

**Clay County Commissioner's Court**  
**Line Item/Budget Transfers/Amendments**  
**Fiscal Year 23-24**  
**09.30.2024**

| Department                | Account        | Description                               | Increase Exp/<br>Decrease Rev | Decrease Exp/<br>Increase Rev | Explanation   |
|---------------------------|----------------|---|-------------------------------|-------------------------------|---|
| County Judge              | 1000.0400.4101 | SUPPLIES - OFFICE / COMPUTER              | 50.00                         |                               | Amend for Deficit Line                                    |
|                           | 1000.0400.4405 | DUES & MEMBERSHIPS                        |                               | 50.00                         |   |
| NonDepartmental           | 1000.0409.4696 | CONTINGENCY                               | 2,500.00                      |                               | Amend for CCMH Board members<br>travel and deficity lines |
|                           | 1000.0409.4457 | INQUEST & AUTOPSIES                       | 2,600.00                      |                               |   |
|                           | 1000.0409.4469 | LEGAL FEES                                | 1,200.00                      |                               |   |
|                           | 1000.0409.4500 | UTILITIES                                 |                               | 6,300.00                      |   |
| District Judge/Court      | 1000.0435.4470 | ATTORNEY FEES - INDIGENT LEGAL            | 2,500.00                      |                               | Amend for Deficit Line                                    |
|                           | 1000.0435.4465 | PREP STATEMENTS                           |                               | 2,500.00                      |   |
| Election<br>Administrator | 1000.0490.4408 | TRAVEL, TRAINING & RGSTRN                 | 300.00                        |                               | Amend for Deficit Line                                    |
|                           | 1000.0490.4206 | VOTING MCHNS & SOFTWARE EXPNS             |                               | 300.00                        |   |
| County Treasurer          | 1000.0497.4202 | MAINT & SRVC CONTRACTS - COMPUTER / IT    | 1,500.00                      |                               | New Time-Keeping system setup                             |
|                           | 1000.0409.4078 | WORKERS COMP INSURANCE                    |                               | 1,500.00                      |   |
| Library                   | 1000.0518.4500 | UTILITIES                                 | 100.00                        |                               | Amend for Deficit Line                                    |
|                           | 1000.0409.4500 | UTILITIES                                 |                               | 100.00                        |   |
| Building<br>Maintenance   | 1000.0510.4161 | EQUIPMENT - PARTS & REPAIRS               | 1,400.00                      |                               | Amend for tools purchase                                  |
|                           | 1000.0510.4212 | MAINTENANCE & SERVICE CONTRACTS -         |                               | 1,400.00                      |   |
| Constable                 | 1000.0550.4408 | TRAVEL, TRAINING & RGSTRN                 | 700.00                        |                               | Amend for travel expense                                  |
|                           | 1000.0550.4202 | MAINT & SRVC CONTRACTS - COMPUTER / IT    |                               | 700.00                        |   |
| Sheriff                   | 1000.0560.4102 | SUPPLIES - JANITORIAL                     | 1,350.00                      |                               | Amend for anticipated year end<br>expenditures            |
|                           | 1000.0560.4202 | MAINT & SRVC CONTRACTS - COMPUTER / IT    | 6,800.00                      |                               |   |
|                           | 1000.0560.4213 | MAINTENANCE & SERVICE CONTRACTS-          | 2,200.00                      |                               |   |
|                           | 1000.0560.4097 | EMPLOYEE HEALTH & LIFE INSURANCE - COUNTY |                               | 13,650.00                     |   |
|                           | 1000.0560.4399 | MEDICAL EXAMS / SEXUAL ABUSE              | 1,500.00                      |                               |   |
|                           | 1000.0560.4500 | UTILITIES                                 | 1,800.00                      |                               |   |
| County Extension          | 1000.0665.4121 | SUPPLIES - EDUCATIONAL                    | 100.00                        |                               | Amend for Deficit Line                                    |
|                           | 1000.0665.4408 | TRAVEL, TRAINING & RGSTRN                 |                               | 100.00                        |   |
| Precinct 1                | 2001.0392.3800 | FROM GENERAL FUND                         |                               | 88,000.00                     | Per CC 09.23.2024   |
|                           | 2001.0611.4913 | NOTES PAYABLE                             | 48,000.00                     |                               | Per Comm Pharries   |
|                           | 2001.0611.4815 | MACHINERY & EQUIPMENT                     | 40,000.00                     |                               |   |
|                           | 2001.0611.4152 | TIRES & TUBES                             | 50.00                         |                               |   |
|                           | 2001.0611.4180 | SMALL TOOLS                               |                               | 50.00                         | Amend for Deficit Line                                    |
| Precinct 2                | 2002.0392.3800 | FROM GENERAL FUND                         |                               | 88,000.00                     | Per CC 09.23.2024   |
|                           | 2002.0390.3711 | SALE OF CAPITAL ASSETS                    |                               | 40,000.00                     |   |
|                           | 2002.0612.4138 | SUPPLIES - CULVERT & PIPE                 | 7,000.00                      |                               |   |
|                           | 2002.0612.4149 | PARTS, REPAIRS, & SUPPLIES                | 1,000.00                      |                               | Per Comm Pickett  |
|                           | 2002.0612.4134 | SUPPLIES - ROAD MATERIALS                 |                               | 8,000.00                      |   |
|                           | 2002.0612.4815 | MACHINERY & EQUIPMENT                     | 128,000.00                    |                               |   |
| Precinct 3                | 2003.0392.3800 | FROM GENERAL FUND                         |                               | 88,000.00                     | Per CC 09.23.2024   |
|                           | 2003.0613.4913 | NOTES PAYABLE                             | 7,700.00                      |                               |   |
|                           | 2003.0613.4149 | PARTS, REPAIRS, & SUPPLIES                | 59,800.00                     |                               | Per Comm Collins  |
|                           | 2003.0613.4152 | TIRES & TUBES                             | 20,500.00                     |                               |   |
|                           | 2003.0613.4180 | SMALL TOOLS                               | 50.00                         |                               | Amend for Deficit Line                                    |
|                           | 2003.0613.4099 | CONTRACT LABOR                            |                               | 50.00                         |   |



| Department              | Account        | Description                               | Increase Exp/<br>Decrease Rev | Decrease Exp/<br>Increase Rev | Explanation                        |
|-------------------------|----------------|---|-------------------------------|-------------------------------|------------------------------------|
| Precinct 4              | 2004.0392.3800 | FROM GENERAL FUND                         |                               | 88,000.00                     | Per CC 09.23.2024                  |
|                         | 2004.0614.4913 | NOTES PAYABLE                             | 88,000.00                     |                               |                                    |
|                         | 2004.0614.4149 | PARTS, REPAIRS, & SUPPLIES                | 12,000.00                     |                               |                                    |
|                         | 2004.0614.4152 | TIRES & TUBES                             | 2,200.00                      |                               | Per Comm Broussard                 |
|                         | 2004.0614.4164 | EQUIPMENT - FUELS / OILS / LUBRICANTS     |                               | 14,200.00                     |                                    |
| SB 22 Sheriff           | 2450.0390.3700 | INTEREST INCOME                           |                               | 6,000.00                      | Amend for Interest Income received |
|                         | 2450.0560.4130 | SO EQUIPMENT                              | 6,000.00                      |                               |                                    |
|                         | 2450.0560.4001 | FULL TIME                                 |                               | 1,738.27                      |                                    |
|                         | 2450.0560.4076 | PAYROLL TAXES - COUNTY MATCHING           |                               | 270.14                        |                                    |
|                         | 2450.0560.4080 | RETIREMENT - COUNTY CONTRIBUTION          |                               | 191.18                        | Reclass to Vehicles-Upfit          |
|                         | 2450.0560.4130 | SO EQUIPMENT                              |                               | 950.41                        |                                    |
|                         | 2450.0560.4818 | VEHICLES                                  | 3,150.00                      |                               |                                    |
| Courthouse<br>Security  | 2500.0459.4815 | MACHINERY & EQUIPMENT                     | 78,000.00                     |                               |                                    |
|                         | 2500.0459.4002 | PART TIME                                 |                               | 27,000.00                     |                                    |
|                         | 2500.0459.4076 | PAYROLL TAXES - COUNTY MATCHING           |                               | 2,000.00                      | Purchase of Security Cameras       |
|                         | 2500.0459.4097 | EMPLOYEE HEALTH & LIFE INSURANCE - COUNTY |                               | 17,000.00                     | per CC 09.09.2024                  |
|                         | 2500.0459.4699 | MISCELLANEOUS OTHER SERVICES & CHARGES    |                               | 1,000.00                      |                                    |
|                         | 2500.9999.9999 | FUND EQUITY (WORKING)                     |                               | 31,000.00                     |                                    |
| American Rescue<br>Fund | 3810.0409.4812 | BUILDINGS & BUILDING IMPROVEMENTS         | 1,186,581.56                  |                               |                                    |
|                         | 3810.0409.4173 | BUILDING - REPAIRS & MAINT                |                               | 797,515.00                    | Reclass Budget for Correct Account |
|                         | 3810.0409.4696 | CONTINGENCY                               |                               | 389,066.56                    | Codes                              |

*Laura Lee Brock, CPA*

Submitted by: Laura Lee Brock, CPA  
County Auditor

*Ben Pharr*  
Ben Pharr, Commissioner PCT #1

*Jack Pickett*  
Jack Pickett, Commissioner PCT #2

*Mike Campbell*  
Mike Campbell, County Judge

*Retta Collins*  
Retta Collins, Commissioner PCT #3

*Chase Broussard*  
Chase Broussard, Commissioner PCT #4