.00	75,000.00	32,000.00	31,933.00	50,000.00
012.409 5170 INTERNET SERVICE	0.00	1,481.42	0.00	0.00	0.00	0.00
012.409 5230 TELEPHONE/INTERNET	40,514.36	53,161.45	60,000.00	90,000.00	54,352.05	110,000.00
012.409 5240 UTILITIES	5,509.35	6,294.80	7,200.00	7,200.00	4,179.66	15,000.00
012.409 5455 LEASE, RADIO TOWER	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00

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BUDGET REPORT

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Fund Dept Line Description

	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
409 NON-DEPARTMENTAL						
012.409 5456 LEGISLATIVE ACTIVITIES	0.00	9,571.43	0.00	13,000.00	7,500.01	13,000.00
012.409 5520 CONFERENCES / EDUCATION	0.00	520.00	0.00	0.00	0.00	0.00
012.409 5610 FOURTH JUDICIAL DIST ADMIN	0.00	0.00	900.00	900.00	900.00	1,050.00
012.409 5650 CONTRIBUTIONS - LO SOIL & WATER CONSERV	0.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
012.409 5651 CONTRIBUTIONS - GRACE ARVANTROUT MUSEUM	0.00	20,000.00	0.00	0.00	0.00	0.00
012.409 5670 DISASTER RELATED EXPENSES	0.00	0.00	20,000.00	20,000.00	0.00	20,000.00
012.409 5690 HEALTHY COUNTY EXPENSE	322.00	31.00	500.00	500.00	33.00	500.00
012.409 5700 HISTORICAL ASSOCIATION	0.00	0.00	25,000.00	25,000.00	0.00	125,000.00
012.409 5740 MISCELLANEOUS	3,647.84	280.43	250,000.00	220,000.00	1,310.00	250,000.00
012.409 6240 EQUIPMENT, COMPUTER	0.00	0.00	0.00	0.00	0.00	200,000.00
012.409 6265 EQUIPMENT, OFFICE/FURNITURE	0.00	658.11	20,000.00	20,000.00	1,819.98	20,000.00
012.409 6280 EQUIPMENT, SMALL	4,740.00	0.00	5,000.00	5,000.00	3,912.92	5,000.00
012.409 6905 CONTINGENCY, CONSTRUCTION	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00
012.409 6910 CONTINGENCY, INDIGENT	0.00	0.00	200,000.00	77,013.00	0.00	200,000.00
012.409 6915 CONTINGENCY, OPERATING	0.00	0.00	400,000.00	48,500.00	0.00	400,000.00
012.409 6920 CONTINGENCY, PERSONNEL	0.00	0.00	250,000.00	181,162.00	0.00	200,000.00
409 NON-DEPARTMENTAL	904,037.45	473,230.21	2,691,640.00	2,168,315.00	321,079.30	3,052,050.00

012 GENERAL**426 COUNTY COURT**

012.426 4005 TEMPORARY EMPLOYEES	0.00	0.00	0.00	22,000.00	5,830.00	30,000.00
012.426 4070 SOCIAL SECURITY TAXES	648.53	0.00	0.00	1,700.00	522.53	2,295.00
012.426 4096 UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	100.00	46.66	100.00
012.426 4098 WORKERS COMP INSURANCE	0.00	0.00	0.00	100.00	0.00	100.00
012.426 4545 ATTORNEY/LEGAL FEES	0.00	2,500.00	2,500.00	2,500.00	460.00	2,500.00
012.426 4643 COURT INTERPRETERS	0.00	1,859.73	5,000.00	5,000.00	0.00	10,000.00
012.426 4645 COURT REPORTERS	13,119.76	11,211.00	25,000.00	1,100.00	704.00	2,000.00
012.426 4815 JURORS, PETIT	1,920.00	2,480.00	4,000.00	4,000.00	1,940.00	6,000.00
012.426 4866 PSYCHOLOGICAL EVALUATIONS	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
012.426 5525 TRAVEL REIMBURSEMENT	0.00	0.00	0.00	5,000.00	1,443.00	0.00
012.426 5660 COURT COSTS/OTHER	865.00	4,878.74	8,500.00	3,500.00	0.00	5,000.00
012.426 5740 MISCELLANEOUS	0.00	500.00	500.00	500.00	0.00	500.00
012.426 6265 EQUIPMENT, OFFICE/FURNITURE	99.99	0.00	1,500.00	1,500.00	0.00	1,500.00
426 COUNTY COURT	16,653.54	21,929.47	52,000.00	52,000.00	11,946.19	64,995.00

012 GENERAL**429 COUNTY COURT AT LAW**

012.429 4815 JURORS, PETIT	0.00	360.00	5,000.00	5,000.00	220.00	5,000.00
012.429 5660 COURT COSTS/OTHER	0.00	77,085.59	10,000.00	10,000.00	301.11	10,000.00
012.429 5762 PAY TO BEE CO, COURT AT LAW	0.00	0.00	100,000.00	100,000.00	0.00	120,000.00
429 COUNTY COURT AT LAW	0.00	77,445.59	115,000.00	115,000.00	521.11	135,000.00

012 GENERAL**435 DISTRICT COURT**

012.435 4205 FOOD/MEALS	25.99	0.00	200.00	200.00	82.21	200.00
012.435 4315 OFFICE SUPPLIES	0.00	18.59	200.00	200.00	154.26	200.00

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BUDGET REPORT

LIVE OAK COUNTY

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
435 DISTRICT COURT						
012.435 4643 COURT INTERPRETERS	4,038.00	4,060.00	5,000.00	5,000.00	1,586.00	5,000.00
012.435 4645 COURT REPORTERS	1,175.00	924.00	10,000.00	10,000.00	4,500.50	10,000.00
012.435 4670 DISTRICT ATTY BUDGET, (TO BEE CO)	118,976.00	174,207.00	0.00	0.00	0.00	0.00
012.435 4805 JURORS, GRAND	5,320.00	5,280.00	10,000.00	10,000.00	3,420.00	10,000.00
012.435 4815 JURORS, PETIT	11,330.00	8,400.00	15,000.00	30,000.00	15,740.00	30,000.00
012.435 4866 PSYCHOLOGICAL EVALUATIONS	0.00	4,850.00	5,000.00	10,000.00	3,550.00	10,000.00
012.435 5105 ADV/PUBLIC NOTICES	0.00	0.00	800.00	800.00	0.00	800.00
012.435 5190 POSTAGE & BOX RENT	0.00	0.00	200.00	200.00	0.00	200.00
012.435 5435 LEASE, COPIER	1,900.82	1,816.92	3,000.00	3,000.00	1,271.50	3,000.00
012.435 5610 FOURTH JUDICIAL DIST ADMIN	806.70	806.70	0.00	0.00	0.00	0.00
012.435 5660 COURT COSTS/OTHER	9,277.79	2,100.00	5,000.00	5,000.00	3,894.10	6,000.00
012.435 5680 EXPENSE REIMBURSEMENT	8,781.09	6,076.99	8,000.00	8,000.00	2,905.86	8,000.00
012.435 5780 PAID TO SAN PAT CO, COURT COST	68,562.00	79,431.00	80,000.00	83,612.00	83,612.00	100,000.00
012.435 6265 EQUIPMENT, OFFICE/FURNITURE	4,118.27	999.99	5,000.00	5,000.00	0.00	5,000.00
435 DISTRICT COURT	234,311.66	288,971.19	147,400.00	171,012.00	120,716.43	188,400.00
012 GENERAL						
436 DISTRICT ATTORNEY						
012.436 4003 FULL TIME EMPLOYEES	132,962.44	147,933.00	155,000.00	168,012.00	100,326.97	155,000.00
012.436 4022 SALARY ADJUSTMENT	0.00	700.00	0.00	0.00	0.00	700.00
012.436 4035 LONGEVITY PAY	4,098.38	4,375.28	1,020.00	4,620.00	2,261.52	3,600.00
012.436 4070 SOCIAL SECURITY TAXES	9,645.96	11,028.43	11,935.53	12,935.53	7,313.05	12,186.45
012.436 4072 HEALTH INSURANCE, COUNTY PAID	13,589.40	14,169.75	14,300.00	14,300.00	7,269.72	15,500.00
012.436 4081 RETIREMENT CONTRIBUTION	17,481.44	20,733.63	20,282.60	20,282.60	12,935.21	21,266.55
012.436 4096 UNEMPLOYMENT INSURANCE	9.00	117.00	300.00	300.00	126.00	300.00
012.436 4098 WORKERS COMP INSURANCE	0.00	0.00	500.00	500.00	0.00	500.00
012.436 4670 DISTRICT ATTY BUDGET, (TO BEE CO)	0.00	0.00	175,000.00	175,000.00	176,695.00	180,000.00
436 DISTRICT ATTORNEY	177,786.62	199,057.09	378,338.13	395,950.13	306,927.47	389,053.00
012 GENERAL						
439 DISTRICT CLERK						
012.439 4001 ELECTED OFFICIALS	56,105.68	60,398.29	62,735.24	62,735.24	38,606.40	64,617.30
012.439 4003 FULL TIME EMPLOYEES	118,608.78	134,474.29	145,870.87	145,870.87	80,176.56	150,247.00
012.439 4022 SALARY ADJUSTMENT	0.00	1,400.00	2,800.00	2,800.00	0.00	2,800.00
012.439 4070 SOCIAL SECURITY TAXES	12,197.46	13,998.67	16,172.57	16,172.57	8,379.64	16,651.32
012.439 4072 HEALTH INSURANCE, COUNTY PAID	50,173.71	52,262.74	57,200.00	57,200.00	24,055.39	62,000.00
012.439 4081 RETIREMENT CONTRIBUTION	22,311.56	26,485.56	27,482.79	27,482.79	14,712.56	29,058.18
012.439 4096 UNEMPLOYMENT INSURANCE	27.00	351.00	900.00	900.00	142.85	900.00
012.439 4098 WORKERS COMP INSURANCE	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
012.439 4315 OFFICE SUPPLIES	4,147.53	4,099.24	5,250.00	5,250.00	3,578.15	6,000.00
012.439 4345 PERMANENT RECORDS	3,310.24	3,143.60	4,500.00	4,500.00	547.38	4,500.00
012.439 4410 SOFTWARE	21,470.50	17,653.50	20,000.00	30,000.00	18,678.50	20,000.00
012.439 5125 BOND PREMIUMS	1,455.00	367.00	1,340.00	1,340.00	350.00	1,340.00
012.439 5190 POSTAGE & BOX RENT	5,422.67	4,182.11	4,500.00	4,500.00	2,146.02	4,500.00
012.439 5435 LEASE, COPIER	0.00	2,474.87	0.00	0.00	351.07	6,000.00
012.439 5485 RENT, SAFE DEPOSIT BOX	300.00	225.00	300.00	300.00	180.00	300.00

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BUDGET REPORT

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Fund, Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
439 DISTRICT CLERK						
012.439 5520 CONFERENCES / EDUCATION	425.00	430.00	700.00	700.00	460.00	700.00
012.439 5680 EXPENSE REIMBURSEMENT	1,270.00	1,410.21	2,500.00	2,500.00	0.00	2,500.00
012.439 6265 EQUIPMENT, OFFICE/FURNITURE	8,783.81	40,339	4,000.00	4,000.00	0.00	4,000.00
439 DISTRICT CLERK	306,009.05	323,396.47	357,251.47	367,251.47	192,364.52	377,113.80
012 GENERAL						
451 JUSTICE OF THE PEACE, P1						
012.451 4001 ELECTED OFFICIALS	41,528.42	49,781.31	51,712.72	51,712.72	31,823.20	53,264.10
012.451 4003 FULL TIME EMPLOYEES	38,597.85	44,457.73	46,300.80	46,300.80	28,489.75	47,689.82
012.451 4004 PART TIME EMPLOYEES	1,213.92	0.00	0.00	0.00	0.00	0.00
012.451 4022 SALARY ADJUSTMENT	0.00	700.00	1,400.00	1,400.00	0.00	1,400.00
012.451 4033 INQUEST STIPEND	562.50	450.00	1,000.00	1,000.00	400.00	2,600.00
012.451 4043 PHONE ALLOWANCE	893.37	800.08	0.00	0.00	23.08	600.00
012.451 4046 TRAVEL ALLOWANCE	0.00	0.00	0.00	0.00	0.00	1,820.00
012.451 4070 SOCIAL SECURITY TAXES	6,845.35	7,310.25	7,781.04	7,781.04	4,601.45	8,214.10
012.451 4072 HEALTH INSURANCE, COUNTY PAID	23,575.98	25,134.86	28,600.00	28,600.00	12,894.96	31,000.00
012.451 4081 RETIREMENT CONTRIBUTION	11,357.12	12,907.85	13,222.69	13,222.69	7,620.77	14,334.42
012.451 4096 UNEMPLOYMENT INSURANCE	11.89	117.00	500.00	500.00	63.00	500.00
012.451 4098 WORKERS COMP INSURANCE	3.79	0.00	450.00	450.00	0.00	450.00
012.451 4315 OFFICE SUPPLIES	227.08	276.62	1,250.00	1,250.00	213.47	1,250.00
012.451 4345 PERMANENT RECORDS	0.00	0.00	1,000.00	1,000.00	0.00	250.00
012.451 4410 SOFTWARE	9,516.00	9,656.25	10,000.00	10,000.00	0.00	0.00
012.451 4555 AUTOPSY SERVICES	7,222.50	9,564.00	12,500.00	12,500.00	14,950.00	15,000.00
012.451 4605 CONTRACT FOR SVC/MAINTENANCE	0.00	0.00	900.00	900.00	0.00	0.00
012.451 4815 JURORS, PETIT	27.50	200.00	500.00	500.00	0.00	500.00
012.451 4945 REPAIR/MAINTENANCE, OTHER EQUIP	0.00	0.00	250.00	250.00	0.00	250.00
012.451 4950 REPAIR/MAINTENANCE, RADIO	0.00	0.00	250.00	250.00	0.00	0.00
012.451 5105 ADV/PUBLIC NOTICES	0.00	0.00	50.00	50.00	0.00	50.00
012.451 5125 BOND PREMIUMS	2,145.25	93.00	2,000.00	2,000.00	0.00	2,000.00
012.451 5190 POSTAGE & BOX RENT	322.55	336.00	525.00	525.00	219.96	525.00
012.451 5230 TELEPHONE	65.58	34.38	1,300.00	1,300.00	262.02	600.00
012.451 5520 CONFERENCES / EDUCATION	145.00	220.00	1,000.00	1,000.00	220.00	1,000.00
012.451 5680 EXPENSE REIMBURSEMENT	2,934.98	1,201.99	1,500.00	1,500.00	758.60	1,500.00
012.451 5710 LAW LIBRARY	0.00	0.00	150.00	150.00	0.00	150.00
012.451 6265 EQUIPMENT, OFFICE/FURNITURE	0.00	0.00	1,500.00	1,500.00	0.00	2,500.00
451 JUSTICE OF THE PEACE, P1	146,689.11	163,041.32	185,642.25	185,642.25	102,539.26	187,447.44
012 GENERAL						
452 JUSTICE OF THE PEACE, P2						
012.452 4001 ELECTED OFFICIALS	43,190.10	49,767.32	51,712.72	51,712.72	31,823.20	53,264.10
012.452 4003 FULL TIME EMPLOYEES	38,604.95	44,564.28	46,300.80	46,300.80	28,489.74	47,689.82
012.452 4004 PART TIME EMPLOYEES	18,771.50	22,215.07	25,427.00	25,427.00	14,003.13	26,189.81
012.452 4022 SALARY ADJUSTMENT	0.00	1,050.00	1,750.00	1,750.00	0.00	1,750.00
012.452 4033 INQUEST STIPEND	412.50	400.00	1,000.00	1,000.00	350.00	0.00
012.452 4043 PHONE ALLOWANCE	893.34	800.08	0.00	0.00	23.08	600.00
012.452 4046 TRAVEL ALLOWANCE	0.00	0.00	0.00	0.00	0.00	1,820.00

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BUDGET REPORT

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Fund,Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
452 JUSTICE OF THE PEACE, P2						
012.452 4070 SOCIAL SECURITY TAXES	7,258.23	9,068.84	9,753.02	9,753.02	5,694.66	10,045.50
012.452 4072 HEALTH INSURANCE, COUNTY PAID	23,575.96	25,683.02	28,600.00	28,600.00	12,894.96	31,000.00
012.452 4081 RETIREMENT CONTRIBUTION	12,034.02	15,922.43	16,573.77	16,573.77	9,375.94	17,530.38
012.452 4096 UNEMPLOYMENT INSURANCE	11.89	234.00	500.00	500.00	126.00	500.00
012.452 4098 WORKER'S COMPENSATION INS	19.15	0.00	450.00	450.00	0.00	450.00
012.452 4315 OFFICE SUPPLIES	1,910.29	1,077.55	1,800.00	1,800.00	384.49	1,800.00
012.452 4345 PERMANENT RECORDS	0.00	0.00	1,500.00	1,500.00	243.05	1,500.00
012.452 4410 SOFTWARE	9,518.00	9,656.25	10,000.00	10,000.00	0.00	0.00
012.452 4555 AUTOPSY SERVICES	8,822.50	7,589.00	12,500.00	22,500.00	23,155.00	15,000.00
012.452 4605 CONTRACT FOR SVC/MAINTENANCE	0.00	0.00	900.00	900.00	0.00	900.00
012.452 4815 JURORS, PETIT	27.50	0.00	500.00	500.00	0.00	500.00
012.452 4945 REPAIR/MAINTENANCE, OTHER EQUIP	0.00	0.00	250.00	250.00	0.00	350.00
012.452 4950 REPAIR/MAINTENANCE, RADIO	0.00	0.00	250.00	250.00	0.00	0.00
012.452 5105 ADV/PUBLIC NOTICES	0.00	0.00	50.00	50.00	0.00	50.00
012.452 5125 BOND PREMIUMS	1,511.25	150.00	2,000.00	2,000.00	190.00	2,000.00
012.452 5190 POSTAGE & BOX RENT	331.12	272.00	525.00	525.00	302.00	525.00
012.452 5230 TELEPHONE	65.36	34.38	1,300.00	1,300.00	261.02	600.00
012.452 5520 CONFERENCES / EDUCATION	520.00	1,095.00	1,500.00	1,500.00	370.00	1,500.00
012.452 5680 EXPENSE REIMBURSEMENT	871.00	1,373.97	1,500.00	1,500.00	544.66	1,500.00
012.452 5710 LAW LIBRARY	0.00	89.08	150.00	150.00	61.00	150.00
012.452 6265 EQUIPMENT, OFFICE/FURNITURE	0.00	843.00	1,500.00	1,500.00	0.00	2,500.00
452 JUSTICE OF THE PEACE, P2	168,348.46	191,685.27	218,292.31	228,292.31	128,291.93	219,714.61
012 GENERAL						
453 JUSTICE OF THE PEACE, P3						
012.453 4001 ELECTED OFFICIALS	43,190.20	49,766.78	51,712.72	51,712.72	31,823.20	53,264.10
012.453 4003 FULL TIME EMPLOYEES	38,728.98	44,391.79	46,300.80	46,300.80	28,489.73	47,689.82
012.453 4004 PART TIME EMPLOYEES	18,151.60	15,966.05	25,426.54	25,426.54	6,710.32	26,189.34
012.453 4022 SALARY ADJUSTMENT	0.00	1,050.00	1,750.00	1,750.00	0.00	1,750.00
012.453 4033 INQUEST STIPEND	562.50	850.00	1,000.00	1,000.00	350.00	0.00
012.453 4043 PHONE ALLOWANCE	893.94	600.08	0.00	0.00	23.08	600.00
012.453 4046 TRAVEL ALLOWANCE	0.00	0.00	0.00	0.00	0.00	1,820.00
012.453 4070 SOCIAL SECURITY TAXES	7,218.55	8,590.98	9,791.24	9,791.24	5,080.59	10,045.46
012.453 4072 HEALTH INSURANCE, COUNTY PAID	22,785.35	22,752.46	28,600.00	28,600.00	12,894.96	31,000.00
012.453 4081 RETIREMENT CONTRIBUTION	11,905.95	15,147.12	16,638.71	16,638.71	8,404.18	17,530.32
012.453 4096 UNEMPLOYMENT INSURANCE	11.90	233.99	500.00	500.00	91.27	500.00
012.453 4098 WORKER'S COMPENSATION INS	346.92	0.00	450.00	450.00	0.00	450.00
012.453 4315 OFFICE SUPPLIES	2,108.29	2,016.03	2,600.00	2,600.00	2,982.56	2,600.00
012.453 4345 PERMANENT RECORDS	0.00	0.00	1,500.00	1,500.00	0.00	1,500.00
012.453 4410 SOFTWARE	9,518.00	9,656.25	10,000.00	10,000.00	0.00	0.00
012.453 4555 AUTOPSY SERVICES	12,160.73	31,605.00	15,000.00	15,000.00	6,185.00	20,000.00
012.453 4605 CONTRACT FOR SVC/MAINTENANCE	0.00	0.00	900.00	900.00	0.00	900.00
012.453 4815 JURORS, PETIT	27.50	0.00	500.00	500.00	0.00	500.00
012.453 4945 REPAIR/MAINTENANCE, OTHER EQUIP	0.00	0.00	250.00	250.00	0.00	250.00
012.453 4950 REPAIR/MAINTENANCE, RADIO	0.00	0.00	250.00	250.00	0.00	0.00
012.453 5105 ADV/PUBLIC NOTICES	0.00	0.00	50.00	50.00	140.40	50.00

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LIVE OAK COUNTY

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Fund,Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
453 JUSTICE OF THE PEACE, P3						
012.453 5125 BOND PREMIUMS	1,511.25	135.00	2,000.00	2,000.00	150.00	2,000.00
012.453 5190 POSTAGE & BOX RENT	512.95	802.79	700.00	700.00	823.00	1,000.00
012.453 5230 TELEPHONE	98.04	34.38	1,800.00	1,800.00	261.02	600.00
012.453 5520 CONFERENCES / EDUCATION	325.00	295.00	1,000.00	1,000.00	370.00	1,000.00
012.453 5680 EXPENSE REIMBURSEMENT	989.81	1,632.28	1,500.00	1,500.00	1,433.60	2,500.00
012.453 5710 LAW LIBRARY	0.00	0.00	150.00	150.00	0.00	150.00
012.453 5740 MISCELLANEOUS	0.00	75.00	0.00	0.00	0.00	0.00
012.453 6265 EQUIPMENT, OFFICE/FURNITURE	2,595.62	0.00	1,500.00	1,500.00	1,467.47	2,500.00
453 JUSTICE OF THE PEACE, P3	173,643.28	205,806.98	221,870.01	221,870.01	107,680.38	226,389.04
012 GENERAL						
454 JUSTICE OF THE PEACE, P4						
012.454 4001 ELECTED OFFICIALS	43,190.00	49,785.62	51,712.72	51,712.72	31,823.20	53,264.10
012.454 4003 FULL TIME EMPLOYEES	38,697.22	44,164.30	46,300.80	46,300.80	28,178.12	47,689.82
012.454 4004 PART TIME EMPLOYEES	17,412.00	21,615.63	25,426.54	25,426.54	12,595.24	26,189.34
012.454 4010 OVERTIME	0.00	0.00	0.00	0.00	128.46	0.00
012.454 4022 SALARY ADJUSTMENT	0.00	1,050.00	1,750.00	1,750.00	0.00	1,750.00
012.454 4033 INQUEST STIPEND	462.50	350.00	1,000.00	1,000.00	350.00	0.00
012.454 4043 PHONE ALLOWANCE	893.86	600.08	0.00	0.00	23.08	600.00
012.454 4046 TRAVEL ALLOWANCE	0.00	0.00	0.00	0.00	0.00	1,820.00
012.454 4070 SOCIAL SECURITY TAXES	7,205.87	8,580.44	9,752.99	9,752.99	5,512.52	10,045.46
012.454 4072 HEALTH INSURANCE, COUNTY PAID	23,571.54	24,240.77	28,600.00	28,600.00	12,886.14	31,000.00
012.454 4081 RETIREMENT CONTRIBUTION	11,996.04	15,601.09	16,573.71	16,573.71	9,180.52	17,530.32
012.454 4096 UNEMPLOYMENT INSURANCE	13.57	234.00	500.00	500.00	126.00	500.00
012.454 4098 WORKER'S COMPENSATION INS	3.78	0.00	450.00	450.00	0.00	450.00
012.454 4315 OFFICE SUPPLIES	1,556.81	1,296.57	1,800.00	1,800.00	751.52	1,800.00
012.454 4345 PERMANENT RECORDS	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
012.454 4410 SOFTWARE	9,518.00	9,656.23	10,000.00	10,000.00	0.00	0.00
012.454 4555 AUTOPSY SERVICES	7,415.85	3,095.00	12,500.00	12,500.00	11,200.00	15,000.00
012.454 4605 CONTRACT FOR SVC/MAINTENANCE	0.00	0.00	900.00	900.00	0.00	0.00
012.454 4815 JURORS, PETIT	27.50	0.00	500.00	500.00	0.00	500.00
012.454 4945 REPAIR/MAINTENANCE, OTHER EQUIP	0.00	0.00	250.00	250.00	0.00	250.00
012.454 4950 REPAIR/MAINTENANCE, RADIO	0.00	0.00	250.00	250.00	0.00	0.00
012.454 5105 ADV/PUBLIC NOTICES	0.00	0.00	50.00	50.00	0.00	50.00
012.454 5125 BOND PREMIUMS	1,511.25	143.00	2,000.00	2,000.00	50.00	2,000.00
012.454 5190 POSTAGE & BOX RENT	384.53	404.00	700.00	700.00	551.67	700.00
012.454 5230 TELEPHONE	32.68	34.38	1,300.00	1,300.00	261.02	600.00
012.454 5520 CONFERENCES / EDUCATION	320.00	395.00	1,000.00	1,000.00	520.00	1,000.00
012.454 5680 EXPENSE REIMBURSEMENT	854.68	2,068.70	1,500.00	1,500.00	1,632.72	1,500.00
012.454 5710 LAW LIBRARY	0.00	0.00	150.00	150.00	75.24	150.00
012.454 6265 EQUIPMENT, OFFICE/FURNITURE	562.77	1,395.56	1,500.00	1,500.00	995.57	2,500.00
454 JUSTICE OF THE PEACE, P4	165,630.67	185,210.39	217,466.76	217,466.76	116,839.02	217,889.04
012 GENERAL						
475 COUNTY ATTORNEY						
012.475 4001 ELECTED OFFICIALS	53,950.99	59,927.44	62,735.24	62,735.24	38,557.16	64,617.30

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BUDGET REPORT

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Fund,Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
475 COUNTY ATTORNEY						
012.475 4002 STATE SUPPLEMENT	23,332.92	30,331.90	25,666.00	25,666.00	15,794.35	35,000.00
012.475 4003 FULL TIME EMPLOYEES	84,557.29	112,969.77	106,767.23	106,767.23	70,534.97	109,970.25
012.475 4007 GRANT EMPLOYEES	0.00	39,779.97	118,433.00	118,433.00	49,458.46	121,985.99
012.475 4022 SALARY ADJUSTMENT	0.00	2,100.00	3,500.00	3,500.00	0.00	3,500.00
012.475 4043 PHONE ALLOWANCE	500.00	600.08	600.00	600.00	369.28	0.00
012.475 4070 SOCIAL SECURITY TAXES	12,205.25	18,624.04	24,304.16	24,304.16	12,736.95	24,964.97
012.475 4082 HEALTH INSURANCE, COUNTY PAID	22,205.94	30,635.88	71,500.00	71,500.00	27,506.22	77,500.00
012.475 4081 RETIREMENT CONTRIBUTION	20,715.65	32,866.08	41,301.19	41,301.19	22,002.01	43,566.33
012.475 4096 UNEMPLOYMENT INSURANCE	27.00	323.70	1,000.00	1,000.00	189.00	1,000.00
012.475 4098 WORKERS COMP INSURANCE	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
012.475 4315 OFFICE SUPPLIES	1,983.97	2,154.44	4,000.00	4,000.00	1,117.60	4,000.00
012.475 4410 SOFTWARE	8,845.00	9,460.00	10,000.00	10,000.00	9,745.00	11,000.00
012.475 4545 ATTORNEY/LEGAL FEES	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
012.475 5105 ADV/PUBLIC NOTICES	0.00	0.00	0.00	0.00	81.20	100.00
012.475 5125 BOND PREMIUMS	261.00	489.00	500.00	500.00	240.00	500.00
012.475 5190 POSTAGE & BOX RENT	240.00	422.32	600.00	600.00	285.28	600.00
012.475 5230 TELEPHONE	0.00	0.00	0.00	1,100.00	169.62	1,200.00
012.475 5435 LEASE, COPIER	3,616.23	3,909.55	4,000.00	4,000.00	2,115.92	4,500.00
012.475 5520 CONFERENCES / EDUCATION	175.00	250.00	3,000.00	3,000.00	1,335.00	3,000.00
012.475 5660 COURT COSTS/OTHER	0.00	0.00	2,000.00	2,000.00	0.00	0.00
012.475 5680 EXPENSE REIMBURSEMENT	0.00	381.92	2,000.00	2,000.00	1,100.70	2,000.00
012.475 5710 LAW LIBRARY	815.00	0.00	15,000.00	15,000.00	0.00	5,000.00
012.475 6265 EQUIPMENT, OFFICE/FURNITURE	1,766.41	6,083.08	7,500.00	7,500.00	0.00	4,000.00
475 COUNTY ATTORNEY	235,197.65	351,309.17	506,406.82	506,406.82	253,338.72	520,004.84
012 GENERAL						
490 ELECTIONS						
012.490 4003 FULL TIME EMPLOYEES	35,628.60	46,947.82	99,570.00	99,570.00	59,848.49	102,557.10
012.490 4004 PART TIME EMPLOYEES	4,091.45	21,657.10	0.00	0.00	0.00	0.00
012.490 4010 OVERTIME	4,328.11	18,376.45	2,500.00	2,500.00	460.72	20,000.00
012.490 4020 POLL WORKERS	5,441.54	27,402.88	20,000.00	20,000.00	0.00	30,000.00
012.490 4022 SALARY ADJUSTMENT	0.00	1,050.00	1,400.00	1,400.00	0.00	1,400.00
012.490 4046 TRAVEL ALLOWANCE	0.00	0.00	0.00	0.00	48.00	100.00
012.490 4070 SOCIAL SECURITY TAXES	3,319.89	6,781.48	9,445.46	9,445.46	4,621.27	11,402.87
012.490 4072 HEALTH INSURANCE, COUNTY PAID	10,619.89	13,870.78	28,600.00	28,600.00	12,188.02	31,000.00
012.490 4081 RETIREMENT CONTRIBUTION	5,447.27	11,882.74	16,051.10	16,051.10	7,575.63	19,899.12
012.490 4096 UNEMPLOYMENT INSURANCE	12.19	238.41	300.00	300.00	126.00	300.00
012.490 4098 WORKERS COMP INSURANCE	0.00	0.00	200.00	200.00	0.00	200.00
012.490 4197 ELECTION SUPPLIES	0.00	2,949.81	10,000.00	10,000.00	185.04	10,000.00
012.490 4305 MISCELLANEOUS SUPPLIES	26,844.48	11,898.70	2,000.00	2,000.00	300.29	0.00
012.490 4315 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	3,000.00
012.490 4410 SOFTWARE	0.00	9,266.00	12,000.00	12,000.00	10,605.00	20,000.00
012.490 4605 CONTRACT FOR SVC/MAINTENANCE	0.00	7,500.00	5,000.00	5,000.00	7,928.00	5,000.00
012.490 5105 ADV/PUBLIC NOTICES	395.00	163.60	1,000.00	1,000.00	0.00	1,000.00
012.490 5190 POSTAGE & BOX RENT	31.89	644.79	500.00	500.00	13.11	1,000.00
012.490 5495 RENT, VOTING BUILDINGS	200.00	675.00	600.00	600.00	0.00	1,000.00

Fund,Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
490 ELECTIONS						
012.490 5520 CONFERENCES / EDUCATION	C.00	C.00	500.00	500.00	0.00	4,100.00
012.490 5680 EXPENSE REIMBURSEMENT	264.88	1,571.73	1,000.00	1,000.00	0.00	8,670.00
012.490 6245 EQUIPMENT, ELECTION	314,968.89	2,895.28	5,000.00	5,000.00	0.00	2,500.00
012.490 6280 EQUIPMENT, SMALL	C.00	C.00	0.00	0.00	0.00	3,500.00
490 ELECTIONS	411,593.88	189,762.63	215,666.56	215,666.56	103,899.57	276,629.09
012 GENERAL						
495 COUNTY AUDITOR						
012.495 4003 FULL TIME EMPLOYEES	248,029.54	287,660.47	312,734.27	312,734.27	185,952.15	324,116.30
012.495 4004 PART TIME EMPLOYEES	23,728.88	27,513.89	41,612.00	40,412.00	16,611.40	42,860.36
012.495 4005 TEMPORARY EMPLOYEES	C.00	C.00	0.00	0.00	0.00	0.00
012.495 4022 SALARY ADJUSTMENT	C.00	2,800.00	3,850.00	3,850.00	0.00	3,850.00
012.495 4043 PHONE ALLOWANCE	800.00	1,199.90	0.00	1,200.00	738.40	1,200.00
012.495 4070 SOCIAL SECURITY TAXES	19,634.34	23,961.10	27,402.02	27,402.02	14,927.48	28,460.04
012.495 4072 HEALTH INSURANCE, COUNTY PAID	54,510.18	64,897.46	71,500.00	71,500.00	34,704.12	77,500.00
012.495 4081 RETIREMENT CONTRIBUTION	34,859.68	42,949.03	46,565.52	46,565.52	25,639.33	49,665.56
012.495 4096 UNEMPLOYMENT INSURANCE	71.36	911.46	1,700.00	1,700.00	378.00	1,700.00
012.495 4098 WORKERS COMP INSURANCE	C.00	253.00	1,400.00	1,400.00	0.00	1,400.00
012.495 4315 OFFICE SUPPLIES	6,322.15	4,057.65	5,000.00	5,000.00	1,715.27	5,250.00
012.495 4410 SOFTWARE	50,441.63	41,346.69	70,000.00	70,000.00	30,225.00	70,000.00
012.495 4505 ACCOUNTING/AUDITING	26,900.00	46,000.00	40,000.00	40,000.00	20,000.00	42,000.00
012.495 4605 CONTRACT FOR SVC/MAINTENANCE	C.00	C.00	0.00	0.00	0.00	20,000.00
012.495 4945 REPAIR/MAINTENANCE, OTHER EQUIP	C.00	C.00	150.00	150.00	0.00	150.00
012.495 5105 ADV/PUBLIC NOTICES	906.28	1,324.40	1,000.00	1,000.00	0.00	1,000.00
012.495 5125 BOND PREMIUMS	367.00	317.00	400.00	400.00	50.00	450.00
012.495 5190 POSTAGE & BOX RENT	2,677.61	2,712.42	5,000.00	5,000.00	10.65	5,000.00
012.495 5435 LEASE, COPIER	4,908.41	6,605.22	7,500.00	7,500.00	3,827.07	7,875.00
012.495 5485 RENT, SAFE DEPOSIT BOX	60.00	60.00	60.00	60.00	0.00	60.00
012.495 5520 CONFERENCES / EDUCATION	1,475.00	1,410.00	4,500.00	4,500.00	2,048.00	4,725.00
012.495 5680 EXPENSE REIMBURSEMENT	1,795.02	1,252.97	8,500.00	8,500.00	2,243.55	8,925.00
012.495 5740 MISCELLANEOUS	4.50	C.00	0.00	0.00	0.00	0.00
012.495 6265 EQUIPMENT, OFFICE/FURNITURE	7,734.65	568.10	4,000.00	4,000.00	46.68	4,000.00
495 COUNTY AUDITOR	485,227.45	569,488.76	652,873.81	652,873.81	340,117.10	700,187.26
012 GENERAL						
497 COUNTY TREASURER						
012.497 4001 ELECTED OFFICIALS	53,975.86	53,213.73	62,735.24	62,735.24	38,606.40	64,617.30
012.497 4003 FULL TIME EMPLOYEES	72,394.22	96,983.31	99,569.60	99,569.60	61,265.19	102,556.68
012.497 4022 SALARY ADJUSTMENT	C.00	1,400.00	2,100.00	2,100.00	0.00	2,100.00
012.497 4043 PHONE ALLOWANCE	1,200.00	1,199.90	1,200.00	1,200.00	738.40	1,200.00
012.497 4070 SOCIAL SECURITY TAXES	9,558.72	11,766.43	12,668.77	12,668.77	7,093.11	13,041.26
012.497 4072 HEALTH INSURANCE, COUNTY PAID	29,997.58	40,390.39	42,900.00	42,900.00	21,809.16	46,500.00
012.497 4081 RETIREMENT CONTRIBUTION	16,194.66	21,359.89	21,528.63	21,528.63	12,621.46	22,758.28
012.497 4096 UNEMPLOYMENT INSURANCE	18.00	261.30	540.00	540.00	126.00	540.00
012.497 4098 WORKERS COMP INSURANCE	C.00	C.00	700.00	700.00	0.00	700.00
012.497 4315 OFFICE SUPPLIES	4,814.44	3,464.05	5,000.00	5,000.00	1,151.84	5,000.00

LIVE OAK COUNTY

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Fund,Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
497 COUNTY TREASURER						
012.497 4410 SOFTWARE	0.00	0.00	0.00	0.00	64.92	200.00
012.497 4605 CONTRACT FOR SVC/MAINTENANCE	0.00	0.00	800.00	800.00	0.00	800.00
012.497 5105 ADV/PUBLIC NOTICES	84.42	0.00	2,300.00	2,300.00	324.80	2,300.00
012.497 5115 BANK CHARGES	485.20	188.82	500.00	500.00	394.65	1,000.00
012.497 5125 BOND PREMIUMS	402.00	912.00	1,200.00	1,200.00	402.00	1,200.00
012.497 5190 POSTAGE & BOX RENT	706.46	955.33	800.00	800.00	628.29	1,200.00
012.497 5435 LEASE, COPIER	0.00	0.00	0.00	0.00	406.90	2,000.00
012.497 5520 CONFERENCES / EDUCATION	999.96	2,868.36	2,500.00	2,500.00	700.00	3,500.00
012.497 5680 EXPENSE REIMBURSEMENT	2,732.88	5,045.96	7,500.00	7,500.00	2,390.30	8,500.00
012.497 5740 MISCELLANEOUS	44.00	42.00	1,000.00	1,000.00	50.25	1,000.00
012.497 5880 REMITT TO NUCES COUNTY	0.00	0.00	0.00	0.00	0.00	1,000.00
012.497 5900 REMITT TO STATE COMPTROLLER	313,180.03	0.00	0.00	0.00	0.00	0.00
012.497 5910 REMITTANCES	648.36	2,870.10	0.00	0.00	0.00	1,000.00
012.497 6265 EQUIPMENT, OFFICE/FURNITURE	5,053.80	3,831.88	4,000.00	4,000.00	0.00	4,000.00
497 COUNTY TREASURER	512,488.59	252,753.45	269,542.24	269,542.24	148,779.67	286,713.52
012 GENERAL						
499 TAX ASSESSOR/COLLECTOR						
012.499 4001 ELECTED OFFICIALS	53,950.79	60,393.76	62,735.24	62,735.24	38,606.40	64,617.30
012.499 4003 FULL TIME EMPLOYEES	81,072.26	93,936.83	99,568.80	99,568.80	60,626.93	102,555.86
012.499 4022 SALARY ADJUSTMENT	0.00	1,400.00	2,100.00	2,100.00	0.00	2,100.00
012.499 4070 SOCIAL SECURITY TAXES	9,230.69	10,769.52	12,576.91	12,576.91	6,799.60	12,949.40
012.499 4072 HEALTH INSURANCE, COUNTY PAID	38,631.87	42,509.25	42,900.00	42,900.00	21,809.16	46,500.00
012.499 4081 RETIREMENT CONTRIBUTION	17,227.18	20,971.32	21,372.53	21,372.53	12,447.30	22,597.97
012.499 4096 UNEMPLOYMENT INSURANCE	27.06	234.00	540.00	540.00	126.00	540.00
012.499 4098 WORKERS COMP INSURANCE	0.00	0.00	700.00	700.00	0.00	700.00
012.499 4315 OFFICE SUPPLIES	2,532.22	1,902.13	3,250.00	3,250.00	628.55	3,250.00
012.499 4410 SOFTWARE	1,050.63	1,071.64	1,200.00	1,200.00	0.00	1,200.00
012.499 4425 VOTER REGISTRATION SUPPLIES	2,262.82	3,302.49	3,000.00	3,000.00	821.29	3,000.00
012.499 4545 ATTORNEY/LEGAL FEES	0.00	0.00	300.00	300.00	0.00	300.00
012.499 4605 CONTRACT FOR SVC/MAINTENANCE	0.00	0.00	2,500.00	2,500.00	0.00	2,500.00
012.499 4945 REPAIR/MAINTENANCE, OTHER EQUIP	0.00	0.00	300.00	300.00	0.00	300.00
012.499 5105 ADV/PUBLIC NOTICES	84.42	0.00	100.00	100.00	0.00	100.00
012.499 5125 BOND PREMIUMS	138.00	3,688.00	4,000.00	4,000.00	138.00	4,000.00
012.499 5190 POSTAGE & BOX RENT	9,583.54	2,889.15	10,000.00	10,000.00	2,619.05	10,000.00
012.499 5435 LEASE, COPIER	6,279.41	8,419.52	6,000.00	8,000.00	4,540.58	8,000.00
012.499 5520 CONFERENCES / EDUCATION	1,430.00	1,000.00	2,500.00	2,500.00	1,150.00	2,500.00
012.499 5680 EXPENSE REIMBURSEMENT	4,589.76	3,613.33	5,500.00	5,500.00	1,391.89	5,500.00
012.499 6265 EQUIPMENT, OFFICE/FURNITURE	3,882.50	1,500.37	4,000.00	4,000.00	2,950.00	4,000.00
499 TAX ASSESSOR/COLLECTOR	231,973.15	257,601.31	285,143.48	287,143.48	154,654.75	297,210.53
012 GENERAL						
510 COURTHOUSE & ASSOC BLDGS						
012.510 4003 FULL TIME EMPLOYEES	64,131.72	68,886.26	120,000.00	115,775.00	64,360.72	122,118.00
012.510 4005 TEMPORARY EMPLOYEES	0.00	10,416.25	0.00	4,225.00	4,217.85	0.00
012.510 4022 SALARY ADJUSTMENT	0.00	1,400.00	2,100.00	2,100.00	0.00	2,100.00

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Fund/Dept Line Description

	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
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012 GENERAL

510 COURTHOUSE & ASSOC BLDGS

012.510	4070 SOCIAL SECURITY TAXES	4,729.55	5,054.69	9,340.65	5,159.35	9,502.68
012.510	4072 HEALTH INSURANCE, COUNTY PAID	22,427.39	20,991.30	42,900.00	14,980.42	46,500.00
012.510	4081 RETIREMENT CONTRIBUTION	8,187.79	3,428.59	15,873.00	8,003.18	16,583.10
012.510	4096 UNEMPLOYMENT INSURANCE	18.00	351.01	810.00	189.00	810.00
012.510	4098 WORKERS COMP INSURANCE	C.00	535.00	4,000.00	1,870.50	4,000.00
012.510	4135 BATTERIES/TIRES/TUBES	C.00	94.81	150.00	0.00	150.00
012.510	4165 CHEMICALS	392.11	77.63	300.00	47.35	300.00
012.510	4175 CLEANING / JANITORIAL SUPPLIES	9,946.09	3,262.82	12,000.00	4,752.59	12,000.00
012.510	4215 FUEL, OIL, LUBRICANTS	135.35	27.39	400.00	54.78	400.00
012.510	4305 MISCELLANEOUS SUPPLIES	3,703.78	213.83	2,000.00	0.00	2,000.00
012.510	4365 REPAIR PARTS/MATERIALS	5,266.73	3,692.62	4,700.00	1,056.01	4,700.00
012.510	4405 SMALL / HAND TOOLS	916.83	899.04	1,000.00	223.82	1,000.00
012.510	4605 CONTRACT FOR SVC/MAINTENANCE	59,684.75	22,026.56	20,000.00	8,537.72	23,000.00
012.510	4705 ENGINEERING/SURVEYING/ARCHTS	111,868.47	750.00	100,000.00	27,084.00	100,000.00
012.510	4920 REPAIR/MAINTENANCE, BUILDING	443,151.95	217,480.95	340,000.00	48,260.97	500,000.00
012.510	4945 REPAIR/MAINTENANCE, OTHER EQUIP	C.00	C.00	3,000.00	0.00	3,000.00
012.510	5035 SECURITY SERVICE	530.29	1,763.80	7,000.00	5,080.25	7,000.00
012.510	5105 ADV/PUBLIC NOTICES	C.00	179.40	0.00	0.00	0.00
012.510	5145 INSURANCE	55,021.00	47,836.00	100,000.00	54,417.00	75,000.00
012.510	5230 TELEPHONE/INTERNET	2,505.31	910.90	1,200.00	286.82	1,200.00
012.510	5240 UTILITIES	45,840.25	46,357.24	55,000.00	25,477.33	100,000.00
012.510	5740 MISCELLANEOUS	1,109.51	2,137.09	300.00	0.00	1,000.00
012.510	6220 BUILDINGS	4,063.59	1,27.89	60,000.00	56,906.88	0.00
012.510	6280 EQUIPMENT, SMALL	8,068.59	23,428.01	15,000.00	123.69	15,000.00
	510 COURTHOUSE & ASSOC BLDGS	851,804.69	496,636.08	1,012,073.65	331,096.23	1,049,363.78

012 GENERAL

511 CRIMINAL JUSTICE CENTER

012.511	4155 BUILDING MATERIALS & SUPPLIES	C.00	C.00	0.00	336.00	0.00
012.511	4165 CHEMICALS	C.00	31.99	0.00	20.98	0.00
012.511	4175 CLEANING / JANITORIAL SUPPLIES	C.00	C.00	5,000.00	15.99	5,000.00
012.511	4245 HERBICIDE / WEED KILLER	514.92	248.96	1,000.00	126.97	1,000.00
012.511	4365 REPAIR PARTS/MATERIALS	C.00	2,084.70	10,000.00	10,793.98	10,000.00
012.511	4605 CONTRACT FOR SVC/MAINTENANCE	3,874.00	12,184.68	10,000.00	9,748.63	10,000.00
012.511	4920 REPAIR/MAINTENANCE, BUILDING	20,640.93	62,456.14	90,000.00	38,093.29	75,000.00
012.511	5035 SECURITY SERVICE	C.00	C.00	0.00	526.40	1,000.00
012.511	5145 INSURANCE	20,000.00	57,579.00	72,000.00	66,123.00	75,000.00
012.511	5230 TELEPHONE/INTERNET	150.78	4,081.12	10,000.00	4,347.86	10,000.00
012.511	5240 UTILITIES	113,295.46	117,632.07	140,000.00	74,654.20	235,000.00
	511 CRIMINAL JUSTICE CENTER	158,476.09	256,298.66	338,000.00	204,793.30	422,000.00

012 GENERAL

512 AG EXT BUILDING

012.512	4175 CLEANING / JANITORIAL SUPPLIES	C.00	550.86	1,500.00	813.13	1,500.00
012.512	4605 CONTRACT FOR SVC/MAINTENANCE	80.00	2,465.00	7,500.00	6,441.00	7,500.00
012.512	4920 REPAIR/MAINTENANCE, BUILDING	4,784.30	797.50	12,500.00	9,658.75	12,500.00

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BUDGET REPORT

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Fund,Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
512 AG EXT BUILDING						
012.512 5035 SECURITY SERVICE	119.85	479.40	500.00	500.00	339.65	700.00
012.512 5145 INSURANCE	4,630.00	8,005.00	6,250.00	8,750.00	9,128.00	10,000.00
012.512 5230 TELEPHONE/INTERNET	0.00	497.41	5,000.00	5,000.00	1,160.89	4,000.00
012.512 5240 UTILITIES	4,519.50	5,010.68	5,000.00	5,000.00	3,144.82	7,000.00
512 AG EXT BUILDING	14,133.35	17,805.85	24,250.00	40,750.00	30,686.24	43,200.00
012 GENERAL						
513 BOWIE ST BUILDING						
012.513 4175 CLEANING / JANITORIAL SUPPLIES	0.00	163.96	0.00	0.00	637.52	500.00
012.513 4605 CONTRACT FOR SVC/MAINTENANCE	1,015.00	1,280.00	1,500.00	1,500.00	3,133.00	1,500.00
012.513 4920 REPAIR/MAINTENANCE, BUILDING	601.38	636.99	5,000.00	5,000.00	312.50	5,000.00
012.513 5035 SECURITY SERVICE	0.00	0.00	0.00	0.00	0.00	2,000.00
012.513 5145 INSURANCE	1,334.00	1,784.00	1,500.00	1,500.00	2,016.00	1,500.00
012.513 5230 TELEPHONE/INTERNET	0.00	0.00	4,000.00	4,000.00	1,930.35	4,500.00
012.513 5240 UTILITIES	545.33	1,480.11	3,100.00	3,100.00	1,208.55	3,500.00
513 BOWIE ST BUILDING	3,495.71	5,345.06	15,100.00	15,100.00	9,237.92	18,500.00
012 GENERAL						
514 JP BUILDING						
012.514 4155 BUILDING MATERIALS & SUPPLIES	6.00	161.35	1,000.00	1,000.00	243.95	1,000.00
012.514 4175 CLEANING / JANITORIAL SUPPLIES	790.70	879.37	3,000.00	3,000.00	413.01	2,000.00
012.514 4245 HERBICIDE / WEED KILLER	0.00	8.99	0.00	0.00	0.00	0.00
012.514 4365 REPAIR PARTS/MATERIALS	220.50	394.62	0.00	5,000.00	157.62	2,500.00
012.514 4605 CONTRACT FOR SVC/MAINTENANCE	238.00	1,240.98	0.00	5,000.00	2,426.97	5,000.00
012.514 4920 REPAIR/MAINTENANCE, BUILDING	9,087.54	40,442.53	10,000.00	90,000.00	63,104.10	10,000.00
012.514 5035 SECURITY SERVICE	493.85	479.40	1,000.00	1,000.00	279.65	1,000.00
012.514 5105 ADV/PUBLIC NOTICES	0.00	112.80	0.00	0.00	0.00	0.00
012.514 5145 INSURANCE	0.00	8,411.00	6,000.00	10,000.00	9,619.00	12,000.00
012.514 5230 TELEPHONE/INTERNET	0.00	667.12	2,400.00	2,400.00	1,167.66	2,600.00
012.514 5240 UTILITIES	6,492.61	6,601.58	7,500.00	7,500.00	3,931.85	9,500.00
514 JP BUILDING	17,329.20	59,399.74	30,900.00	124,900.00	81,343.81	45,600.00
012 GENERAL						
515 LIBRARY BUILDINGS						
012.515 4175 CLEANING / JANITORIAL SUPPLIES	0.00	0.00	500.00	500.00	327.53	500.00
012.515 4605 CONTRACT FOR SVC/MAINTENANCE	150.00	892.00	1,000.00	1,000.00	489.00	1,200.00
012.515 4920 REPAIR/MAINTENANCE, BUILDING	9,956.54	6,394.31	10,000.00	6,000.00	315.71	10,000.00
012.515 5035 SECURITY SERVICE	239.70	958.80	2,000.00	2,000.00	559.30	2,000.00
012.515 5145 INSURANCE	4,630.00	7,205.00	5,000.00	9,000.00	8,232.00	10,000.00
012.515 5170 INTERNET SERVICE	0.00	1,475.02	2,000.00	2,000.00	976.01	2,500.00
012.515 5240 UTILITIES	10,580.61	9,259.78	11,000.00	11,000.00	5,236.86	16,000.00
515 LIBRARY BUILDINGS	25,556.85	26,184.91	31,500.00	31,500.00	16,136.41	42,200.00
012 GENERAL						
518 SR CITIZEN BUILDING, TR						
012.518 4175 CLEANING / JANITORIAL SUPPLIES	0.00	0.00	500.00	500.00	0.00	500.00

BUDGET.REPORT

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DIVE OAK COUNTY

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Fund/Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
518 SR CITIZEN BUILDING, TR						
012.518 4605 CONTRACT FOR SVC/MAINTENANCE	0.00	2,523.71	2,000.00	2,000.00	1,020.45	2,000.00
012.518 4920 REPAIR/MAINTENANCE, BUILDING	74,091.48	2,475.90	75,000.00	75,000.00	6,052.77	15,000.00
012.518 5145 INSURANCE	3,936.00	3,237.00	3,000.00	4,000.00	3,657.00	5,000.00
012.518 5170 INTERNET SERVICE	82.42	2,252.45	1,500.00	1,500.00	787.15	1,700.00
012.518 5240 UTILITIES	9,334.43	9,010.49	10,000.00	10,000.00	5,150.33	15,000.00
518 SR CITIZEN BUILDING, TR	87,344.33	16,499.55	92,000.00	93,000.00	16,667.70	39,200.00
012 GENERAL						
519 SO ANNEX, LAGARTO						
012.519 4605 CONTRACT FOR SVC/MAINTENANCE	75.00	450.00	500.00	500.00	310.00	500.00
012.519 4920 REPAIR/MAINTENANCE, BUILDING	0.00	7,250.00	7,500.00	7,500.00	966.00	5,000.00
012.519 5240 UTILITIES	263.86	832.02	1,000.00	1,000.00	343.47	2,000.00
519 SO ANNEX, LAGARTO	338.86	8,532.02	9,000.00	9,000.00	1,619.47	7,500.00
012 GENERAL						
520 281 PROPERTY						
012.520 4175 CLEANING / JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	1,000.00
012.520 4920 REPAIR/MAINTENANCE, BUILDING	0.00	0.00	0.00	0.00	0.00	6,000.00
012.520 5145 INSURANCE	0.00	0.00	0.00	0.00	0.00	2,000.00
012.520 5230 TELEPHONE/INTERNET	0.00	0.00	0.00	0.00	0.00	3,000.00
012.520 5240 UTILITIES	0.00	0.00	0.00	0.00	0.00	3,000.00
520 281 PROPERTY	0.00	0.00	0.00	0.00	0.00	15,000.00
012 GENERAL						
521 CEMETERIES						
012.521 4365 REPAIR PARTS/MATERIALS	0.00	0.00	3,000.00	3,000.00	0.00	3,000.00
012.521 5035 SECURITY SERVICE	3,600.00	3,600.00	3,600.00	3,600.00	2,400.00	4,000.00
521 CEMETERIES	3,600.00	3,600.00	6,600.00	6,600.00	2,400.00	7,000.00
012 GENERAL						
531 FIRE PROTECTION, GW						
012.531 4098 WORKERS COMP INSURANCE	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00
012.531 4135 BATTERIES/TIRES/TUBES	2,286.81	440.30	2,500.00	2,500.00	335.80	2,500.00
012.531 4165 CHEMICALS	1,792.40	0.00	1,500.00	1,500.00	0.00	1,500.00
012.531 4215 FUEL, OIL, LUBRICANTS	10,104.74	4,865.37	10,000.00	10,000.00	1,944.75	10,000.00
012.531 4305 MISCELLANEOUS SUPPLIES	0.00	0.00	1,000.00	1,000.00	13.99	1,000.00
012.531 4365 REPAIR PARTS/MATERIALS	6,886.11	3,322.71	1,500.00	1,500.00	342.24	3,000.00
012.531 4725 FIREFIGHTERS/FIRE CALLS	9,400.00	18,600.00	20,000.00	20,000.00	8,600.00	20,000.00
012.531 4945 REPAIR/MAINTENANCE, OTHER EQUIP	48,083.63	6,746.04	15,000.00	15,000.00	17,201.12	20,000.00
012.531 5145 INSURANCE	6,149.44	7,799.60	7,000.00	7,000.00	7,223.20	10,000.00
012.531 5520 CONFERENCES / EDUCATION	0.00	313.37	500.00	500.00	0.00	3,000.00
012.531 6290 FIRE DEPARTMENT/TRUCKS	19,449.40	298,171.23	20,000.00	60,000.00	17,234.33	20,000.00
012.531 6295 FIRE DEPT EQUIPMENT	0.00	0.00	4,000.00	4,000.00	0.00	5,000.00
531 FIRE PROTECTION, GW	104,152.79	338,258.62	87,000.00	127,000.00	52,895.43	100,000.00
012 GENERAL						

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BUDGET REPORT

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
532 FIRE PROTECTION, TR						
012.532 4098 WORKER'S COMPENSATION INS	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00
012.532 4135 BATTERIES/TIRES/TUBES	0.00	202.99	2,500.00	2,500.00	0.00	2,500.00
012.532 4165 CHEMICALS	1,000.00	0.00	1,500.00	1,500.00	0.00	1,500.00
012.532 4215 FUEL, OIL, LUBRICANTS	3,663.68	2,397.63	7,500.00	7,500.00	2,012.42	7,500.00
012.532 4305 MISCELLANEOUS SUPPLIES	0.00	2,173.16	500.00	500.00	0.00	500.00
012.532 4365 REPAIR PARTS/MATERIALS	5,850.00	5,705.43	2,500.00	2,500.00	1,770.16	3,000.00
012.532 4725 FIREFIGHTERS/FIRE CALLS	1,791.86	8,169.92	15,000.00	15,000.00	6,700.00	15,000.00
012.532 4945 REPAIR/MAINTENANCE, OTHER EQUIP	5,982.24	7,678.31	8,000.00	8,000.00	3,667.92	15,000.00
012.532 5145 INSURANCE	750.00	313.37	750.00	750.00	9,751.20	10,000.00
012.532 5520 CONFERENCES / EDUCATION	0.00	2,500.00	3,500.00	3,500.00	0.00	3,000.00
012.532 6220 BUILDINGS	0.00	84,060.07	20,000.00	340,000.00	293,697.90	100,000.00
012.532 6290 FIRE DEPARTMENT/TRUCKS	1,133.72	1,574.75	4,000.00	4,000.00	1,740.11	5,000.00
012.532 6295 FIRE DEPT EQUIPMENT	20,171.50	121,975.63	77,750.00	397,750.00	319,339.71	167,000.00
532 FIRE PROTECTION, TR						
012 GENERAL						
533 FIRE PROTECTION, WHIT						
012.533 4098 WORKER'S COMPENSATION INS	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00
012.533 4135 BATTERIES/TIRES/TUBES	1,915.56	0.00	2,500.00	2,500.00	0.00	2,500.00
012.533 4165 CHEMICALS	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00
012.533 4215 FUEL, OIL, LUBRICANTS	425.53	28.49	2,700.00	2,700.00	18.49	2,700.00
012.533 4305 MISCELLANEOUS SUPPLIES	71.96	0.00	500.00	500.00	0.00	500.00
012.533 4365 REPAIR PARTS/MATERIALS	0.00	274.70	500.00	500.00	327.93	500.00
012.533 4725 FIREFIGHTERS/FIRE CALLS	1,550.00	0.00	6,000.00	6,000.00	0.00	6,000.00
012.533 4945 REPAIR/MAINTENANCE, OTHER EQUIP	684.90	4,117.65	6,000.00	6,000.00	0.00	6,000.00
012.533 5145 INSURANCE	5,982.23	6,050.60	7,000.00	7,000.00	7,223.20	8,000.00
012.533 5520 CONFERENCES / EDUCATION	0.00	313.37	500.00	500.00	0.00	500.00
012.533 6290 FIRE DEPARTMENT/TRUCKS	5,904.50	0.00	20,000.00	300,000.00	324,795.75	20,000.00
012.533 6295 FIRE DEPT EQUIPMENT	17,534.68	10,784.81	54,700.00	334,700.00	332,365.37	56,700.00
533 FIRE PROTECTION, WHIT						
012 GENERAL						
534 FIRE PROTECTION, SW						
012.534 4098 WORKER'S COMPENSATION INS	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00
012.534 4135 BATTERIES/TIRES/TUBES	1,112.98	788.00	2,000.00	2,000.00	0.00	2,500.00
012.534 4165 CHEMICALS	1,000.00	0.00	1,000.00	1,000.00	0.00	1,500.00
012.534 4215 FUEL, OIL, LUBRICANTS	4,110.04	3,559.22	5,500.00	5,500.00	2,618.16	6,000.00
012.534 4305 MISCELLANEOUS SUPPLIES	300.50	125.00	500.00	500.00	186.77	1,000.00
012.534 4365 REPAIR PARTS/MATERIALS	167.00	16.53	500.00	500.00	5,233.12	5,000.00
012.534 4415 UNIFORMS, CLOTHING, LINENS	0.00	3,319.85	0.00	0.00	352.64	5,000.00
012.534 4725 FIREFIGHTERS/FIRE CALLS	2,350.00	6,100.00	7,000.00	7,000.00	3,400.00	8,000.00
012.534 4935 REPAIR/MAINTENANCE, MISC	15,491.30	2,050.00	0.00	0.00	695.00	2,000.00
012.534 4945 REPAIR/MAINTENANCE, OTHER EQUIP	15,093.15	21,737.18	15,000.00	65,000.00	55,495.68	20,000.00
012.534 5145 INSURANCE	5,982.23	8,857.60	7,000.00	7,000.00	11,299.20	7,000.00
012.534 5240 UTILITIES	2,152.64	3,053.07	2,000.00	2,000.00	2,014.25	2,200.00
012.534 5520 CONFERENCES / EDUCATION	0.00	313.37	500.00	500.00	0.00	1,500.00

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EIVE OAK COUNTY

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
534 FIRE PROTECTION, SW						
012.534 6270 EQUIPMENT, RADIO	4,916.38	4,354.53	4,000.00	4,000.00	0.00	6,000.00
012.534 6290 FIRE DEPARTMENT/TRUCKS	123,212.50	20,000.00	20,000.00	210,000.00	189,442.00	20,000.00
012.534 6295 FIRE DEPT EQUIPMENT	3,443.01	52.57	4,000.00	4,000.00	939.90	5,000.00
534 FIRE PROTECTION, SW	179,331.73	74,346.92	73,000.00	313,000.00	271,676.72	96,700.00
012 GENERAL						
535 FIRE PROTECTION, LAG						
012.535 4098 WORKER'S COMPENSATION INS	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00
012.535 4135 BATTERIES/TIRES/TUBES	293.26	414.72	500.00	2,000.00	1,734.21	1,000.00
012.535 4165 CHEMICALS	905.00	0.00	500.00	500.00	0.00	500.00
012.535 4215 FUEL, OIL, LUBRICANTS	830.96	2,361.22	2,500.00	1,500.00	1,350.74	2,500.00
012.535 4305 MISCELLANEOUS SUPPLIES	388.84	0.00	500.00	500.00	0.00	500.00
012.535 4365 REPAIR PARTS/MATERIALS	345.79	2,725.02	500.00	4,500.00	4,031.86	5,000.00
012.535 4415 UNIFORMS, CLOTHING, LINENS	0.00	517.87	0.00	0.00	0.00	0.00
012.535 4725 FIREFIGHTERS/FIRE CALLS	500.00	3,400.00	6,000.00	6,000.00	2,200.00	6,000.00
012.535 4945 REPAIR/MAINTENANCE, OTHER EQUIP	2,920.61	3,939.41	10,000.00	5,500.00	170.00	10,000.00
012.535 5145 INSURANCE	5,982.23	6,050.60	7,000.00	7,000.00	7,223.20	8,000.00
012.535 5520 CONFERENCES / EDUCATION	1,147.30	513.37	500.00	500.00	0.00	500.00
012.535 6270 EQUIPMENT, RADIO	0.00	0.00	2,000.00	2,000.00	1,644.00	2,000.00
012.535 6290 FIRE DEPARTMENT/TRUCKS	0.00	0.00	0.00	290,000.00	200,000.00	20,000.00
012.535 6295 FIRE DEPT EQUIPMENT	2,114.57	3,500.00	5,000.00	5,000.00	449.95	5,000.00
535 FIRE PROTECTION, LAG	14,428.26	21,222.11	39,000.00	329,000.00	218,803.96	65,000.00
012 GENERAL						
545 EMERGENCY MANAGEMENT						
012.545 4003 FULL TIME EMPLOYEES	57,555.79	59,290.45	62,077.75	62,077.75	38,201.76	63,940.08
012.545 4004 PART TIME EMPLOYEES	2,755.32	12,617.06	45,416.74	45,416.74	10,239.84	46,779.24
012.545 4010 OVERTIME	0.00	307.02	1,000.00	1,000.00	45.18	1,000.00
012.545 4022 SALARY ADJUSTMENT	0.00	1,050.00	1,050.00	1,050.00	0.00	1,050.00
012.545 4043 PHONE ALLOWANCE	400.00	1,199.90	2,400.00	2,400.00	738.40	2,400.00
012.545 4070 SOCIAL SECURITY TAXES	4,588.93	3,649.61	8,563.76	8,563.76	3,698.57	8,810.46
012.545 4072 HEALTH INSURANCE, COUNTY PAID	10,521.48	10,365.11	14,300.00	14,300.00	5,625.24	15,500.00
012.545 4081 RETIREMENT CONTRIBUTION	7,814.92	10,065.65	14,552.78	14,552.78	6,205.85	15,375.10
012.545 4096 UNEMPLOYMENT INSURANCE	14.84	234.00	540.00	540.00	126.00	540.00
012.545 4098 WORKERS COMP INSURANCE	0.00	0.00	500.00	500.00	0.00	500.00
012.545 4135 BATTERIES/TIRES/TUBES	274.74	59.93	2,500.00	2,500.00	0.00	2,500.00
012.545 4195 EDUCATION MATERIALS	0.00	0.00	5,000.00	5,000.00	0.00	2,000.00
012.545 4215 FUEL, OIL, LUBRICANTS	8,146.75	6,214.59	8,000.00	8,000.00	4,243.26	8,500.00
012.545 4305 MISCELLANEOUS SUPPLIES	8.39	0.00	6,000.00	6,000.00	0.00	2,000.00
012.545 4315 OFFICE SUPPLIES	682.76	45.00	1,000.00	1,000.00	0.00	1,000.00
012.545 4365 REPAIR PARTS/MATERIALS	344.43	333.14	1,000.00	1,000.00	498.45	1,000.00
012.545 4410 SOFTWARE	0.00	1,600.00	2,500.00	2,500.00	1,600.00	2,500.00
012.545 4513 FIRE MARSHAL STIPEND	0.00	0.00	0.00	2,500.00	1,500.00	2,500.00
012.545 4595 CONSULTING SERVICES	0.00	0.00	2,500.00	2,500.00	0.00	0.00
012.545 4940 VEHICLE & EQUIPMENT REPAIR/MAINTENANCE	2,103.07	6,594.63	5,000.00	5,000.00	382.43	5,000.00
012.545 4950 REPAIR/MAINTENANCE, RADIO	1,902.13	0.00	5,000.00	5,000.00	0.00	5,000.00

BUDGET REPORT

Prepared by Regina Dove

Fund,Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
545 EMERGENCY MANAGEMENT						
012.545 5145 INSURANCE	2,015.00	1,805.00	4,000.00	4,000.00	1,780.00	4,000.00
012.545 5190 POSTAGE & BOX RENT	0.00	120.00	250.00	250.00	120.00	250.00
012.545 5230 TELEPHONE	2,537.34	1,464.83	3,000.00	3,000.00	840.44	3,000.00
012.545 5240 UTILITIES FOR HELIPADS	0.00	0.00	0.00	5,000.00	169.12	5,000.00
012.545 5520 CONFERENCES / EDUCATION	0.00	300.00	1,000.00	1,000.00	0.00	1,000.00
012.545 5680 EXPENSE REIMBURSEMENT	426.17	0.00	1,700.00	1,700.00	1,035.13	1,700.00
012.545 5685 HALO- FLIGHT	0.00	0.00	0.00	0.00	0.00	13,000.00
012.545 5740 MISCELLANEOUS	24,837.99	28,946.91	5,000.00	5,000.00	2,239.00	5,000.00
012.545 6280 EQUIPMENT, SMALL	0.00	6,460.00	25,000.00	20,000.00	1,434.92	25,000.00
545 EMERGENCY MANAGEMENT	126,893.24	155,342.83	228,851.03	231,351.03	80,723.59	245,844.88
012 GENERAL						
551 CONSTABLE PR 1						
012.551 4001 ELECTED OFFICIALS	4,276.31	11,026.90	11,538.06	11,538.06	7,100.48	11,884.20
012.551 4022 SALARY ADJUSTMENT	0.00	0.00	700.00	700.00	0.00	700.00
012.551 4043 PHONE ALLOWANCE	390.00	360.10	600.00	600.00	221.60	600.00
012.551 4046 TRAVEL ALLOWANCE	3,003.73	2,999.88	3,000.00	3,000.00	1,846.08	3,000.00
012.551 4070 SOCIAL SECURITY TAXES	579.00	1,103.59	1,211.61	1,211.61	701.44	1,238.09
012.551 4081 RETIREMENT CONTRIBUTION	593.96	1,929.32	2,058.95	2,058.95	1,149.15	2,160.59
012.551 4098 WORKERS COMP INSURANCE	0.00	0.00	225.00	225.00	0.00	225.00
012.551 4315 OFFICE SUPPLIES	0.00	0.00	25.00	25.00	0.00	25.00
012.551 4940 VEHICLE & EQUIPMENT REPAIR/MAINTENANCE	0.00	0.00	1,250.00	1,250.00	0.00	3,000.00
012.551 4950 REPAIR/MAINTENANCE, RADIO	0.00	0.00	125.00	125.00	0.00	125.00
012.551 5125 BOND PREMIUMS	239.67	178.00	500.00	500.00	0.00	500.00
012.551 5145 INSURANCE	0.00	661.00	1,000.00	1,000.00	684.00	1,000.00
012.551 5520 CONFERENCES / EDUCATION	48.34	70.00	100.00	100.00	320.00	600.00
012.551 5680 EXPENSE REIMBURSEMENT	18.33	0.00	450.00	450.00	2,412.60	2,450.00
012.551 6260 EQUIPMENT, MOTOR VEHICLES	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
551 CONSTABLE PR 1	9,149.34	18,328.79	23,783.62	23,783.62	14,435.35	28,507.88
012 GENERAL						
552 CONSTABLE PR 2						
012.552 4001 ELECTED OFFICIALS	4,276.30	10,972.58	11,538.06	11,538.06	6,958.26	11,884.20
012.552 4022 SALARY ADJUSTMENT	0.00	0.00	700.00	700.00	0.00	700.00
012.552 4043 PHONE ALLOWANCE	390.00	360.10	600.00	600.00	217.41	600.00
012.552 4046 TRAVEL ALLOWANCE	3,003.73	2,999.88	3,000.00	3,000.00	1,811.41	3,000.00
012.552 4070 SOCIAL SECURITY TAXES	579.03	1,103.59	1,211.61	1,211.61	687.58	1,238.09
012.552 4081 RETIREMENT CONTRIBUTION	593.95	1,929.32	2,058.95	2,058.95	1,124.95	2,160.59
012.552 4098 WORKER'S COMPENSATION INS	0.00	0.00	225.00	225.00	0.00	225.00
012.552 4315 OFFICE SUPPLIES	0.00	0.00	25.00	25.00	0.00	25.00
012.552 4940 VEHICLE & EQUIPMENT REPAIR/MAINTENANCE	0.00	0.00	1,250.00	1,250.00	2,947.08	3,000.00
012.552 4950 REPAIR/MAINTENANCE, RADIO	0.00	0.00	125.00	125.00	0.00	125.00
012.552 5125 BOND PREMIUMS	239.66	178.00	500.00	500.00	0.00	500.00
012.552 5145 INSURANCE	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
012.552 5520 CONFERENCES / EDUCATION	66.66	0.00	100.00	100.00	0.00	600.00
012.552 5680 EXPENSE REIMBURSEMENT	0.00	0.00	450.00	450.00	0.00	2,450.00

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Fund/Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
552 CONSTABLE PR 2						
012.552 6260 EQUIPMENT, MOTOR VEHICLES	0.00	0.00	1,000.00	1,000.00	777.95	1,000.00
552 CONSTABLE PR 2	9,149.33	17,543.47	23,783.62	23,783.62	14,524.64	28,507.88
012 GENERAL						
553 CONSTABLE PR 3						
012.553 4001 ELECTED OFFICIALS	4,276.32	11,026.90	11,538.06	11,538.06	7,100.48	11,884.20
012.553 4022 SALARY ADJUSTMENT	0.00	0.00	700.00	700.00	0.00	700.00
012.553 4043 PHONE ALLOWANCE	390.00	360.00	600.00	600.00	221.60	600.00
012.553 4046 TRAVEL ALLOWANCE	3,003.72	2,999.88	3,000.00	3,000.00	1,846.08	3,000.00
012.553 4070 SOCIAL SECURITY TAXES	579.01	1,103.59	1,211.61	1,211.61	701.44	1,238.09
012.553 4081 RETIREMENT CONTRIBUTION	593.95	1,929.32	2,058.95	2,058.95	1,149.15	2,160.59
012.553 4098 WORKER'S COMPENSATION INS	0.00	0.00	225.00	225.00	0.00	225.00
012.553 4315 OFFICE SUPPLIES	0.00	0.00	25.00	25.00	0.00	25.00
012.553 4940 VEHICLE & EQUIPMENT REPAIR/MAINTENANCE	1,000.00	5,222.53	1,250.00	1,250.00	0.00	3,000.00
012.553 4950 REPAIR/MAINTENANCE, RADIO	0.00	0.00	125.00	125.00	0.00	125.00
012.553 5125 BOND PREMIUMS	239.67	178.00	500.00	500.00	0.00	500.00
012.553 5145 INSURANCE	0.00	160.00	1,000.00	1,000.00	168.00	1,000.00
012.553 5520 CONFERENCES / EDUCATION	66.67	220.00	100.00	100.00	145.00	600.00
012.553 5680 EXPENSE REIMBURSEMENT	0.00	0.00	450.00	450.00	0.00	2,450.00
012.553 6260 EQUIPMENT, MOTOR VEHICLES	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
553 CONSTABLE PR 3	10,149.34	23,200.32	23,783.62	23,783.62	11,331.75	28,507.88
012 GENERAL						
554 CONSTABLE PR 4						
012.554 4001 ELECTED OFFICIALS	1,230.65	11,026.90	11,538.06	11,538.06	7,100.48	11,884.20
012.554 4022 SALARY ADJUSTMENT	0.00	0.00	700.00	700.00	0.00	700.00
012.554 4043 PHONE ALLOWANCE	120.00	360.00	600.00	600.00	221.60	600.00
012.554 4046 TRAVEL ALLOWANCE	907.66	2,999.88	3,000.00	3,000.00	1,846.08	3,000.00
012.554 4070 SOCIAL SECURITY TAXES	157.46	1,103.59	1,211.61	1,211.61	701.44	1,238.09
012.554 4081 RETIREMENT CONTRIBUTION	244.95	1,929.32	2,058.95	2,058.95	1,149.15	2,160.59
012.554 4098 WORKER'S COMPENSATION INS	0.00	0.00	225.00	225.00	0.00	225.00
012.554 4315 OFFICE SUPPLIES	0.00	0.00	25.00	25.00	0.00	25.00
012.554 4940 VEHICLE & EQUIPMENT REPAIR/MAINTENANCE	0.00	1,694.49	1,250.00	1,250.00	0.00	3,000.00
012.554 4950 REPAIR/MAINTENANCE, RADIO	0.00	0.00	125.00	125.00	0.00	125.00
012.554 5125 BOND PREMIUMS	0.00	193.00	500.00	500.00	0.00	500.00
012.554 5145 INSURANCE	0.00	213.00	1,000.00	1,000.00	763.00	1,000.00
012.554 5520 CONFERENCES / EDUCATION	0.00	0.00	100.00	100.00	320.00	600.00
012.554 5680 EXPENSE REIMBURSEMENT	0.00	0.00	450.00	2,450.00	1,785.83	2,450.00
012.554 6260 EQUIPMENT, MOTOR VEHICLES	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
554 CONSTABLE PR 4	2,560.74	19,520.28	23,783.62	25,783.62	13,887.58	28,507.88
012 GENERAL						
565 COUNTY SHERIFF						
012.565 4001 ELECTED OFFICIALS	66,809.71	81,283.34	84,460.00	84,460.00	51,975.52	86,993.80
012.565 4003 FULL TIME EMPLOYEES	1,328,155.89	1,473,762.11	1,824,854.75	1,769,854.75	950,546.45	1,947,675.31
012.565 4004 PART TIME EMPLOYEES	28,002.19	42,807.44	211,746.00	211,746.00	12,460.50	216,544.90

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Fund,Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
565 COUNTY SHERIFF						
012.565 4007 GRANT EMPLOYEES	0.00	0.00	63,993.49	63,993.49	40,608.74	67,833.00
012.565 4010 OVERTIME	36,464.26	193,017.06	100,000.00	157,000.00	94,374.23	200,000.00
012.565 4012 GRANT REIMBURSED OVERTIME	83,728.39	189,552.55	100,000.00	100,000.00	68,779.33	150,000.00
012.565 4022 SALARY ADJUSTMENT	0.00	19,250.00	30,000.00	30,000.00	0.00	30,000.00
012.565 4024 K9 PAY	0.00	0.00	25,000.00	30,000.00	16,249.20	35,000.00
012.565 4035 LONGEVITY PAY	30,937.51	30,162.90	42,000.00	42,000.00	18,210.48	35,000.00
012.565 4043 PHONE ALLOWANCE	300.00	300.04	1,800.00	1,800.00	184.64	900.00
012.565 4046 TRAVEL ALLOWANCE	0.00	0.00	0.00	0.00	0.00	14,000.00
012.565 4049 UNIFORM ALLOWANCE	3,962.50	18,175.50	21,625.00	21,625.00	11,366.90	43,250.00
012.565 4070 SOCIAL SECURITY TAXES	118,373.83	153,871.90	189,756.66	189,756.66	94,187.98	216,280.57
012.565 4072 HEALTH INSURANCE, COUNTY PAID	281,055.65	327,362.31	486,200.00	486,200.00	179,463.32	527,000.00
012.565 4081 RETIREMENT CONTRIBUTION	200,254.14	275,397.46	322,462.30	322,462.30	159,810.97	377,430.80
012.565 4096 UNEMPLOYMENT INSURANCE	277.62	3,622.91	9,000.00	9,000.00	1,874.77	5,000.00
012.565 4098 WORKERS COMP INSURANCE	19,568.00	37,971.25	35,000.00	35,000.00	26,985.00	42,000.00
012.565 4127 ANIMAL/CANINE CARE	0.00	3,050.50	5,000.00	5,000.00	847.31	5,000.00
012.565 4135 BATTERIES/TIRES/TUBES	10,797.93	10,137.30	13,000.00	13,000.00	6,299.71	13,000.00
012.565 4165 CHEMICALS	317.41	189.95	700.00	700.00	6.49	500.00
012.565 4175 CLEANING / JANITORIAL SUPPLIES	3,266.61	5,177.44	5,000.00	5,000.00	3,380.97	7,000.00
012.565 4195 EDUCATION MATERIALS	284.71	1,011.10	2,500.00	2,500.00	61.00	1,500.00
012.565 4215 FUEL, OIL, LUBRICANTS	108,485.39	111,089.79	140,000.00	140,000.00	59,469.44	140,000.00
012.565 4265 LAW ENFORCEMENT TOOLS	6,951.40	8,670.40	5,000.00	5,000.00	3,483.57	7,500.00
012.565 4293 SHOOTING RANGE EXPENSE	0.00	391.86	2,500.00	2,500.00	41.91	500.00
012.565 4315 OFFICE SUPPLIES	8,698.29	8,793.41	12,000.00	12,000.00	4,290.48	10,000.00
012.565 4365 REPAIR PARTS/MATERIALS	7,107.72	8,474.60	5,000.00	5,000.00	4,993.76	10,000.00
012.565 4410 SOFTWARE	25,581.16	47,378.39	35,000.00	35,000.00	16,070.40	40,000.00
012.565 4415 UNIFORMS, CLOTHING, LINENS	12,175.00	0.00	0.00	0.00	247.50	0.00
012.565 4520 ANIMAL CONTROL	0.00	0.00	50,000.00	50,000.00	0.00	50,000.00
012.565 4545 ATTORNEY/LEGAL FEES	8,203.02	1,011.50	10,000.00	10,000.00	0.00	10,000.00
012.565 4575 COMPUTER SERVICE/REPAIR	11,320.83	3,012.16	35,000.00	35,000.00	2,970.89	35,000.00
012.565 4605 CONTRACT FOR SVC/MAINTENANCE	3,779.00	1,726.14	10,000.00	10,000.00	0.00	10,000.00
012.565 4745 FREIGHT / EXPRESS	68.44	133.44	0.00	0.00	0.00	0.00
012.565 4755 GRANT EXPENDITURES	0.00	1,641.62	0.00	100,000.00	97,667.29	0.00
012.565 4845 MEDICAL SERVICES	180.00	0.00	2,000.00	2,000.00	0.00	2,000.00
012.565 4895 PRE-EMPLOYMENT PHYSICALS	970.00	765.00	1,000.00	1,000.00	0.00	1,000.00
012.565 4940 VEHICLE & EQUIPMENT REPAIR/MAINTENANCE	69,251.69	69,584.78	75,000.00	75,000.00	46,879.75	85,000.00
012.565 4945 REPAIR/MAINTENANCE, OTHER EQUIP	9,860.94	5,587.71	12,000.00	12,000.00	3,346.04	12,000.00
012.565 4950 REPAIR/MAINTENANCE, RADIO	3,372.33	450.00	8,000.00	8,000.00	0.00	8,000.00
012.565 5055 TRANSPORTING PRISONERS	17,934.75	17,329.78	20,000.00	20,000.00	8,603.00	20,000.00
012.565 5105 ADV/PUBLIC NOTICES	0.00	0.00	400.00	400.00	0.00	400.00
012.565 5125 BOND PREMIUMS	0.00	473.00	500.00	500.00	100.00	500.00
012.565 5145 INSURANCE	28,003.00	53,185.00	40,000.00	65,000.00	61,064.00	75,000.00
012.565 5172 INVESTIGATIVE COSTS	0.00	0.00	0.00	2,000.00	64.96	2,000.00
012.565 5190 POSTAGE & BOX RENT	767.01	683.82	1,000.00	1,000.00	716.60	1,500.00
012.565 5230 TELEPHONE/INTERNET	20,674.78	18,433.51	47,000.00	47,000.00	11,022.04	35,000.00
012.565 5435 LEASE, COPIER	1,268.69	3,925.69	4,000.00	4,000.00	3,877.56	6,000.00
012.565 5475 RENT, MACHINERY & EQUIPMENT	2,308.12	0.00	4,000.00	4,000.00	0.00	2,000.00

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BUDGET REPORT

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DEVE OAK COUNTY

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Fund,Dept Line Description

012 GENERAL

565 COUNTY SHERIFF

	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012.565 5520 CONFERENCES / EDUCATION	2,450.00	4,455.53	5,000.00	5,000.00	1,021.50	5,000.00
012.565 5680 EXPENSE REIMBURSEMENT	6,273.74	5,363.86	5,000.00	6,000.00	1,372.91	8,000.00
012.565 5740 MISCELLANEOUS	1.40	5,562.38	5,000.00	3,000.00	0.00	3,000.00
012.565 6260 EQUIPMENT, MOTOR VEHICLES	185,270.00	141,449.31	150,000.00	150,000.00	104,100.00	150,000.00
012.565 6265 EQUIPMENT, OFFICE/FURNITURE	7,655.99	9,760.54	7,000.00	7,000.00	11,927.13	7,000.00
012.565 6390 GRANT EQUIPMENT	0.00	181,130.59	100,000.00	100,000.00	66,671.37	0.00
012.565 6392 SB22 EQUIPMENT	0.00	0.00	0.00	0.00	0.00	100,000.00
012.565 6393 LONE STAR GRANT EQUIP	0.00	0.00	0.00	0.00	0.00	150,000.00
012.565 6394 STONEGARDEN GRANT EQUIP	0.00	0.00	0.00	0.00	0.00	25,000.00
565 COUNTY SHERIFF	2,762,169.04	3,577,166.87	4,366,498.20	4,498,498.20	2,247,675.61	5,033,308.38

012 GENERAL

566 COUNTY JAIL

	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012.566 4003 FULL TIME EMPLOYEES	902,694.59	1,048,410.69	1,345,065.53	1,345,065.53	787,846.12	1,383,285.77
012.566 4004 PART TIME EMPLOYEES	1,351.91	12,390.00	101,338.00	51,338.00	3,017.90	93,195.00
012.566 4010 OVERTIME	74,259.02	244,479.97	150,000.00	200,000.00	125,728.83	250,000.00
012.566 4022 SALARY ADJUSTMENT	0.00	14,175.00	20,000.00	20,000.00	0.00	20,000.00
012.566 4035 LONGEVITY PAY	1,062.49	3,067.37	10,000.00	10,000.00	1,076.96	10,000.00
012.566 4043 PHONE ALLOWANCE	0.00	96.26	3,300.00	3,300.00	2,030.72	3,600.00
012.566 4070 SOCIAL SECURITY TAXES	72,406.00	99,283.30	124,672.32	124,672.32	69,105.91	134,646.18
012.566 4072 HEALTH INSURANCE, COUNTY PAID	167,719.57	243,036.92	343,200.00	343,200.00	140,729.73	372,000.00
012.566 4081 RETIREMENT CONTRIBUTION	122,607.57	177,735.13	211,861.46	211,861.46	116,111.08	234,970.78
012.566 4096 UNEMPLOYMENT INSURANCE	197.87	3,526.40	6,625.00	6,625.00	1,643.51	6,625.00
012.566 4098 WORKERS COMP INSURANCE	19,568.00	20,407.25	27,000.00	27,000.00	17,990.00	27,000.00
012.566 4135 BATTERIES/TIRES/TUBES	312.53	1,185.23	3,000.00	3,000.00	641.23	3,000.00
012.566 4165 CHEMICALS	0.00	184.89	0.00	0.00	198.94	0.00
012.566 4175 CLEANING / JANITORIAL SUPPLIES	30,798.64	36,901.83	35,000.00	35,000.00	28,789.08	45,000.00
012.566 4205 FOOD/MEALS	161,062.73	202,415.71	180,000.00	180,000.00	125,003.24	195,000.00
012.566 4215 FUEL, OIL, LUBRICANTS	4,252.46	4,437.32	12,500.00	12,500.00	2,870.27	12,500.00
012.566 4255 KITCHEN SUPPLIES	4,475.97	4,131.62	6,000.00	6,000.00	1,875.93	6,000.00
012.566 4285 MEDICAL SUPPLIES / VACCINES	0.00	1,452.62	5,000.00	5,000.00	2,096.66	5,000.00
012.566 4295 MEDICINE / PRESCRIPTIONS, PRISONERS	9,679.39	7,704.81	17,000.00	17,000.00	4,048.61	17,000.00
012.566 4315 OFFICE SUPPLIES	12,974.44	9,589.11	15,000.00	15,000.00	7,525.97	15,000.00
012.566 4325 OPERATING SUPPLIES	4,700.15	0.00	10,000.00	10,000.00	0.00	10,000.00
012.566 4365 REPAIR PARTS/MATERIALS	16,135.49	2,634.71	14,000.00	14,000.00	5,027.24	14,000.00
012.566 4405 SMALL / HAND TOOLS	994.38	2,278.38	2,000.00	2,000.00	1,151.20	2,000.00
012.566 4410 SOFTWARE	349.99	0.00	1,000.00	1,000.00	0.00	1,000.00
012.566 4415 UNIFORMS, CLOTHING, LINENS	0.00	6,899.94	6,000.00	6,000.00	5,177.60	8,500.00
012.566 4605 CONTRACT FOR SVC/MAINTENANCE	8,058.30	14,302.50	10,000.00	10,000.00	8,559.10	15,000.00
012.566 4615 CONTRACT MEDICAL CARE	178,750.00	27,000.00	48,000.00	48,000.00	32,000.00	50,000.00
012.566 4745 FREIGHT / EXPRESS	0.00	45.00	0.00	0.00	0.00	0.00
012.566 4855 MEDICAL SERVICES	51,367.32	21,475.04	40,000.00	40,000.00	22,995.36	50,000.00
012.566 4895 PRE-EMPLOYMENT PHYSICALS	1,470.42	3,780.00	4,000.00	4,000.00	630.00	4,000.00
012.566 4940 VEHICLE & EQUIPMENT REPAIR/MAINTENANCE	672.01	380.62	1,000.00	1,000.00	1,558.36	1,000.00
012.566 4945 REPAIR/MAINTENANCE, OTHER EQUIP	67,553.36	26,094.68	25,000.00	25,000.00	14,484.16	25,000.00
012.566 4950 REPAIR/MAINTENANCE, RADIO	7.50	0.00	2,000.00	2,000.00	0.00	2,000.00

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ENCLOSURE

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
566 COUNTY JAIL						
012.566 5105 ADV/PUBLIC NOTICES	42.00	0.00	0.00	0.00	0.00	0.00
012.566 5125 BOND PREMIUMS	0.00	0.00	0.00	1,000.00	243.00	1,000.00
012.566 5145 INSURANCE	40,605.00	1,407.00	50,000.00	50,000.00	1,464.00	10,000.00
012.566 5190 POSTAGE & BOX RENT	377.96	331.47	300.00	300.00	248.98	500.00
012.566 5230 TELEPHONE/INTERNET	0.00	0.00	2,200.00	2,200.00	108.70	600.00
012.566 5435 LEASE, COPIER	687.13	2,570.89	3,000.00	3,000.00	1,265.39	3,500.00
012.566 5475 RENT, MACHINERY & EQUIPMENT	1,655.30	0.00	3,600.00	3,600.00	89.98	1,500.00
012.566 5505 SCAAP PROGRAM FEE (JBI)	0.00	176.00	0.00	0.00	0.00	500.00
012.566 5520 CONFERENCES / EDUCATION	3,000.96	2,788.84	4,000.00	4,000.00	1,447.89	4,000.00
012.566 5680 EXPENSE REIMBURSEMENT	3,979.30	4,430.45	4,000.00	6,000.00	5,496.11	7,000.00
012.566 6260 EQUIPMENT, MOTOR VEHICLES	0.00	0.00	10,000.00	0.00	0.00	0.00
012.566 6265 EQUIPMENT, OFFICE/FURNITURE	15,897.56	5,439.01	4,000.00	4,000.00	3,823.73	10,000.00
012.566 6280 EQUIPMENT, SMALL	14,558.07	42,500.00	20,000.00	20,000.00	0.00	35,000.00
566 COUNTY JAIL	1,996,286.40	2,318,063.96	2,880,662.31	2,873,662.31	1,544,101.69	3,089,922.73
012 GENERAL						
570 CORRECTIONS, JUVENILE						
012.570 4001 ELECTED OFFICIALS	9,999.60	8,748.58	12,000.00	12,000.00	6,153.60	12,000.00
012.570 4070 SOCIAL SECURITY TAXES	757.33	677.24	918.00	918.00	470.72	918.00
012.570 4081 RETIREMENT CONTRIBUTION	1,269.24	1,181.53	1,560.00	1,560.00	771.67	1,560.00
012.570 4098 WORKERS COMP INSURANCE	0.00	0.00	37.00	37.00	0.00	0.00
012.570 4295 MEDICINE / PRESCRIPTIONS, PRISONERS	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
012.570 5190 POSTAGE & BOX RENT	52.23	105.81	200.00	200.00	21.39	200.00
012.570 5230 TELEPHONE/INTERNET	0.00	0.00	1,600.00	1,600.00	0.00	0.00
012.570 5420 HOUSING JUVENILES	22,925.00	67,375.00	25,000.00	35,000.00	17,325.00	35,000.00
012.570 5800 PAID FOR JUVENILE PROBATION	90,114.00	90,114.00	90,114.00	90,114.00	90,114.00	94,275.00
570 CORRECTIONS, JUVENILE	125,117.40	168,202.16	132,429.00	142,429.00	114,856.38	144,953.00
012 GENERAL						
572 CORRECTIONS, ADULT						
012.572 5790 PAID FOR ADULT PROBATION	9,753.00	24,753.00	24,753.00	24,753.00	24,753.00	23,673.00
572 CORRECTIONS, ADULT	9,753.00	24,753.00	24,753.00	24,753.00	24,753.00	23,673.00
012 GENERAL						
585 DPS						
012.585 4003 FULL TIME EMPLOYEES	38,695.26	44,485.85	46,300.80	46,300.80	28,515.08	47,689.82
012.585 4022 SALARY ADJUSTMENT	0.00	700.00	700.00	700.00	0.00	700.00
012.585 4070 SOCIAL SECURITY TAXES	2,895.48	3,406.55	3,595.56	3,595.56	2,138.57	3,701.82
012.585 4072 HEALTH INSURANCE, COUNTY PAID	11,575.64	14,169.75	14,300.00	14,300.00	7,269.72	15,500.00
012.585 4081 RETIREMENT CONTRIBUTION	4,942.11	6,076.39	6,110.10	6,110.10	3,576.80	6,460.04
012.585 4096 UNEMPLOYMENT INSURANCE	9.00	117.00	270.00	270.00	63.00	270.00
012.585 4098 WORKERS COMP INSURANCE	0.00	0.00	175.00	175.00	0.00	175.00
012.585 4315 OFFICE SUPPLIES	477.76	1,706.77	2,200.00	2,200.00	673.05	2,200.00
012.585 4605 CONTRACT FOR SVC/MAINTENANCE	150.00	0.00	150.00	150.00	0.00	150.00
012.585 4920 REPAIR/MAINTENANCE, BUILDING	0.00	0.00	300.00	300.00	0.00	300.00
012.585 5125 BOND PREMIUMS	0.00	0.00	0.00	200.00	111.00	200.00

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Fund Dept Line Description

	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
585 DPS						
012.585 5145 INSURANCE	460.00	568.00	500.00	500.00	627.00	1,000.00
012.585 5190 POSTAGE & BOX RENT	82.00	84.00	200.00	200.00	0.00	200.00
012.585 5230 TELEPHONE/INTERNET	900.72	974.04	2,000.00	2,000.00	651.04	2,000.00
012.585 6265 EQUIPMENT, OFFICE/FURNITURE	1,494.04	0.00	2,000.00	2,000.00	620.97	2,000.00
012.585 6280 EQUIPMENT, SMALL	1,973.25	0.00	2,000.00	1,800.00	0.00	2,000.00
585 DPS	63,655.26	72,288.35	80,801.46	80,801.46	44,246.23	84,546.68
012 GENERAL						
586 CVE LICENSE & WEIGHT						
012.586 4315 OFFICE SUPPLIES	0.00	0.00	500.00	500.00	0.00	0.00
012.586 4920 REPAIR/MAINTENANCE, BUILDING	0.00	0.00	500.00	500.00	27.48	500.00
012.586 4945 REPAIR/MAINTENANCE, OTHER EQUIP	0.00	0.00	3,700.00	3,700.00	0.00	3,700.00
012.586 5230 TELEPHONE/INTERNET	0.00	0.00	1,600.00	1,600.00	0.00	1,600.00
012.586 5240 UTILITIES	1,236.90	1,361.41	2,500.00	2,500.00	741.62	2,500.00
012.586 6225 IMPROVEMENTS, OTHER THAN BLDGS	0.00	0.00	0.00	0.00	0.00	20,000.00
012.586 6280 EQUIPMENT, SMALL	0.00	0.00	500.00	500.00	0.00	500.00
012.586 6320 SCALES	0.00	1,960.01	5,000.00	5,000.00	0.00	5,000.00
586 CVE LICENSE & WEIGHT	1,236.90	3,321.42	14,300.00	14,300.00	769.10	33,800.00
012 GENERAL						
630 HEALTH DEPARTMENT						
012.630 4003 FULL TIME EMPLOYEES	89,636.81	103,178.10	100,934.79	100,934.79	44,327.00	103,962.83
012.630 4007 GRANT EMPLOYEES	104,236.84	105,078.56	125,523.00	125,523.00	63,746.95	129,288.69
012.630 4022 SALARY ADJUSTMENT	0.00	0.00	3,500.00	3,500.00	0.00	3,500.00
012.630 4043 PHONE ALLOWANCE	300.00	946.07	1,200.00	1,200.00	738.40	1,200.00
012.630 4070 SOCIAL SECURITY TAXES	14,800.22	15,912.07	17,683.57	17,683.57	8,253.91	18,203.29
012.630 4072 HEALTH INSURANCE, COUNTY PAID	62,528.70	60,804.61	71,500.00	71,500.00	25,783.92	77,500.00
012.630 4081 RETIREMENT CONTRIBUTION	25,000.21	26,060.49	30,050.51	30,050.51	13,642.02	31,766.53
012.630 4096 UNEMPLOYMENT INSURANCE	54.00	565.00	1,200.00	1,200.00	252.00	1,200.00
012.630 4098 WORKERS COMP INSURANCE	0.00	419.00	3,237.00	3,237.00	0.00	3,237.00
012.630 4135 BATTERIES/TIRES/TUBES	0.00	642.07	500.00	500.00	455.06	2,000.00
012.630 4175 CLEANING / JANITORIAL SUPPLIES	1,092.69	432.84	1,000.00	1,000.00	0.00	0.00
012.630 4215 FUEL, OIL, LUBRICANTS	607.26	1,065.47	1,500.00	1,500.00	325.88	1,500.00
012.630 4305 MISCELLANEOUS SUPPLIES	49.42	0.00	5,000.00	5,000.00	3.15	5,000.00
012.630 4315 OFFICE SUPPLIES	3,468.97	3,419.20	4,000.00	4,000.00	851.81	4,000.00
012.630 4410 SOFTWARE	450.00	0.00	0.00	1,000.00	703.67	2,000.00
012.630 4755 GRANT EXPENDITURES	0.00	6,663.61	5,000.00	5,000.00	0.00	0.00
012.630 4885 OSSF INSPECTIONS, CONTRACT	0.00	3,400.00	0.00	7,500.00	3,700.00	4,500.00
012.630 4940 VEHICLE & EQUIPMENT REPAIR/MAINTENANCE	2,213.16	627.76	3,500.00	3,500.00	0.00	3,500.00
012.630 4945 REPAIR/MAINTENANCE, OTHER EQUIP	532.10	146.46	6,000.00	5,000.00	0.00	6,000.00
012.630 5105 ADV/PUBLIC NOTICES	0.00	36.40	0.00	0.00	0.00	0.00
012.630 5145 INSURANCE	0.00	227.00	0.00	0.00	235.00	0.00
012.630 5190 POSTAGE & BOX RENT	1,188.53	284.48	1,200.00	1,200.00	168.66	1,200.00
012.630 5230 TELEPHONE/INTERNET	2,894.14	1,424.00	3,500.00	3,500.00	856.00	3,500.00
012.630 5435 LEASE, COPIER	2,569.17	3,388.02	3,500.00	4,500.00	2,652.30	4,000.00
012.630 5465 RENT, LAND & BUILDINGS	12,000.00	0.00	0.00	0.00	0.00	0.00

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BUDGET REPORT

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Fund Dept Line Description

012 GENERAL

630 HEALTH DEPARTMENT

	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012.630 5520 CONFERENCES / EDUCATION	1,971.00	1,352.00	3,900.00	3,900.00	126.28	3,900.00
012.630 5525 TRAVEL REIMBURSEMENT	182.74	871.92	10,000.00	2,500.00	211.05	2,500.00
012.630 5680 EXPENSE REIMBURSEMENT	7,480.54	1,356.29	5,500.00	5,500.00	0.00	2,500.00
012.630 5740 MISCELLANEOUS	0.00	0.00	3,000.00	3,000.00	25.98	3,000.00
012.630 5840 BABIES CRISIS SERVICE	0.00	75.00	300.00	300.00	0.00	300.00
012.630 6265 EQUIPMENT, OFFICE/FURNITURE	0.00	5,987.61	4,000.00	3,000.00	1,145.98	4,000.00
630 HEALTH DEPARTMENT	333,246.69	345,204.02	416,228.87	416,228.87	168,251.02	423,258.34

012 GENERAL

631 COUNTY NURSE

012.631 4285 MEDICAL SUPPLIES / VACCINES	19,338.65	16,471.75	25,000.00	25,000.00	604.66	25,000.00
012.631 4315 OFFICE SUPPLIES	1,533.33	0.00	2,000.00	2,000.00	1,299.17	2,000.00
012.631 4515 ADMINISTRATIVE FEE	0.00	709.00	0.00	0.00	0.00	0.00
012.631 5145 INSURANCE	2,806.75	2,858.25	13,000.00	13,000.00	2,911.75	4,000.00
012.631 5190 POSTAGE & BOX RENT	299.64	19.93	700.00	700.00	31.84	700.00
012.631 5230 TELEPHONE/INTERNET	0.00	0.00	750.00	750.00	0.00	750.00
012.631 5520 CONFERENCES / EDUCATION	180.00	1,234.02	2,000.00	2,000.00	0.00	2,000.00
012.631 5680 EXPENSE REIMBURSEMENT	1,802.41	649.85	2,000.00	2,000.00	525.70	2,000.00
012.631 6265 EQUIPMENT, OFFICE/FURNITURE	0.00	0.00	2,000.00	2,000.00	310.50	5,000.00
631 COUNTY NURSE	25,960.78	21,942.80	47,450.00	47,450.00	5,683.62	41,450.00

012 GENERAL

635 SENIOR CITIZENS

012.635 4003 FULL TIME EMPLOYEES	99,463.38	127,737.58	204,532.00	204,532.00	81,861.62	179,001.00
012.635 4004 PART TIME EMPLOYEES	0.00	18,475.00	25,000.00	25,000.00	14,131.60	24,700.00
012.635 4005 TEMPORARY EMPLOYEES	0.00	870.75	0.00	2,000.00	617.50	0.00
012.635 4010 OVERTIME	0.00	14.12	0.00	0.00	0.00	0.00
012.635 4022 SALARY ADJUSTMENT	0.00	3,150.00	3,850.00	3,850.00	0.00	3,500.00
012.635 4070 SOCIAL SECURITY TAXES	7,491.10	11,425.37	17,853.72	17,853.72	7,319.94	15,850.87
012.635 4072 HEALTH INSURANCE, COUNTY PAID	28,215.63	47,062.08	71,500.00	69,500.00	23,207.90	62,000.00
012.635 4081 RETIREMENT CONTRIBUTION	12,607.58	20,044.59	30,339.66	30,339.66	12,025.06	27,661.33
012.635 4096 UNEMPLOYMENT INSURANCE	44.45	596.32	900.00	900.00	329.92	900.00
012.635 4098 WORKERS COMP INSURANCE	0.00	4.00	1,450.00	1,450.00	0.00	1,450.00
012.635 4135 BATTERIES/TIRES/TUBES	2,594.28	2,470.94	2,500.00	2,500.00	453.75	2,500.00
012.635 4205 FOOD/MEALS	94,318.68	104,010.62	110,000.00	110,000.00	65,947.43	110,000.00
012.635 4215 FUEL, OIL, LUBRICANTS	10,389.60	9,726.14	12,000.00	12,000.00	5,372.03	12,000.00
012.635 4255 KITCHEN SUPPLIES	7,727.97	19,596.35	15,000.00	15,000.00	13,272.35	15,000.00
012.635 4315 OFFICE SUPPLIES	1,671.61	1,671.40	1,800.00	1,800.00	1,331.61	1,800.00
012.635 4335 PAPER SUPPLIES	15,545.71	4,581.39	18,000.00	18,000.00	2,420.53	18,000.00
012.635 4365 REPAIR PARTS/MATERIALS	991.58	518.07	2,000.00	2,000.00	254.30	2,000.00
012.635 4605 CONTRACT FOR SVC/MAINTENANCE	3,258.50	2,902.16	3,500.00	3,500.00	3,266.21	3,500.00
012.635 4835 MEAL DELIVERY	65,427.83	62,800.00	65,000.00	65,000.00	41,600.00	65,000.00
012.635 4940 VEHICLE & EQUIPMENT REPAIR/MAINTENANCE	4,270.83	10,630.13	5,000.00	5,000.00	4,589.95	5,000.00
012.635 4945 REPAIR/MAINTENANCE, OTHER EQUIP	55.00	4,345.24	3,000.00	3,000.00	3,269.53	3,000.00
012.635 5105 ADV/PUBLIC NOTICES	0.00	0.00	0.00	0.00	24.60	0.00
012.635 5145 INSURANCE	0.00	1,389.00	1,000.00	1,000.00	1,377.00	1,000.00

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LIVE OAK COUNTY

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
635 SENIOR CITIZENS						
012.635 5190 POSTAGE & BOX RENT	62.31	64.00	500.00	500.00	64.00	500.00
012.635 5230 TELEPHONE/INTERNET	164.84	0.00	0.00	0.00	0.00	0.00
012.635 5520 CONFERENCES / EDUCATION	0.00	1,109.96	300.00	300.00	79.00	300.00
012.635 5680 EXPENSE REIMBURSEMENT	0.00	0.00	3,000.00	3,000.00	0.00	3,000.00
012.635 5740 MISCELLANEOUS	86.45	109.99	1,000.00	1,000.00	0.00	1,000.00
012.635 6280 EQUIPMENT, SMALL	8,755.42	15,832.06	10,000.00	10,000.00	0.00	10,000.00
635 SENIOR CITIZENS	363,142.75	470,937.26	609,025.38	609,025.38	282,815.83	568,663.20
012 GENERAL						
636 TRANSPORTATION PROGRAM						
012.636 5145 INSURANCE	593.00	561.00	1,000.00	1,000.00	582.00	1,000.00
012.636 5940 TRANSPORTATION PROGRAM CONTRACT, RURAL	37,500.00	37,500.00	37,500.00	37,500.00	18,750.00	37,500.00
636 TRANSPORTATION PROGRAM	38,093.00	38,061.00	38,500.00	38,500.00	19,332.00	38,500.00
012 GENERAL						
640 WELFARE DEPARTMENT						
012.640 4545 ATTORNEY/LEGAL FEES	3,355.50	5,432.50	10,000.00	10,000.00	3,455.00	10,000.00
012.640 4546 INDIGENT LEGAL, COUNTY CRT	5,620.00	13,464.50	125,000.00	125,000.00	4,600.00	125,000.00
012.640 4547 INDIGENT LEGAL, DISTRICT CRT	179,579.25	205,480.83	325,000.00	325,000.00	156,901.42	350,000.00
012.640 4845 MEDICAL SERVICES	0.00	0.00	400.00	400.00	0.00	400.00
012.640 4885 OTHER PROFESSIONAL SERVICES	4,500.00	400.00	0.00	0.00	0.00	2,000.00
012.640 5410 FOSTER CARE	0.00	0.00	500.00	500.00	0.00	500.00
012.640 5635 CAPITAL CREDITS, ALLOCATION	0.00	56,000.23	0.00	0.00	0.00	5,000.00
012.640 5649 CASA - COURT APPOINTED ATTY DONATION	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00
012.640 5650 OATH CONTRIBUTIONS	1,500.00	6,000.00	10,000.00	10,000.00	4,000.00	10,000.00
012.640 5660 COURT COSTS/OTHER	0.00	0.00	2,000.00	2,000.00	0.00	0.00
012.640 5685 HALO- FLIGHT	9,000.00	9,300.00	10,000.00	10,000.00	9,000.00	0.00
012.640 5820 PAUPER BURIAL	500.00	1,000.00	2,000.00	2,000.00	1,000.00	2,000.00
012.640 5845 LUBBOCK COUNTY RPDO	0.00	0.00	0.00	12,375.00	12,375.00	15,000.00
640 WELFARE DEPARTMENT	209,054.75	296,778.06	489,900.00	502,275.00	191,331.42	524,900.00
012 GENERAL						
645 INDIGENT HEALTH CARE						
012.645 4003 FULL TIME EMPLOYEES	37,438.92	43,471.42	46,300.80	46,300.80	28,292.46	47,689.82
012.645 4022 SALARY ADJUSTMENT	0.00	0.00	700.00	700.00	0.00	700.00
012.645 4070 SOCIAL SECURITY TAXES	2,817.79	3,342.35	3,595.56	3,595.56	2,129.29	3,701.82
012.645 4072 HEALTH INSURANCE, COUNTY PAID	10,520.57	0.00	14,300.00	14,300.00	5,625.24	15,500.00
012.645 4081 RETIREMENT CONTRIBUTION	4,776.58	5,940.78	6,110.10	6,110.10	3,545.28	6,460.04
012.645 4096 UNEMPLOYMENT INSURANCE	9.00	17.00	300.00	300.00	63.00	300.00
012.645 4098 WORKERS COMP INSURANCE	0.00	0.00	175.00	175.00	0.00	175.00
012.645 4315 OFFICE SUPPLIES	499.39	1,967.36	1,000.00	1,000.00	0.00	1,000.00
012.645 4410 SOFTWARE	0.00	12,817.50	14,000.00	14,000.00	8,533.00	14,000.00
012.645 4545 ATTORNEY/LEGAL FEES	1,200.00	0.00	1,200.00	1,200.00	0.00	1,200.00
012.645 4605 CONTRACT FOR SVC/MAINTENANCE	0.00	0.00	500.00	500.00	0.00	0.00
012.645 5190 POSTAGE & BOX RENT	249.52	256.76	500.00	500.00	222.55	500.00
012.645 5230 TELEPHONE/INTERNET	18.56	0.00	700.00	700.00	0.00	0.00

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012 GENERAL

645 INDIGENT HEALTH CARE

012.645	5520 CONFERENCES / EDUCATION	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012.645	5680 EXPENSE REIMBURSEMENT	0.00	0.00	1,000.00	1,000.00	0.00	2,000.00
012.645	6265 EQUIPMENT, OFFICE/FURNITURE	1,200.39	1,428.31	2,000.00	2,000.00	0.00	2,000.00
012.645		0.00	0.00	2,000.00	2,000.00	310.50	2,000.00
645 INDIGENT HEALTH CARE		58,780.82	79,235.59	94,381.46	94,381.46	48,721.32	97,226.68

012 GENERAL

650 LIBRARIES

012.650	4003 FULL TIME EMPLOYEES	33,010.91	38,989.36	39,532.43	39,532.43	25,104.64	52,210.00
012.650	4004 PART TIME EMPLOYEES	38,247.79	45,173.78	114,939.76	114,939.76	27,262.51	100,000.00
012.650	4022 SALARY ADJUSTMENT	0.00	2,100.00	2,500.00	2,500.00	0.00	2,500.00
012.650	4070 SOCIAL SECURITY TAXES	5,504.52	6,636.12	12,008.38	12,008.38	4,006.97	11,835.32
012.650	4072 HEALTH INSURANCE, COUNTY PAID	10,481.04	8,478.44	14,300.00	14,300.00	4,382.64	15,500.00
012.650	4081 RETIREMENT CONTRIBUTION	8,925.93	11,597.84	20,406.38	20,406.38	6,538.06	20,653.79
012.650	4096 UNEMPLOYMENT INSURANCE	40.74	479.04	1,890.00	1,890.00	196.66	1,890.00
012.650	4098 WORKERS COMP INSURANCE	0.00	14.25	700.00	700.00	0.00	700.00
012.650	4175 CLEANING / JANITORIAL SUPPLIES	991.60	1,224.69	1,200.00	1,200.00	182.79	1,200.00
012.650	4315 OFFICE SUPPLIES	1,666.35	2,461.19	2,000.00	2,000.00	1,302.62	2,000.00
012.650	4365 REPAIR PARTS/MATERIALS	215.81	95.95	500.00	500.00	27.39	500.00
012.650	4575 COMPUTER SERVICE/REPAIR	379.59	3,760.00	6,000.00	6,000.00	3,760.00	6,000.00
012.650	4605 CONTRACT FOR SVC/MAINTENANCE	450.00	0.00	0.00	0.00	0.00	0.00
012.650	5190 POSTAGE & BOX RENT	0.00	68.00	0.00	0.00	73.00	100.00
012.650	5520 CONFERENCES / EDUCATION	188.00	188.00	500.00	500.00	0.00	500.00
012.650	5650 CONTRIBUTIONS	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00
012.650	5680 EXPENSE REIMBURSEMENT	0.00	0.00	600.00	600.00	0.00	600.00
012.650	6265 EQUIPMENT, OFFICE/FURNITURE	1,750.39	1,636.44	3,000.00	3,000.00	0.00	3,000.00
650 LIBRARIES		110,352.67	131,403.10	228,576.95	228,576.95	81,337.28	227,689.11

012 GENERAL

660 NUCES RIVER PARK

012.660	4004 PART TIME EMPLOYEES	10,523.92	4,593.80	15,000.00	15,000.00	8,602.56	15,450.00
012.660	4022 SALARY ADJUSTMENT	0.00	87.50	350.00	350.00	0.00	350.00
012.660	4070 SOCIAL SECURITY TAXES	805.09	345.75	1,174.28	1,174.28	657.93	1,208.70
012.660	4081 RETIREMENT CONTRIBUTION	736.46	604.35	1,995.50	1,995.50	1,078.43	2,109.30
012.660	4096 UNEMPLOYMENT INSURANCE	0.00	58.76	270.00	270.00	40.42	270.00
012.660	4098 WORKERS COMP INSURANCE	0.00	0.00	458.00	458.00	0.00	458.00
012.660	4175 CLEANING / JANITORIAL SUPPLIES	0.00	0.00	250.00	250.00	0.00	250.00
012.660	4245 HERBICIDE / WEED KILLER	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
012.660	4305 MISCELLANEOUS SUPPLIES	0.00	350.00	2,500.00	2,500.00	0.00	2,500.00
012.660	4365 REPAIR PARTS/MATERIALS	0.00	539.92	0.00	0.00	0.00	1,000.00
012.660	4605 CONTRACT FOR SVC/MAINTENANCE	0.00	0.00	1,800.00	1,800.00	0.00	1,800.00
012.660	4920 REPAIR/MAINTENANCE, BUILDING	0.00	0.00	1,500.00	1,500.00	0.00	1,500.00
012.660	4945 REPAIR/MAINTENANCE, OTHER EQUIP	0.00	0.00	2,500.00	2,500.00	1,137.50	2,500.00
012.660	5035 SECURITY SERVICE	1,800.00	1,800.00	1,800.00	1,800.00	1,050.00	1,800.00
012.660	5145 INSURANCE	750.00	917.00	1,000.00	1,000.00	1,026.00	2,000.00
012.660	5240 UTILITIES	664.78	996.77	5,000.00	7,500.00	7,463.45	10,000.00
012.660	6225 IMPROVEMENTS, OTHER THAN BLDGS	44,900.00	0.00	75,000.00	75,000.00	8,500.00	20,000.00

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Fund,Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
660 NUCES RIVER PARK						
012.660 6280 EQUIPMENT, SMALL	0.00	2,500.00	4,000.00	1,500.00	0.00	4,000.00
660 NUCES RIVER PARK	60,180.25	11,793.85	119,597.78	119,597.78	29,556.29	72,196.00
012 GENERAL						
661 GW LONGHORN PARK						
012.661 4004 PART TIME EMPLOYEES	0.00	0.00	0.00	6,000.00	1,297.80	15,000.00
012.661 4022 SALARY ADJUSTMENT	0.00	0.00	0.00	350.00	0.00	350.00
012.661 4070 SOCIAL SECURITY TAXES	0.00	0.00	0.00	500.00	99.27	1,174.28
012.661 4081 RETIREMENT CONTRIBUTION	0.00	0.00	0.00	1,000.00	115.67	2,049.23
012.661 4096 UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	50.00	0.00	50.00
012.661 4098 WORKER'S COMPENSATION INS	0.00	0.00	0.00	100.00	0.00	100.00
012.661 4325 OPERATING SUPPLIES	0.00	0.00	2,500.00	2,500.00	0.00	2,500.00
012.661 4516 ADMINISTRATIVE FEE, GRANTS	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
012.661 4625 CONTRACTOR SERVICES, OTHER	0.00	690.00	6,000.00	6,000.00	0.00	5,000.00
012.661 4755 GRANT EXPENDITURES	0.00	0.00	150,000.00	150,000.00	0.00	100,000.00
012.661 4935 REPAIR/MAINTENANCE, MISC	0.00	0.00	2,000.00	2,000.00	0.00	2,000.00
012.661 5145 INSURANCE	0.00	0.00	2,000.00	2,000.00	58.00	2,000.00
012.661 5475 RENT, MACHINERY, EQUIPMENT & OTHER	0.00	0.00	0.00	0.00	410.10	1,000.00
012.661 6267 EQUIPMENT, PARKS & RECREATION	0.00	0.00	0.00	0.00	0.00	400,000.00
012.661 6280 EQUIPMENT, SMALL	0.00	0.00	2,500.00	2,500.00	0.00	2,500.00
012.661 6390 GRANT EQUIPMENT	0.00	0.00	150,000.00	150,000.00	0.00	0.00
661 GW LONGHORN PARK	0.00	690.00	320,000.00	328,000.00	1,980.84	538,723.51
012 GENERAL						
665 AG EXTENSION SERVICE						
012.665 4003 FULL TIME EMPLOYEES	63,967.06	24,562.31	69,047.32	69,047.32	29,670.88	47,689.82
012.665 4004 PART TIME EMPLOYEES	4,061.19	21,949.79	22,084.00	22,084.00	16,263.44	38,595.87
012.665 4022 SALARY ADJUSTMENT	0.00	1,400.00	1,400.00	1,400.00	0.00	2,100.00
012.665 4070 SOCIAL SECURITY TAXES	5,153.65	5,143.97	5,389.22	5,389.22	3,388.45	6,761.50
012.665 4072 HEALTH INSURANCE, COUNTY PAID	13,589.40	15,169.75	14,300.00	14,300.00	7,269.72	15,500.00
012.665 4081 RETIREMENT CONTRIBUTION	4,932.80	6,099.47	9,158.15	9,158.15	3,596.15	11,799.49
012.665 4096 UNEMPLOYMENT INSURANCE	27.80	234.00	270.00	270.00	129.96	270.00
012.665 4098 WORKERS COMP INSURANCE	0.00	500.00	325.00	325.00	0.00	325.00
012.665 4135 BATTERIES/TIRES/TUBES	712.12	49.96	500.00	500.00	184.95	1,000.00
012.665 4195 EDUCATION MATERIALS	0.00	0.00	100.00	100.00	0.00	100.00
012.665 4215 FUEL, OIL, LUBRICANTS	6,766.11	5,241.09	8,500.00	8,500.00	2,573.77	9,500.00
012.665 4315 OFFICE SUPPLIES	2,156.32	2,366.07	1,500.00	1,500.00	683.78	2,000.00
012.665 4940 VEHICLE & EQUIPMENT REPAIR/MAINTENANCE	2,133.45	964.41	2,500.00	2,500.00	2,142.80	3,500.00
012.665 4945 REPAIR/MAINTENANCE, OTHER EQUIP	0.00	11.00	2,000.00	2,000.00	0.00	2,000.00
012.665 5190 POSTAGE & BOX RENT	0.00	0.00	100.00	100.00	0.00	100.00
012.665 5230 TELEPHONE/INTERNET	1,908.53	0.00	3,000.00	3,000.00	0.00	0.00
012.665 5435 LEASE, COPIER	5,503.16	5,445.33	5,500.00	5,500.00	3,768.19	6,000.00
012.665 5520 CONFERENCES / EDUCATION	1,355.00	485.00	2,000.00	2,000.00	1,060.00	3,000.00
012.665 5680 EXPENSE REIMBURSEMENT	8,348.12	6,245.27	10,000.00	10,000.00	6,124.10	15,000.00
012.665 5740 MISCELLANEOUS	0.00	62.72	200.00	200.00	37.50	200.00
012.665 6260 EQUIPMENT, MOTOR VEHICLES	0.00	0.00	0.00	60,000.00	0.00	0.00

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Fund,Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
012 GENERAL						
665 AG EXTENSION SERVICE						
012.665 6265 EQUIPMENT, OFFICE/FURNITURE	1,167.99	1,669.98	2,000.00	2,000.00	0.00	4,000.00
012.665 6280 EQUIPMENT, SMALL	0.00	0.00	0.00	65,000.00	0.00	0.00
665 AG EXTENSION SERVICE	119,784.65	115,801.12	159,873.69	284,873.69	75,899.69	169,441.68
012 GENERAL						
700 TRANSFERS OUT						
012.700 7013 TRANSFER TO INDIGENT HEALTH CARE	300,000.00	400,000.00	400,000.00	400,000.00	0.00	200,000.00
012.700 7015 TRANSFER TO SOLID WASTE	175,000.00	350,000.00	350,000.00	350,000.00	350,000.00	200,000.00
012.700 7021 TRANSFERS TO PRECINCT NO. 1	0.00	2,233,315.00	2,896,723.00	2,896,723.00	2,896,723.00	3,082,589.00
012.700 7022 TRANSFERS TO PRECINCT NO. 2	0.00	2,019,941.00	2,620,186.00	2,620,186.00	2,620,186.00	2,788,309.00
012.700 7023 TRANSFERS TO PRECINCT NO. 3	0.00	1,756,780.00	2,279,124.00	2,279,124.00	2,279,124.00	2,425,363.00
012.700 7024 TRANSFERS TO PRECINCT NO. 4	0.00	1,095,320.00	1,421,860.00	1,421,860.00	1,421,860.00	1,513,093.00
012.700 7060 TRANSFERS TO INT & SINKING	0.00	0.00	0.00	0.00	0.00	200,000.00
012.700 7070 TRANSFER TO CONSTRUCTION	0.00	3,000,000.00	3,300,000.00	3,300,000.00	3,300,000.00	2,000,000.00
012.700 7080 TRANSFER TO AIRPORT	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	100,000.00
700 TRANSFERS OUT	525,000.00	10,905,356.00	13,317,893.00	13,317,893.00	12,917,893.00	12,509,354.00
Revenue Total	16,239,393.53	27,704,112.87	27,392,558.00	28,464,449.00	19,685,381.25	29,025,725.00
Expense Total	13,350,520.28	25,099,962.70	33,549,662.06	34,625,936.06	22,915,511.86	34,721,083.23
012 GENERAL	2,888,873.25	2,604,150.17	-6,157,104.06	-6,161,487.06	-3,230,130.61	-5,695,358.23
013 INDIGENT HEALTH CARE FUND						
380 MISCELLANEOUS REVENUE						
013.380 3799 REFUNDS, OTHER	0.00	731.20	0.00	0.00	0.00	0.00
380 MISCELLANEOUS REVENUE	0.00	731.20	0.00	0.00	0.00	0.00
013 INDIGENT HEALTH CARE FUND						
390 TRANSFERS IN						
013.390 3912 TRANSFERS FROM GENERAL FUND	300,000.00	400,000.00	400,000.00	400,000.00	0.00	200,000.00
390 TRANSFERS IN	300,000.00	400,000.00	400,000.00	400,000.00	0.00	200,000.00
013 INDIGENT HEALTH CARE FUND						
640 WELFARE DEPARTMENT						
013.640 4296 MEDICINE / PRESCRIPTIONS, INDIGENT	6,899.17	15,695.39	75,000.00	75,000.00	12,736.86	75,000.00
013.640 4845 MEDICAL SERVICES	38,903.02	39,878.88	125,000.00	125,000.00	12,938.61	125,000.00
013.640 4855 INMATE MEDICAL SERVICES	122,442.80	147,055.26	200,000.00	200,000.00	51,818.86	200,000.00
640 WELFARE DEPARTMENT	168,244.99	202,629.53	400,000.00	400,000.00	77,494.33	400,000.00
Revenue Total	300,000.00	400,731.20	400,000.00	400,000.00	0.00	200,000.00
Expense Total	168,244.99	202,629.53	400,000.00	400,000.00	77,494.33	400,000.00
013 INDIGENT HEALTH CARE FUND	131,755.01	198,101.67	0.00	0.00	-77,494.33	-200,000.00
015 SOLID WASTE DISPOSAL FUND						
340 CHARGES FOR SERVICES						

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Fund/Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
340 CHARGES FOR SERVICES						
015.340 3452 WASTE DISPOSAL FEES, TR	55,728.73	74,971.00	30,000.00	30,000.00	43,627.00	40,000.00
015.340 3454 WASTE DISPOSAL FEES, LAGARIO	59,931.00	57,528.00	25,000.00	25,000.00	32,489.00	30,000.00
015.340 3456 WASTE DISPOSAL FEES, WHITSETT	2,741.00	1,780.89	1,000.00	1,000.00	1,037.80	1,000.00
340 CHARGES FOR SERVICES	118,400.75	134,169.89	56,000.00	56,000.00	77,133.80	71,000.00
015 SOLID WASTE DISPOSAL FUND						
360 INTEREST INCOME						
015.360 3600 INTEREST INCOME	624.60	1,170.95	300.00	300.00	1,824.88	300.00
360 INTEREST INCOME	624.60	1,170.95	300.00	300.00	1,824.88	300.00
015 SOLID WASTE DISPOSAL FUND						
380 MISCELLANEOUS REVENUE						
015.380 3760 MISCELLANEOUS INCOME	7,093.24	2,512.61	0.00	0.00	1,548.09	0.00
380 MISCELLANEOUS REVENUE	7,093.24	2,512.61	0.00	0.00	1,548.09	0.00
015 SOLID WASTE DISPOSAL FUND						
390 TRANSFERS IN						
015.390 3912 TRANSFERS FROM GENERAL FUND	175,000.00	350,000.00	350,000.00	350,000.00	350,000.00	200,000.00
390 TRANSFERS IN	175,000.00	350,000.00	350,000.00	350,000.00	350,000.00	200,000.00
015 SOLID WASTE DISPOSAL FUND						
595 SOLID WASTE, THREE RIVERS						
015.595 4003 FULL TIME EMPLOYEES	40,120.59	47,015.46	47,165.76	47,165.76	29,847.61	48,590.00
015.595 4010 OVERTIME	958.01	1,023.93	0.00	1,000.00	612.36	1,500.00
015.595 4022 SALARY ADJUSTMENT	0.00	0.00	700.00	700.00	0.00	700.00
015.595 4070 SOCIAL SECURITY TAXES	3,130.28	3,762.80	3,661.73	3,661.73	2,338.79	3,885.44
015.595 4072 HEALTH INSURANCE, COUNTY PAID	-0,521.48	10,088.73	14,300.00	14,300.00	4,845.39	15,500.00
015.595 4081 RETIREMENT CONTRIBUTION	5,237.36	6,576.58	6,222.55	6,222.55	3,834.88	6,780.47
015.595 4096 UNEMPLOYMENT INSURANCE	9.00	117.00	350.00	350.00	63.00	350.00
015.595 4098 WORKER'S COMPENSATION INS	0.00	5,796.25	7,000.00	7,000.00	0.00	7,000.00
015.595 4135 BATTERIES/TIRES/TUBES	280.00	1,071.63	1,500.00	1,500.00	0.00	1,500.00
015.595 4165 CHEMICALS	60.39	20.58	0.00	0.00	0.00	0.00
015.595 4175 CLEANING / JANITORIAL SUPPLIES	69.02	84.14	400.00	400.00	43.05	400.00
015.595 4215 FUEL, OIL, LUBRICANTS	192.88	171.09	1,000.00	1,000.00	81.04	1,000.00
015.595 4305 MISCELLANEOUS SUPPLIES	0.00	0.00	0.00	0.00	0.00	500.00
015.595 4315 OFFICE SUPPLIES	426.00	0.00	500.00	500.00	0.00	500.00
015.595 4365 REPAIR PARTS/MATERIALS	2,188.47	7.79	4,000.00	4,000.00	43.39	4,000.00
015.595 4405 SMALL / HAND TOOLS	312.95	0.00	500.00	500.00	36.99	500.00
015.595 4765 HAULING, EQUIP / WASTE	80,089.73	102,505.23	100,000.00	100,000.00	58,041.37	120,000.00
015.595 4920 REPAIR/MAINTENANCE, BUILDING	0.00	0.00	4,000.00	4,000.00	3,247.38	4,000.00
015.595 4940 VEHICLE & EQUIPMENT REPAIR/MAINTENANCE	4,384.68	0.00	2,500.00	2,500.00	0.00	2,500.00
015.595 4945 REPAIR/MAINTENANCE, OTHER EQUIP	0.00	1,250.00	13,000.00	13,000.00	500.00	13,000.00
015.595 5105 ADV/PUBLIC NOTICES	0.00	0.00	200.00	200.00	0.00	0.00
015.595 5145 INSURANCE	1,385.00	1,189.00	1,500.00	1,500.00	1,331.00	2,000.00
015.595 5230 TELEPHONE/INTERNET	1,292.14	1,347.91	1,500.00	1,500.00	857.07	1,700.00
015.595 5240 UTILITIES	786.94	616.53	900.00	900.00	444.14	1,500.00
015.595 5475 RENT, MACHINERY & EQUIPMENT	0.00	0.00	2,000.00	2,000.00	0.00	2,000.00

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Fund,Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
015 SOLID WASTE DISPOSAL FUND						
595 SOLID WASTE, THREE RIVERS						
015.595 5740 MISCELLANEOUS	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
015.595 6225 IMPROVEMENTS, OTHER THAN BLDGS	3,700.00	0.00	0.00	0.00	0.00	50,000.00
015.595 6260 EQUIPMENT, MOTOR VEHICLES	45,099.00	0.00	10,000.00	10,000.00	0.00	10,000.00
015.595 6280 EQUIPMENT, SMALL	229.99	0.00	10,000.00	9,000.00	0.00	10,000.00
595 SOLID WASTE, THREE RIVERS	200,465.21	183,524.65	233,900.04	233,900.04	106,167.66	310,405.91
015 SOLID WASTE DISPOSAL FUND						
596 SOLID WASTE, LAGARTO						
015.596 4003 FULL TIME EMPLOYEES	10,786.48	44,183.46	44,883.89	44,883.89	28,483.63	46,230.41
015.596 4004 PART TIME EMPLOYEES	27,806.40	0.00	0.00	0.00	0.00	0.00
015.596 4022 SALARY ADJUSTMENT	0.00	700.00	700.00	700.00	0.00	700.00
015.596 4070 SOCIAL SECURITY TAXES	2,944.65	3,464.39	3,487.17	3,487.17	2,190.64	3,590.18
015.596 4072 HEALTH INSURANCE, COUNTY PAID	0.00	0.00	14,300.00	14,300.00	0.00	15,500.00
015.596 4081 RETIREMENT CONTRIBUTION	4,926.97	6,054.87	5,925.91	5,925.91	3,596.63	6,265.21
015.596 4096 UNEMPLOYMENT INSURANCE	9.00	117.00	5,700.00	5,700.00	63.00	5,700.00
015.596 4098 WORKER'S COMPENSATION INS	0.00	0.00	300.00	300.00	0.00	300.00
015.596 4135 BATTERIES/TIRES/TUBES	0.00	0.00	2,000.00	2,000.00	125.00	1,000.00
015.596 4175 CLEANING / JANITORIAL SUPPLIES	178.46	140.65	0.00	0.00	43.89	250.00
015.596 4215 FUEL, OIL, LUBRICANTS	100.00	0.00	1,000.00	1,000.00	0.00	1,000.00
015.596 4245 HERBICIDE / WEED KILLER	49.18	87.35	0.00	0.00	0.00	100.00
015.596 4305 MISCELLANEOUS SUPPLIES	0.00	0.00	1,500.00	1,500.00	0.00	1,500.00
015.596 4365 REPAIR PARTS/MATERIALS	115.94	121.50	3,275.00	3,275.00	16.86	3,275.00
015.596 4405 SMALL / HAND TOOLS	141.20	43.47	0.00	0.00	0.00	250.00
015.596 4765 HAULING, EQUIP / WASTE	40,601.97	53,646.98	65,000.00	65,000.00	24,197.34	65,000.00
015.596 4945 REPAIR/MAINTENANCE, OTHER EQUIP	313.95	1,250.00	5,000.00	5,000.00	175.19	5,000.00
015.596 5230 TELEPHONE	154.27	335.90	350.00	350.00	261.02	500.00
015.596 5240 UTILITIES	1,074.12	1,069.10	2,000.00	2,000.00	739.34	2,000.00
015.596 6225 IMPROVEMENTS, OTHER THAN BLDGS	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
015.596 6280 EQUIPMENT, SMALL	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
596 SOLID WASTE, LAGARTO	89,202.59	111,214.67	170,421.97	170,421.97	59,892.54	173,160.80
015 SOLID WASTE DISPOSAL FUND						
597 SOLID WASTE, WHITSETT						
015.597 4004 PART TIME EMPLOYEES	3,313.64	14,193.74	17,847.00	17,847.00	9,088.89	18,382.41
015.597 4022 SALARY ADJUSTMENT	0.00	350.00	350.00	350.00	0.00	350.00
015.597 4070 SOCIAL SECURITY TAXES	235.52	1,117.53	1,392.07	1,392.07	695.34	1,433.03
015.597 4081 RETIREMENT CONTRIBUTION	344.12	1,953.33	2,365.61	2,365.61	1,139.10	2,500.78
015.597 4096 UNEMPLOYMENT INSURANCE	5.42	117.00	200.00	200.00	51.70	200.00
015.597 4098 WORKER'S COMPENSATION INS	0.00	0.00	200.00	200.00	0.00	200.00
015.597 6280 EQUIPMENT, SMALL	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
597 SOLID WASTE, WHITSETT	3,898.70	17,731.60	27,354.68	27,354.68	10,975.03	28,066.22
Revenue Total	301,118.59	487,853.45	406,300.00	406,300.00	430,506.77	271,300.00
Expense Total	293,566.50	312,470.92	431,676.69	431,676.69	177,035.23	511,632.93
015 SOLID WASTE DISPOSAL FUND	7,552.09	175,382.53	-25,376.69	-25,376.69	253,471.54	-240,332.93

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
016 GRANT FUND						
331 FEDERAL GRANTS/AID						
016.331 3140 ARPA GRANT	203,723.89	630,416.50	0.00	0.00	0.00	0.00
016.331 3195 FEDERAL GRANTS, OTHER	9,000.00	30,000.00	0.00	0.00	0.00	0.00
331 FEDERAL GRANTS/AID	212,723.89	660,416.50	0.00	0.00	0.00	0.00
016 GRANT FUND						
333 STATE GRANTS/AID						
016.333 3260 SB 22/RURAL OFFICES GRANT	0.00	525,000.00	0.00	0.00	0.00	0.00
333 STATE GRANTS/AID	0.00	525,000.00	0.00	0.00	0.00	0.00
016 GRANT FUND						
360 INTEREST INCOME						
016.360 3600 INTEREST INCOME	0.00	2,725.20	0.00	0.00	310.94	0.00
360 INTEREST INCOME	0.00	2,725.20	0.00	0.00	310.94	0.00
016 GRANT FUND						
403 COUNTY CLERK						
016.403 4665 DIGITIZING / SCANNING RECORDS	0.00	374,367.60	0.00	0.00	0.00	0.00
403 COUNTY CLERK	0.00	374,367.60	0.00	0.00	0.00	0.00
016 GRANT FUND						
545 EMERGENCY MANAGEMENT						
016.545 6270 EQUIPMENT, RADIO	479,898.78	101,307.50	0.00	0.00	0.00	0.00
016.545 6311 HELIPADS	0.00	52,204.00	0.00	0.00	0.00	0.00
016.545 6675 OTHER EXPENSES / FEES	19,712.00	19,712.00	0.00	0.00	0.00	0.00
545 EMERGENCY MANAGEMENT	499,610.78	173,223.50	0.00	0.00	0.00	0.00
016 GRANT FUND						
660 PARKS & RECREATION						
016.660 6225 IMPROVEMENTS, OTHER THAN BLDGS	0.00	33,430.20	50,000.00	204,467.00	190,371.34	0.00
660 PARKS & RECREATION	0.00	33,430.20	50,000.00	204,467.00	190,371.34	0.00
016 GRANT FUND						
661 COUNTY FAIRGROUNDS						
016.661 6220 BUILDINGS	0.00	49,395.20	50,000.00	223,644.00	223,634.00	0.00
661 COUNTY FAIRGROUNDS	0.00	49,395.20	50,000.00	223,644.00	223,634.00	0.00
016 GRANT FUND						
700 TRANSFERS OUT						
016.700 7012 TRANSFER TO GENERAL FUND	0.00	525,000.00	0.00	0.00	0.00	0.00
700 TRANSFERS OUT	0.00	525,000.00	0.00	0.00	0.00	0.00
016 GRANT FUND						
820 LATCF GRANT						
016.820 4515 ADMINISTRATIVE FEE	9,000.00	30,000.00	0.00	0.00	0.00	0.00
820 LATCF GRANT	9,000.00	30,000.00	0.00	0.00	0.00	0.00

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Fund Dept Line Description

	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
Revenue Total	212,723.89	1,188,141.70	0.00	0.00	310.94	0.00
Expense Total	508,610.78	1,185,416.50	100,000.00	428,111.00	414,005.34	0.00
016 GRANT FUND	-295,886.89	2,725.20	-100,000.00	-428,111.00	-413,694.40	0.00
020 ROAD & BRIDGE GENERAL						
310 TAXES						
020.310 3010 CURRENT TAXES	2,611,517.39	432,234.07	480,050.00	480,050.00	339,549.02	467,532.00
020.310 3013 DELINQUENT TAXES	21,553.14	2,677.13	0.00	0.00	1,978.18	0.00
310 TAXES	2,633,070.53	434,911.20	480,050.00	480,050.00	341,527.20	467,532.00
020 ROAD & BRIDGE GENERAL						
320 LICENSES, PERMITS, & CERTIFICATES						
020.320 3115 MOTOR VEHICLES (CRB FUNDS)	121,310.00	118,920.00	100,000.00	100,000.00	73,830.00	100,000.00
020.320 3121 ROAD PERMIT FEES	19,750.00	0.00	0.00	0.00	0.00	0.00
320 LICENSES, PERMITS, & CERTIFICATES	141,060.00	118,920.00	100,000.00	100,000.00	73,830.00	100,000.00
020 ROAD & BRIDGE GENERAL						
333 STATE GRANTS/AID						
020.333 3210 AXLE & WEIGHT	94,180.45	96,398.64	75,000.00	75,000.00	42,520.76	75,000.00
020.333 3300 TEXAS DOT GRANT	589,020.71	0.00	0.00	0.00	0.00	0.00
333 STATE GRANTS/AID	683,201.16	96,398.64	75,000.00	75,000.00	42,520.76	75,000.00
020 ROAD & BRIDGE GENERAL						
340 CHARGES FOR SERVICES						
020.340 3430 TAX ASSESSOR-COLLCTR FEES	0.00	0.00	0.00	0.00	31.97	0.00
340 CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	31.97	0.00
020 ROAD & BRIDGE GENERAL						
360 INTEREST INCOME						
020.360 3600 INTEREST INCOME	148,626.39	485,256.67	25,000.00	25,000.00	246,192.52	25,000.00
360 INTEREST INCOME	148,626.39	485,256.67	25,000.00	25,000.00	246,192.52	25,000.00
020 ROAD & BRIDGE GENERAL						
380 MISCELLANEOUS REVENUE						
020.380 3760 MISCELLANEOUS INCOME	0.00	1,526.07	0.00	0.00	0.00	0.00
020.380 3770 OIL AND GAS ROYALTY, R&B	80,493.09	0.00	0.00	0.00	0.00	0.00
020.380 3799 REFUNDS, OTHER	0.00	719.62	0.00	0.00	0.00	0.00
020.380 3850 UNREALIZED GAIN (LOSS) ON CDS	27,554.56	65,077.11	0.00	0.00	2,095.35	0.00
380 MISCELLANEOUS REVENUE	108,047.65	67,322.80	0.00	0.00	2,095.35	0.00
020 ROAD & BRIDGE GENERAL						
390 TRANSFERS IN						
020.390 3929 TRANSFERS FROM FMSL FUND	2,000,000.00	0.00	0.00	0.00	0.00	0.00
390 TRANSFERS IN	2,000,000.00	0.00	0.00	0.00	0.00	0.00
020 ROAD & BRIDGE GENERAL						

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Fund/Dept Line Description	2025 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
020 ROAD & BRIDGE GENERAL						
610 R&B GENERAL ADMIN						
020.610 4001 ELECTED OFFICIALS	211,167.06	0.00	0.00	0.00	0.00	0.00
020.610 4535 APPRAISAL SERVICES	0.00	111,504.25	50,000.00	50,000.00	0.00	50,000.00
020.610 4695 DRUG TESTING	25.00	0.00	5,000.00	5,000.00	0.00	5,000.00
020.610 4721 FLOODPLAIN ENGINEERING/SURVEYING/ARCHTS	0.00	180,771.50	0.00	40,000.00	23,163.10	0.00
020.610 5105 ADV/PUBLIC NOTICES	1,215.60	664.00	5,000.00	5,000.00	0.00	5,000.00
020.610 5240 UTILITIES	405.78	25.34	1,000.00	1,000.00	0.00	1,000.00
020.610 5740 MISCELLANEOUS	2,136.57	740.25	200,000.00	160,000.00	1,549.80	200,000.00
610 R&B GENERAL ADMIN	214,971.81	293,305.34	261,000.00	261,000.00	24,712.90	261,000.00
020 ROAD & BRIDGE GENERAL						
700 TRANSFERS OUT						
020.700 7021 TRANSFERS TO PRECINCT NO. 1	102,000.00	201,863.00	200,856.00	200,856.00	200,856.00	1,139,672.00
020.700 7022 TRANSFERS TO PRECINCT NO. 2	78,000.00	182,577.00	186,454.00	186,454.00	186,454.00	1,035,646.00
020.700 7023 TRANSFERS TO PRECINCT NO. 3	72,000.00	159,790.00	168,692.00	168,692.00	168,692.00	907,347.00
020.700 7024 TRANSFERS TO PRECINCT NO. 4	48,000.00	99,003.00	124,048.00	124,048.00	124,048.00	584,867.00
700 TRANSFERS OUT	300,000.00	642,233.00	680,050.00	680,050.00	680,050.00	3,667,532.00
Revenue Total	5,714,005.73	1,202,809.31	680,050.00	680,050.00	706,197.80	667,532.00
Expense Total	514,971.81	935,538.34	941,050.00	941,050.00	704,762.90	3,928,532.00
020 ROAD & BRIDGE GENERAL	5,199,033.92	267,270.97	-261,000.00	-261,000.00	1,434.90	-3,261,000.00
021 R&B PRECINCT 1						
320 LICENSES, PERMITS, & CERTIFICATES						
021.320 3115 MOTOR VEHICLES (CRS FUNDS)	90,013.52	90,000.01	90,000.00	90,000.00	87,352.07	90,000.00
320 LICENSES, PERMITS, & CERTIFICATES	90,013.52	90,000.01	90,000.00	90,000.00	87,352.07	90,000.00
021 R&B PRECINCT 1						
360 INTEREST INCOME						
021.360 3600 INTEREST INCOME	3,639.57	68,453.80	1,000.00	1,000.00	7,825.04	1,000.00
360 INTEREST INCOME	3,639.57	68,453.80	1,000.00	1,000.00	7,825.04	1,000.00
021 R&B PRECINCT 1						
380 MISCELLANEOUS REVENUE						
021.380 3770 OIL AND GAS ROYALTY, R&B	0.00	21,742.01	0.00	0.00	12,340.14	0.00
380 MISCELLANEOUS REVENUE	0.00	21,742.01	0.00	0.00	12,340.14	0.00
021 R&B PRECINCT 1						
390 TRANSFERS IN						
021.390 3912 TRANSFERS FROM GENERAL FUND	0.00	2,233,915.00	2,896,723.00	2,896,723.00	2,896,723.00	3,082,589.00
021.390 3920 TRANSFERS FROM R&B GENERAL	102,000.00	201,863.00	200,856.00	200,856.00	200,856.00	1,139,672.00
021.390 3928 TRANSFERS FROM SPECIAL LATERAL	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
021.390 3929 TRANSFERS FROM FMSL FUND	1,932,000.00	1,387,980.00	1,093,425.00	1,093,425.00	1,093,425.50	146,780.00
390 TRANSFERS IN	2,034,000.00	3,528,158.00	4,196,004.00	4,196,004.00	4,196,004.50	4,374,041.00
021 R&B PRECINCT 1						

ATTACH REPORT

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VERSION: 2026.01.E.ADOPTED, 2026.01.R.ADOPTED

Fund.Dept Line Description

021 R&B PRECINCT 1

611 PRECINCT NO. 1

	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
021.611 4003 FULL TIME EMPLOYEES	283,351.44	302,934.06	320,840.00	320,840.00	191,628.69	371,160.00
021.611 4004 PART TIME EMPLOYEES	2,562.00	46,161.00	54,500.00	54,500.00	16,620.80	55,062.00
021.611 4010 OVERTIME	228.00	0.00	0.00	0.00	240.00	0.00
021.611 4022 SALARY ADJUSTMENT	0.00	5,600.00	6,650.00	6,650.00	0.00	10,000.00
021.611 4070 SOCIAL SECURITY TAXES	20,876.89	26,841.75	29,222.24	29,222.24	15,947.38	33,370.98
021.611 4072 HEALTH INSURANCE, COUNTY PAID	82,011.00	87,723.99	114,400.00	114,400.00	39,225.12	139,500.00
021.611 4081 RETIREMENT CONTRIBUTION	36,359.43	47,903.31	49,658.70	49,658.70	26,144.38	58,235.64
021.611 4096 UNEMPLOYMENT INSURANCE	81.00	1,258.13	3,000.00	3,000.00	567.00	3,000.00
021.611 4098 WORKERS COMP INSURANCE	17,485.00	8,615.25	20,000.00	20,000.00	6,100.00	20,000.00
021.611 4135 BATTERIES/TIRES/TUBES	73,249.24	71,565.76	70,000.00	70,000.00	33,260.41	70,000.00
021.611 4165 CHEMICALS	9,087.73	5,829.10	15,000.00	15,000.00	1,567.54	15,000.00
021.611 4175 CLEANING / JANITORIAL SUPPLIES	18,166.47	17,820.58	20,000.00	20,000.00	5,967.70	20,000.00
021.611 4215 FUEL, OIL, LUBRICANTS	241,252.00	243,438.86	275,000.00	275,000.00	166,756.96	275,000.00
021.611 4245 HERBICIDE / WEED KILLER	3,964.05	7,332.36	10,000.00	10,000.00	4,607.55	10,000.00
021.611 4285 MEDICAL SUPPLIES / VACCINES	761.25	300.00	0.00	1,000.00	139.80	1,000.00
021.611 4305 MISCELLANEOUS SUPPLIES	4,675.56	2,082.15	5,000.00	5,000.00	312.65	5,000.00
021.611 4365 REPAIR PARTS/MATERIALS	116,945.16	102,887.68	100,000.00	100,000.00	43,145.19	100,000.00
021.611 4395 SIGN SUPPLY	0.00	4,711.39	10,000.00	10,000.00	0.00	10,000.00
021.611 4405 SMALL / HAND TOOLS	21,185.77	30,970.84	20,000.00	24,000.00	23,196.34	20,000.00
021.611 4415 UNIFORMS, CLOTHING, LINENS	7,015.63	6,715.43	10,000.00	10,000.00	4,268.83	10,000.00
021.611 4430 WELDING SUPPLIES	2,450.45	3,345.46	5,000.00	5,000.00	1,738.02	5,000.00
021.611 4625 CONTRACTOR SERVICES, OTHER	42,312.00	7,083.41	50,000.00	50,000.00	2,500.00	50,000.00
021.611 4745 FREIGHT / EXPRESS	7,544.75	8,608.72	25,000.00	25,000.00	0.00	25,000.00
021.611 4765 HAULING, EQUIP / WASTE	32,955.00	16,650.00	25,000.00	25,000.00	8,700.00	25,000.00
021.611 4890 PAVING, CONTRACT	0.00	895,651.20	1,000,000.00	1,000,000.00	444,974.60	1,400,000.00
021.611 4915 REPAIR/MAINTENANCE, BRIDGES	0.00	0.00	100,000.00	100,000.00	585.00	100,000.00
021.611 4920 REPAIR/MAINTENANCE, BUILDING	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
021.611 4930 REPAIR/MAINTENANCE, HEAVY EQUIPMENT	167,716.76	88,723.54	150,000.00	150,000.00	78,108.46	150,000.00
021.611 4940 VEHICLE & EQUIPMENT REPAIR/MAINTENANCE	33,861.99	161,089.25	100,000.00	100,000.00	63,274.81	150,000.00
021.611 4945 REPAIR/MAINTENANCE, OTHER EQUIP	1,950.47	4,277.96	2,000.00	2,000.00	7,776.75	2,000.00
021.611 4950 REPAIR/MAINTENANCE, RADIO	325.00	0.00	2,000.00	2,000.00	0.00	2,000.00
021.611 4960 ROAD, BRIDGE, FENCE REPAIR/MAINTENANCE	1,243,763.98	1,587,218.49	750,000.00	750,000.00	799,925.83	750,000.00
021.611 5015 SAFETY SUPPLY/COSTS	0.00	1,477.39	2,000.00	2,000.00	484.96	2,000.00
021.611 5105 ADV/PUBLIC NOTICES	308.80	88.80	500.00	500.00	0.00	500.00
021.611 5145 INSURANCE	11,897.00	12,833.00	20,000.00	20,000.00	12,754.00	20,000.00
021.611 5230 TELEPHONE/INTERNET	290.85	906.81	1,000.00	1,000.00	522.04	2,000.00
021.611 5240 UTILITIES	5,138.42	6,622.19	5,500.00	5,500.00	2,861.33	5,500.00
021.611 5475 RENT, MACHINERY, EQUIPMENT & OTHER	0.00	420.88	60,000.00	60,000.00	1,257.50	60,000.00
021.611 5520 CONFERENCES / EDUCATION	250.00	250.00	1,000.00	1,000.00	250.00	1,000.00
021.611 5680 EXPENSE REIMBURSEMENT	1,422.04	706.84	2,000.00	2,000.00	263.76	2,000.00
021.611 5740 MISCELLANEOUS	3,812.53	3,665.55	10,000.00	10,000.00	1,068.68	8,000.00
021.611 6255 EQUIPMENT, HEAVY MACHINERY	0.00	114,820.00	200,000.00	200,000.00	55,500.00	200,000.00
021.611 6260 EQUIPMENT, MOTOR VEHICLES	204,111.38	43,311.00	100,000.00	100,000.00	0.00	200,000.00
021.611 6280 EQUIPMENT, SMALL	39,064.49	10,492.73	50,000.00	45,000.00	4,261.01	50,000.00
611 PRECINCT NO. 1	2,738,433.53	3,988,934.86	3,799,270.94	3,799,270.94	2,066,503.09	4,441,328.62

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BUDGET.REPORT

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Fund/Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
Revenue Total	2,127,653.09	3,708,353.82	4,287,004.00	4,287,004.00	4,303,521.75	4,465,041.00
Expense Total	2,738,433.53	3,988,934.86	3,799,270.94	3,799,270.94	2,066,503.09	4,441,328.62
021 R&B PRECINCT 1	-610,780.44	-280,581.04	487,733.06	487,733.06	2,237,018.66	23,712.38
022 R&B PRECINCT 2						
320 LICENSES, PERMITS, & CERTIFICATES						
022.320 3115 MOTOR VEHICLES (CRB FUNDS)	90,013.46	90,000.03	90,000.00	90,000.00	87,352.09	90,000.00
022.320 3119 PIPELINE PERMITS	9,500.00	93,000.00	0.00	0.00	18,000.00	0.00
022.320 3121 ROAD PERMIT FEES	16,750.00	0.00	0.00	0.00	0.00	0.00
320 LICENSES, PERMITS, & CERTIFICATES	116,263.48	183,000.03	90,000.00	90,000.00	105,352.09	90,000.00
022 R&B PRECINCT 2						
360 INTEREST INCOME						
022.360 3600 INTEREST INCOME	71,568.46	135,395.55	6,000.00	6,000.00	58,723.82	6,000.00
360 INTEREST INCOME	71,568.46	135,395.55	6,000.00	6,000.00	58,723.82	6,000.00
022 R&B PRECINCT 2						
380 MISCELLANEOUS REVENUE						
022.380 3770 OIL AND GAS ROYALTY, R&B	0.00	21,742.01	0.00	0.00	12,065.14	0.00
022.380 3850 UNREALIZED GAIN(LOSS) ON CDS	23,917.88	20,303.31	0.00	0.00	1,930.73	0.00
380 MISCELLANEOUS REVENUE	23,917.88	42,045.32	0.00	0.00	13,995.87	0.00
022 R&B PRECINCT 2						
390 TRANSFERS IN						
022.390 3912 TRANSFERS FROM GENERAL FUND	0.00	2,619,941.00	2,620,186.00	2,620,186.00	2,620,186.00	2,788,309.00
022.390 3920 TRANSFERS FROM R&B GENERAL	78,000.00	182,577.00	186,454.00	186,454.00	186,454.00	1,035,646.00
022.390 3928 TRANSFERS FROM SPECIAL LATERAL	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
022.390 3929 TRANSFERS FROM FMSL FUND	1,670,200.00	984,032.00	989,041.00	989,041.00	989,041.50	132,767.00
390 TRANSFERS IN	1,748,200.00	3,191,550.00	3,800,681.00	3,800,681.00	3,800,681.50	3,961,722.00
022 R&B PRECINCT 2						
612 PRECINCT NO. 2						
022.612 4003 FULL TIME EMPLOYEES	247,762.81	322,468.77	368,625.00	368,625.00	182,258.28	379,683.75
022.612 4004 PART TIME EMPLOYEES	5,479.50	3,525.00	0.00	0.00	0.00	0.00
022.612 4022 SALARY ADJUSTMENT	0.00	5,600.00	6,000.00	6,000.00	0.00	10,000.00
022.612 4070 SOCIAL SECURITY TAXES	18,751.77	24,513.02	28,658.81	28,658.81	13,284.72	29,810.80
022.612 4072 HEALTH INSURANCE, COUNTY PAID	79,160.83	93,158.61	114,400.00	114,400.00	40,761.96	124,000.00
022.612 4081 RETIREMENT CONTRIBUTION	32,298.57	44,695.70	48,701.25	48,701.25	22,814.85	52,022.78
022.612 4096 UNEMPLOYMENT INSURANCE	81.71	936.01	2,900.00	2,900.00	453.25	2,900.00
022.612 4098 WORKERS COMP INSURANCE	12,810.00	6,915.25	15,000.00	15,000.00	5,322.75	15,000.00
022.612 4135 BATTERIES/TIRES/TUBES	32,944.22	48,765.22	50,000.00	50,000.00	18,024.76	50,000.00
022.612 4165 CHEMICALS	2,944.66	3,083.40	10,000.00	10,000.00	549.66	10,000.00
022.612 4175 CLEANING / JANITORIAL SUPPLIES	1,185.72	1,761.02	4,000.00	4,000.00	2,367.04	4,000.00
022.612 4215 FUEL, OIL, LUBRICANTS	126,227.08	125,815.48	150,000.00	150,000.00	50,831.45	150,000.00
022.612 4245 HERBICIDE / WEED KILLER	6.95	1,168.38	10,000.00	10,000.00	1,903.74	10,000.00
022.612 4285 MEDICAL SUPPLIES / VACCINES	482.14	770.47	1,700.00	1,700.00	1,056.73	700.00
022.612 4305 MISCELLANEOUS SUPPLIES	517.55	94.26	5,000.00	5,000.00	0.00	5,000.00

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Fund Dept Line Description

022 R&B PRECINCT 2

612 PRECINCT NO. 2

	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
022.612 4365 REPAIR PARTS/MATERIALS	72,902.55	60,446.02	100,000.00	100,000.00	39,410.97	100,000.00
022.612 4395 SIGN SUPPLY	0.00	4,322.92	1,000.00	1,000.00	1,793.44	1,000.00
022.612 4405 SMALL / HAND TOOLS	3,262.72	5,795.36	3,000.00	3,000.00	2,496.62	3,000.00
022.612 4415 UNIFORMS, CLOTHING, LINENS	6,437.18	7,465.93	8,000.00	8,000.00	5,140.50	8,000.00
022.612 4430 WELDING SUPPLIES	2,546.93	729.80	3,000.00	3,000.00	139.90	3,000.00
022.612 4575 COMPUTER SERVICE/REPAIR	1,516.64	0.00	0.00	0.00	0.00	0.00
022.612 4745 FREIGHT / EXPRESS	831.66	732.90	0.00	0.00	0.00	0.00
022.612 4765 HAULING, EQUIP / WASTE	155.00	1,062.50	5,000.00	5,000.00	1,282.50	5,000.00
022.612 4890 PAVING, CONTRACT	0.00	980,442.05	1,000,000.00	1,000,000.00	811,532.85	1,425,000.00
022.612 4915 REPAIR/MAINTENANCE, BRIDGES	0.00	0.00	200,000.00	350,000.00	49,785.00	200,000.00
022.612 4920 REPAIR/MAINTENANCE, BUILDING	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
022.612 4930 REPAIR/MAINTENANCE, HEAVY EQUIPMENT	54,339.96	50,322.83	75,000.00	75,000.00	34,884.22	75,000.00
022.612 4940 VEHICLE & EQUIPMENT REPAIR/MAINTENANCE	5,973.05	11,186.64	75,000.00	75,000.00	12,011.38	75,000.00
022.612 4945 REPAIR/MAINTENANCE, OTHER EQUIP	7.50	2,708.51	0.00	10,000.00	1,121.40	10,000.00
022.612 4950 REPAIR/MAINTENANCE, RADIO	0.00	0.00	2,000.00	2,000.00	0.00	2,000.00
022.612 4960 ROAD, BRIDGE, FENCE REPAIR/MAINTENANCE	1,010,511.60	1,118,329.05	750,000.00	750,000.00	548,254.12	750,000.00
022.612 5015 SAFETY SUPPLY/COSTS	0.00	1,200.00	5,000.00	5,000.00	0.00	5,000.00
022.612 5105 ADV/PUBLIC NOTICES	159.20	0.00	100.00	100.00	0.00	100.00
022.612 5145 INSURANCE	12,637.00	15,764.00	25,000.00	25,000.00	14,266.00	25,000.00
022.612 5230 TELEPHONE/INTERNET	1,324.07	2,223.22	3,000.00	3,000.00	1,272.77	3,000.00
022.612 5240 UTILITIES	3,664.08	3,677.25	5,000.00	5,000.00	1,068.89	5,000.00
022.612 5475 RENT, MACHINERY, EQUIPMENT & OTHER	1,767.01	447.00	10,000.00	10,000.00	0.00	10,000.00
022.612 5520 CONFERENCES / EDUCATION	350.00	447.00	1,000.00	1,000.00	250.00	1,000.00
022.612 5680 EXPENSE REIMBURSEMENT	687.84	1,354.28	1,000.00	1,000.00	1,547.79	1,000.00
022.612 5740 MISCELLANEOUS	439.86	334.17	0.00	1,000.00	167.15	1,000.00
022.612 6255 EQUIPMENT, HEAVY MACHINERY	298,536.18	44,400.00	150,000.00	150,000.00	5,800.00	300,000.00
022.612 6260 EQUIPMENT, MOTOR VEHICLES	200,020.00	51,629.19	150,000.00	150,000.00	0.00	150,000.00
022.612 6280 EQUIPMENT, SMALL	13,953.26	8,614.97	50,000.00	38,000.00	139.99	50,000.00
612 PRECINCT NO. 2	2,252,678.90	3,057,459.18	3,441,085.06	3,591,085.06	1,871,994.68	4,056,217.33
Revenue Total	1,959,949.82	3,551,990.90	3,896,681.00	3,896,681.00	3,978,753.28	4,057,722.00
Expense Total	2,252,678.90	3,057,459.18	3,441,085.06	3,591,085.06	1,871,994.68	4,056,217.33

022 R&B PRECINCT 2	-292,729.08	494,531.72	455,595.94	305,595.94	2,106,758.60	1,504.67
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023 R&B PRECINCT 3

320 LICENSES, PERMITS, & CERTIFICATES

023.320 3115 MOTOR VEHICLES (CRB FUNDS)

320 LICENSES, PERMITS, & CERTIFICATES

023 R&B PRECINCT 3

360 INTEREST INCOME

023.360 3600 INTEREST INCOME

360 INTEREST INCOME

023 R&B PRECINCT 3

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Fund,Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
023 R&B PRECINCT 3						
380 MISCELLANEOUS REVENUE						
023.380 3720 DAMAGES	0.00	5,000.00	0.00	0.00	0.00	0.00
023.380 3770 OIL AND GAS ROYALTY, R&B	0.00	2,1742.01	0.00	0.00	12,065.14	0.00
023.380 3820 SALES (LOSS) OF FIXED ASSETS	40,000.00	50,128.95	0.00	0.00	0.00	0.00
023.380 3850 UNREALIZED GAIN(LOSS) ON CDS	43,212.85	10,910.00	0.00	0.00	2,770.42	0.00
380 MISCELLANEOUS REVENUE	83,212.85	87,780.96	0.00	0.00	14,835.56	0.00
023 R&B PRECINCT 3						
390 TRANSFERS IN						
023.390 3912 TRANSFERS FROM GENERAL FUND	0.00	1,756,780.00	2,279,124.00	2,279,124.00	2,279,124.00	2,425,363.00
023.390 3920 TRANSFERS FROM R&B GENERAL	72,000.00	53,790.00	168,692.00	168,692.00	168,692.00	907,347.00
023.390 3928 TRANSFERS FROM SPECIAL LATERAL	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
023.390 3929 TRANSFERS FROM FMSL FUND	1,598,800.00	855,831.00	860,300.00	860,300.00	860,300.00	115,485.00
390 TRANSFERS IN	1,670,800.00	2,776,401.00	3,313,116.00	3,313,116.00	3,313,116.00	3,453,195.00
023 R&B PRECINCT 3						
613 PRECINCT NO. 3						
023.613 4003 FULL TIME EMPLOYEES	270,211.34	338,355.99	358,646.00	358,646.00	203,822.57	376,891.00
023.613 4022 SALARY ADJUSTMENT	0.00	5,600.00	5,600.00	5,600.00	0.00	15,600.00
023.613 4070 SOCIAL SECURITY TAXES	20,539.78	26,300.27	27,864.82	27,864.82	15,517.29	30,025.56
023.613 4072 HEALTH INSURANCE, COUNTY PAID	79,442.00	87,240.57	114,400.00	114,400.00	46,888.50	124,000.00
023.613 4081 RETIREMENT CONTRIBUTION	34,482.20	36,172.58	47,351.98	47,351.98	25,557.85	52,397.55
023.613 4096 UNEMPLOYMENT INSURANCE	87.17	944.84	2,520.00	2,520.00	482.68	2,520.00
023.613 4098 WORKERS COMP INSURANCE	7,841.00	7,015.25	20,000.00	20,000.00	6,000.00	20,000.00
023.613 4135 BATTERIES/TIRES/TUBES	41,655.72	23,892.52	16,000.00	26,000.00	27,022.88	16,000.00
023.613 4165 CHEMICALS	1,016.39	1,942.64	2,750.00	2,750.00	1,999.25	2,750.00
023.613 4175 CLEANING / JANITORIAL SUPPLIES	1,893.32	2,480.43	500.00	500.00	104.08	500.00
023.613 4195 EDUCATION MATERIALS	0.00	0.00	250.00	250.00	0.00	250.00
023.613 4215 FUEL, OIL, LUBRICANTS	114,660.30	143,062.33	85,000.00	85,000.00	71,105.64	85,000.00
023.613 4245 HERBICIDE / WEED KILLER	0.00	7.39	3,000.00	3,000.00	0.00	3,000.00
023.613 4285 MEDICAL SUPPLIES / VACCINES	0.00	590.00	400.00	400.00	4,846.20	400.00
023.613 4305 MISCELLANEOUS SUPPLIES	182.46	636.89	500.00	500.00	0.00	500.00
023.613 4365 REPAIR PARTS/MATERIALS	73,076.44	33,659.91	34,000.00	34,000.00	15,152.91	34,000.00
023.613 4395 SIGN SUPPLY	0.00	8,221.40	0.00	5,000.00	18,821.66	0.00
023.613 4405 SMALL / HAND TOOLS	12,069.74	8,179.59	3,000.00	48,000.00	34,354.69	3,000.00
023.613 4415 UNIFORMS, CLOTHING, LINENS	10,005.15	8,973.20	8,500.00	8,500.00	5,597.29	8,500.00
023.613 4430 WELDING SUPPLIES	297.99	408.88	1,000.00	1,000.00	79.00	1,000.00
023.613 4625 CONTRACTOR SERVICES, OTHER	40,125.00	1,580.00	25,000.00	25,000.00	0.00	25,000.00
023.613 4705 ENGINEERING/SURVEYING/ARCHTS	200.00	0.00	500.00	500.00	0.00	500.00
023.613 4745 FREIGHT / EXPRESS	2,387.88	822.43	0.00	0.00	0.00	0.00
023.613 4765 HAULING, EQUIP / WASTE	225.00	5,425.00	6,000.00	6,000.00	0.00	6,000.00
023.613 4890 PAVING, CONTRACT	0.00	322,141.70	1,000,000.00	1,000,000.00	767,034.00	1,100,000.00
023.613 4915 REPAIR/MAINTENANCE, BRIDGES	0.00	0.00	200,000.00	200,000.00	0.00	200,000.00
023.613 4920 REPAIR/MAINTENANCE, BUILDING	0.00	0.00	4,500.00	4,500.00	0.00	4,500.00
023.613 4930 REPAIR/MAINTENANCE, HEAVY EQUIPMENT	35,865.96	54,531.34	0.00	75,000.00	82,259.96	0.00
023.613 4940 VEHICLE & EQUIPMENT REPAIR/MAINTENANCE	6,191.90	26,231.02	30,000.00	30,000.00	3,460.50	30,000.00
023.613 4945 REPAIR/MAINTENANCE, OTHER EQUIP	1,103.80	28,697.84	1,000.00	1,000.00	732.25	1,000.00

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BUDGET REPORT

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Fund,Dept Line Description

	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
023 R&B PRECINCT 3						
613 PRECINCT NO. 3						
023.613 4950 REPAIR/MAINTENANCE, RADIO	0.00	0.00	1,500.00	1,500.00	0.00	1,500.00
023.613 4960 ROAD, BRIDGE, FENCE REPAIR/MAINTENANCE	463,617.87	1,328,108.02	750,000.00	750,000.00	552,530.28	750,000.00
023.613 5015 SAFETY SUPPLY/COSTS	0.00	479.20	4,500.00	4,500.00	0.00	4,500.00
023.613 5105 ADV/PUBLIC NOTICES	304.00	0.00	200.00	200.00	600.80	200.00
023.613 5145 INSURANCE	13,965.00	15,349.00	6,200.00	6,200.00	19,512.00	36,200.00
023.613 5230 TELEPHONE/INTERNET	655.65	1,257.83	650.00	650.00	721.90	650.00
023.613 5240 UTILITIES	5,143.17	3,014.03	5,000.00	5,000.00	4,085.19	5,000.00
023.613 5475 RENT, MACHINERY, EQUIPMENT & OTHER	8,696.15	79,312.04	35,000.00	85,000.00	89,559.50	100,000.00
023.613 5520 CONFERENCES / EDUCATION	0.00	300.00	1,000.00	1,000.00	300.00	1,000.00
023.613 5680 EXPENSE REIMBURSEMENT	0.00	2,015.57	2,000.00	2,000.00	0.00	2,000.00
023.613 5740 MISCELLANEOUS	0.00	1,012.31	1,000.00	1,000.00	178.00	1,000.00
023.613 6255 EQUIPMENT, HEAVY MACHINERY	387,901.88	849,332.33	610,000.00	410,000.00	279,900.00	300,000.00
023.613 6260 EQUIPMENT, MOTOR VEHICLES	352,810.96	46,128.80	250,000.00	215,000.00	68,121.24	150,000.00
023.613 6280 EQUIPMENT, SMALL	55,363.42	29,557.61	50,000.00	50,000.00	32,169.99	50,000.00
613 PRECINCT NO. 3	2,051,422.44	4,044,779.81	3,715,332.80	3,665,332.80	2,378,518.10	3,545,384.11
023 R&B PRECINCT 3						
700 TRANSFERS OUT						
023.700 7012 TRANSFER TO GENERAL FUND	0.00	0.00	0.00	45,617.00	45,617.35	0.00
700 TRANSFERS OUT	0.00	0.00	0.00	45,617.00	45,617.35	0.00
Revenue Total	1,917,064.19	3,101,083.09	3,413,116.00	3,413,116.00	3,497,315.84	3,553,195.00
Expense Total	2,051,422.44	4,044,779.81	3,715,332.80	3,710,949.80	2,424,135.45	3,545,384.11
023 R&B PRECINCT 3	-134,358.25	-943,696.72	-302,216.80	-297,833.80	1,073,180.39	7,810.89
024 R&B PRECINCT 4						
320 LICENSES, PERMITS, & CERTIFICATES						
024.320 3115 MOTOR VEHICLES (CRB FUNDS)	90,013.51	90,000.05	90,000.00	90,000.00	87,352.21	90,000.00
024.320 3119 PIPELINE PERMITS	8,000.00	65,000.00	0.00	0.00	12,000.00	0.00
024.320 3121 ROAD PERMIT FEES	10,500.00	0.00	0.00	0.00	0.00	0.00
320 LICENSES, PERMITS, & CERTIFICATES	108,513.51	155,000.05	90,000.00	90,000.00	99,352.21	90,000.00
024 R&B PRECINCT 4						
360 INTEREST INCOME						
024.360 3600 INTEREST INCOME	68,506.84	150,645.40	8,000.00	8,000.00	73,474.47	8,000.00
360 INTEREST INCOME	68,506.84	150,645.40	8,000.00	8,000.00	73,474.47	8,000.00
024 R&B PRECINCT 4						
380 MISCELLANEOUS REVENUE						
024.380 3770 OIL AND GAS ROYALTY, R&B	0.00	21,742.03	0.00	0.00	12,065.15	0.00
024.380 3799 REFUNDS, OTHER	0.00	347.52	0.00	0.00	0.00	0.00
024.380 3850 UNREALIZED GAIN (LOSS) ON CDS	28,265.73	32,137.31	0.00	0.00	1,894.82	0.00
380 MISCELLANEOUS REVENUE	28,265.73	54,226.86	0.00	0.00	13,959.97	0.00
024 R&B PRECINCT 4						

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LIVE OAK COUNTY

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Fund Dept Line Description	2025 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
024 R&B PRECINCT 4						
390 TRANSFERS IN						
024.390 3912 TRANSFERS FROM GENERAL FUND	0.00	1,095,320.00	1,421,860.00	1,421,860.00	1,421,860.00	1,513,093.00
024.390 3920 TRANSFERS FROM R&B GENERAL	48,000.00	99,003.00	124,048.00	124,048.00	124,048.00	584,867.00
024.390 3928 TRANSFERS FROM SPECIAL LATERAL	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
024.390 3929 TRANSFERS FROM FMSL FUND	1,338,000.00	183,595.00	536,709.00	536,709.00	536,709.50	72,047.00
390 TRANSFERS IN	1,386,000.00	1,982,918.00	2,087,617.00	2,087,617.00	2,087,617.50	2,175,007.00
024 R&B PRECINCT 4						
614 PRECINCT NO. 4						
024.614 4003 FULL TIME EMPLOYEES	262,601.56	311,644.86	317,003.00	317,003.00	192,533.69	326,525.00
024.614 4004 PART TIME EMPLOYEES	7,220.16	5,621.50	46,597.00	46,597.00	10,475.40	47,994.91
024.614 4010 OVERTIME	446.34	2,531.85	2,000.00	2,000.00	1,295.72	2,000.00
024.614 4022 SALARY ADJUSTMENT	0.00	8,075.00	5,600.00	5,600.00	0.00	15,600.00
024.614 4046 TRAVEL ALLOWANCE	0.00	13,461.50	14,400.00	14,400.00	8,615.36	14,000.00
024.614 4070 SOCIAL SECURITY TAXES	20,519.48	26,133.50	29,498.40	29,498.40	16,313.43	30,303.17
024.614 4072 HEALTH INSURANCE, COUNTY PAID	76,371.88	83,988.73	100,100.00	100,100.00	40,457.67	108,500.00
024.614 4081 RETIREMENT CONTRIBUTION	32,648.64	45,694.57	50,128.00	50,128.00	26,809.94	52,882.01
024.614 4096 UNEMPLOYMENT INSURANCE	76.69	983.16	2,000.00	2,000.00	514.33	2,000.00
024.614 4098 WORKERS COMP INSURANCE	0.00	7,015.25	15,000.00	15,000.00	6,000.00	10,000.00
024.614 4135 BATTERIES/TIRES/TUBES	5,113.23	5,932.57	7,500.00	7,500.00	3,125.84	7,500.00
024.614 4165 CHEMICALS	1,650.00	1,620.38	3,000.00	3,000.00	0.00	3,000.00
024.614 4175 CLEANING / JANITORIAL SUPPLIES	343.63	756.82	1,000.00	1,000.00	304.78	1,000.00
024.614 4215 FUEL, OIL, LUBRICANTS	83,541.01	93,558.64	90,000.00	90,000.00	39,976.16	90,000.00
024.614 4245 HERBICIDE / WEED KILLER	0.00	0.00	0.00	5,000.00	695.00	2,500.00
024.614 4285 MEDICAL SUPPLIES / VACCINES	0.00	479.73	0.00	0.00	0.00	0.00
024.614 4305 MISCELLANEOUS SUPPLIES	116.40	233.54	2,000.00	2,000.00	14.79	2,000.00
024.614 4365 REPAIR PARTS/MATERIALS	34,125.26	34,842.26	35,000.00	35,000.00	19,673.37	35,000.00
024.614 4395 SIGN SUPPLY	0.00	5,758.03	0.00	5,000.00	5,042.82	5,000.00
024.614 4405 SMALL / HAND TOOLS	3,493.56	3,441.75	3,500.00	3,500.00	8,802.12	10,000.00
024.614 4415 UNIFORMS, CLOTHING, LINENS	4,576.53	4,685.76	4,000.00	4,000.00	3,211.47	6,000.00
024.614 4430 WELDING SUPPLIES	438.69	1,253.45	1,000.00	1,000.00	213.24	1,000.00
024.614 4605 CONTRACT FOR SVC/MAINTENANCE	0.00	5,926.00	10,000.00	10,000.00	2,700.00	10,000.00
024.614 4745 FREIGHT / EXPRESS	1,049.04	920.98	0.00	0.00	0.00	0.00
024.614 4765 HAULING, EQUIP / WASTE	6,034.30	8,044.00	12,465.00	12,465.00	2,918.00	12,465.00
024.614 4890 PAVING, CONTRACT	0.00	63,500.00	1,000,000.00	1,000,000.00	617,973.90	665,000.00
024.614 4915 REPAIR/MAINTENANCE, BRIDGES	0.00	33,526.70	100,000.00	100,000.00	55,372.00	100,000.00
024.614 4920 REPAIR/MAINTENANCE, BUILDING	0.00	786.65	0.00	0.00	0.00	2,000.00
024.614 4930 REPAIR/MAINTENANCE, HEAVY EQUIPMENT	26,506.37	3,020.36	0.00	0.00	413.50	20,000.00
024.614 4940 VEHICLE & EQUIPMENT REPAIR/MAINTENANCE	7,672.38	19,837.95	50,000.00	50,000.00	795.45	50,000.00
024.614 4945 REPAIR/MAINTENANCE, OTHER EQUIP	354.99	0.00	0.00	10,000.00	1,506.00	0.00
024.614 4960 ROAD, BRIDGE, FENCE REPAIR/MAINTENANCE	184,194.96	557,217.97	250,000.00	250,000.00	151,506.13	250,000.00
024.614 5015 SAFETY SUPPLY/COSTS	2,800.00	6,444.99	5,000.00	5,000.00	2,400.00	5,000.00
024.614 5145 INSURANCE	0.00	11,460.00	12,000.00	12,000.00	11,232.00	12,000.00
024.614 5230 TELEPHONE/INTERNET	1,038.38	933.26	2,000.00	2,000.00	555.62	2,000.00
024.614 5240 UTILITIES	1,962.27	1,538.99	1,200.00	1,200.00	958.01	1,200.00
024.614 5475 RENT, MACHINERY, EQUIPMENT & OTHER	5,765.35	6,178.61	5,000.00	5,000.00	0.00	5,000.00
024.614 5520 CONFERENCES / EDUCATION	350.00	250.00	1,000.00	1,000.00	250.00	1,000.00

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BUDGET REPORT

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Fund/Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
024 R&B PRECINCT 4						
614 PRECINCT NO. 4						
024.614 5680 EXPENSE REIMBURSEMENT	687.84	1,595.24	1,000.00	1,000.00	2,013.31	1,000.00
024.614 5740 MISCELLANEOUS	5,749.85	932.11	2,500.00	2,500.00	101.54	2,500.00
024.614 6255 EQUIPMENT, HEAVY MACHINERY	508,097.79	228,355.68	275,000.00	255,000.00	0.00	200,000.00
024.614 6260 EQUIPMENT, MOTOR VEHICLES	123,880.00	97,182.40	100,000.00	100,000.00	51,715.00	150,000.00
024.614 6265 EQUIPMENT, OFFICE/FURNITURE	1,810.74	0.00	3,000.00	3,000.00	0.00	3,000.00
024.614 6280 EQUIPMENT, SMALL	19,724.47	4,782.44	10,000.00	10,000.00	549.98	10,000.00
614 PRECINCT NO. 4	1,437,233.60	1,880,660.24	2,569,491.40	2,569,491.40	1,287,051.57	2,274,970.09
024 R&B PRECINCT 4						
700 TRANSFERS OUT						
024.700 7012 TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	200,000.00
700 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	200,000.00
Revenue Total	1,591,286.08	2,342,790.31	2,185,617.00	2,185,617.00	2,274,404.15	2,273,007.00
Expense Total	1,437,233.60	1,880,660.24	2,569,491.40	2,569,491.40	1,287,051.57	2,474,970.09
024 R&B PRECINCT 4	154,052.48	462,130.07	-383,874.40	-383,874.40	987,352.58	-201,963.09
028 SPECIAL LATERAL R&B						
333 STATE GRANTS/AID						
028.333 3245 LATERAL ROAD DISTRIBUTION	22,570.71	22,547.96	20,000.00	20,000.00	0.00	20,000.00
333 STATE GRANTS/AID	22,570.71	22,547.96	20,000.00	20,000.00	0.00	20,000.00
028 SPECIAL LATERAL R&B						
360 INTEREST INCOME						
028.360 3600 INTEREST INCOME	565.43	567.52	0.00	0.00	656.69	0.00
360 INTEREST INCOME	565.43	567.52	0.00	0.00	656.69	0.00
028 SPECIAL LATERAL R&B						
700 TRANSFERS OUT						
028.700 7021 TRANSFERS TO PRECINCT NO. 1	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
028.700 7022 TRANSFERS TO PRECINCT NO. 2	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
028.700 7023 TRANSFERS TO PRECINCT NO. 3	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
028.700 7024 TRANSFERS TO PRECINCT NO. 4	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
700 TRANSFERS OUT	0.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Revenue Total	23,136.14	23,115.48	20,000.00	20,000.00	656.69	20,000.00
Expense Total	0.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
028 SPECIAL LATERAL R&B	23,136.14	3,115.48	0.00	0.00	-19,343.31	0.00
029 FM & LATERAL R&B						
310 TAXES						
029.310 3010 CURRENT TAXES	7,363,939.37	418,826.63	479,475.00	479,475.00	328,878.30	467,079.00
029.310 3013 DELIQUENT TAXES	92,606.90	55,075.79	10,000.00	10,000.00	16,117.96	5,000.00
310 TAXES	7,456,546.27	473,902.42	489,475.00	489,475.00	344,996.26	472,079.00

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LIVE OAK COUNTY

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Fund/Dept Line Description

	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
029 FM & LATERAL R&B						
360 INTEREST INCOME						
029.360 3600 INTEREST INCOME	91,305.13	157,702.32	10,000.00	10,000.00	60,077.30	1,000.00
360 INTEREST INCOME	91,305.13	157,702.32	10,000.00	10,000.00	60,077.30	1,000.00
029 FM & LATERAL R&B						
380 MISCELLANEOUS REVENUE						
029.380 3760 MISCELLANEOUS INCOME	0.00	933.16	0.00	0.00	0.00	0.00
029.380 3850 UNREALIZED GAIN (LOSS) ON CDS	31,164.07	36,904.80	0.00	0.00	1,884.12	0.00
380 MISCELLANEOUS REVENUE	31,164.07	36,904.80	0.00	0.00	1,884.12	0.00
029 FM & LATERAL R&B						
610 R&B GENERAL ADMIN						
029.610 4535 APPRAISAL SERVICES	0.00	111,504.25	50,000.00	50,000.00	0.00	50,000.00
610 R&B GENERAL ADMIN	0.00	111,504.25	50,000.00	50,000.00	0.00	50,000.00
029 FM & LATERAL R&B						
700 TRANSFERS OUT						
029.700 7020 TRANSFER TO R&B GENERAL	2,000,000.00	0.00	0.00	0.00	0.00	0.00
029.700 7021 TRANSFERS TO PRECINCT NO. 1	1,932,000.00	1,087,980.00	1,093,425.00	1,093,425.00	1,093,425.50	146,780.00
029.700 7022 TRANSFERS TO PRECINCT NO. 2	1,570,200.00	964,032.00	989,041.00	989,041.00	989,041.50	132,767.00
029.700 7023 TRANSFERS TO PRECINCT NO. 3	1,598,800.00	853,831.00	860,300.00	860,300.00	860,300.00	115,485.00
029.700 7024 TRANSFERS TO PRECINCT NO. 4	1,338,000.00	763,535.00	536,709.00	536,709.00	536,709.50	72,047.00
700 TRANSFERS OUT	8,539,000.00	3,711,438.00	3,479,475.00	3,479,475.00	3,479,476.50	467,079.00
Revenue Total	7,579,015.47	668,509.54	499,475.00	499,475.00	406,957.68	473,079.00
Expense Total	8,539,000.00	3,822,942.25	3,529,475.00	3,529,475.00	3,479,476.50	517,079.00
029 FM & LATERAL R&B	-959,984.53	-3,154,432.71	-3,030,000.00	-3,030,000.00	-3,072,518.82	-44,000.00
032 COUNTY, RECORDS MANAGEMENT						
340 CHARGES FOR SERVICES						
032.340 3420 COUNTY CLERK FEES	70,257.44	63,998.55	56,000.00	56,000.00	32,567.33	50,000.00
340 CHARGES FOR SERVICES	70,257.44	63,998.55	56,000.00	56,000.00	32,567.33	50,000.00
032 COUNTY, RECORDS MANAGEMENT						
360 INTEREST INCOME						
032.360 3600 INTEREST INCOME	715.04	771.41	0.00	0.00	929.89	0.00
360 INTEREST INCOME	715.04	771.41	0.00	0.00	929.89	0.00
032 COUNTY, RECORDS MANAGEMENT						
403 COUNTY CLERK						
032.403 4315 OFFICE SUPPLIES	379.87	1,323.94	1,500.00	1,500.00	0.00	1,500.00
032.403 4345 PERMANENT RECORDS	8,481.26	7,292.11	15,000.00	15,000.00	3,194.48	15,000.00
032.403 4410 SOFTWARE	0.00	17,937.50	20,000.00	20,000.00	17,550.00	33,500.00
032.403 4575 COMPUTER SERVICE/REPAIR	32,543.07	14,456.70	20,000.00	20,000.00	8,578.55	20,000.00
032.403 4665 DIGITIZING / SCANNING RECORDS	0.00	0.00	280,000.00	272,000.00	756.90	0.00

BUDGET REPORT

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Fund,Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
032 COUNTY, RECORDS MANAGEMENT						
032 COUNTY CLERK						
032.403 5435 LEASE, COPIER	7,370.16	6,716.72	10,000.00	10,000.00	2,458.41	10,000.00
032 COUNTY CLERK	48,774.36	46,526.97	338,500.00	338,500.00	32,538.34	80,000.00
033 COUNTY CLERK						
033.403 5435 LEASE, COPIER	70,972.48	64,669.96	56,000.00	56,000.00	33,497.22	50,000.00
033 COUNTY CLERK	48,774.36	46,526.97	338,500.00	338,500.00	32,538.34	80,000.00
Revenue Total	22,198.12	18,142.99	-282,500.00	-282,500.00	958.88	-30,000.00
Expense Total						
032 COUNTY, RECORDS MANAGEMENT						
033 DISTRICT, RECORDS MANAGEMENT						
340 CHARGES FOR SERVICES						
033.340 3420 COUNTY CLERK FEES	3,127.07	0.00	0.00	0.00	0.00	0.00
033.340 3423 DISTRICT CLERK FEES	5,950.78	6,209.39	4,000.00	4,000.00	2,604.58	4,000.00
340 CHARGES FOR SERVICES	9,077.85	6,209.39	4,000.00	4,000.00	2,604.58	4,000.00
033 DISTRICT, RECORDS MANAGEMENT						
360 INTEREST INCOME						
033.360 3600 INTEREST INCOME	29.25	35.07	0.00	0.00	49.82	0.00
360 INTEREST INCOME	29.25	35.07	0.00	0.00	49.82	0.00
033 DISTRICT, RECORDS MANAGEMENT						
439 DISTRICT CLERK						
033.439 4345 PERMANENT RECORDS	0.00	335.44	0.00	0.00	0.00	1,000.00
033.439 4410 SOFTWARE	0.00	0.00	0.00	0.00	0.00	10,000.00
033.439 5435 LEASE, COPIER	5,929.46	2,114.63	6,000.00	6,000.00	2,162.69	0.00
439 DISTRICT CLERK	5,929.46	2,450.07	6,000.00	6,000.00	2,162.69	11,000.00
Revenue Total	9,107.10	6,244.46	4,000.00	4,000.00	2,654.40	4,000.00
Expense Total	5,929.46	2,450.07	6,000.00	6,000.00	2,162.69	11,000.00
033 DISTRICT, RECORDS MANAGEMENT	3,177.64	3,794.39	-2,000.00	-2,000.00	491.71	-7,000.00
034 CLERK TECHNOLOGY FUND						
340 CHARGES FOR SERVICES						
034.340 3420 COUNTY CLERK FEES	80.54	52.00	25.00	25.00	44.00	25.00
034.340 3423 DISTRICT CLERK FEES	161.54	159.94	25.00	25.00	72.70	25.00
340 CHARGES FOR SERVICES	242.08	211.94	50.00	50.00	116.70	50.00
034 CLERK TECHNOLOGY FUND						
360 INTEREST INCOME						
034.360 3600 INTEREST INCOME	18.48	19.99	0.00	0.00	24.18	0.00
360 INTEREST INCOME	18.48	19.99	0.00	0.00	24.18	0.00
034 CLERK TECHNOLOGY FUND						
439 DISTRICT CLERK						
034.439 4410 SOFTWARE	0.00	0.00	0.00	0.00	0.00	5,000.00
034.439 4575 COMPUTER SERVICE/REPAIR	0.00	0.00	500.00	500.00	0.00	500.00

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Fund Dept Line Description

	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
034 CLERK TECHNOLOGY FUND						
439 DISTRICT CLERK	0.00	0.00	500.00	500.00	0.00	5,500.00
Revenue Total	260.56	231.93	50.00	50.00	140.88	50.00
Expense Total	0.00	0.00	500.00	500.00	0.00	5,500.00
034 CLERK TECHNOLOGY FUND	260.56	231.93	-450.00	-450.00	140.88	-5,450.00
035 JP TECHNOLOGY FUND						
340 CHARGES FOR SERVICES						
035.340 3411 JUSTICE OF THE PEACE P1 FEES	894.15	811.05	500.00	500.00	533.95	500.00
035.340 3412 JUSTICE OF THE PEACE P2 FEES	1,418.10	2,385.38	1,500.00	1,500.00	977.76	1,500.00
035.340 3413 JUSTICE OF THE PEACE P3 FEES	7,567.55	9,252.13	5,000.00	5,000.00	5,803.41	5,000.00
035.340 3414 JUSTICE OF THE PEACE P4 FEES	1,592.79	2,172.96	1,000.00	1,000.00	1,474.23	1,000.00
340 CHARGES FOR SERVICES	11,571.79	14,821.51	8,000.00	8,000.00	8,795.35	8,000.00
035 JP TECHNOLOGY FUND						
360 INTEREST INCOME						
035.360 3600 INTEREST INCOME	202.61	228.67	0.00	0.00	302.91	0.00
360 INTEREST INCOME	202.61	228.67	0.00	0.00	302.91	0.00
035 JP TECHNOLOGY FUND						
451 JUSTICE OF THE PEACE, P1						
035.451 4410 SOFTWARE	0.00	0.00	0.00	0.00	0.00	11,000.00
035.451 4575 COMPUTER SERVICE/REPAIR	49.99	157.99	0.00	0.00	0.00	500.00
035.451 5520 CONFERENCES / EDUCATION	0.00	0.00	0.00	0.00	0.00	1,500.00
035.451 6240 EQUIPMENT, COMPUTER	3,249.00	0.00	5,000.00	5,000.00	0.00	5,000.00
451 JUSTICE OF THE PEACE, P1	3,298.99	157.99	5,000.00	5,000.00	0.00	18,000.00
035 JP TECHNOLOGY FUND						
452 JUSTICE OF THE PEACE, P2						
035.452 4410 SOFTWARE	0.00	0.00	0.00	0.00	0.00	11,000.00
035.452 5520 CONFERENCES / EDUCATION	0.00	0.00	0.00	0.00	0.00	2,000.00
035.452 6240 EQUIPMENT, COMPUTER	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
452 JUSTICE OF THE PEACE, P2	0.00	0.00	5,000.00	5,000.00	0.00	18,000.00
035 JP TECHNOLOGY FUND						
453 JUSTICE OF THE PEACE, P3						
035.453 4410 SOFTWARE	0.00	0.00	0.00	0.00	0.00	11,000.00
035.453 5520 CONFERENCES / EDUCATION	0.00	0.00	0.00	0.00	0.00	2,000.00
035.453 6240 EQUIPMENT, COMPUTER	0.00	547.99	5,000.00	5,000.00	0.00	5,000.00
453 JUSTICE OF THE PEACE, P3	0.00	547.99	5,000.00	5,000.00	0.00	18,000.00
035 JP TECHNOLOGY FUND						
454 JUSTICE OF THE PEACE, P4						
035.454 4410 SOFTWARE	0.00	0.00	0.00	0.00	0.00	11,000.00
035.454 5520 CONFERENCES / EDUCATION	0.00	0.00	0.00	0.00	0.00	2,000.00

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VERSION: 2026.01.E.ADOPTED, 2026.01.R.ADOPTED

LIVE OAK COUNTY

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Fund,Dept Line Description

	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
035 JP TECHNOLOGY FUND						
454 JUSTICE OF THE PEACE, P4						
035.454 6240 EQUIPMENT, COMPUTER	2,084.57	1,850.76	5,000.00	5,000.00	2,055.58	5,000.00
454 JUSTICE OF THE PEACE, P4	2,084.57	1,850.76	5,000.00	5,000.00	2,055.58	18,000.00
Revenue Total	11,774.40	15,050.18	8,000.00	8,000.00	9,098.26	8,000.00
Expense Total	5,383.56	2,556.74	20,000.00	20,000.00	2,055.58	72,000.00
035 JP TECHNOLOGY FUND	6,390.84	12,493.44	-12,000.00	-12,000.00	7,042.68	-64,000.00
036 LAW LIBRARY						
340 CHARGES FOR SERVICES						
036.340 3420 COUNTY CLERK FEES	0.00	2,450.00	500.00	500.00	945.00	500.00
036.340 3423 DISTRICT CLERK FEES	0.00	4,725.00	500.00	500.00	1,855.00	500.00
340 CHARGES FOR SERVICES	0.00	7,175.00	1,000.00	1,000.00	2,800.00	1,000.00
036 LAW LIBRARY						
360 INTEREST INCOME						
036.360 3600 INTEREST INCOME	0.00	7.66	0.00	0.00	26.56	0.00
360 INTEREST INCOME	0.00	7.66	0.00	0.00	26.56	0.00
Revenue Total	0.00	7,182.66	1,000.00	1,000.00	2,826.56	1,000.00
Expense Total	0.00	0.00	0.00	0.00	0.00	0.00
036 LAW LIBRARY	0.00	7,182.66	1,000.00	1,000.00	2,826.56	1,000.00
038 PRETRIAL DIVERSION/INTERVENTION						
340 CHARGES FOR SERVICES						
038.340 3420 COUNTY CLERK FEES	0.00	9,523.28	5,000.00	5,000.00	6,390.39	5,000.00
340 CHARGES FOR SERVICES	0.00	9,523.28	5,000.00	5,000.00	6,390.39	5,000.00
038 PRETRIAL DIVERSION/INTERVENTION						
360 INTEREST INCOME						
038.360 3600 INTEREST INCOME	0.00	241.24	0.00	0.00	353.76	0.00
360 INTEREST INCOME	0.00	241.24	0.00	0.00	353.76	0.00
038 PRETRIAL DIVERSION/INTERVENTION						
700 TRANSFERS OUT						
038.700 7012 TRANSFER TO GENERAL FUND	0.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
700 TRANSFERS OUT	0.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
Revenue Total	0.00	9,764.52	5,000.00	5,000.00	6,744.15	5,000.00
Expense Total	0.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
038 PRETRIAL DIVERSION/INTERVENTION	0.00	2,764.52	-2,000.00	-2,000.00	-255.85	-2,000.00
039 COURTHOUSE SECURITY						
340 CHARGES FOR SERVICES						

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
340 CHARGES FOR SERVICES						
039.340 3411 JUSTICE OF THE PEACE P1 FEES	3,123.64	962.14	1,000.00	1,000.00	636.36	1,000.00
039.340 3412 JUSTICE OF THE PEACE P2 FEES	350.17	3,089.99	1,000.00	1,000.00	1,129.91	1,000.00
039.340 3413 JUSTICE OF THE PEACE P3 FEES	1,539.08	11,067.18	1,000.00	1,000.00	6,950.98	1,000.00
039.340 3414 JUSTICE OF THE PEACE P4 FEES	424.41	2,644.77	1,000.00	1,000.00	1,793.88	1,000.00
039.340 3420 COUNTY CLERK FEES	15,702.01	1,688.63	1,000.00	1,000.00	796.46	1,000.00
039.340 3423 DISTRICT CLERK FEES	690.64	3,291.61	0.00	0.00	1,242.28	1,000.00
340 CHARGES FOR SERVICES	21,829.95	22,744.32	5,000.00	5,000.00	12,549.87	6,000.00
039 COURTHOUSE SECURITY						
360 INTEREST INCOME						
039.360 3600 INTEREST INCOME	118.90	42.14	0.00	0.00	94.85	0.00
360 INTEREST INCOME	118.90	42.14	0.00	0.00	94.85	0.00
039 COURTHOUSE SECURITY						
435 DISTRICT COURT						
039.435 4003 FULL TIME EMPLOYEES	24,433.50	0.00	0.00	0.00	0.00	0.00
039.435 4004 PART TIME EMPLOYEES	5,919.74	0.00	0.00	0.00	0.00	0.00
039.435 4070 SOCIAL SECURITY TAXES	2,359.50	0.00	0.00	0.00	0.00	0.00
039.435 4072 HEALTH INSURANCE, COUNTY PAID	913.20	0.00	0.00	0.00	0.00	0.00
039.435 4081 RETIREMENT CONTRIBUTION	3,946.00	0.00	0.00	0.00	0.00	0.00
039.435 4096 UNEMPLOYMENT INSURANCE	2.68	0.00	0.00	0.00	0.00	0.00
435 DISTRICT COURT	37,574.59	0.00	0.00	0.00	0.00	0.00
Revenue Total	21,948.85	22,786.46	5,000.00	5,000.00	12,644.72	6,000.00
Expense Total	37,574.59	0.00	0.00	0.00	0.00	0.00
039 COURTHOUSE SECURITY	-15,625.74	22,786.46	5,000.00	5,000.00	12,644.72	6,000.00
054 FES-TREASURY						
360 INTEREST INCOME						
054.360 3600 INTEREST INCOME	0.00	0.00	0.00	40.00	62.56	20.00
360 INTEREST INCOME	0.00	0.00	0.00	40.00	62.56	20.00
054 FES-TREASURY						
565 SHERIFF, FES-TREASURY EXPENSE						
054.565 4293 SHOOTING RANGE EXPENSE	0.00	0.00	0.00	8,800.00	0.00	5,000.00
054.565 4305 MISCELLANEOUS SUPPLIES	0.00	0.00	0.00	1,000.00	0.00	1,000.00
054.565 5520 CONFERENCES / EDUCATION	0.00	0.00	0.00	1,500.00	0.00	2,000.00
054.565 5525 TRAVEL REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	1,000.00
054.565 5770 PAID TO COOPERATING AGENCIES (SO FORF.)	0.00	0.00	0.00	0.00	0.00	1,000.00
565 SHERIFF, FES-TREASURY EXPENSE	0.00	0.00	0.00	11,300.00	0.00	10,000.00
Revenue Total	0.00	0.00	0.00	40.00	62.56	20.00
Expense Total	0.00	0.00	0.00	11,300.00	0.00	10,000.00
054 FES-TREASURY	0.00	0.00	0.00	-11,260.00	62.56	-9,980.00

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
055 FES-JUSTICE						
350 FINES & FORFEITURES						
055.350 3570 FORFEITURE REVENUE	0.00	0.00	0.00	1,200.00	4,226.04	0.00
350 FINES & FORFEITURES	0.00	0.00	0.00	1,200.00	4,226.04	0.00
055 FES-JUSTICE						
360 INTEREST INCOME						
055.360 3600 INTEREST INCOME	0.00	0.00	0.00	40.00	167.80	40.00
360 INTEREST INCOME	0.00	0.00	0.00	40.00	167.80	40.00
055 FES-JUSTICE						
565 SHERIFF, FES-JUSTICE EXPENSES						
055.565 4127 ANIMAL/CANINE CARE	0.00	0.00	0.00	4,000.00	0.00	4,000.00
055.565 4293 SHOOTING RANGE EXPENSE	0.00	0.00	0.00	2,000.00	0.00	0.00
055.565 4305 MISCELLANEOUS SUPPLIES	0.00	0.00	0.00	3,000.00	1,221.50	3,000.00
055.565 4723 FIREARMS & AMMUNITION	0.00	0.00	0.00	2,500.00	0.00	3,000.00
055.565 4940 VEHICLE & EQUIPMENT REPAIR/MAINTENANCE	0.00	0.00	0.00	7,500.00	0.00	7,500.00
055.565 5129 CRIME PREVENTION & AWARENESS	0.00	0.00	0.00	4,000.00	0.00	4,000.00
055.565 5520 CONFERENCES / EDUCATION	0.00	0.00	0.00	2,500.00	0.00	2,500.00
055.565 5525 TRAVEL OUT OF TOWN	0.00	0.00	0.00	0.00	0.00	1,500.00
565 SHERIFF, FES-JUSTICE EXPENSES	0.00	0.00	0.00	25,500.00	1,221.50	25,500.00
Revenue Total	0.00	0.00	0.00	1,240.00	4,393.84	40.00
Expense Total	0.00	0.00	0.00	25,500.00	1,221.50	25,500.00
055 FES-JUSTICE	0.00	0.00	0.00	-24,260.00	3,172.34	-25,460.00
059 CRIMESTOPPERS, CHPT 59 ST FORF						
350 FINES & FORFEITURES						
059.350 3570 CHPT 59 FORFEITURE REVENUE	0.00	0.00	0.00	10,000.00	100,171.12	0.00
350 FINES & FORFEITURES	0.00	0.00	0.00	10,000.00	100,171.12	0.00
059 CRIMESTOPPERS, CHPT 59 ST FORF						
360 INTEREST INCOME						
059.360 3600 INTEREST INCOME	0.00	0.00	0.00	10.00	353.06	10.00
360 INTEREST INCOME	0.00	0.00	0.00	10.00	353.06	10.00
059 CRIMESTOPPERS, CHPT 59 ST FORF						
565 SHERIFF, CRIMESTOPPERS EXPENSES						
059.565 4127 ANIMAL/CANINE CARE	0.00	0.00	0.00	3,500.00	0.00	3,500.00
059.565 4293 SHOOTING RANGE EXPENSE	0.00	0.00	0.00	10,000.00	1,884.60	1,000.00
059.565 4305 MISCELLANEOUS SUPPLIES	0.00	0.00	0.00	2,000.00	0.00	0.00
059.565 4315 OFFICE SUPPLIES	0.00	0.00	0.00	2,000.00	110.09	2,000.00
059.565 4415 UNIFORMS, CLOTHING, LINENS	0.00	0.00	0.00	1,500.00	0.00	2,000.00
059.565 4723 FIREARMS & AMMUNITION	0.00	0.00	0.00	5,500.00	3,317.26	5,000.00
059.565 5129 CRIME PREVENTION & AWARENESS	0.00	0.00	0.00	250.00	0.00	0.00
059.565 5172 INVESTIGATIVE COSTS	0.00	0.00	0.00	0.00	0.00	1,000.00
059.565 5475 RENT EXPENSE	0.00	0.00	0.00	5,000.00	0.00	3,000.00

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LIVE OAK COUNTY

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
059 CRIMESTOPPERS, CHPT 59 ST FORF						
565 SHERIFF, CRIMESTOPPERS EXPENSES						
059.565 5520 CONFERENCES / EDUCATION	0.00	0.00	0.00	1,000.00	0.00	0.00
059.565 5525 TRAVEL REIMBURSEMENT	0.00	0.00	0.00	1,000.00	0.00	0.00
059.565 5650 CONTRIBUTIONS	0.00	0.00	0.00	3,000.00	2,000.00	2,000.00
059.565 5680 EXPENSE REIMBURSEMENT	0.00	0.00	0.00	0.00	120.00	500.00
059.565 5740 MISCELLANEOUS	0.00	0.00	0.00	2,000.00	0.00	2,000.00
565 SHERIFF, CRIMESTOPPERS EXPENSES	0.00	0.00	0.00	36,750.00	7,431.95	22,000.00
Revenue Total	0.00	0.00	0.00	10,010.00	100,524.18	10.00
Expense Total	0.00	0.00	0.00	36,750.00	7,431.95	22,000.00
059 CRIMESTOPPERS, CHPT 59 ST FORF	0.00	0.00	0.00	-26,740.00	93,092.23	-21,990.00
060 INTEREST & SINKING						
310 TAXES						
060.310 3010 CURRENT TAXES	551,030.32	422,936.96	477,649.00	477,649.00	337,850.30	486,701.00
060.310 3013 DELINQUENT TAXES	5,453.45	2,682.84	10,000.00	10,000.00	1,968.28	500.00
310 TAXES	556,483.77	502,819.80	487,649.00	487,649.00	339,818.58	487,201.00
060 INTEREST & SINKING						
360 INTEREST INCOME						
060.360 3600 INTEREST INCOME	332.03	279.90	50.00	50.00	375.48	50.00
360 INTEREST INCOME	332.03	279.90	50.00	50.00	375.48	50.00
060 INTEREST & SINKING						
390 TRANSFER IN						
060.390 3912 TRANSFERS FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	200,000.00
390 TRANSFER IN	0.00	0.00	0.00	0.00	0.00	200,000.00
060 INTEREST & SINKING						
680 DEBT SERVICE						
060.680 6610 PRINCIPAL, TAX NOTES 2026	370,000.00	355,000.00	405,000.00	405,000.00	405,000.00	420,000.00
060.680 6630 INTEREST, OTHER INDEBTEDNESS	163,400.00	147,167.50	130,182.50	130,182.50	130,182.50	112,445.00
680 DEBT SERVICE	533,400.00	532,167.50	535,182.50	535,182.50	535,182.50	532,445.00
060 INTEREST & SINKING						
700 TRANSFERS OUT						
060.700 7012 TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	200,000.00
700 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	200,000.00
Revenue Total	556,815.80	503,099.70	487,699.00	487,699.00	340,194.06	687,251.00
Expense Total	533,400.00	532,167.50	535,182.50	535,182.50	535,182.50	732,445.00
060 INTEREST & SINKING	23,415.80	-29,067.80	-47,483.50	-47,483.50	-194,988.44	-45,194.00
070 CONSTRUCTION						
360 INTEREST INCOME						

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Fund/Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
360 INTEREST INCOME						
070.360 3600 INTEREST INCOME	0.00	106,093.56	0.00	0.00	55,579.63	15,000.00
360 INTEREST INCOME	0.00	106,093.56	0.00	0.00	55,579.63	15,000.00
070 CONSTRUCTION						
380 MISCELLANEOUS REVENUE						
070.380 3850 UNREALIZED GAIN (LOSS) ON CDS	0.00	9,186.50	0.00	0.00	0.00	0.00
380 MISCELLANEOUS REVENUE	0.00	9,186.50	0.00	0.00	0.00	0.00
070 CONSTRUCTION						
390 TRANSFERS IN						
070.390 3912 TRANSFERS FROM GENERAL FUND	0.00	3,000,000.00	3,300,000.00	3,300,000.00	3,300,000.00	2,000,000.00
390 TRANSFERS IN	0.00	3,000,000.00	3,300,000.00	3,300,000.00	3,300,000.00	2,000,000.00
070 CONSTRUCTION						
409 COUNTY WIDE						
070.409 6210 LAND	0.00	0.00	0.00	550,000.00	524,819.15	0.00
070.409 6225 IMPROVEMENTS, OTHER THAN BLDGS	0.00	0.00	0.00	150,000.00	99,282.24	0.00
409 COUNTY WIDE	0.00	0.00	0.00	700,000.00	624,101.39	0.00
070 CONSTRUCTION						
510 COURTHOUSE						
070.510 6220 BUILDINGS	0.00	227,060.14	3,000,000.00	2,150,000.00	1,024,276.21	5,000,000.00
510 COURTHOUSE	0.00	227,060.14	3,000,000.00	2,150,000.00	1,024,276.21	5,000,000.00
070 CONSTRUCTION						
545 EMERGENCY MANAGEMENT						
070.545 6210 LAND	0.00	0.00	0.00	75,000.00	73,561.77	0.00
070.545 6311 HELIPADS	0.00	180.00	300,000.00	0.00	0.00	0.00
070.545 6710 HELIPAD, GW	0.00	0.00	0.00	32,500.00	40.00	50,000.00
070.545 6711 HELIPAD, LAGARTO	0.00	0.00	0.00	130,000.00	20,373.00	0.00
070.545 6713 HELIPAD, SWINNEY SWITCH	0.00	0.00	0.00	82,500.00	67,968.51	0.00
070.545 6714 HELIPAD, WHITSETT	0.00	0.00	0.00	130,000.00	52,253.66	0.00
545 EMERGENCY MANAGEMENT	0.00	180.00	300,000.00	450,000.00	214,196.94	50,000.00
Revenue Total	0.00	3,115,280.06	3,300,000.00	3,300,000.00	3,355,579.63	2,015,000.00
Expense Total	0.00	227,240.14	3,300,000.00	3,300,000.00	1,862,574.54	5,050,000.00
070 CONSTRUCTION	0.00	2,888,039.92	0.00	0.00	1,493,005.09	-3,035,000.00
080 AIRPORT						
333 STATE GRANTS/AID						
080.333 3205 AIRPORT GRANT	15,381.09	762.85	25,000.00	25,000.00	23,314.87	100,000.00
333 STATE GRANTS/AID	15,381.09	762.85	25,000.00	25,000.00	23,314.87	100,000.00
080 AIRPORT						
340 CHARGES FOR SERVICES						
080.340 3459 SALE OF AIRPLANE FUEL	54,727.16	64,750.95	25,000.00	40,000.00	29,539.07	25,000.00

BUDGET REPORT

Prepared by Regina Dove

VERSION: 2026.01.E.ADOPTED, 2026.01.R.ADOPTED

LIVE OAK COUNTY

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
080 AIRPORT						
340 CHARGES FOR SERVICES						
340 CHARGES FOR SERVICES	54,727.16	64,750.95	25,000.00	40,000.00	29,539.07	25,000.00
080 AIRPORT						
360 INTEREST INCOME						
080.360 3600 INTEREST INCOME	333.98	438.74	100.00	100.00	591.68	100.00
360 INTEREST INCOME	333.98	438.74	100.00	100.00	591.68	100.00
080 AIRPORT						
380 MISCELLANEOUS REVENUE						
080.380 3760 MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	150.00	0.00
080.380 3810 RENT, AIRPORT LAND	4,468.80	5,875.05	4,000.00	4,000.00	3,730.00	4,000.00
380 MISCELLANEOUS REVENUE	4,468.80	5,875.05	4,000.00	4,000.00	3,880.00	4,000.00
080 AIRPORT						
390 TRANSFERS IN						
080.390 3912 TRANSFERS FROM GENERAL FUND	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	100,000.00
390 TRANSFERS IN	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	100,000.00
080 AIRPORT						
524 AIRPORT						
080.524 4004 PART TIME EMPLOYEES	10,329.46	11,593.80	15,000.00	15,000.00	8,602.56	15,450.00
080.524 4022 SALARY ADJUSTMENT	0.00	87.50	350.00	350.00	0.00	350.00
080.524 4070 SOCIAL SECURITY TAXES	805.15	345.85	1,174.28	1,174.28	658.23	1,208.70
080.524 4081 RETIREMENT CONTRIBUTION	1,297.23	804.30	1,995.50	1,995.50	1,078.07	2,109.30
080.524 4096 UNEMPLOYMENT INSURANCE	0.00	58.24	270.00	270.00	22.58	270.00
080.524 4098 WORKERS COMP INSURANCE	0.00	0.00	300.00	300.00	0.00	300.00
080.524 4135 BATTERIES/TIRES/TUBES	182.35	7.78	250.00	250.00	0.00	250.00
080.524 4175 CLEANING / JANITORIAL SUPPLIES	109.20	247.17	150.00	150.00	46.15	250.00
080.524 4215 FUEL, OIL, LUBRICANTS	49,402.23	57,057.14	60,000.00	60,000.00	29,901.84	80,000.00
080.524 4245 HERBICIDE / WEED KILLER	0.00	20.09	250.00	250.00	0.00	250.00
080.524 4305 MISCELLANEOUS SUPPLIES	0.00	0.00	100.00	100.00	0.00	100.00
080.524 4315 OFFICE SUPPLIES	124.80	0.00	300.00	300.00	0.00	300.00
080.524 4365 REPAIR PARTS/MATERIALS	412.03	4,858.99	1,500.00	1,500.00	2,835.43	2,000.00
080.524 4410 SOFTWARE	0.00	0.00	0.00	0.00	0.00	1,000.00
080.524 4515 ADMINISTRATIVE FEE	0.00	0.00	6,000.00	6,000.00	4,000.00	6,000.00
080.524 4605 CONTRACT FOR SVC/MAINTENANCE	10,210.00	7,975.00	7,500.00	7,500.00	100.00	7,500.00
080.524 4755 GRANT EXPENDITURES	0.00	0.00	0.00	15,000.00	0.00	0.00
080.524 4920 REPAIR/MAINTENANCE, BUILDING	1,209.54	0.00	2,500.00	2,500.00	0.00	2,500.00
080.524 4940 VEHICLE & EQUIPMENT REPAIR/MAINTENANCE	0.00	116.55	500.00	500.00	0.00	500.00
080.524 4945 REPAIR/MAINTENANCE, OTHER EQUIP	5,984.43	2,130.40	1,750.00	21,750.00	13,214.02	12,000.00
080.524 5115 BANK CHARGES	0.00	0.00	4,500.00	4,500.00	0.00	0.00
080.524 5145 INSURANCE	5,149.00	7,740.00	4,500.00	4,500.00	1,994.00	7,750.00
080.524 5230 TELEPHONE/INTERNET	1,693.13	1,857.24	1,500.00	1,500.00	811.79	1,800.00
080.524 5240 UTILITIES	4,334.59	4,334.84	5,000.00	5,000.00	2,346.18	5,000.00
080.524 5520 CONFERENCES / EDUCATION	400.00	400.00	500.00	500.00	0.00	500.00
080.524 5680 EXPENSE REIMBURSEMENT	0.00	107.32	250.00	250.00	70.00	250.00

BUDGET REPORT

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LIVE OAK COUNTY 09/08/2025 14:21:49

VERSION: 2026.01.E.ADOPTED, 2026.01.R.ADOPTED

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
080 AIRPORT						
524 AIRPORT						
080.524 6225 IMPROVEMENTS, OTHER THAN BLDGS	9,963.02	0.00	25,000.00	5,000.00	0.00	135,000.00
080.524 6265 EQUIPMENT, OFFICE/FURNITURE	69.97	992.20	4,000.00	4,000.00	0.00	1,500.00
080.524 6280 EQUIPMENT, SMALL	0.00	0.00	5,000.00	5,000.00	0.00	0.00
524 AIRPORT	101,686.88	100,144.41	150,139.78	165,139.78	65,680.85	284,138.00
Revenue Total	124,911.03	121,827.59	104,100.00	119,100.00	107,325.62	229,100.00
Expense Total	101,686.88	100,144.41	150,139.78	165,139.78	65,680.85	284,138.00
080 AIRPORT	23,224.15	21,683.18	-46,039.78	-46,039.78	41,644.77	-55,038.00
Revenue Total	38,761,136.75	48,245,629.19	47,151,650.00	48,249,831.00	39,259,692.23	48,012,072.00
Expense Total	32,587,431.68	45,468,880.16	56,854,366.23	58,492,918.23	37,953,818.90	60,915,810.31
GRAND TOTAL	6,173,705.07	2,776,749.03	-9,702,716.23	-10,243,087.23	1,305,873.33	-12,903,738.31

