2025 - 2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
CLAY COUNTY

This budget is for the Period JULY 1, 2025 through JUNE 30, 2026

Contact Information
Auditor of Public Accounts
State Capitol, Suite 2303
Telephone: (402) 471-2111 FAX: (402) 471-3301
Website: www.auditors.nebraska.gov
Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information
Adopted Budget Due by 9-30-2025
1. Auditor of Public Accounts ~ Electronically or by mail
http://www.auditors.nebraska.gov
2. County Board (SEC. 13-1508), C/O County Clerk

The Undersigned Clerk/Board Member Hereby Certifies:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
GENERAL		5,205,703.99	5,205,703.99
EQUIP SINKING FUND		0.00	0.00
VETERAN'S AID		0.00	0.00
DRUG LAW ENFORCEMENT-CO		0.00	0.00
COUNTY HEALTH DEPT		205,424.35	205,424.35
ROAD IMP BOND	1,163,872.03		1,163,872.03
MISC SINKING		0.00	0.00
Total All Funds	1,163,872.03	5,411,128.34	6,575,000.37

Report of Interlocal Agreements & Joint Public Agencies

Was this subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of JULY 1, 2024 through June 30, 2025?

[X] **YES** [ ] **NO**

If YES, please submit Interlocal Agreement Report by September 30th

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of JULY 1, 2024 through June 30, 2025?

[ ] **YES** [X] **NO**

If YES, please submit Trade Name Report by September 30th

Total Certified Valuation	2,867,835,867
(Certification of Valuations(s) from County Assessor **MUST** be attached)	

Outstanding Bonded Indebtedness as of July 1, 2025

Principal	12,985,000.00
Interest	4,481,440.64
Total Bonded Indebtedness	17,466,440.64

CLAY COUNTY
CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS
If no official address, please provide address where correspondence should be sent

NAME	Clay County
ADDRESS	111 W Fairfield St
CITY & ZIP CODE	Clay Center 68933
TELEPHONE	(402) 762-3463
WEBSITE	claycounty.ne.gov

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	L. Wayne Johnson	Cassie Aksamit	Cassie Aksamit
TITLE / FIRM NAME	Chairman	County Clerk	County Clerk
TELEPHONE	402-762-3463	402-762-3463	402-762-3463
EMAIL ADDRESS	l.wayne@claycountyne.gov	clerk@claycountyne.gov	clerk@claycountyne.gov

For Questions on this form, who should we contact (Please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [√] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

Clay County

2025-2026 Property Tax Request Authority Computation Form

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request (1) **$ 6,396,700.00**
(from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized
(Will all be zero for 2025-2026 budget because first year new cap)

Approved Bonds *(prior year Line 16)*	(2)	0.00
Emergency Response *(prior year Line 17)*	(3)	0.00
Public Safety Services *(prior year Line 18)*	(4)	0.00
County Attorneys *(prior year Line 19)*	(5)	0.00
County Public Defenders *(prior year Line 20)*	(6)	0.00
Response to Public Safety Threat *(prior year Line 21)*	(7)	0.00
Public Safety Interlocal Agreements *(prior year Line 22)*	(8)	0.00
Voter Approved Increase *(prior year Line 23)*	(9)	0.00
Unused Authority used in the prior year *(prior year Line 24)*	(10)	0.00
TOTAL Prior Year Exceptions Utilized (total Line 2 through 10)	**(11)**	**0.00**

Preliminary Property Tax Request Authority (Line 1 - Line 11) **(12)** **6,396,700.00**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 6,396,700.00 (13)

Growth Percentage per County Assessor

20,566,251.00 (2025 Growth Value) / 2,512,929,970.00 (2024 Total Valuation) = 0.82% (14a)

52,351.69 Increase due to Growth (14)

Line 14 equals Line 13 minus Line 2 & 3, multiplied by Line 14a

Inflation Percentage

5.17% (15a)

330,709.39 Increase due to Inflation (15)

(Line 15 equals Line 13 minus Line 2 & 3, multiplied by Line 15a

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for the principal & interest on bonds on cover page (page 1)*	(16)	0.00
Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2)	(17)	0.00
Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3)	(18)	0.00
County Attorneys	(19)	0.00
County Public Defenders	(20)	0.00
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 08/21/2024	(21)	0.00
Support of an interlocal agreement relating to public safety	(22)	0.00
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	0.00
Prior Years's Unused Property Tax Authority Used This Year *(Cannot exceed amount on Supporting Schedule 1, Line 1)*	(24)	0.00

Total Exceptions Utilized *(Total lines 16 through 24)* (25) 0.00

2025-2026 Total Property Tax Request Authority *(Total Lines 12, 14, 15, 25)* (26) 6,779,761.08

2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)* (27) 6,575,000.37

Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, Line 3)* (28) 204,760.71
(Line 26 minus 27, MUST be greater than or equal to $0.00)

Clay County

2025-2026 Property Tax Request Authority Supporting Schedules

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

Converted 2024-2025 Unused Restricted Funds Authority	(1)	$ 319,934.27
Less: Amount used this year *(from Computation From, Line 24) (cannot exceed Line 1)*	(2)	0.00
Add: Unused Authority created this year *(from Computation From, Line 28)*	(3)	204,879.61
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	524,813.88

Schedule 2 - Declared Emergency Exception Certification

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, Line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
Total Emergency Response Exception *(must agree to Computation Form, Line 17)*			**$ 0.00**

Schedule 3 - Description of Public Safety Services Exception

If using a public safety services exception on the Property Tax Request Authority Computation Form, Line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
Total Public Safety Exception *(must agree to Computation Form, Line 18)*	**$ 0.00**

Clay County

2025-2026 Property Tax Request Authority Supporting Schedules

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

Converted 2024-2025 Unused Restricted Funds Authority	(1)	$ 0.00
Less: Amount used this year *(from Computation From, Line 24) (cannot exceed Line 1)*	(2)	0.00
Add: Unused Authority created this year *(from Computation From, Line 28)*	(3)	204,760.71
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	204,760.71

Schedule 2 - Declared Emergency Exception Certification

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, Line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
Total Emergency Response Exception *(must agree to Computation Form, Line 17)*			**$ 0.00**

Schedule 3 - Description of Public Safety Services Exception

If using a public safety services exception on the Property Tax Request Authority Computation Form, Line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
Total Public Safety Exception *(must agree to Computation Form, Line 18)*	**$ 0.00**

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Clay County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Clay County, all county cities and vill.	7/1/17 to indefinite	911 dispatching services
Clay County, University NE BOR	7/1/17 to indefinite	Ag extension office expenses
Clay, Fillmore, Nuckolls, Saline, Thayer	7/1/20 - 6/30/21	Baliff services
Clay County, State of NE DHHS	7/1/16 to indefinite	Child support enforcement services
Clay County, State of Nebraska	7/1/17 to indefinite	County court system expense
Clay County, Fillmore County	7/1/20 - 6/30/21	Drug law enforcement (RAP)
Clay County, state regional centers	7/1/17 to indefinite	Institutional expenses
Clay County, Region 3 BHS	7/1/17 to indefinite	Mental health services
Clay County, Region 3 BHS	7/1/17 to indefinite	Mental retardation services
USDA-APHIS	7/1/2025 - 6/30/2026	Preditory animal control
Clay County + 10 other counties	7/1/17 to indefinite	Probation officer expenses
Clay County, NIRMA	7/1/20 - 6/30/21	Risk management pool
Clay County, all townships, 4 counties	7/1/17 to indefinite	Road, weed maintenance
Clay County, Hamilton county	7/1/20 - 6/30/21	Share VSO

CLAY COUNTY

2025 - 2026 Allowable Growth Percentage Computation Form

Calculation of Base Property Tax Request Authority

Prior Year Total Property Tax Request *(Total Personal and Real Property Required from **prior year** budget - Cover Page)*		(1)	$6,396,700.00
Base Limitation Percent Increase (2%)	2.00%	(2)	
Real Growth Percentage Increase			
$20,566,251.00 (2025 Real Growth Value per Assessor) / $2,512,929,970.00 (Prior Year Total Valuation per Assessor) =	0.82%	(3)	
Total Allowable Growth Percentage Increase (Line 2 + Line 3)		(4)	2.82%
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)		(5)	$180,386.94
TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)		(6)	$6,577,086.94

Actual Property Tax Request

2025 - 2026 ACTUAL Total Property Tax Request *(Total Personal and Real Property Required from Cover Page)*		(7)	$6,575,000.37

If line (7) is **greater than** line (6) your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your proposed property tax request and telephone number to the County Clerk by September 5th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6) your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

CLAY COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	(Column B)	(Column C)	(Column D)	(Column E)	(Column F)
Countywide Entities					
GENERAL	5,205,703.99	-	2,867,835,867	0.181520	0.000000
EQUIP SINKING FUND	-	-	2,867,835,867	0.000000	0.000000
VETERAN'S AID	-	-	2,867,835,867	0.000000	0.000000
DRUG LAW ENFORCEMENT-CO	-	-	2,867,835,867	0.000000	0.000000
COUNTY HEALTH DEPT	205,424.35	-	2,867,835,867	0.007163	0.000000
ROAD IMP BOND	-	1,163,872.03	2,867,835,867	0.000000	0.040584
MISC SINKING	-	-	2,867,835,867	0.000000	0.000000
Total County Budgeted Countywide Entities				**0.188683**	
Other Countywide Entities					
Ag. Society				0.003044	
Total Countywide Levy				**0.191727**	
Levy Authority - County levy limit is 45 cents plus 5 cents for interlocal agreements (77-3442)					
County levy limit				0.450000	
County property taxes designed for interlocal agreements			1,225,720	0.042740	
Other entities property taxes designated for interlocal agreements			0	0.000000	
Total County Levy Authority (Cannot exceed 50 cents)				**0.492740**	**(1)**
Levy Limit Analysis					
Countywide Levy				0.191727	
Fire District - Largest General Levy Authority granted by the County Board				0.023512	
Township - Largest General Levy Authority granted by the County Board				0.009495	
Cemetery District - Largest General Levy Authority granted by the County Board				0.000000	
Irrigation District - Largest General Levy Authority granted by the County Board				0.000000	
Drainage - Largest General Levy Authority granted by the County Board				0.000000	
Rural Water District - Largest General Levy Authority granted by the County Board				0.000000	
Other Districts - Largest General Levy Authority granted by the County Board				0.000000	
Largest Possible District Levy				**0.224734**	**(2)**

Note: Attach a copy of the resolution sent to the Districts outlining how much levy authority the County Board authorized them to have.
Note: If (1) is greater than (2), no further analysis is needed. If (2) is greater than (1), you need to complete the levy limit analysis by district.

CLAY COUNTY LEVY LIMIT FORM

Name (Column A)	Property Taxes Other Than Bonds (Column B)	Bond Property Taxes (Column C)	Valuation (Column D)	General Tax Levy (Column E)	Bond Tax Levy (Column F)
Countywide Entities					
GENERAL	5,205,703.99	-	2,867,835,867	0.181520	0.000000
EQUIP SINKING FUND	-	-	2,867,835,867	0.000000	0.000000
VETERAN'S AID	-	-	2,867,835,867	0.000000	0.000000
DRUG LAW ENFORCEMENT-CO	-	-	2,867,835,867	0.000000	0.000000
COUNTY HEALTH DEPT	205,424.35	-	2,867,835,867	0.007163	0.000000
ROAD IMP BOND	-	1,163,872.03	2,867,835,867	0.000000	0.040584
MISC SINKING	-	-	2,867,835,867	0.000000	0.000000
Total County Budgeted Countywide Entities				**0.188683**	
Other Countywide Entities					
Ag. Society				0.003044	
Total Countywide Levy				**0.191727**	
Levy Authority - County levy limit is 45 cents plus 5 cents for interlocal agreements (77-3442)					
County levy limit				0.450000	
County property taxes designed for interlocal agreements			1,225,720	0.042740	
Other entities property taxes designated for interlocal agreements			0	0.000000	
Total County Levy Authority (Cannot exceed 50 cents)				**0.492740**	**(1)**
Levy Limit Analysis					
Countywide Levy				0.191727	
Fire District - Largest General Levy Authority granted by the County Board				0.023512	
Township - Largest General Levy Authority granted by the County Board				0.005554	
Cemetery District - Largest General Levy Authority granted by the County Board				0.000000	
Irrigation District - Largest General Levy Authority granted by the County Board				0.000000	
Drainage - Largest General Levy Authority granted by the County Board				0.000000	
Rural Water District - Largest General Levy Authority granted by the County Board				0.000000	
Other Districts - Largest General Levy Authority granted by the County Board				0.000000	
Largest Possible District Levy				**0.220793**	**(2)**

Note: Attach a copy of the resolution sent to the Districts outlining how much levy authority the County Board authorized them to have.
Note: If (1) is greater than (2), no further analysis is needed. If (2) is greater than (1), you need to complete the levy limit analysis by district.

CLAY COUNTY

County Treasurer Summary of Uncollected Taxes

Tax Year	Amount
2024	$1,149,977.55
2023	$38,101.78
2022	$17,504.52

CLAY COUNTY

Schedule of Budgeted Disbursements

For the Year Ended June 30, 2026

Functions/Programs	Operating*	Capital Outlay	Debt Service	Other**	Total Disbursements
Governmental:					
General Government	6,572,026.08	24,179.61	0.00	1,000,000.00	7,596,205.69
Public Safety - Law Enforcement	1,732,993.11	167,976.71	0.00	0.00	1,900,969.82
Public Safety - Other	112,735.00	12,000.00	0.00	0.00	124,735.00
Public Works - Highways & Roads	4,429,158.97	10,147,842.84	2,379,173.14	1,816,667.77	18,772,842.72
Public Works - Other	84,850.00	0.00	0.00	0.00	84,850.00
Public Health & Social Services	246,277.39	0.00	0.00	0.00	246,277.39
Culture and Recreation	37,067.43	0.00	0.00	0.00	37,067.43
Community Development	100,000.00	0.00	0.00	0.00	100,000.00
Miscellaneous	2,633,191.56	382,404.64	0.00	0.00	3,015,596.20
Business-type Activities:					
Airport	0.00	0.00	0.00	0.00	0.00
Nursing Home	0.00	0.00	0.00	0.00	0.00
Hospital	0.00	0.00	0.00	0.00	0.00
Historical Society	0.00	0.00	0.00	0.00	0.00
Solid Waste	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Disbursements and Transfers	15,948,299.54	10,734,403.80	2,379,173.14	2,816,667.77	31,878,544.25

* **Operating** should include Personal Services, Operating Expenses, Supplies and Materials and Equipment Rental.
** **Other** should include Judgments, Transfers, and Transfers of Surplus Fees.

CLAY COUNTY

Summary of All Funds

	Actual 2023-2024 (1)	Actual 2024-2025 (2)	Requested 2025-2026 (3)	Proposed 2025-2026 (4)	Adopted 2025-2026 (5)
Disbursements and Transfers:					
Operating Expenses	8,214,337.62	8,465,486.59	15,501,356.91	15,948,299.54	15,948,299.54
Capital Outlay	3,236,349.98	5,624,427.06	10,676,344.80	10,734,403.80	10,734,403.80
Debt Service	515,225.00	741,081.66	2,379,173.14	2,379,173.14	2,379,173.14
Transfers Out	2,413,823.34	2,827,378.16	2,816,667.77	2,816,667.77	2,816,667.77
Total Disbursements and Transfers	14,379,735.94	17,658,373.47	31,373,542.62	31,878,544.25	31,878,544.25
Balance, Receipts and Transfers:					
Net Cash Balance	9,966,959.16	8,941,479.13	19,904,029.82	19,904,029.82	19,904,029.82
Intergovernmental Federal	102,385.05	49,720.51	76,168.00	76,168.00	76,168.00
Intergovernmental State	2,994,501.65	2,786,278.66	1,906,447.36	1,906,447.36	1,906,447.36
Intergovernmental Local	2,307,897.72	29,634,375.10	1,900,230.93	1,900,230.93	1,900,230.93
Personal and Real Property Taxes	5,534,757.74	5,702,419.56	3,550,766.08	6,575,000.37	6,575,000.37
Transfers In	2,414,713.75	-9,551,869.67	2,816,667.77	2,816,667.77	2,816,667.77
Total Resources Available	23,321,215.07	37,562,403.29	30,154,309.96	33,178,544.25	33,178,544.25
Balance Forward/Cash Reserve	8,941,479.13	19,904,029.82	-1,219,232.66	1,300,000.00	1,300,000.00
Cash Reserve Percentage					7%

Difference between transfers in and transfers out for 2023-2024 and 2024-2025 communicated to Clay County. As of 12/8/2025, no corrections have been received by the APA.

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	601	BOARD
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICALS SALARY	160,667.88	163,067.88	163,067.88	175,067.88	175,067.88	175,067.88
1-0431	SCREENER (SECURITY)	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***160,667.88***	***163,067.88***	***163,067.88***	***175,067.88***	***175,067.88***	***175,067.88***
	Operating Expenses						
2-0100	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	135.14	200.00	68.94	200.00	200.00	200.00
2-1702	LODGING	1,151.60	2,000.00	1,074.60	2,000.00	2,000.00	2,000.00
2-1704	MILEAGE	1,664.96	2,000.00	1,737.81	2,000.00	2,000.00	2,000.00
2-1751	DUES,SUB,REG & TRAINING	1,724.90	2,000.00	1,650.00	2,000.00	2,000.00	2,000.00
2-1801	DUES,SUB,REG & TRAINING*DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	Miscellaneous	182.69	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***4,859.29***	***6,200.00***	***4,531.35***	***6,200.00***	***6,200.00***	***6,200.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	120.00	120.00	27.48	100.00	100.00	100.00
	Supplies and Materials Totals	***120.00***	***120.00***	***27.48***	***100.00***	***100.00***	***100.00***
	Capital Outlay						
5-0500	Office Equipment	123.64	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***123.64***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-601 BOARD TOTAL		**165,770.81**	**169,387.88**	**167,626.71**	**181,367.88**	**181,367.88**	**181,367.88**

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	602	CLERK
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	75,220.10	70,672.02	70,672.07	80,870.90	80,870.90	80,870.90
1-0201	CHIEF DEPUTY SALARY	54,927.19	180,240.73	50,369.16	47,000.00	47,000.00	47,000.00
1-0305	CLERICAL SALARY	69,697.50	0.00	84,563.19	100,000.00	100,000.00	100,000.00
1-0405	CLERICAL P/T SAL	0.00	0.00	0.00	500.00	500.00	500.00
1-0500	OVERTIME	0.00	1,000.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***199,844.79***	***251,912.75***	***205,604.42***	***228,370.90***	***228,370.90***	***228,370.90***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	2,000.00	0.00	0.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-1015	Advertising	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	Data Processing	7,230.42	14,000.00	8,710.90	10,000.00	10,000.00	10,000.00
2-1101	COMPUTER EXPENSE-GENERAL	-166.18	250.00	0.00	1,000.00	1,000.00	1,000.00
2-1102	COMPUTER CONSULTANT/REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-1105	GIS	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIP REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	1,233.50	1,500.00	892.65	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE ALLOWANCE	833.12	1,000.00	386.03	750.00	750.00	750.00
2-1751	DUES,SUB,REG & TRAINING	949.00	1,000.00	479.00	750.00	750.00	750.00
2-1801	DUES,SUB,REG&TRAIN *DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2511	GIS Services	2,835.00	2,835.00	2,835.00	2,835.00	2,835.00	2,835.00
2-9900	Miscellaneous	0.00	0.00	192.51	0.00	0.00	0.00
	Operating Expenses Totals	***12,914.86***	***20,585.00***	***13,496.09***	***18,335.00***	***16,335.00***	***16,335.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	5,340.29	5,000.00	1,912.51	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	***5,340.29***	***5,000.00***	***1,912.51***	***3,000.00***	***3,000.00***	***3,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	371.53	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0505	OFFICE FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-0700	OFFICE FURNITURE DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***371.53***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
0100-602 CLERK TOTAL		**218,471.47**	**278,497.75**	**221,013.02**	**250,705.90**	**248,705.90**	**248,705.90**

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	603	TREASURER
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	69,127.88	70,672.02	70,672.07	75,870.90	75,870.90	75,870.90
1-0201	CHIEF DEPUTY'S SALARY	47,781.84	127,444.23	49,425.09	51,500.00	51,500.00	51,500.00
1-0305	CLERICAL SALARY	39,205.53	0.00	55,474.80	74,000.00	74,000.00	74,000.00
1-0405	CLERICAL P/T SAL	90.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
1-0450	PERSONAL SERVICE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	1,000.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***156,205.25***	***201,116.25***	***175,571.96***	***203,370.90***	***203,370.90***	***203,370.90***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	9,000.00	0.00	6,250.00	0.00	0.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	Data Processing	10,950.61	10,300.00	9,914.29	12,931.56	12,931.56	12,931.56
2-1101	COMPUTER EXPENSE-GENERAL	-771.13	1,000.00	470.84	1,000.00	1,000.00	1,000.00
2-1200	OFFICE EQUIPMENT REPAIR DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	50.00	0.00	50.00	50.00	50.00
2-1702	LODGING	817.75	1,100.00	900.75	1,100.00	1,100.00	1,100.00
2-1704	MILEAGE ALLOWANCE	590.03	1,100.00	709.45	1,100.00	1,100.00	1,100.00
2-1751	DUES,SUB,REG & TRAINING	674.00	1,100.00	979.00	1,234.00	1,234.00	1,234.00
2-1801	DUES,SUB,REG,&TRAIN *DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***12,261.26***	***23,650.00***	***12,974.33***	***23,665.56***	***17,415.56***	***17,415.56***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	4,364.55	5,500.00	4,230.88	5,250.00	5,250.00	5,250.00
	Supplies and Materials Totals	***4,364.55***	***5,500.00***	***4,230.88***	***5,250.00***	***5,250.00***	***5,250.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	1,051.06	1,000.00	781.25	2,500.00	2,500.00	2,500.00
	Capital Outlay Totals	***1,051.06***	***1,000.00***	***781.25***	***2,500.00***	***2,500.00***	***2,500.00***
0100-603 TREASURER TOTAL		**173,882.12**	**231,266.25**	**193,558.42**	**234,786.46**	**228,536.46**	**228,536.46**

CLAY COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	605	ASSESSOR
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	63,976.96	64,672.02	64,672.07	66,870.90	66,870.90	66,870.90
1-0201	CHIEF DEPUTY'S SALARY	44,524.74	145,000.00	14,179.48	31,500.00	31,500.00	31,500.00
1-0305	CLERICAL SALARY	74,147.72	0.00	101,413.38	117,000.00	117,000.00	117,000.00
1-0405	CLERICAL P/T SALARY	1,506.06	3,000.00	1,577.76	3,000.00	3,000.00	3,000.00
1-0412	APPRAISER - CHIEF P/T SAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
	Personal Services Totals	***184,155.48***	***214,672.02***	***181,842.69***	***220,370.90***	***220,370.90***	***220,370.90***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	5,498.56	1,417.20	5,945.00	0.00	0.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1011	FORMS PRINTING	1,734.14	2,731.50	2,605.34	5,406.65	5,406.65	5,406.65
2-1012	PRINTING & PUBLISHING	-57.20	0.00	0.00	0.00	0.00	0.00
2-1015	Advertising	0.00	150.00	0.00	150.00	150.00	150.00
2-1100	DATA PROCESSING	32,363.86	16,960.68	16,987.20	17,760.00	17,760.00	17,760.00
2-1101	COMPUTER EXPENSE-GENERAL	-223.05	2,000.00	2,167.60	500.00	500.00	500.00
2-1103	WEBSITE COST	5,014.00	5,014.00	5,014.00	5,014.00	5,014.00	5,014.00
2-1105	DATA PROCESSING SOFTWARE DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIP REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	79.94	200.00	48.24	300.00	300.00	300.00
2-1702	LODGING	1,520.40	2,725.00	1,826.50	4,060.00	4,060.00	4,060.00
2-1704	MILEAGE ALLOWANCE	1,847.18	2,500.00	2,316.96	3,000.00	3,000.00	3,000.00
2-1751	DUES,SUB,REG & TRAINING	549.00	1,265.00	839.00	1,335.00	1,335.00	1,335.00
2-1770	ASSESSOR'S TRAINING	1,020.00	1,500.00	957.50	2,500.00	2,500.00	2,500.00
2-1801	DUES,SUB,REG,&TRAIN *DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2510	APPRAISERS FEES	158,170.00	111,310.00	112,195.00	134,500.00	134,500.00	134,500.00
2-2511	GIS Services	0.00	14,616.00	14,616.00	14,616.00	14,616.00	14,616.00
	Operating Expenses Totals	***202,018.27***	***166,470.74***	***160,990.54***	***195,086.65***	***189,141.65***	***189,141.65***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,332.83	1,500.00	1,432.51	1,500.00	1,500.00	1,500.00
3-0209	FUEL	329.08	1,000.00	73.86	750.00	750.00	750.00
	Supplies and Materials Totals	***1,661.91***	***2,500.00***	***1,506.37***	***2,250.00***	***2,250.00***	***2,250.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	3,983.00	1,000.00	591.09	1,000.00	1,000.00	1,000.00
5-1309	DATA PROCESSING SOFTWARE DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***3,983.00***	***1,000.00***	***591.09***	***1,000.00***	***1,000.00***	***1,000.00***
0100-605 ASSESSOR TOTAL		**391,818.66**	**384,642.76**	**344,930.69**	**418,707.55**	**412,762.55**	**412,762.55**

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	607	ELECTION CO MMISSIONER
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0409	ELECTION WORKERS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	10,000.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	10,384.13	6,500.00	4,526.00	6,500.00	6,500.00	6,500.00
2-1100	DATA PROCESSING	2,698.48	5,000.00	6,670.98	7,500.00	7,500.00	7,500.00
2-1101	COMPUTER EXPENSE GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	99.90	150.00	74.89	100.00	100.00	100.00
2-1702	LODGING	427.95	300.00	0.00	300.00	300.00	300.00
2-1704	MILEAGE	266.19	300.00	118.99	500.00	500.00	500.00
2-1708	MESSENGER	0.00	0.00	0.00	0.00	0.00	0.00
2-1750	TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES,SUB,REG & TRAINING	180.00	200.00	160.00	200.00	200.00	200.00
2-1800	TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES,SUB,REG&TRAIN *DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-2250	ELECTION WORKERS	1,526.25	1,800.00	2,742.15	3,000.00	3,000.00	3,000.00
2-2501	REDISTRICTING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-3300	Special Election Costs	0.00	0.00	4,432.18	3,000.00	3,000.00	3,000.00
2-6201	CONTRACTED LABOR	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISC (SHIPPING COSTS)	657.41	500.00	131.29	500.00	500.00	500.00
	Operating Expenses Totals	***16,240.31***	***14,750.00***	***18,856.48***	***31,600.00***	***21,600.00***	***21,600.00***
	Supplies and Materials						
3-0100	SUPPLIES	1,061.91	0.00	88.99	0.00	0.00	0.00
3-0113	VOTING SUPPLIES	0.00	9,500.00	1,978.87	9,000.00	9,000.00	9,000.00
	Supplies and Materials Totals	***1,061.91***	***9,500.00***	***2,067.86***	***9,000.00***	***9,000.00***	***9,000.00***
	Equipment Rental						
4-0502	VOTING POLLS-DONATION	0.00	0.00	0.00	0.00	0.00	0.00
4-0600	MISC RENTAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0900	VOTING EQUIPMENT	0.00	1,100.00	289.08	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***1,100.00***	***289.08***	***0.00***	***0.00***	***0.00***
0100-607 ELECTION COMMISSIONER TOTAL		**17,302.22**	**25,350.00**	**21,213.42**	**40,600.00**	**30,600.00**	**30,600.00**

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	619	ZONING
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	46,677.47	44,298.24	50,672.51	59,000.00	59,000.00	59,000.00
1-0405	CLERICAL P/T SAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	1,000.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***46,677.47***	***45,298.24***	***50,672.51***	***59,000.00***	***59,000.00***	***59,000.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	100.00	0.00	0.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELL PHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-0611	OFFICE EXPENSE DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE	95.99	0.00	95.99	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	300.00	0.00	200.00	200.00	200.00
2-1701	MEALS	28.00	80.00	0.00	80.00	80.00	80.00
2-1702	LODGING	434.85	700.00	309.90	700.00	700.00	700.00
2-1704	MILEAGE ALLOWANCE	1,016.33	1,500.00	1,122.18	1,500.00	1,500.00	1,500.00
2-1751	DUES,SUB,REG & TRAINING	743.00	750.00	590.00	750.00	750.00	750.00
2-1801	DUES,SUB,REG,&TRAIN *DON'T USE	0.00	0.00	20.00	0.00	0.00	0.00
2-2511	GIS Services	3,071.33	3,075.00	3,071.33	3,075.00	3,075.00	3,075.00
2-2544	Maintenance Agreements	0.00	0.00	0.00	100.00	100.00	100.00
	Operating Expenses Totals	***5,389.50***	***6,405.00***	***5,209.40***	***6,505.00***	***6,405.00***	***6,405.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	147.78	550.00	119.17	550.00	550.00	550.00
	Supplies and Materials Totals	***147.78***	***550.00***	***119.17***	***550.00***	***550.00***	***550.00***
0100-619 ZONING TOTAL		**52,214.75**	**52,253.24**	**56,001.08**	**66,055.00**	**65,955.00**	**65,955.00**

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	621	CLERK OF DISTRICT COURT
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	62,545.50	64,672.02	66,672.07	75,870.90	75,870.90	75,870.90
1-0201	CHIEF DEPUTY'S SALARY	13,558.23	44,000.00	35,676.43	42,763.50	42,763.50	42,763.50
1-0202	OTHER DEPUTIES SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	CLERICAL SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	CLERICAL P/T SAL	911.10	1,000.00	2,424.71	1,000.00	1,000.00	1,000.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***77,014.83***	***109,672.02***	***104,773.21***	***119,634.40***	***119,634.40***	***119,634.40***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	1,300.00	0.00	0.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1016	MICROFILMING	588.00	1,000.00	588.00	1,000.00	1,000.00	1,000.00
2-1101	COMPUTER EXPENSE-GENERAL	0.00	400.00	0.00	400.00	400.00	400.00
2-1102	Computer Consultant	144.05	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIP REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	817.75	1,800.00	1,166.75	1,600.00	1,600.00	1,600.00
2-1704	MILEAGE ALLOWANCE	601.42	1,000.00	969.85	1,000.00	1,000.00	1,000.00
2-1751	DUES,SUB,REG & TRAINING	385.00	400.00	285.00	400.00	400.00	400.00
2-1801	DUES,SUB,REG,&TRAIN *DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	MICROFILIMING DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***2,536.22***	***4,600.00***	***3,009.60***	***5,700.00***	***4,400.00***	***4,400.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,684.66	2,000.00	1,062.22	2,000.00	2,000.00	2,000.00
	Supplies and Materials Totals	***1,684.66***	***2,000.00***	***1,062.22***	***2,000.00***	***2,000.00***	***2,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL - OFFICE	1,212.25	2,000.00	1,344.25	1,800.00	1,800.00	1,800.00
	Equipment Rental Totals	***1,212.25***	***2,000.00***	***1,344.25***	***1,800.00***	***1,800.00***	***1,800.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	300.00	0.00	300.00	300.00	300.00
	Capital Outlay Totals	***0.00***	***300.00***	***0.00***	***300.00***	***300.00***	***300.00***
0100-621 CLERK OF DISTRICT COURT TOTAL		**82,447.96**	**118,572.02**	**110,189.28**	**129,434.40**	**128,134.40**	**128,134.40**

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	622	COUNTY COURT SYSTEM
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	2,300.00	0.00	0.00
2-0200	TELEPHONE SERVICE	174.30	0.00	0.00	0.00	0.00	0.00
2-1016	MICROFILMING	0.00	0.00	0.00	0.00	0.00	0.00
2-1030	PETTY CASH	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	Data Processing	932.88	1,000.00	480.00	500.00	500.00	500.00
2-1101	COMPUTER EXPENSE	-69.58	0.00	297.17	360.00	360.00	360.00
2-1701	MEALS FOR BAILIFFS	41.81	250.00	197.94	300.00	300.00	300.00
2-1704	MILEAGE (FOR BAILIFFS)	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES,SUB,REG & TRAINING	39.00	40.00	39.00	40.00	40.00	40.00
2-1801	DUES,SUB,REG,&TRAIN *DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***1,118.41***	***1,290.00***	***1,014.11***	***3,500.00***	***1,200.00***	***1,200.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,323.18	4,110.00	3,886.89	4,464.00	4,464.00	4,464.00
	Supplies and Materials Totals	***2,323.18***	***4,110.00***	***3,886.89***	***4,464.00***	***4,464.00***	***4,464.00***
	Equipment Rental						
4-0200	Equipment Rental	84.00	0.00	336.00	336.00	336.00	336.00
	Equipment Rental Totals	***84.00***	***0.00***	***336.00***	***336.00***	***336.00***	***336.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0505	OFFICE FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-622 COUNTY COURT SYSTEM TOTAL		**3,525.59**	**5,400.00**	**5,237.00**	**8,300.00**	**6,000.00**	**6,000.00**

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	641	BUILDING & GROUNDS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0306	CUSTODIAL SALARY	50,481.85	57,135.00	50,430.93	54,000.00	54,000.00	54,000.00
1-0406	CUSTODIAL P/T SAL	142.20	1,000.00	0.00	1,000.00	1,000.00	1,000.00
1-0500	OVERTIME	0.00	1,000.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***50,624.05***	***59,135.00***	***50,430.93***	***55,000.00***	***55,000.00***	***55,000.00***
	Operating Expenses						
2-0210	CELL PHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	LIGHT	16,014.78	0.00	13,497.95	15,000.00	15,000.00	15,000.00
2-0502	WATER	3,059.66	0.00	3,512.09	4,000.00	4,000.00	4,000.00
2-0503	HEATING FUELS	9,121.63	0.00	8,105.85	8,500.00	8,500.00	8,500.00
2-0505	GARBAGE	755.00	0.00	0.00	0.00	0.00	0.00
2-0609	GENERAL MAINTEANCE & REPAIRS DON'T	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHINGS	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	GENERAL MAINTENANCE & REPAIRS	4,585.61	0.00	3,544.62	4,000.00	4,000.00	4,000.00
2-1300	Building & Grounds Repair	1,680.44	0.00	184.68	0.00	0.00	0.00
2-1600	OTHER EQUIP REPAIR (JANITORIAL)	0.00	0.00	0.00	0.00	0.00	0.00
2-1602	PICKUP REPAIR DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1610	PICK UP REPAIR	2,692.47	0.00	0.00	0.00	0.00	0.00
2-1620	JANITORIAL EQUIPT REPAIR DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES,SUB,REG & TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES,REG,SUB&TRAIN *DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2515	CONTRACTURAL SERVICES DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2544	Maintenance Contracts	20,339.00	33,803.69	7,256.42	8,000.00	8,000.00	8,000.00
2-2546	CONTRACTURAL SERVICES (JANITORIAL)	0.00	0.00	0.00	0.00	0.00	0.00
2-2548	LAWN CARE	6,965.00	0.00	5,950.00	6,500.00	6,500.00	6,500.00
2-2561	SNOW REMOVAL	0.00	0.00	0.00	0.00	0.00	0.00
2-2570	WEED CONTROL BY OTHERS	1,875.00	0.00	2,775.00	3,000.00	3,000.00	3,000.00
2-2571	PEST CONTROL	110.00	0.00	0.00	0.00	0.00	0.00
2-4100	WEED CONTROL DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-4110	PEST CONTROL DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-7250	LAWN CARE DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-7251	SNOW REMOVAL DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	Miscellaneous	1,113.10	0.00	925.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***68,311.69***	***33,803.69***	***45,751.61***	***50,000.00***	***50,000.00***	***50,000.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	11.37	0.00	0.00	0.00	0.00	0.00
3-0103	JANITORIAL SUPPLIES	1,614.30	0.00	100.63	0.00	0.00	0.00

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	641	BUILDING & GROUNDS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0104	GROUNDS SUPPLIES	1,539.53	0.00	4,467.78	5,000.00	5,000.00	5,000.00
3-0110	Small Tools	0.00	0.00	86.02	250.00	250.00	250.00
3-0120	GROUNDS SUPPLIES DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	FUEL	371.68	0.00	291.68	350.00	350.00	350.00
	Supplies and Materials Totals	***3,536.88***	***0.00***	***4,946.11***	***5,600.00***	***5,600.00***	***5,600.00***
	Capital Outlay						
5-0230	COURTHOUSE SPRINKLER SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
5-0312	LAWN EQUIPMENT	89.95	0.00	588.83	500.00	500.00	500.00
5-0313	JANITORIAL EQUIPMENT	0.00	0.00	532.60	750.00	750.00	750.00
5-0314	LAWN EQUIPMENT DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
5-0319	JANITORIAL EQUIPMENT DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT	59.98	0.00	0.00	0.00	0.00	0.00
5-1250	MISC CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***149.93***	***0.00***	***1,121.43***	***1,250.00***	***1,250.00***	***1,250.00***
0100-641 BUILDING & GROUNDS TOTAL		**122,622.55**	**92,938.69**	**102,250.08**	**111,850.00**	**111,850.00**	**111,850.00**

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	645	AGRICULTURAL EXT AGENT
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0201	OFFICE MANAGER	41,647.90	39,156.00	42,073.76	42,500.00	42,500.00	42,500.00
1-0305	CLERICAL SALARY	54,823.63	48,783.00	51,137.25	53,500.00	53,500.00	53,500.00
1-0405	CLERICAL P/T SAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME/EXTRA HOURS	0.00	2,000.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***96,471.53***	***89,939.00***	***93,211.01***	***96,000.00***	***96,000.00***	***96,000.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	1,200.00	0.00	0.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0500	UTILITIES	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
2-1012	PRINTING AND PUBLISHING	0.00	0.00	116.25	300.00	300.00	300.00
2-1700	TRAVEL EXPENSES DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	500.00	0.00	200.00	200.00	200.00
2-1702	LODGING	0.00	800.00	0.00	500.00	500.00	500.00
2-1704	MILEAGE	3,225.24	7,200.00	5,086.84	6,500.00	6,500.00	6,500.00
2-1708	BOARD MEMBERS EXPENSES	0.00	330.00	0.00	100.00	100.00	100.00
2-1751	DUES,SUB,REG & TRAINING	1,022.24	1,200.00	1,202.12	1,200.00	1,200.00	1,200.00
2-1801	DUES,SUB,REG,&TRAIN *DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2425	Misc Labor	397.50	0.00	315.00	0.00	0.00	0.00
2-5875	OTHER OPERATING EXPENSES DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***4,644.98***	***10,030.00***	***6,720.21***	***11,000.00***	***9,800.00***	***9,800.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	678.59	2,300.00	227.37	1,500.00	1,500.00	1,500.00
	Supplies and Materials Totals	***678.59***	***2,300.00***	***227.37***	***1,500.00***	***1,500.00***	***1,500.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
5-0502	DATA PROCESSING EQUIPMENT	2,526.90	0.00	0.00	3,000.00	3,000.00	3,000.00
	Capital Outlay Totals	***2,526.90***	***0.00***	***0.00***	***3,000.00***	***3,000.00***	***3,000.00***
0100-645 AGRICULTURAL EXT AGENT TOTAL		**104,322.00**	**102,269.00**	**100,158.59**	**111,500.00**	**110,300.00**	**110,300.00**

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	651	SHERIFF
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	66,104.98	68,352.57	68,352.56	70,676.56	70,676.56	70,676.56
1-0201	CHIEF DEPUTY'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0202	OTHER DEPUTIES SALARIES	489,490.79	446,800.00	402,434.39	480,000.00	480,000.00	480,000.00
1-0305	CLERICAL SALARY	60,705.70	48,655.00	40,545.02	46,500.00	46,500.00	46,500.00
1-0500	OVERTIME	0.00	15,000.00	0.00	15,000.00	15,000.00	15,000.00
1-1100	UNIFORM ALLOWANCE	3,275.50	8,000.00	967.98	8,000.00	8,000.00	8,000.00
1-1101	CONTRACT DEPUTY UNIFORM	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***619,576.97***	***586,807.57***	***512,299.95***	***620,176.56***	***620,176.56***	***620,176.56***
	Operating Expenses						
2-0100	POSTAL SERVICES	254.35	0.00	315.95	600.00	600.00	600.00
2-0200	TELEPHONE SERVICE	2,064.41	4,600.00	54.30	2,000.00	2,000.00	2,000.00
2-0201	TELETYPE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELL PHONE	668.78	4,000.00	510.27	1,200.00	1,200.00	1,200.00
2-0400	RADIO REPAIR DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING AND PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-1050	TITLE AND LICENSE	60.00	50.00	10.00	50.00	50.00	50.00
2-1101	COMPUTER EXPENSE	2,166.51	4,250.00	0.00	2,500.00	2,500.00	2,500.00
2-1200	OFFICE EQUIPMENT REPAIR DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1300	BUILDING REPAIR	0.00	5,000.00	3,218.34	5,000.00	5,000.00	5,000.00
2-1550	RADIO REPAIR	1,260.30	1,200.00	-770.40	1,200.00	1,200.00	1,200.00
2-1600	OTHER EQUIPMENT REPAIR	205.00	1,500.00	1,035.97	1,500.00	1,500.00	1,500.00
2-1601	CAR REPAIR-NON ROAD FUND	4,644.06	5,000.00	3,001.33	5,000.00	5,000.00	5,000.00
2-1610	Vehicle Equipment Repair	16,707.03	30,000.00	11,059.83	30,000.00	30,000.00	30,000.00
2-1701	MEALS	145.06	500.00	75.83	500.00	500.00	500.00
2-1702	LODGING	913.88	600.00	604.75	600.00	600.00	600.00
2-1704	MILEAGE ALLOWANCE	52.26	0.00	45.38	0.00	0.00	0.00
2-1706	Parking / Tolls	23.50	0.00	0.00	0.00	0.00	0.00
2-1751	DUES,SUB,REG & TRAINING	1,992.00	7,500.00	14,963.15	10,000.00	10,000.00	10,000.00
2-1766	SHERIFF-CONT ED COSTS	600.00	1,000.00	200.00	1,000.00	1,000.00	1,000.00
2-1801	DUES, SUB, REG,&TRAINING DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1855	C.A.N.D.O.	0.00	1,000.00	3,500.00	3,500.00	3,500.00	3,500.00
2-1903	MEDICAL TREATMENT PRISONERS	0.00	0.00	0.00	0.00	0.00	0.00
2-2410	INTERPRETER	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONTRACTURAL SERVICE(INVESTIGATIVE)	0.00	2,500.00	1,000.00	2,500.00	2,500.00	2,500.00
2-2515	CONTRACTURAL SERVICES DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2555	PRISONER TRANSPORT	0.00	0.00	0.00	0.00	0.00	0.00

					Code	Description
				Fund	0100	GENERAL
				Function	651	SHERIFF
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-2906	SHERIFF-CONT EDUC COSTS DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-3000	MED & HOSP-CLIENT DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-3030	Drug & Alcohol Tests	1,917.01	500.00	1,154.80	1,000.00	1,000.00	1,000.00
2-3200	ANIMAL CONTROL	0.00	100.00	0.00	100.00	100.00	100.00
2-5018	LAB EXPENSE DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-5851	DEPRECIATION/LEASES/RENT	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISC	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***33,674.15***	***70,300.00***	***39,979.50***	***69,250.00***	***69,250.00***	***69,250.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	178.94	1,500.00	647.36	1,500.00	1,500.00	1,500.00
3-0103	JANITORIAL SUPPLIES	305.68	0.00	0.00	0.00	0.00	0.00
3-0104	Building & Grounds Supplies	0.00	0.00	33.00	0.00	0.00	0.00
3-0112	LAW ENFORCEMENT SUPPLIES	10,404.42	26,335.44	25,752.91	18,000.00	18,000.00	18,000.00
3-0209	MACHINERY & EQUIPT FUEL	41,400.55	50,000.00	33,777.71	50,000.00	50,000.00	50,000.00
	Supplies and Materials Totals	***52,289.59***	***77,835.44***	***60,210.98***	***69,500.00***	***69,500.00***	***69,500.00***
	Capital Outlay						
5-0220	BUILDING IMPROVEMENT DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
5-0221	BUILDING IMPROVEMENT DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
5-0235	TOWER-COMMUNICATION EQUIP DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
5-0261	PLUMBING REMODELING	0.00	0.00	0.00	0.00	0.00	0.00
5-0264	BUILDING IMPROVEMENT	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
5-0301	CARS	14,140.18	40,000.00	35,175.00	60,000.00	60,000.00	60,000.00
5-0311	RADIO EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
5-0557	TOWER-COMMUNICATION EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***14,140.18***	***46,500.00***	***35,175.00***	***66,500.00***	***66,500.00***	***66,500.00***
0100-651 SHERIFF TOTAL		**719,680.89**	**781,443.01**	**647,665.43**	**825,426.56**	**825,426.56**	**825,426.56**

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	652	COUNTY ATTORNEY
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0101	Officials Salary	71,189.96	73,610.46	73,610.50	0.00	76,113.22	76,113.22
1-0201	CHIEF DEPUTY'S SALARY	43,106.52	39,334.00	29,599.82	0.00	36,523.20	36,523.20
1-0305	CLERICAL SALARY	48,221.18	48,785.00	49,102.40	0.00	50,000.00	50,000.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***162,517.66***	***161,729.46***	***152,312.72***	***0.00***	***162,636.42***	***162,636.42***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	500.00	0.00	0.00
2-0200	TELEPHONE SERVICE	1,537.88	1,600.00	0.00	1,600.00	1,600.00	1,600.00
2-0205	INTERNET SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	Cellular Phone	0.00	0.00	1,555.80	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIP REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	200.00	0.00	200.00	200.00	200.00
2-1702	LODGING	375.00	1,000.00	581.34	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE	0.00	300.00	0.00	300.00	300.00	300.00
2-1706	PARKING	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES,SUB,REG & TRAINING	674.50	1,200.00	650.00	1,200.00	1,200.00	1,200.00
2-1801	DUE,SUB,REG,&TRAIN *DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2202	COUNTY COURT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2420	TRANSCRIPTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2423	TAX FORECLOSURE COSTS(TITLE SEARCH)	1,250.00	1,350.00	1,200.00	0.00	0.00	0.00
2-3020	CORONER/AUTOPSY COSTS	824.00	0.00	10,450.08	0.00	0.00	0.00
2-8600	CORONER COSTS DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***4,661.38***	***5,650.00***	***14,437.22***	***4,800.00***	***4,300.00***	***4,300.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,239.83	3,000.00	1,387.71	3,000.00	3,000.00	3,000.00
3-0209	MACHINERY EQUIPMENT FUEL	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***2,239.83***	***3,000.00***	***1,387.71***	***3,000.00***	***3,000.00***	***3,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	1,081.28	1,100.00	1,056.18	0.00	0.00	0.00
	Equipment Rental Totals	***1,081.28***	***1,100.00***	***1,056.18***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0502	DATA PROCESSING EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	652	COUNTY ATTORNEY
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
0100-652 COUNTY ATTORNEY TOTAL		170,500.15	171,479.46	169,193.83	7,800.00	169,936.42	169,936.42

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	653	COMMUNICATIONS CENTER
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0342	DISPATCHER WAGES	224,787.11	223,410.00	258,340.60	223,410.00	210,000.00	210,000.00
1-0430	PART TIME DISPATCHER WAGES	21,794.49	2,000.00	0.00	0.00	2,000.00	2,000.00
1-0500	OVERTIME	0.00	10,000.00	0.00	0.00	25,000.00	25,000.00
	Personal Services Totals	***246,581.60***	***235,410.00***	***258,340.60***	***223,410.00***	***237,000.00***	***237,000.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	0.00	-22.75	0.00	0.00	0.00
2-0200	TELEPHONE	5,972.60	6,000.00	6,242.75	6,800.00	6,800.00	6,800.00
2-0201	TELETYPE	9,574.40	10,200.00	10,137.60	10,200.00	10,200.00	10,200.00
2-0210	CELL PHONE	327.56	600.00	706.02	850.00	850.00	850.00
2-0501	ELECTRICITY & WATER	3,368.39	3,600.00	3,830.78	4,000.00	4,000.00	4,000.00
2-0502	WATER	1,005.66	1,100.00	1,223.27	1,200.00	1,200.00	1,200.00
2-0503	HEATING FUELS	0.00	0.00	0.00	0.00	0.00	0.00
2-0505	GARBAGE	220.00	240.00	240.00	240.00	240.00	240.00
2-1012	PRINTING AND PUBLISHING	0.00	500.00	486.04	500.00	500.00	500.00
2-1101	COMPUTER EXPENSE	0.00	1,500.00	1,375.88	5,000.00	5,000.00	5,000.00
2-1107	SECURITY COSTS	840.29	850.00	480.00	500.00	500.00	500.00
2-1200	GENERAL MAINTENANCE	0.00	1,000.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR/MAINTENANCE	-159.09	13,000.00	10,668.49	4,000.00	4,000.00	4,000.00
2-1308	BUILDING MAINTENANCE DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1550	RADIO EQUIPMENT REPAIR	0.00	2,000.00	1,880.00	3,000.00	3,000.00	3,000.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	214.00	1,000.00	110.00	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE	105.79	250.00	0.00	250.00	250.00	250.00
2-1751	DUES, REG, TRAINING	4,255.60	4,000.00	1,521.00	4,000.00	4,000.00	4,000.00
2-1761	National Association Dues	0.00	1,100.00	899.00	1,100.00	1,100.00	1,100.00
2-1904	CLOTHING	761.00	0.00	0.00	0.00	0.00	0.00
2-2501	Consulting Fees	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-2544	MAINTENANCE AGREEMENTS	5,152.00	3,500.00	4,188.50	14,500.00	14,500.00	14,500.00
2-2571	PEST CONTROL	0.00	400.00	160.00	400.00	400.00	400.00
2-3030	Drug & Alcohol Tests	20.00	60.00	20.00	60.00	60.00	60.00
2-5851	LEASES,RENT	1,440.00	1,440.00	0.00	0.00	0.00	0.00
2-9900	MISC EXPENSES	0.00	500.00	0.00	500.00	500.00	500.00
	Operating Expenses Totals	***33,098.20***	***55,840.00***	***44,146.58***	***61,100.00***	***61,100.00***	***61,100.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,188.76	1,600.00	1,524.77	1,600.00	1,600.00	1,600.00
3-0103	JANITORIAL SUPPLIES	513.55	600.00	469.76	500.00	500.00	500.00
3-0122	Emergency Supplies	333.00	500.00	88.99	500.00	500.00	500.00

					Code	Description
				Fund	0100	GENERAL
				Function	653	COMMUNICATIONS CENTER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0124	Uniforms	0.00	800.00	582.00	800.00	800.00	800.00
	Supplies and Materials Totals	***2,035.31***	***3,500.00***	***2,665.52***	***3,400.00***	***3,400.00***	***3,400.00***
	Capital Outlay						
5-0260	COMMUNICATIONS CENTER REMODELING	0.00	0.00	0.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0500	OFFICE EQUIPMENT	417.36	1,000.00	237.43	1,000.00	1,000.00	1,000.00
5-0505	FURNITURE	0.00	500.00	0.00	500.00	500.00	500.00
5-0555	ENHANCED 911 SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
5-0557	COMMUNICATIONS EQUIPMENT	418.85	1,500.00	0.00	1,500.00	1,500.00	1,500.00
5-1000	FOOD AND BEVERAGE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-2510	ROAD SIGNS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***836.21***	***4,000.00***	***237.43***	***4,000.00***	***4,000.00***	***4,000.00***
0100-653 COMMUNICATIONS CENTER TOTAL		**282,551.32**	**298,750.00**	**305,390.13**	**291,910.00**	**305,500.00**	**305,500.00**

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	671	COUNTY JAIL
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0315	JAILER	183,112.99	159,268.00	184,051.03	0.00	191,000.00	191,000.00
1-0331	PRISONER COOK & KEEPER	0.00	0.00	0.00	0.00	0.00	0.00
1-0342	DISPATCHER REGULAR SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0415	JAILER PART TIME	19,935.90	17,000.00	10,750.44	0.00	16,000.00	16,000.00
1-0430	DISPATCHER P/T SAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME/EXTRA HOURS	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
1-1100	UNIFORM ALLOWANCE	384.03	2,000.00	85.00	2,000.00	2,000.00	2,000.00
	Personal Services Totals	***203,432.92***	***188,268.00***	***194,886.47***	***12,000.00***	***219,000.00***	***219,000.00***
	Operating Expenses						
2-0100	Postage	0.00	0.00	89.52	0.00	0.00	0.00
2-0501	LIGHT	4,885.22	6,000.00	4,575.50	6,000.00	6,000.00	6,000.00
2-0502	WATER	1,473.79	1,200.00	1,176.15	1,200.00	1,200.00	1,200.00
2-0505	GARBAGE	930.00	1,300.00	962.50	1,300.00	1,300.00	1,300.00
2-1012	PRINTING AND PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-1015	ADVERTISING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	Computer Expense	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIP REPAIR DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	2,893.45	0.00	1,872.94	0.00	0.00	0.00
2-1302	JAIL BUILDING REPAIR & MAINTENANCE	4,384.00	5,000.00	2,636.24	5,000.00	5,000.00	5,000.00
2-1550	Radio Equipment Repair	162.50	0.00	400.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	3,000.00	1,911.74	3,000.00	3,000.00	3,000.00
2-1701	MEALS	79.10	700.00	240.35	700.00	700.00	700.00
2-1702	LODGING	200.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE	678.04	0.00	0.00	0.00	0.00	0.00
2-1751	DUES,SUB,REG & TRAINING	529.97	800.00	494.00	800.00	800.00	800.00
2-1766	SHERIFF-CONT ED COSTS	0.00	500.00	395.00	500.00	500.00	500.00
2-1801	DUES, SUB, REG,&TRAINING DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1900	BOARD OF PRISONERS DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1901	BOARD OF PRISONERS	1,670.00	6,000.00	14,768.05	8,000.00	8,000.00	8,000.00
2-1902	LAUNDRY-PRISONERS	0.00	0.00	0.00	0.00	0.00	0.00
2-1903	MEDICAL-PRISONERS	4,355.70	17,000.00	4,068.82	17,000.00	17,000.00	17,000.00
2-1904	CLOTHING-PRISONERS	870.72	1,500.00	444.47	1,500.00	1,500.00	1,500.00
2-2544	Maintenance Agreements	200.00	0.00	0.00	0.00	1,800.00	1,800.00
2-2548	LAWN CARE	1,390.00	1,200.00	1,425.00	1,200.00	1,200.00	1,200.00
2-2561	SNOW REMOVAL	0.00	0.00	0.00	0.00	0.00	0.00
2-2571	PEST CONTROL	600.00	500.00	420.00	500.00	500.00	500.00
2-2906	SHERIFF-CONT EDUC COSTS DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	671	COUNTY JAIL
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-3015	Medical Exams	0.00	0.00	590.00	0.00	0.00	0.00
2-3030	Drug & Alcohol Testing	0.00	0.00	20.00	0.00	0.00	0.00
2-4110	PEST CONTROL DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-4413	Jail / Monitoring Costs	0.00	0.00	7,975.00	0.00	0.00	0.00
2-7250	LAWN CARE DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***25,302.49***	***45,700.00***	***44,465.28***	***47,700.00***	***49,500.00***	***49,500.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,407.43	2,600.00	2,143.81	2,600.00	2,600.00	2,600.00
3-0103	JANITORIAL SUPPLIES	2,745.39	1,000.00	1,575.42	1,500.00	1,500.00	1,500.00
3-0105	MEDICAL (FIRST AID SUPPLIES)	42.91	600.00	0.00	600.00	600.00	600.00
3-0111	FOOD & BEVERAGE	21,459.34	25,000.00	19,652.74	25,000.00	25,000.00	25,000.00
3-0112	LAW ENFORCEMENT SUPPLIES	0.00	2,000.00	1,760.86	2,000.00	2,000.00	2,000.00
3-0118	JAIL SUPPLIES	1,460.33	0.00	447.70	0.00	0.00	0.00
3-0123	Safety Supplies	186.11	0.00	1,033.60	0.00	0.00	0.00
3-0127	FIRST AID SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***27,301.51***	***31,200.00***	***26,614.13***	***31,700.00***	***31,700.00***	***31,700.00***
	Capital Outlay						
5-0505	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-671 COUNTY JAIL TOTAL		**256,036.92**	**265,168.00**	**265,965.88**	**91,400.00**	**300,200.00**	**300,200.00**

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	693	EMERGENCY MANAGEMENT
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL SALARY	63,437.08	64,231.83	64,231.92	0.00	66,885.00	66,885.00
1-0201	DEPUTY SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0202	DEPUTY EM	0.00	0.00	0.00	0.00	0.00	0.00
1-0300	FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	CLERCICAL PART TIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0770	COVID EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***63,437.08***	***64,231.83***	***64,231.92***	***0.00***	***66,885.00***	***66,885.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET SERVICE	0.00	0.00	0.00	3,500.00	3,500.00	3,500.00
2-0210	CELL PHONE	5,607.90	9,000.00	10,082.04	10,200.00	10,200.00	10,200.00
2-0400	RADIO REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-0505	GARBAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING AND PUBLISHING	13.00	250.00	39.00	200.00	200.00	200.00
2-1050	TITLE/LICENSE	10.00	20.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE	7,462.31	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1200	MAINTENANCE & REPAIRS	0.00	1,000.00	159.00	1,000.00	1,000.00	1,000.00
2-1210	OFFICE EQUIP REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR/MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1308	BUILDING REPAIR & MAINT DON'T USE	590.00	0.00	0.00	0.00	0.00	0.00
2-1550	RADIO REPAIR	2,624.00	5,000.00	3,591.78	5,000.00	5,000.00	5,000.00
2-1600	EQUIP REPAIR	1,169.52	1,200.00	1,075.75	1,200.00	1,200.00	1,200.00
2-1610	VEHICLE REPAIR	1,153.40	2,500.00	806.64	2,500.00	2,500.00	2,500.00
2-1680	GENERAL & MECHANICAL REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	359.85	500.00	717.90	500.00	500.00	500.00
2-1704	MILEAGE	104.52	200.00	68.34	200.00	200.00	200.00
2-1710	MEETING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES,SUB,REG & TRAINING	610.00	4,000.00	1,245.00	4,000.00	4,000.00	4,000.00
2-1760	CONVENTION/WORKSHOP EXPENSES	48.00	500.00	282.06	500.00	500.00	500.00
2-1801	DUES,SUB,REG,&TRAIN *DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1809	Uniforms	0.00	250.00	243.00	250.00	250.00	250.00
2-1904	CLOTHING	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	693	EMERGENCY MANAGEMENT
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-2003	FILM DEVELOPING	0.00	0.00	0.00	0.00	0.00	0.00
2-2511	GIS Services	3,543.67	3,600.00	3,543.67	3,600.00	3,600.00	3,600.00
2-2544	MAINTENANCE AGREEMENTS	1,000.00	1,200.00	1,000.00	1,200.00	1,200.00	1,200.00
2-2571	PEST CONTROL	0.00	0.00	120.00	0.00	0.00	0.00
2-9900	MISC.	196.33	500.00	25.12	500.00	500.00	500.00
	Operating Expenses Totals	***24,492.50***	***30,720.00***	***22,999.30***	***35,350.00***	***35,350.00***	***35,350.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	239.93	500.00	279.30	500.00	500.00	500.00
3-0103	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0116	COMPUTER SOFTWARE	1,042.78	1,100.00	316.68	500.00	500.00	500.00
3-0120	PROGRAM SUPPLIES 0UT REACH	132.99	500.00	0.00	500.00	500.00	500.00
3-0122	EMERGENCY SUPPLIES	2,796.89	7,000.00	4,979.31	7,000.00	7,000.00	7,000.00
3-0150	MISC SUPPLIES	0.00	0.00	11.50	0.00	0.00	0.00
3-0209	FUEL	1,349.52	2,000.00	1,278.89	1,500.00	1,500.00	1,500.00
3-0210	OIL	0.00	0.00	0.00	0.00	0.00	0.00
3-0211	TIRE AND TIRE REPAIR	0.00	750.00	1,294.26	500.00	500.00	500.00
	Supplies and Materials Totals	***5,562.11***	***11,850.00***	***8,159.94***	***10,500.00***	***10,500.00***	***10,500.00***
	Equipment Rental						
4-0202	Equipment Rental - Photocopier	0.00	0.00	120.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***120.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0301	VEHICLE	43,128.75	3,000.00	0.00	5,500.00	5,500.00	5,500.00
5-0303	SAFETY EQUIPMENT	0.00	500.00	0.00	500.00	500.00	500.00
5-0311	RADIO EQUIPMENT	18,142.79	5,000.00	0.00	5,000.00	5,000.00	5,000.00
5-0500	OFFICE EQUIPMENT	422.98	500.00	0.00	500.00	500.00	500.00
5-0505	OFFICE FURNITURE	0.00	500.00	109.99	500.00	500.00	500.00
5-1250	MISC.CONTRACTS (WARNING PRO)	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***61,694.52***	***9,500.00***	***109.99***	***12,000.00***	***12,000.00***	***12,000.00***
0100-693 EMERGENCY MANAGEMENT TOTAL		**155,186.21**	**116,301.83**	**95,621.15**	**57,850.00**	**124,735.00**	**124,735.00**

CLAY COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	705	ROAD TRANSFERS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Transfers Out						
7-0200	INTER-FUND TRANSFERS	1,778,307.00	2,221,146.72	1,711,931.53	1,816,667.77	1,816,667.77	1,816,667.77
	Transfers Out Totals	***1,778,307.00***	***2,221,146.72***	***1,711,931.53***	***1,816,667.77***	***1,816,667.77***	***1,816,667.77***
0100-705 ROAD TRANSFERS TOTAL		**1,778,307.00**	**2,221,146.72**	**1,711,931.53**	**1,816,667.77**	**1,816,667.77**	**1,816,667.77**

CLAY COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	733	NOX WEED CTRL
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	Official's Salary	54,764.41	55,194.00	55,255.13	57,500.00	57,500.00	57,500.00
1-0500	Overtime	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
	Personal Services Totals	***54,764.41***	***57,194.00***	***55,255.13***	***59,500.00***	***59,500.00***	***59,500.00***
	Operating Expenses						
2-0200	Telephone Services	621.95	650.00	623.10	650.00	650.00	650.00
2-0205	Internet	228.00	0.00	0.00	0.00	0.00	0.00
2-0501	Light	733.22	800.00	858.52	900.00	900.00	900.00
2-0503	Heating Fuels	655.59	700.00	731.35	750.00	750.00	750.00
2-1012	Printing & Publishing	372.00	400.00	372.00	400.00	400.00	400.00
2-1300	Building Repair	0.00	1,000.00	189.77	800.00	800.00	800.00
2-1610	Pickup Repair	292.68	500.00	329.65	500.00	500.00	500.00
2-1630	Spraying Equipment Repair	162.39	1,000.00	148.43	900.00	900.00	900.00
2-1702	Lodging	1,441.73	1,500.00	1,853.37	1,300.00	1,300.00	1,300.00
2-1703	Transportation - Commercial	555.20	600.00	0.00	0.00	0.00	0.00
2-1704	Mileage	0.00	0.00	93.80	0.00	0.00	0.00
2-1751	Dues, Sub, Reg & Training	1,380.00	1,500.00	970.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***6,442.76***	***8,650.00***	***6,169.99***	***7,200.00***	***7,200.00***	***7,200.00***
	Supplies and Materials						
3-0101	Office Supplies	98.73	200.00	12.75	100.00	100.00	100.00
3-0102	Chemical Supplies	13,580.79	14,000.00	14,279.30	14,000.00	14,000.00	14,000.00
3-0103	Janitorial Supplies	0.00	0.00	0.00	0.00	0.00	0.00
3-0106	Shop Supplies	47.23	50.00	28.26	50.00	50.00	50.00
3-0209	Machinery & Equip Fuel	3,189.08	4,000.00	2,684.99	4,000.00	4,000.00	4,000.00
3-0211	Machinery & Equip Tires - Rep	0.00	0.00	0.00	0.00	0.00	0.00
3-1603	Shop Supplies	12.98	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***16,928.81***	***18,250.00***	***17,005.30***	***18,150.00***	***18,150.00***	***18,150.00***
	Capital Outlay						
5-0500	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-733 NOX WEED CTRL TOTAL		**78,135.98**	**84,094.00**	**78,430.42**	**84,850.00**	**84,850.00**	**84,850.00**

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	801	RELIEF MEDICAL DON'T USE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0400	RENT (CLIENT SERVICES)	0.00	0.00	0.00	0.00	0.00	0.00
2-0500	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00
2-0502	WATER	0.00	0.00	0.00	0.00	0.00	0.00
2-0503	HEATING FUEL	0.00	0.00	0.00	0.00	0.00	0.00
2-1903	MED & HOSP CLIENT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-1904	CLIENT PROVISIONS/CLOTHING	0.00	0.00	0.00	0.00	0.00	0.00
2-2900	COUNTY BURIAL	0.00	0.00	0.00	0.00	0.00	0.00
2-3000	MED & HOSP CLIENT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-3100	CLIENT PROVISIONS CLOTHING	0.00	0.00	0.00	0.00	0.00	0.00
2-3200	RENT & FUEL CLIENT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-3400	COUNTY BURIAL	0.00	0.00	0.00	0.00	0.00	0.00
2-5003	EMERGENCY PROTECTIVE CUSTODY	0.00	0.00	0.00	0.00	0.00	0.00
2-5713	EMERGENCY PROTECTIVE CUSTODY	0.00	0.00	0.00	0.00	0.00	0.00
2-6201	RELIEF MEDICAL ADMIN EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0209	FUEL (CLIENT SERVICES)	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-801 RELIEF MEDICAL DON'T USE TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

CLAY COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	803	VETERAN'S SERVICE OFFICER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICAL'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES,SUB,REG & TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES,SUB,REG,&TRAIN *DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-4452	INTERLOCAL VET SERVICES	27,500.04	27,500.04	27,500.04	27,500.04	27,500.04	27,500.04
2-9900	MISC	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***27,500.04***	***27,500.04***	***27,500.04***	***27,500.04***	***27,500.04***	***27,500.04***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0505	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-803 VETERAN'S SERVICE OFFICER TOTAL		**27,500.04**	**27,500.04**	**27,500.04**	**27,500.04**	**27,500.04**	**27,500.04**

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	822	INSTITUTIONS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2801	NORFOLK REGIONAL CENTER	0.00	500.00	0.00	500.00	500.00	500.00
2-2802	BEATRICE STATE HOME	0.00	500.00	0.00	500.00	500.00	500.00
2-2805	LINCOLN REGIONAL CENTER	0.00	500.00	0.00	500.00	500.00	500.00
	Operating Expenses Totals	***0.00***	***1,500.00***	***0.00***	***1,500.00***	***1,500.00***	***1,500.00***
0100-822 INSTITUTIONS TOTAL		**0.00**	**1,500.00**	**0.00**	**1,500.00**	**1,500.00**	**1,500.00**

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	950	EMPLOYMENT SECURITY
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-1500	UNEMPLOYMENT CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-950 EMPLOYMENT SECURITY TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	970	MISCELLANEOUS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0770	COVID 19 EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
1-0800	COUNTY SHARE INSURANCE DEDUCTIBLE	43,336.51	45,000.00	56,822.00	80,000.00	80,000.00	80,000.00
1-0802	HEALTH-ACCIDENT	814,760.90	1,225,000.00	977,722.19	1,200,000.00	1,200,000.00	1,200,000.00
1-0803	GROUP INS (EMPLOYEE PAY WHEN GONE)	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	CO SHARE LIFE INS	246.29	275.00	189.09	275.00	275.00	275.00
1-0805	CO SHARE LONG TERM DISABILITY	225.81	275.00	170.25	275.00	275.00	275.00
1-0808	Insurance Reimbursement	0.00	0.00	-7,086.57	0.00	0.00	0.00
1-0809	HSA Contribution Premiums	0.00	0.00	0.00	0.00	0.00	0.00
1-0816	ADMIN FEES-INS BUY DOWN DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	RETIREMENT (COUNTY SHARE)	160,044.94	178,000.00	156,228.33	180,000.00	180,000.00	180,000.00
1-0903	PRIOR SERVICE	1,020.00	1,020.00	948.00	948.00	948.00	948.00
1-1000	O.A.S.I.-COUNTY SHARE	172,980.77	186,000.00	166,813.67	180,000.00	180,000.00	180,000.00
1-1400	PTO Payout	0.00	0.00	0.00	0.00	0.00	0.00
1-1500	UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***1,192,615.22***	***1,635,570.00***	***1,351,806.96***	***1,641,498.00***	***1,641,498.00***	***1,641,498.00***
	Operating Expenses						
2-0100	POSTAGE SERVICES	29,755.62	40,000.00	16,589.03	0.00	40,000.00	40,000.00
2-0200	TELEPHONE SERVICE	9,799.21	6,000.00	10,711.79	12,000.00	12,000.00	12,000.00
2-0205	INTERNET SERVICE	20,079.61	18,000.00	13,872.00	15,000.00	15,000.00	15,000.00
2-0500	UTILITIES DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	Lights	0.00	0.00	0.00	0.00	0.00	0.00
2-0502	WATER	453.12	0.00	0.00	0.00	0.00	0.00
2-0503	HEATING FUELS DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-0505	GARBAGE & SHREDDING	2,362.50	2,500.00	3,197.50	3,500.00	3,500.00	3,500.00
2-0601	GENERAL LIABILITY INS	174,095.00	200,000.00	175,015.00	200,000.00	200,000.00	200,000.00
2-0612	INSURANCE ADJUSTMENT (VISION)	0.00	0.00	0.00	0.00	0.00	0.00
2-0616	CAFETERIA ADMIN FEES DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-0617	TOWNSHIP BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-0620	MISC INSURANCE COSTS	17,135.44	18,000.00	17,703.56	18,000.00	18,000.00	18,000.00
2-0800	BOARD COSTS (BOARD OF EQUALIZATION)	0.00	500.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	10,736.41	12,000.00	10,157.06	12,000.00	12,000.00	12,000.00
2-1016	MICROFILMING	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE-GENERAL	36,143.87	25,000.00	19,631.08	25,000.00	25,000.00	25,000.00
2-1102	Computer Consultants	49,105.77	72,000.00	91,794.67	90,000.00	90,000.00	90,000.00
2-1103	WEBSITE COSTS	780.00	800.00	780.00	2,880.00	2,880.00	2,880.00
2-1105	GPS COSTS (GIS)	0.00	0.00	0.00	0.00	0.00	0.00
2-1107	SECURITY COSTS	180.00	6,000.00	720.00	1,000.00	1,000.00	1,000.00
2-1110	TIME KEEPING SERVICE COSTS	2,698.80	3,000.00	2,928.00	3,500.00	3,500.00	3,500.00

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	970	MISCELLANEOUS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-1150	LB 644	661.27	1,000.00	228.00	1,000.00	1,000.00	1,000.00
2-1200	MAINTENANCE & REPAIRS	5,756.16	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUP REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	541.40	0.00	875.00	0.00	0.00	0.00
2-1601	CAR REPAIRS DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1610	VEHICLE REPAIRS	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
2-1680	GENERAL & MECH REPAIR DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	61.23	100.00	0.00	0.00	0.00	0.00
2-1702	LODGING (WITNESS)	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	1,248.95	0.00	1,153.03	0.00	0.00	0.00
2-1750	TRAINING (SAFETY MEETING EXPENSES)	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-1751	DUES,SUB,REG & TRAINING	7,912.12	10,000.00	12,954.24	14,000.00	14,000.00	14,000.00
2-1752	SAFETY MEETING EXPENSES DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES,SUB,REG,&TRAIN *DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1802	R.E. TAXES DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & PUBLISHING DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2010	Juvenile Detention	0.00	0.00	6,345.00	0.00	0.00	0.00
2-2100	PROBATION OFFICER	3,205.59	2,683.20	0.00	0.00	0.00	0.00
2-2201	DISTRICT COURT COSTS	1,151.00	3,000.00	1,240.40	2,000.00	2,000.00	2,000.00
2-2202	COUNTY COURT COSTS	1,721.00	3,000.00	2,432.85	3,000.00	3,000.00	3,000.00
2-2204	DISTRICT JUDGE COSTS	26.95	100.00	0.00	100.00	100.00	100.00
2-2207	COURT REPORTER FEES	987.22	1,000.00	3,282.73	3,500.00	3,500.00	3,500.00
2-2208	JUR0R COSTS (MEALS & MILEAGE)	0.00	200.00	0.00	200.00	200.00	200.00
2-2209	MISC COURT COSTS (BALIFF)	16,070.75	15,000.00	14,322.05	15,000.00	15,000.00	15,000.00
2-2301	DISTRICT COURT JURY FEES	0.00	5,000.00	0.00	7,000.00	7,000.00	7,000.00
2-2302	COUNTY COURT JURY FEES	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-2311	DISTRICT COURT WITNESS FEES	0.00	1,000.00	186.60	2,000.00	2,000.00	2,000.00
2-2312	COUNTY COURT WITNESS FEES	0.00	500.00	59.60	500.00	500.00	500.00
2-2352	COUNTY COURT WITNESS FEES DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2400	COUNTY ATTORNEY COSTS	2,058.60	5,000.00	5,256.73	6,000.00	6,000.00	6,000.00
2-2401	COURT APPOINTED COUNSEL	-2,471.00	5,000.00	0.00	0.00	0.00	0.00
2-2402	PROBATION OFFICE DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2406	ATTORNEY COSTS (FOR COUNTY)	6,362.50	15,000.00	26,798.91	20,000.00	20,000.00	20,000.00
2-2407	COURT REPORTER FEES DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2410	INTERPRETER	0.00	500.00	0.00	500.00	500.00	500.00
2-2411	DISTRICT COURT ATTORNEY FEES	13,332.19	18,000.00	5,305.50	18,000.00	18,000.00	18,000.00
2-2412	COUNTY COURT ATTORNEY FEES	43,250.90	70,000.00	50,450.70	70,000.00	70,000.00	70,000.00
2-2418	Sheriff's Fees	147.19	200.00	171.09	200.00	200.00	200.00
2-2420	Attorney Costs - Transcripts	0.00	0.00	506.90	500.00	500.00	500.00

		Code	Description
	Fund	0100	GENERAL
	Function	970	MISCELLANEOUS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-2423	Tax Foreclosure Costs	50.00	100.00	820.00	1,000.00	1,000.00	1,000.00
2-2450	RAP	0.00	0.00	0.00	0.00	0.00	0.00
2-2501	Consulting Fees	4,500.00	62,500.00	58,111.63	60,000.00	60,000.00	60,000.00
2-2502	REDISTRICTING - CONTRACTURAL SERV	0.00	0.00	0.00	0.00	0.00	0.00
2-2505	CAFETERIA ADMIN FEES	-4.00	720.00	990.00	1,000.00	1,000.00	1,000.00
2-2506	ADMIN FEES-INS BUY DOWN	10,243.27	10,000.00	6,661.25	8,000.00	8,000.00	8,000.00
2-2508	Public Defender Costs	28,600.00	31,200.00	31,200.00	31,200.00	31,200.00	31,200.00
2-2510	APPRAISER'S FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2511	GIS Services (EagleView)	0.00	0.00	0.00	0.00	49,833.33	49,833.33
2-2530	CONTRACTURAL SERVICES-SURVEYOR	0.00	50.00	0.00	0.00	0.00	0.00
2-2540	AUDIT COSTS	27,000.00	30,000.00	33,000.00	35,000.00	35,000.00	35,000.00
2-2543	BUDGET ASSISTANCE	7,650.00	10,000.00	7,475.00	10,000.00	10,000.00	10,000.00
2-2544	MAINTENANCE AGREEMENT	79,692.80	10,000.00	22,013.59	10,000.00	10,000.00	10,000.00
2-2546	PEST CONTROL DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2571	PEST CONTROL	341.00	0.00	604.00	1,000.00	1,000.00	1,000.00
2-2601	DISTRICT COURT COSTS DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2602	COUNTY COURT COSTS DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2700	MENTAL HEALTH BOARD COSTS DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2800	INSTITUTIONS	0.00	500.00	0.00	0.00	0.00	0.00
2-2900	COUNTY BURIAL	2,000.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00
2-2902	ATTORNEY COSTS (FOR CO)DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2950	PUBLIC ASSISTANCE (RELIEF MED)	0.00	500.00	0.00	500.00	500.00	500.00
2-3000	Health Related Costs (Wellness Clinic)	6,450.00	8,000.00	1,350.00	7,500.00	7,500.00	7,500.00
2-3020	CORONER/AUTOPSY COSTS	10,588.00	8,000.00	0.00	6,000.00	6,000.00	6,000.00
2-3040	MENTAL HEALTH BOARD COSTS	156.25	2,000.00	625.00	2,000.00	2,000.00	2,000.00
2-3400	COUNTY BURIAL DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-3500	ABANDONED CEMETARY MAINTENANCE	7,190.00	7,500.00	7,190.00	7,500.00	7,500.00	7,500.00
2-4110	PEST CONTROL DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-4400	R.E. TAXES	21,352.80	25,000.00	16,210.08	25,000.00	25,000.00	25,000.00
2-4404	STORM DAMAGE-FEMA	0.00	0.00	0.00	0.00	0.00	0.00
2-4406	PREDATORY ANIMAL CONTROL	6,197.18	9,000.00	7,090.71	10,000.00	10,000.00	10,000.00
2-4411	AREA AGENCY ON AGING (MIDLANDS)	1,598.00	1,598.00	1,598.00	1,598.00	1,598.00	1,598.00
2-4417	ALCOHOL & DRUG TREATMENT (HORIZON)	0.00	0.00	0.00	0.00	0.00	0.00
2-4420	MENTAL HEALTH SERVICES (REGION 3)	15,967.56	15,968.00	16,111.56	16,111.56	16,111.56	16,111.56
2-4421	MID-NEBRASKA	6,104.00	6,104.00	6,104.00	6,104.00	6,104.00	6,104.00
2-4422	ASAAP	0.00	5,000.00	0.00	0.00	0.00	0.00
2-4423	FIRST LIGHT CHILD ADVOCACY	0.00	5,500.00	0.00	0.00	0.00	0.00
2-4425	SASA	0.00	5,500.00	0.00	0.00	0.00	0.00
2-4441	SENIOR CITIZEN COMMODITIES	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	970	MISCELLANEOUS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-4444	CASA	16,000.00	16,396.00	13,038.65	18,000.00	18,000.00	18,000.00
2-4448	Public Transportation	2,000.00	0.00	0.00	0.00	0.00	0.00
2-4454	CASA DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-4480	SPECIAL ELECTION EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-4481	REIMBURSEMENTS	0.00	100.00	0.00	100.00	100.00	100.00
2-5851	DEPRECIATION/LEASES/RENT	2,344.96	2,200.00	0.00	2,200.00	2,200.00	2,200.00
2-6201	BOARD OF EQUALIZATION DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	MICROFILMING/PHOTOSTAT DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-7200	ABANDONED CEMETARY/MTCE DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-7400	BUDGET ASSISTANCE DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-8000	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
2-8600	CORONERS COSTS DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-8900	AUTOPSY COSTS DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	13,231.81	4,000.00	13,252.92	7,166.67	7,166.67	7,166.67
	Operating Expenses Totals	***735,603.00***	***859,019.20***	***749,115.41***	***834,860.23***	***924,693.56***	***924,693.56***
	Supplies and Materials						
3-0100	SUPPLIES	836.34	0.00	899.79	1,000.00	1,000.00	1,000.00
3-0104	BLDGS & GROUNDS (LANDSCAPING)	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
3-0112	GRANT - SHERIFF	0.00	0.00	0.00	0.00	0.00	0.00
3-0140	GRAVE MARKERS-FLAGS	1,420.44	0.00	0.00	3,000.00	3,000.00	3,000.00
3-0141	GRANT-SHERIFF DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
3-0150	MISC SUPPLIES (COVID)	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	VEHICLE FUEL	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***2,256.78***	***1,000.00***	***899.79***	***5,000.00***	***5,000.00***	***5,000.00***
	Equipment Rental						
4-0201	Data Processing	11,724.80	27,000.00	0.00	27,000.00	27,000.00	27,000.00
4-0202	Equipment Rental - Photocopier	0.00	0.00	15,389.76	35,000.00	35,000.00	35,000.00
4-0303	LAWN EQUIP RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***11,724.80***	***27,000.00***	***15,389.76***	***62,000.00***	***62,000.00***	***62,000.00***
	Capital Outlay						
5-0102	EASEMENT & OTHERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0103	LAND PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00
5-0220	BUILDING IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0230	BULDG IMPR CTHSE REMODEL/HANDICAP	0.00	0.00	0.00	0.00	81,759.00	81,759.00
5-0302	PICKUP	0.00	0.00	0.00	0.00	0.00	0.00
5-0308	SNOW REMOVAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0312	LAWN EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	20,000.00	1,631.30	20,000.00	20,000.00	20,000.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00

CLAY COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	970	MISCELLANEOUS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
5-0505	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-0557	COMMUNICATIONS EQUIP (PHONE SYSTEM)	0.00	0.00	0.00	0.00	0.00	0.00
5-1206	CONCRETE SURFACING	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
5-1500	GRAVE MARKERS-FLAGS DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
5-2510	MISC CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***25,000.00***	***1,631.30***	***25,000.00***	***106,759.00***	***106,759.00***
	Debt Service						
6-0200	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0150	PROPERTY TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0160	AIRLINE REFUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	ROAD/BRIDGE TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
7-0201	ROAD/BRIDGE INTERFUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
7-0202	WEED INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
7-0211	ROAD/BRIDGE	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-970 MISCELLANEOUS TOTAL		**1,942,199.80**	**2,547,589.20**	**2,118,843.22**	**2,568,358.23**	**2,739,950.56**	**2,739,950.56**

					Code	Description
				Fund	0100	GENERAL
				Function	971	HANDICAPPED ACCESSIBILITY DON'T USE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0230	COURTHOUSE REMODELING(HANDICAP)	0.00	0.00	0.00	0.00	0.00	0.00
5-0502	HANDICAPPED ACCESSIBILITY	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-971 HANDICAPPED ACCESSIBILITY DON'T USE TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
100 GENERAL TOTALS							
	TOTAL EXPENDITURES	6,742,476.44		6,742,719.92			
	TOTAL BUDGET OF EXPENDITURES		7,975,549.85		7,326,569.79	7,920,478.54	7,920,478.54
	NECESSARY CASH RESERVE		325,000.00		1,250,000.00	1,250,000.00	1,250,000.00
	TOTAL REQUIREMENTS		8,300,549.85		8,576,569.79	9,170,478.54	9,170,478.54

CLAY COUNTY ROAD/BRIDGE						Code	Description
					Fund	0300	ROAD/BRIDGE
					Function	640	FLEET MECHANIC
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0300	FLEET MECHANIC WAGES	874.50	64,272.00	65,683.20	68,500.00	68,500.00	68,500.00
	Personal Services Totals	***874.50***	***64,272.00***	***65,683.20***	***68,500.00***	***68,500.00***	***68,500.00***
	Operating Expenses						
2-1101	COMPUTER EXPENSE	7,502.32	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***7,502.32***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0300-640 FLEET MECHANIC TOTAL		**8,376.82**	**64,272.00**	**65,683.20**	**68,500.00**	**68,500.00**	**68,500.00**

CLAY COUNTY ROAD/BRIDGE						Code	Description
					Fund	0300	ROAD/BRIDGE
					Function	705	ROAD/BRIDGE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0300	Regular Full-Time Wages	0.00	0.00	866,002.92	896,000.00	896,000.00	896,000.00
1-0301	ADMINISTRATIVE SALARY	100,952.96	82,397.00	82,369.68	85,500.00	85,500.00	85,500.00
1-0303	MAINTENANCE SALARY	535,276.73	896,080.00	0.00	0.00	0.00	0.00
1-0304	CONSTRUCTION SALARY	448,496.41	0.00	0.00	0.00	0.00	0.00
1-0305	CLERICAL SALARY	47,489.89	47,969.00	48,951.07	51,000.00	51,000.00	51,000.00
1-0400	Regular Part-Time Wages	0.00	0.00	55,397.50	57,500.00	57,500.00	57,500.00
1-0403	PART TIME (MAINTENANCE)	51,517.02	59,606.00	0.00	0.00	0.00	0.00
1-0405	CLERICAL PART TIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME/EXTRA HOURS	0.00	5,000.00	0.00	0.00	5,000.00	5,000.00
1-0900	RETIRE CONTR-CTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	RETIRE. CONTR-CTY SHARE	78,533.38	84,500.00	73,804.86	80,000.00	80,000.00	80,000.00
1-0903	PRIOR SERVICE	144.00	144.00	96.00	96.00	96.00	96.00
1-1000	O.A.S.I. - COUNTY SHARE	87,594.74	88,000.00	82,385.38	89,000.00	89,000.00	89,000.00
1-1300	OTHER PERSONAL SERVICES (CDL)	93.00	0.00	31.00	31.00	31.00	31.00
1-1400	PTO Payout	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***1,350,098.13***	***1,263,696.00***	***1,209,038.41***	***1,259,127.00***	***1,264,127.00***	***1,264,127.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	171.23	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET SERVICE	7,867.40	10,000.00	10,140.80	8,200.00	8,200.00	8,200.00
2-0210	CELL PHONE DON'T USE	0.00	0.00	595.13	0.00	0.00	0.00
2-0400	RADIO REPAIR DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	ELECTRICITY	6,909.23	8,000.00	7,728.25	8,000.00	8,000.00	8,000.00
2-0502	WATER	5,848.61	6,500.00	4,844.09	5,500.00	5,500.00	5,500.00
2-0503	HEATING FUELS	11,311.72	12,500.00	11,171.49	12,500.00	12,500.00	12,500.00
2-0505	GARBAGE	1,538.11	2,000.00	1,487.42	2,000.00	2,000.00	2,000.00
2-1015	ADVERTISEMENTS	1,135.08	1,500.00	1,009.86	1,500.00	1,500.00	1,500.00
2-1020	BANK CHARGES	0.00	0.00	0.00	600.00	0.00	0.00
2-1100	Data Processing	1,964.12	8,500.00	6,831.04	0.00	8,500.00	8,500.00
2-1101	COMPUTER EXPENSE	1,001.72	1,000.00	218.79	1,000.00	1,000.00	1,000.00
2-1105	DATA PROCESSING SOFTWARE FEES	131.92	0.00	0.00	8,500.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	500.00	0.00	500.00	500.00	500.00
2-1300	BUILDING REPAIR	0.00	5,000.00	2,721.62	5,000.00	5,000.00	5,000.00
2-1400	ROAD EQUIPT REPAIR PARTS	143,546.57	150,000.00	155,083.12	150,000.00	150,000.00	150,000.00
2-1500	ROAD EQUIPT REPAIR-LABOR	113,883.39	75,000.00	22,159.71	75,000.00	75,000.00	75,000.00
2-1550	RADIO REPAIR	1,164.00	1,500.00	0.00	1,500.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	2,387.03	2,500.00	2,190.32	2,500.00	2,500.00	2,500.00

CLAY COUNTY ROAD/BRIDGE						Code	Description
					Fund	0300	ROAD/BRIDGE
					Function	705	ROAD/BRIDGE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-1701	MEALS	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	LODGING	257.41	250.00	0.00	250.00	250.00	250.00
2-1704	MILEAGE	0.00	100.00	0.00	100.00	100.00	100.00
2-1751	DUES,SUB,REG & TRAINING	480.00	750.00	110.00	750.00	750.00	750.00
2-1801	DUES,SUB,REG,&TRAIN *DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1802	ROAD MTCE - BY OTHERS DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1803	SNOW REMOVAL BY OTHERS DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2416	DRUG PROGRAMS COSTS DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2450	DRUG (TESTING) COSTS	420.00	750.00	692.25	750.00	750.00	750.00
2-2500	CONTRACTURAL SERVICES	0.00	0.00	0.00	6,000.00	6,000.00	6,000.00
2-2533	ENGINEER TESTING FEES	0.00	0.00	0.00	4,000.00	4,000.00	4,000.00
2-2546	JANITORIAL AGREEMENTS	3,375.00	4,000.00	3,900.00	4,000.00	4,000.00	4,000.00
2-2548	LAWN CARE	3,852.00	5,000.00	3,151.00	5,000.00	5,000.00	5,000.00
2-2560	MAINTENANCE BY OTHERS	12,564.24	40,000.00	0.00	40,000.00	0.00	0.00
2-2561	SNOW REMOVAL BY OTHERS	15,899.50	15,000.00	0.00	15,000.00	0.00	0.00
	Operating Expenses Totals	***335,708.28***	***350,450.00***	***234,034.89***	***358,250.00***	***301,150.00***	***301,150.00***
	Supplies and Materials						
3-0100	SUPPLIES/MATERIALS DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
3-0101	OFFICE SUPPLIES	2,958.98	3,000.00	2,575.42	3,500.00	3,500.00	3,500.00
3-0102	CHEMICAL SUPPLIES	16,527.34	20,000.00	18,458.00	20,000.00	20,000.00	20,000.00
3-0103	JANITORIAL SUPPLIES	9,287.10	15,000.00	9,741.01	12,000.00	12,000.00	12,000.00
3-0105	MEDICAL SUPPLIES	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
3-0106	SHOP SUPPLIES	23,005.37	25,000.00	19,789.82	25,000.00	25,000.00	25,000.00
3-0107	BUILDING (PLUMBING SUPPLIES)	1,034.08	1,500.00	645.63	1,500.00	1,500.00	1,500.00
3-0108	ELECTRICAL SUPPLIES	1,427.46	3,000.00	0.00	3,000.00	3,000.00	3,000.00
3-0109	SHOP TOOLS	1,896.89	13,500.00	9,483.84	13,500.00	13,500.00	13,500.00
3-0110	SMALL TOOLS, ETC	2,178.51	0.00	63.43	0.00	0.00	0.00
3-0123	SAFETY SUPPLIES	2,034.14	5,000.00	1,266.42	5,000.00	5,000.00	5,000.00
3-0201	ASPHALTIC	3,617.60	7,500.00	0.00	10,000.00	5,000.00	5,000.00
3-0202	GRAVEL & ROCK	438,946.95	575,000.00	457,929.33	575,000.00	575,000.00	575,000.00
3-0203	GRADER BLADES	74,673.45	75,000.00	33,122.60	75,000.00	75,000.00	75,000.00
3-0205	CONCRETE, ETC	701.54	25,000.00	848.61	7,500.00	7,500.00	7,500.00
3-0206	CULVERTS	115,757.61	175,000.00	102,974.15	175,000.00	175,000.00	175,000.00
3-0207	STEEL PRODUCTS	7,754.35	25,000.00	182.67	25,000.00	25,000.00	25,000.00
3-0208	LUMBER	26,298.92	15,000.00	0.00	15,000.00	7,500.00	7,500.00
3-0209	MACHINERY & EQUIPT FUEL	393,785.02	575,000.00	323,754.51	575,000.00	575,000.00	575,000.00
3-0210	MACHY & EQUIPT GREASE-OIL	36,111.67	60,000.00	23,547.09	60,000.00	60,000.00	60,000.00
3-0211	MACHY & EQUIPT TIRES-REP	49,302.67	50,000.00	50,515.21	50,000.00	50,000.00	50,000.00
3-0212	EQUIPT REPAIRS-COMMERCIAL	5,897.19	5,000.00	1,441.15	5,000.00	5,000.00	5,000.00

CLAY COUNTY ROAD/BRIDGE

					Code	Description
				Fund	0300	ROAD/BRIDGE
				Function	705	ROAD/BRIDGE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0213	EROSION CONTROL MATERIALS	542.10	5,000.00	1,750.01	5,000.00	5,000.00	5,000.00
3-0301	SIGNS	10,125.15	15,000.00	3,010.61	15,000.00	15,000.00	15,000.00
3-0302	SIGN POSTS	388.11	10,000.00	9,652.15	10,000.00	10,000.00	10,000.00
3-0303	GUARD RAIL & POSTS	12,134.81	15,000.00	9,423.15	15,000.00	15,000.00	15,000.00
3-0304	GUIDE POSTS & DELINEATORS	0.00	7,500.00	0.00	10,000.00	10,000.00	10,000.00
3-0306	PAVEMENT MARKING	34,678.00	45,000.00	40,972.55	100,000.00	100,000.00	100,000.00
3-0308	FLARES, FLAGS, BARRICADES	92.40	2,000.00	3,005.73	2,000.00	2,000.00	2,000.00
3-0400	MISCELLANEOUS-INC SAFETY EQUIP	2,028.54	1,500.00	640.89	1,500.00	1,500.00	1,500.00
3-1802	OTHER OPERATING EXPENSE	23,848.19	25,000.00	0.00	25,000.00	25,000.00	25,000.00
	Supplies and Materials Totals	***1,297,034.14***	***1,801,000.00***	***1,124,793.98***	***1,841,000.00***	***1,828,500.00***	***1,828,500.00***
	Equipment Rental						
4-0100	ROAD EQUIPMENT RENTAL	26,012.85	25,000.00	16,996.33	25,000.00	25,000.00	25,000.00
4-0500	BUILDING/FACILITIES RENT DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***26,012.85***	***25,000.00***	***16,996.33***	***25,000.00***	***25,000.00***	***25,000.00***
	Capital Outlay						
5-0101	RIGHT OF WAY	3,201.00	7,500.00	0.00	15,000.00	15,000.00	15,000.00
5-0102	EASEMENT & OTHERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0200	BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00
5-0301	TRUCKS	0.00	0.00	0.00	50,000.00	70,000.00	70,000.00
5-0302	PICKUPS	58,650.48	45,000.00	31,000.00	25,000.00	25,000.00	25,000.00
5-0303	TRUCKS DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
5-0304	INDUSTRIAL TRACTORS DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
5-0307	MOTOR GRADERS & LOADERS	291,360.00	0.00	0.00	0.00	0.00	0.00
5-0308	SNOW REMOVING EQUIPMENT	0.00	17,000.00	16,650.00	22,000.00	22,000.00	22,000.00
5-0311	RADIO EQUIPMENT	1,743.50	2,500.00	1,907.00	2,500.00	2,500.00	2,500.00
5-0314	INDUSTRIAL TRACTORS-OTHER RD EQUIP	12,750.00	15,000.00	15,000.00	80,000.00	111,300.00	111,300.00
5-0500	OFFICE EQUIPMENT	335.70	2,500.00	440.00	2,500.00	2,500.00	2,500.00
5-1100	OTHER EQUIPMENT(TRAILER)	58,182.00	0.00	0.00	0.00	0.00	0.00
5-1201	ARMOR COATING	0.00	0.00	0.00	0.00	0.00	0.00
5-1205	BITUMINOUS SURFACING	0.00	0.00	0.00	0.00	0.00	0.00
5-1207	STRUCTURES,PIPES,BX CULV	0.00	425,000.00	469,360.25	0.00	0.00	0.00
5-1211	BRIDGES	1,636,012.13	1,500,000.00	968,971.24	0.00	0.00	0.00
5-1212	Miscellaneous Road Contracts	0.00	12,869,880.80	3,767,657.24	9,102,223.56	9,102,223.56	9,102,223.56
5-1216	GRAVEL SURFACING	0.00	75,000.00	0.00	75,000.00	0.00	0.00
5-1302	ENGINEERING FEES DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
5-1304	SURVEYOR FEES DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
5-1305	ENGINEER TESTING FEES	0.00	0.00	0.00	0.00	0.00	0.00
5-1307	ADVERTISEMENT FOR BIDS	0.00	0.00	0.00	0.00	0.00	0.00
5-1400	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00

CLAY COUNTY ROAD/BRIDGE

					Code	Description
				Fund	0300	ROAD/BRIDGE
				Function	705	ROAD/BRIDGE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
5-1502	ENGINEER FEES	93,753.17	300,000.00	219,023.77	225,000.00	225,000.00	225,000.00
5-1504	SURVEYOR FEES	3,005.62	6,000.00	9,738.67	25,000.00	25,000.00	25,000.00
5-2500	MISC (OTHER CAPITAL OUTLAYS)	15,000.00	15,000.00	9,600.00	15,000.00	15,000.00	15,000.00
	Capital Outlay Totals	***2,173,993.60***	***15,280,380.80***	***5,509,348.17***	***9,639,223.56***	***9,615,523.56***	***9,615,523.56***
	Debt Service						
6-0100	PRINCIPAL RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
6-0200	INTEREST PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0150	PROPERTY TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER FUND TRANSFERS	0.00	1,175,000.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***1,175,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
0300-705 ROAD/BRIDGE TOTAL		**5,182,847.00**	**19,895,526.80**	**8,094,211.78**	**13,122,600.56**	**13,034,300.56**	**13,034,300.56**
300 ROAD/BRIDGE TOTALS							
	TOTAL EXPENDITURES	5,191,223.82		8,159,894.98			
	TOTAL BUDGET OF EXPENDITURES		19,959,798.80		13,191,100.56	13,102,800.56	13,102,800.56
	NECESSARY CASH RESERVE		200,000.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		20,159,798.80		13,191,100.56	13,102,800.56	13,102,800.56

CLAY COUNTY ROAD BUYBACK PROGRAM

	Code	Description
Fund	0650	ROAD BUYBACK PROGRAM
Function	706	ROAD BUYBACK PROGRAM

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials						
3-0201	ASPHALTIC (STP)	0.00	1,319,448.94	0.00	1,010,381.97	1,010,381.97	1,010,381.97
	Supplies and Materials Totals	***0.00***	***1,319,448.94***	***0.00***	***1,010,381.97***	***1,010,381.97***	***1,010,381.97***
	Capital Outlay						
5-1211	BRIDGES (HBP)	0.00	0.00	0.00	532,319.28	532,319.28	532,319.28
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***532,319.28***	***532,319.28***	***532,319.28***
0650-706 ROAD BUYBACK PROGRAM TOTAL		**0.00**	**1,319,448.94**	**0.00**	**1,542,701.25**	**1,542,701.25**	**1,542,701.25**
650 ROAD BUYBACK PROGRAM TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		1,319,448.94		1,542,701.25	1,542,701.25	1,542,701.25
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,319,448.94		1,542,701.25	1,542,701.25	1,542,701.25

CLAY COUNTY EQUIP SINKING FUND

		Code	Description
	Fund	0950	EQUIP SINKING FUND
	Function	607	COUNTY EQUIPMENT SINKING FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0500	ELECTION EQUIP SINKING FUND	0.00	11,222.28	0.00	11,224.85	11,224.85	11,224.85
5-0900	COUNTY EQUIPMENT SINKING FUND	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***11,222.28***	***0.00***	***11,224.85***	***11,224.85***	***11,224.85***
0950-607 COUNTY EQUIPMENT SINKING FUND TOTAL		**0.00**	**11,222.28**	**0.00**	**11,224.85**	**11,224.85**	**11,224.85**
950 EQUIP SINKING FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		11,222.28		11,224.85	11,224.85	11,224.85
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		11,222.28		11,224.85	11,224.85	11,224.85

CLAY COUNTY VISITOR PROMOTION

					Code	Description
				Fund	0990	VISITOR PROMOTION
				Function	879	VISITOR PROMOTION
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-6000	VISITOR PROMOTION	2,210.00	14,124.39	2,452.93	19,596.61	19,596.61	19,596.61
	Operating Expenses Totals	*2,210.00*	*14,124.39*	*2,452.93*	*19,596.61*	*19,596.61*	*19,596.61*
0990-879 VISITOR PROMOTION TOTAL		**2,210.00**	**14,124.39**	**2,452.93**	**19,596.61**	**19,596.61**	**19,596.61**
990 VISITOR PROMOTION TOTALS							
	TOTAL EXPENDITURES	2,210.00		2,452.93			
	TOTAL BUDGET OF EXPENDITURES		14,124.39		19,596.61	19,596.61	19,596.61
	NECESSARY CASH RESERVE		1,000.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		15,124.39		19,596.61	19,596.61	19,596.61

CLAY COUNTY VISITORS IMPROVEMENT

	Code	Description
Fund	0995	VISITORS IMPROVEMENT
Function	879	VISITOR IMPROVEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-6081	VISITORS IMPROVEMENT	2,100.00	10,545.74	1,000.00	17,470.82	17,470.82	17,470.82
	Operating Expenses Totals	***2,100.00***	***10,545.74***	***1,000.00***	***17,470.82***	***17,470.82***	***17,470.82***
0995-879 VISITOR IMPROVEMENT TOTAL		**2,100.00**	**10,545.74**	**1,000.00**	**17,470.82**	**17,470.82**	**17,470.82**
995 VISITORS IMPROVEMENT TOTALS							
	TOTAL EXPENDITURES	2,100.00		1,000.00			
	TOTAL BUDGET OF EXPENDITURES		10,545.74		17,470.82	17,470.82	17,470.82
	NECESSARY CASH RESERVE		1,000.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		11,545.74		17,470.82	17,470.82	17,470.82

CLAY COUNTY ROD PRESERVATION & MODERNIZATION

	Code	Description
Fund	1150	ROD PRESERVATION & MODERNIZATION
Function	602	ROD PRESERVATION & MODERNIZATION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1010	RECORDS PRESERVATION	2,184.53	2,193.36	1,620.02	1,800.00	1,800.00	1,800.00
2-1016	MICROFILMING	2,216.28	2,364.00	1,773.00	2,000.00	2,000.00	2,000.00
2-1101	Computer Expense	0.00	0.00	0.00	0.00	0.00	0.00
2-1103	DEEDS ON LINE (MODERNIZATION)	1,762.56	1,762.56	1,321.92	1,600.00	1,600.00	1,600.00
	Operating Expenses Totals	***6,163.37***	***6,319.92***	***4,714.94***	***5,400.00***	***5,400.00***	***5,400.00***
	Supplies and Materials						
3-0101	Office Supplies	213.98	200.00	6.62	200.00	200.00	200.00
3-0150	MISC SUPPLIES	25.87	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***239.85***	***200.00***	***6.62***	***200.00***	***200.00***	***200.00***
	Capital Outlay						
5-0500	EQUIPMENT	0.00	1,000.00	0.00	3,904.76	3,904.76	3,904.76
	Capital Outlay Totals	***0.00***	***1,000.00***	***0.00***	***3,904.76***	***3,904.76***	***3,904.76***
1150-602 ROD PRESERVATION & MODERNIZATION TOTAL		**6,403.22**	**7,519.92**	**4,721.56**	**9,504.76**	**9,504.76**	**9,504.76**
1150 ROD PRESERVATION & MODERNIZATION TOTALS							
	TOTAL EXPENDITURES	6,403.22		4,721.56			
	TOTAL BUDGET OF EXPENDITURES		7,519.92		9,504.76	9,504.76	9,504.76
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		7,519.92		9,504.76	9,504.76	9,504.76

CLAY COUNTY VETERAN'S AID

		Code	Description
	Fund	1900	VETERAN'S AID
	Function	802	VETERAN'S AID

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-3000	MED & HOSP-CLIENT SERVICE	0.00	2,000.00	0.00	1,606.68	1,606.68	1,606.68
2-3050	EMERGENCY RELIEF	0.00	2,000.00	0.00	1,606.67	1,606.67	1,606.67
	Operating Expenses Totals	***0.00***	***4,000.00***	***0.00***	***3,213.35***	***3,213.35***	***3,213.35***
	Supplies and Materials						
3-0101	Supplies - Office	0.00	200.00	0.00	200.00	200.00	200.00
	Supplies and Materials Totals	***0.00***	***200.00***	***0.00***	***200.00***	***200.00***	***200.00***
1900-802 VETERAN'S AID TOTAL		**0.00**	**4,200.00**	**0.00**	**3,413.35**	**3,413.35**	**3,413.35**
1900 VETERAN'S AID TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		4,200.00		3,413.35	3,413.35	3,413.35
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		4,200.00		3,413.35	3,413.35	3,413.35

CLAY COUNTY OPIOID RECOVERY

		Code	Description
	Fund	2320	OPIOID RECOVERY
	Function	660	OPIOD RECOVERY

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials						
3-0101	Supplies - Office	0.00	10,261.98	0.00	16,109.10	16,109.10	16,109.10
	Supplies and Materials Totals	***0.00***	***10,261.98***	***0.00***	***16,109.10***	***16,109.10***	***16,109.10***
2320-660 OPIOD RECOVERY TOTAL		**0.00**	**10,261.98**	**0.00**	**16,109.10**	**16,109.10**	**16,109.10**
2320 OPIOID RECOVERY TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		10,261.98		16,109.10	16,109.10	16,109.10
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		10,261.98		16,109.10	16,109.10	16,109.10

CLAY COUNTY STOP FUND

					Code	Description
				Fund	2356	STOP FUND
				Function	651	STOP Program
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1601	CAR REPAIR-NON ROAD FUND	0.00	0.00	0.00	0.00	0.00	0.00
2-2450	STOP Costs	0.00	10,427.05	0.00	11,067.05	11,067.05	11,067.05
	Operating Expenses Totals	***0.00***	***10,427.05***	***0.00***	***11,067.05***	***11,067.05***	***11,067.05***
2356-651 STOP Program TOTAL		**0.00**	**10,427.05**	**0.00**	**11,067.05**	**11,067.05**	**11,067.05**
2356 STOP FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		10,427.05		11,067.05	11,067.05	11,067.05
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		10,427.05		11,067.05	11,067.05	11,067.05

CLAY COUNTY DRUG LAW ENFORCEMENT-CO

	Code	Description
Fund	2360	DRUG LAW EN FORCEMENT-CO
Function	654	DRUG LAW EN FORCEMENT-CO

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1851	DARE (SUPPLIES)	0.00	0.00	0.00	0.00	0.00	0.00
2-2450	DRUG ENFORCEMENT COSTS (RAP)	0.00	25,992.89	0.00	26,002.79	26,002.79	26,002.79
	Operating Expenses Totals	***0.00***	***25,992.89***	***0.00***	***26,002.79***	***26,002.79***	***26,002.79***
	Supplies and Materials						
3-0100	SUPPLIES (DARE)	0.00	0.00	0.00	0.00	0.00	0.00
3-0101	SUPPLIES (DARE)	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2360-654 DRUG LAW ENFORCEMENT-CO TOTAL		**0.00**	**25,992.89**	**0.00**	**26,002.79**	**26,002.79**	**26,002.79**
2360 DRUG LAW ENFORCEMENT-CO TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		25,992.89		26,002.79	26,002.79	26,002.79
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		25,992.89		26,002.79	26,002.79	26,002.79

CLAY COUNTY FEDERAL DRUG LAW ENFORCEMENT

	Code	Description
Fund	2410	FEDERAL DRUG LAW ENFORCEMENT
Function	654	FEDERAL DRUG LAW ENFORCEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2901	SHERIFF	0.00	0.00	0.00	0.00	0.00	0.00
2-2902	ATTORNEY	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2410-654 FEDERAL DRUG LAW ENFORCEMENT TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2410 FEDERAL DRUG LAW ENFORCEMENT TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		0.00	0.00	0.00

CLAY COUNTY HOMELAND SECURITY GRANT FUND

	Code	Description
Fund	2500	HOMELAND SECURITY GRANT FUND
Function	693	HOMELAND SECURITY FUND DON'T USE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9200	LOCAL EMERGENCY PLANNING	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0105	MEDICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0140	GRANT SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0311	RADIO EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2500-693 HOMELAND SECURITY FUND DON'T USE TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2500 HOMELAND SECURITY GRANT FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		0.00	0.00	0.00

CLAY COUNTY JUVENILE SERVICES GRANT FUND

	Code	Description
Fund	2501	JUVENILE SERVICES GRANT FUND
Function	645	JUVENILE SERVICES GRANT DON'T USE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1703	TRANSPORTATION (STARS)	0.00	0.00	0.00	0.00	0.00	0.00
2-1749	BIG BROTHERS BIG SISTERS	0.00	0.00	0.00	0.00	0.00	0.00
2-1750	COMMUNITY BASED GRANT	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	WE CAN LEADERSHIP ACADEMY	0.00	0.00	0.00	0.00	0.00	0.00
2-1807	COMMUNITY ACT GRANT	0.00	0.00	0.00	0.00	0.00	0.00
2-5615	TREATMENT (DIVERSION)	0.00	0.00	0.00	0.00	0.00	0.00
2-6201	ADMINISTRATIVE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0140	ENHANCEMENT GRANT	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2501-645 JUVENILE SERVICES GRANT DON'T USE TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2501 JUVENILE SERVICES GRANT FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		0.00	0.00	0.00

CLAY COUNTY COVID ARP

					Code	Description
				Fund	2580	COVID ARP
				Function	693	COMMUNICATIONS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0311	RADIO EQUIPMENT	40,621.24	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***40,621.24***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2580-693 COMMUNICATIONS TOTAL		**40,621.24**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

CLAY COUNTY COVID ARP						Code	Description
					Fund	2580	COVID ARP
					Function	705	ROADS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0307	MOTOR GRADERS & LOADERS	244,708.00	0.00	0.00	0.00	0.00	0.00
5-0314	OTHER ROAD EQUIPMENT	271,550.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***516,258.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2580-705 ROADS TOTAL		**516,258.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

CLAY COUNTY COVID ARP

					Code	Description
				Fund	2580	COVID ARP
				Function	970	MISC
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0262	ELECTRICAL REMODELING	3,590.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***3,590.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2580-970 MISC TOTAL		**3,590.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

CLAY COUNTY COVID ARP

					Code	Description
				Fund	2580	COVID ARP
				Function	991	ARPA
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0515	COVID ONE-TIME PREMIUM PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	RETIREMENT EMPLOYER	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	FICA MEDI EMPLOYER	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-9100	SPECIAL PROJECT MISC	0.00	497,999.63	497,999.63	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***497,999.63***	***497,999.63***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0262	Electrical / IT Upgrades	104,063.13	0.00	0.00	0.00	0.00	0.00
5-0307	Motor Graders & Loaders	0.00	0.00	0.00	0.00	0.00	0.00
5-0311	Radio Equipment	0.00	0.00	0.00	0.00	0.00	0.00
5-0314	Other Road Equipment	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***104,063.13***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2580-991 ARPA TOTAL		**104,063.13**	**497,999.63**	**497,999.63**	**0.00**	**0.00**	**0.00**
2580 COVID ARP TOTALS							
	TOTAL EXPENDITURES	664,532.37		497,999.63			
	TOTAL BUDGET OF EXPENDITURES		497,999.63		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		497,999.63		0.00	0.00	0.00

CLAY COUNTY LATCF

					Code	Description
				Fund	2585	LATCF
				Function	911	LATCF Grant
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2450	LATCF Costs	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00
	Operating Expenses Totals	***0.00***	***100,000.00***	***0.00***	***100,000.00***	***100,000.00***	***100,000.00***
2585-911 LATCF Grant TOTAL		**0.00**	**100,000.00**	**0.00**	**100,000.00**	**100,000.00**	**100,000.00**
2585 LATCF TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		100,000.00		100,000.00	100,000.00	100,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		100,000.00		100,000.00	100,000.00	100,000.00

CLAY COUNTY INHERITANCE TAX						Code	Description
					Fund	2700	INHERITANCE TAX
					Function	647	ROAD TRANSFERS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Transfers Out						
7-0201	INTER-FUND TRANSFERS	635,516.34	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***635,516.34***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2700-647 ROAD TRANSFERS TOTAL		**635,516.34**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

CLAY COUNTY INHERITANCE TAX

					Code	Description
				Fund	2700	INHERITANCE TAX
				Function	649	INHERITANCE TAX
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1016	MICROFILMING	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	MICROFILMING/PHOTOSTAT DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISC	25,435.18	4,201,827.83	0.00	4,982,763.89	4,982,763.89	4,982,763.89
	Operating Expenses Totals	***25,435.18***	***4,201,827.83***	***0.00***	***4,982,763.89***	***4,982,763.89***	***4,982,763.89***
	Supplies and Materials						
3-0112	Law Enforcement Supplies	0.00	0.00	23,356.72	0.00	0.00	0.00
3-0122	Emergency Supplies	0.00	0.00	11,050.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***34,406.72***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0200	BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00
5-0230	BUILDING IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0301	VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0505	Furniture	0.00	0.00	0.00	0.00	0.00	0.00
5-1200	HIWAY/RD & OTHER CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00
5-1206	CONCRETE	0.00	0.00	0.00	0.00	0.00	0.00
5-2510	MISC CAPITAL OUTLAY	23,637.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***23,637.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0100	LOCAL MATCHING FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER FUND TRANSFERS (ROAD)	0.00	1,749,182.67	1,115,446.63	0.00	0.00	0.00
7-0201	ROAD TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
7-0202	ROAD IMPR BOND FUND TRANSFER	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00
	Transfers Out Totals	***0.00***	***1,749,182.67***	***1,115,446.63***	***1,000,000.00***	***1,000,000.00***	***1,000,000.00***
2700-649 INHERITANCE TAX TOTAL		**49,072.18**	**5,951,010.50**	**1,149,853.35**	**5,982,763.89**	**5,982,763.89**	**5,982,763.89**

CLAY COUNTY INHERITANCE TAX						Code	Description
					Fund	2700	INHERITANCE TAX
					Function	651	SHERIFF
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0301	CARS & TRUCKS	63,550.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***63,550.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2700-651 SHERIFF TOTAL		**63,550.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

CLAY COUNTY INHERITANCE TAX

					Code	Description
				Fund	2700	INHERITANCE TAX
				Function	970	MISC
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0301	CARS & TRUCKS	111,472.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***111,472.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2700-970 MISC TOTAL		**111,472.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2700 INHERITANCE TAX TOTALS							
	TOTAL EXPENDITURES	859,610.52		1,149,853.35			
	TOTAL BUDGET OF EXPENDITURES		5,951,010.50		5,982,763.89	5,982,763.89	5,982,763.89
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		5,951,010.50		5,982,763.89	5,982,763.89	5,982,763.89

CLAY COUNTY COUNTY HEALTH DEPT						Code	Description
					Fund	2900	COUNTY HEALTH DEPT
					Function	750	COUNTY HEALTH DEPT
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	62,637.98	61,400.00	59,066.76	61,500.00	61,500.00	61,500.00
1-0305	CLERICAL SALARY	51,269.34	39,600.00	41,052.67	43,000.00	43,000.00	43,000.00
1-0316	NURSE SALARY	47,563.47	50,313.00	50,617.37	52,800.00	52,800.00	52,800.00
1-0407	MEDICAL/HEALTH P/T SAL	2,310.25	0.00	737.00	0.00	0.00	0.00
1-0416	NURSE P/T SAL	1,472.46	3,500.00	0.00	4,500.00	4,500.00	4,500.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	RETIREMENT (COUNTY SHARE)	10,751.46	11,500.00	10,191.62	11,500.00	11,500.00	11,500.00
1-1000	O.A.S.I. - COUNTY SHARE	11,990.33	13,000.00	10,866.14	13,000.00	13,000.00	13,000.00
	Personal Services Totals	***187,995.29***	***179,313.00***	***172,531.56***	***186,300.00***	***186,300.00***	***186,300.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	234.00	350.00	210.46	350.00	0.00	0.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	Lights	0.00	1,900.00	1,705.91	1,884.93	2,000.00	2,000.00
2-0502	Water	0.00	1,000.00	543.60	930.72	1,000.00	1,000.00
2-0503	Heating Fuels	0.00	1,300.00	1,216.14	1,241.47	1,300.00	1,300.00
2-0505	Garbage	0.00	210.00	0.00	210.00	210.00	210.00
2-0601	GENERAL LIABILITY INS	370.00	254.00	250.00	254.00	254.00	254.00
2-1012	PRINTING & PUBLISHING	1,292.50	1,550.00	1,451.11	2,000.00	2,000.00	2,000.00
2-1140	Inspections	0.00	0.00	30.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIP REPAIR	0.00	500.00	397.70	500.00	500.00	500.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	6,335.75	9,000.00	6,695.11	7,000.00	7,000.00	7,000.00
2-1751	DUES,SUB,REG & TRAINING	2,143.00	2,700.00	2,194.54	2,500.00	2,500.00	2,500.00
2-1801	DUES,SUB,REG,&TRAIN *DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & PUBLISHING DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2410	INTERPRETER	221.00	750.00	525.00	1,000.00	1,000.00	1,000.00
2-2500	CONSULTING FEE DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2501	CONSULTING FEE	100.00	100.00	100.00	100.00	100.00	100.00
	Operating Expenses Totals	***10,696.25***	***19,614.00***	***15,319.57***	***17,971.12***	***17,864.00***	***17,864.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,069.47	2,000.00	2,042.45	2,000.00	2,000.00	2,000.00
3-0103	JANITORIAL SUPPLIES	89.09	100.00	286.32	200.00	200.00	200.00
3-0105	VACCINE PURCHASE	16,495.58	20,000.00	10,685.99	5,000.00	5,000.00	5,000.00
3-0125	VOCATIONAL SUPPLIES	0.00	200.00	55.90	500.00	500.00	500.00
3-0132	NURSING SUPPLIES	501.75	1,000.00	592.50	2,500.00	2,000.00	2,000.00

CLAY COUNTY COUNTY HEALTH DEPT

					Code	Description
				Fund	2900	COUNTY HEALTH DEPT
				Function	750	COUNTY HEALTH DEPT
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0133	GRANT SUPPLIES	13,012.55	15,000.00	7,780.43	0.00	0.00	0.00
3-0140	GRANT SUPPLIES DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***32,168.44***	***38,300.00***	***21,443.59***	***10,200.00***	***9,700.00***	***9,700.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0505	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0150	PROPERTY TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2900-750 COUNTY HEALTH DEPT TOTAL		**230,859.98**	**237,227.00**	**209,294.72**	**214,471.12**	**213,864.00**	**213,864.00**
2900 COUNTY HEALTH DEPT TOTALS							
	TOTAL EXPENDITURES	230,859.98		209,294.72			
	TOTAL BUDGET OF EXPENDITURES		237,227.00		214,471.12	213,864.00	213,864.00
	NECESSARY CASH RESERVE		25,000.00		50,000.00	50,000.00	50,000.00
	TOTAL REQUIREMENTS		262,227.00		264,471.12	263,864.00	263,864.00

CLAY COUNTY 911 EMERGENCY

		Code	Description
Fund		2910	911 EMERGENCY
Function		653	911 EMERGENCY SERVICES

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE	1,603.86	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET	3,256.37	3,500.00	2,488.43	2,500.00	2,500.00	2,500.00
2-0500	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	LIGHTS	1,255.83	1,500.00	1,215.19	1,500.00	1,500.00	1,500.00
2-0503	NATURAL GAS	1,396.02	2,000.00	1,384.24	200.00	200.00	200.00
2-1012	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE-GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
2-1105	GIS	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIP REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	1,452.54	3,500.00	0.00	3,500.00	3,500.00	3,500.00
2-1550	RADIO REPAIR	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES,SUB,REG & TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
2-2511	GIS Services	795.08	0.00	0.00	0.00	0.00	0.00
2-2544	MAINTENANCE AGREEMENTS	5,285.00	14,000.00	3,988.00	6,972.77	6,972.77	6,972.77
2-5851	DEPRECIATION/LEASE/RENT	6,480.00	6,500.00	2,160.00	6,500.00	6,500.00	6,500.00
2-9900	MISCELLANEOUS	55.44	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***21,580.14***	***36,000.00***	***11,235.86***	***26,172.77***	***26,172.77***	***26,172.77***
	Supplies and Materials						
3-0100	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0301	SIGN MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0250	REMODELING 911 CENTER	0.00	0.00	0.00	0.00	0.00	0.00
5-0264	OTHER BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT	0.00	5,000.00	2,749.09	5,000.00	5,000.00	5,000.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0505	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-0555	ENHANCED 911 SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
5-0557	COMMUNICATION EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT	900.00	1,000.00	900.00	1,000.00	1,000.00	1,000.00

CLAY COUNTY 911 EMERGENCY

					Code	Description
				Fund	2910	911 EMERGENCY
				Function	653	911 EMERGENCY SERVICES
Line Item	**Description**	**Actual 2023-2024 (1)**	**Budget 2024-2025 (2)**	**Actual 2024-2025 (3)**	**Requested 2025-2026 (4)**	**Proposed 2025-2026 (5)**	**Adopted 2025-2026 (6)**
5-1250	PHASE II AUTO MAP UPGRADE-MISC CONT	0.00	0.00	0.00	0.00	0.00	0.00
5-2510	CAPITAL OUTLAY (CO ROAD SIGNS)	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***900.00***	***6,000.00***	***3,649.09***	***6,000.00***	***6,000.00***	***6,000.00***
	Transfers Out						
7-0200	Transfers	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2910-653 911 EMERGENCY SERVICES TOTAL		**22,480.14**	**42,000.00**	**14,884.95**	**32,172.77**	**32,172.77**	**32,172.77**
2910 911 EMERGENCY TOTALS							
	TOTAL EXPENDITURES	22,480.14		14,884.95			
	TOTAL BUDGET OF EXPENDITURES		42,000.00		32,172.77	32,172.77	32,172.77
	NECESSARY CASH RESERVE		2,500.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		44,500.00		32,172.77	32,172.77	32,172.77

CLAY COUNTY E 911

					Code	Description
				Fund	2913	E 911
				Function	653	E 911
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0206	TRUNKING CHARGES	21,660.41	33,000.00	34,211.67	66,378.42	66,378.42	66,378.42
2-0400	Rental Expenses	0.00	0.00	516.95	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES,SUB,REG & TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES,SUBSCRIPTON,REG	0.00	0.00	0.00	0.00	0.00	0.00
2-2511	GIS Services	7,566.00	3,700.00	0.00	0.00	0.00	0.00
2-2544	MAINTENANCE AGREEMENT	0.00	3,500.00	4,111.94	0.00	0.00	0.00
	Operating Expenses Totals	***29,226.41***	***40,200.00***	***38,840.56***	***66,378.42***	***66,378.42***	***66,378.42***
	Supplies and Materials						
3-0116	DATA PROCESSING (MAPPING SOFTWARE)	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0555	ENHANCED 911 SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
5-0556	E911 Set Aside for Future Equip	2,818.92	0.00	0.00	0.00	0.00	0.00
5-0557	Communication Equipment	14,466.00	40,000.00	14,500.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1217	ENHANCED 911 SYSTEM (GU)	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***17,284.92***	***40,000.00***	***14,500.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2913-653 E 911 TOTAL		**46,511.33**	**80,200.00**	**53,340.56**	**66,378.42**	**66,378.42**	**66,378.42**
2913 E 911 TOTALS							
	TOTAL EXPENDITURES	46,511.33		53,340.56			
	TOTAL BUDGET OF EXPENDITURES		80,200.00		66,378.42	66,378.42	66,378.42
	NECESSARY CASH RESERVE		6,000.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		86,200.00		66,378.42	66,378.42	66,378.42

CLAY COUNTY E911 HOLDING FUND

		Code	Description
	Fund	2914	E911 HOLDING FUND
	Function	653	E 911 HOLDING FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0206	Other Telephone Service	0.00	0.00	2,672.98	33,000.00	33,000.00	33,000.00
2-0400	Radio Repairs	0.00	0.00	0.00	5,000.00	0.00	0.00
2-1550	Radio Repair	0.00	0.00	0.00	0.00	5,000.00	5,000.00
2-2511	GIS	0.00	0.00	0.00	3,700.00	3,700.00	3,700.00
2-2544	Maintenance Agreements	0.00	0.00	21,463.00	15,000.00	15,000.00	15,000.00
	Operating Expenses Totals	***0.00***	***0.00***	***24,135.98***	***56,700.00***	***56,700.00***	***56,700.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0556	EQUIPMENT (SET ASIDE)	0.00	162,175.19	0.00	51,476.71	51,476.71	51,476.71
5-0557	Communication Equipment	0.00	0.00	0.00	40,000.00	40,000.00	40,000.00
5-1100	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***162,175.19***	***0.00***	***91,476.71***	***91,476.71***	***91,476.71***
2914-653 E 911 HOLDING FUND TOTAL		**0.00**	**162,175.19**	**24,135.98**	**148,176.71**	**148,176.71**	**148,176.71**
2914 E911 HOLDING FUND TOTALS							
	TOTAL EXPENDITURES	0.00		24,135.98			
	TOTAL BUDGET OF EXPENDITURES		162,175.19		148,176.71	148,176.71	148,176.71
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		162,175.19		148,176.71	148,176.71	148,176.71

CLAY COUNTY ROAD IMP BOND

					Code	Description
				Fund	3901	ROAD IMP BOND
				Function	705	ROAD IMP BOND
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Debt Service						
6-0100	PRINCIPAL RETIREMENT	500,000.00	505,000.00	505,000.00	1,863,833.14	1,863,833.14	1,863,833.14
6-0200	INTEREST PAYMENTS (ROAD BOND)	15,025.00	253,700.00	235,881.66	514,940.00	514,940.00	514,940.00
6-0201	FISCAL AGENT FEES	200.00	400.00	200.00	400.00	400.00	400.00
6-0700	COST OF BOND ISSUANCE	0.00	0.00	0.00	0.00	0.00	0.00
6-0701	UNDERWRITERS DISCOUNT	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service Totals	*515,225.00*	*759,100.00*	*741,081.66*	*2,379,173.14*	*2,379,173.14*	*2,379,173.14*
3901-705 ROAD IMP BOND TOTAL		**515,225.00**	**759,100.00**	**741,081.66**	**2,379,173.14**	**2,379,173.14**	**2,379,173.14**
3901 ROAD IMP BOND TOTALS							
	TOTAL EXPENDITURES	515,225.00		741,081.66			
	TOTAL BUDGET OF EXPENDITURES		759,100.00		2,379,173.14	2,379,173.14	2,379,173.14
	NECESSARY CASH RESERVE		250,000.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,009,100.00		2,379,173.14	2,379,173.14	2,379,173.14

CLAY COUNTY MISC SINKING						Code	Description
					Fund	4600	MISC SINKING
					Function	603	TREASURER
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0230	COURTHOUSE REMODELING	20,805.45	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***20,805.45***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
4600-603 TREASURER TOTAL		**20,805.45**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

CLAY COUNTY MISC SINKING

		Code	Description
	Fund	4600	MISC SINKING
	Function	605	ASSESSOR

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0230	COURTHOUSE REMODELING	41,730.62	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***41,730.62***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
4600-605 ASSESSOR TOTAL		**41,730.62**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

CLAY COUNTY MISC SINKING

					Code	Description
				Fund	4600	MISC SINKING
				Function	619	ZONING
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0230	Courthouse Remodeling	0.00	0.00	1,580.60	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***1,580.60***	***0.00***	***0.00***	***0.00***
4600-619 ZONING TOTAL		**0.00**	**0.00**	**1,580.60**	**0.00**	**0.00**	**0.00**

CLAY COUNTY MISC SINKING						Code	Description
					Fund	4600	MISC SINKING
					Function	621	DISTRICT COURT
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0230	COURTHOUSE REMODELING	3,705.63	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***3,705.63***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
4600-621 DISTRICT COURT TOTAL		**3,705.63**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

CLAY COUNTY MISC SINKING

					Code	Description
				Fund	4600	MISC SINKING
				Function	622	COUNTY COURT
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0230	COURTHOUSE REMODELING	2,824.34	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***2,824.34***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
4600-622 COUNTY COURT TOTAL		**2,824.34**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

CLAY COUNTY MISC SINKING						Code	Description
					Fund	4600	MISC SINKING
					Function	652	COUNTY ATTORNEY
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0030	Courthouse Remodeling	0.00	0.00	13,920.36	0.00	0.00	0.00
5-0230	Courthouse Remodeling	0.00	0.00	2,383.53	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***16,303.89***	***0.00***	***0.00***	***0.00***
4600-652 COUNTY ATTORNEY TOTAL		**0.00**	**0.00**	**16,303.89**	**0.00**	**0.00**	**0.00**

CLAY COUNTY MISC SINKING

					Code	Description
				Fund	4600	MISC SINKING
				Function	970	MISC
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0557	COMMUNICATIONS EQUIPMENT	3,488.38	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***3,488.38***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
4600-970 MISC TOTAL		**3,488.38**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

CLAY COUNTY MISC SINKING

					Code	Description
				Fund	4600	MISC SINKING
				Function	971	MISC SINKING
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0230	Courthouse Remodeling	23,548.70	0.00	20,506.33	0.00	0.00	0.00
5-0316	EQUIPMENT DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
5-0557	Communication Equipment	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1211	BRIDGES	0.00	0.00	0.00	0.00	0.00	0.00
5-2510	CAPITAL PROJECTS	0.00	257,350.93	18,602.41	275,645.64	275,645.64	275,645.64
	Capital Outlay Totals	***23,548.70***	***257,350.93***	***39,108.74***	***275,645.64***	***275,645.64***	***275,645.64***
4600-971 MISC SINKING TOTAL		**23,548.70**	**257,350.93**	**39,108.74**	**275,645.64**	**275,645.64**	**275,645.64**
4600 MISC SINKING TOTALS							
	TOTAL EXPENDITURES	96,103.12		56,993.23			
	TOTAL BUDGET OF EXPENDITURES		257,350.93		275,645.64	275,645.64	275,645.64
	NECESSARY CASH RESERVE		100,000.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		357,350.93		275,645.64	275,645.64	275,645.64

CLAY COUNTY NOXIOUS WEED CONTROL						Code	Description
					Fund	5400	NOXIOUS WEED CONTROL
					Function	733	NOXIOUS WEED CONTROL
Line Item	**Description**	**Actual 2023-2024 (1)**	**Budget 2024-2025 (2)**	**Actual 2024-2025 (3)**	**Requested 2025-2026 (4)**	**Proposed 2025-2026 (5)**	**Adopted 2025-2026 (6)**
	Personal Services						
1-0100	OFFICIALS SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0422	PART TIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	RETIREMENT (COUNTY SHARE)	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	O.A.S.I. - COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	LIGHT	0.00	0.00	0.00	0.00	0.00	0.00
2-0502	WATER	0.00	0.00	0.00	0.00	0.00	0.00
2-0503	HEATING FUELS	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-1050	TITLE AND LICENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIP REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1602	PICKUP REPAIR DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-1610	PICKUP REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1630	SPRAYING EQUIPT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1703	TRANSPORTATION-COMMERCIAL	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES,SUB,REG & TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES,SUB,REG,&TRAIN *DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & PUBLISHING DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2510	CUSTOM APPLICATION DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
2-2570	WEED CONTROL BY OTHERS (CUSTOM APP)	0.00	0.00	0.00	0.00	0.00	0.00
2-4150	CUSTOM APPLICATION DON'T USE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00

CLAY COUNTY NOXIOUS WEED CONTROL

	Code	Description
Fund	5400	NOXIOUS WEED CONTROL
Function	733	NOXIOUS WEED CONTROL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0102	CHEMICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0103	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0106	SHOP SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	MACHINERY & EQUIPT FUEL	0.00	0.00	0.00	0.00	0.00	0.00
3-0210	MACHINERY & EQUIPMENT GREASE & OIL	0.00	0.00	0.00	0.00	0.00	0.00
3-0211	MACHY & EQUIPT TIRES-REP	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0200	BUILDINGS-ACCRUAL	0.00	0.00	0.00	0.00	0.00	0.00
5-0300	MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0302	PICKUPS	0.00	0.00	0.00	0.00	0.00	0.00
5-0306	SPRAY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0150	PROPERTY TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
5400-733 NOXIOUS WEED CONTROL TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
5400 NOXIOUS WEED CONTROL TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		0.00	0.00	0.00

CLAY COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	GENERAL
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**746,568.82**	**1,687,821.87**	**1,687,821.82**	**2,497,130.55**	**2,497,130.55**	**2,497,130.55**
	Taxes						
300-00	Real Taxes	4,973,045.17	5,385,822.98	4,899,918.90	2,401,252.58	5,205,703.99	5,205,703.99
304-00	MV Taxes	372,897.65	350,000.00	381,488.60	350,000.00	350,000.00	350,000.00
	Taxes Totals	***5,345,942.82***	***5,735,822.98***	***5,281,407.50***	***2,751,252.58***	***5,555,703.99***	***5,555,703.99***
	Licenses and Permits						
321-01	TRAILER COURT LICENSES	5.00	5.00	0.00	0.00	0.00	0.00
325-05	ZONING PERMIT	1,325.00	1,000.00	1,725.00	1,000.00	1,000.00	1,000.00
	Licenses and Permits Totals	***1,330.00***	***1,005.00***	***1,725.00***	***1,000.00***	***1,000.00***	***1,000.00***
	Intergovernmental Federal						
339-06	EMERGENCY MANAGEMENT	32,428.05	25,000.00	49,720.51	57,000.00	57,000.00	57,000.00
	Intergovernmental Federal Totals	***32,428.05***	***25,000.00***	***49,720.51***	***57,000.00***	***57,000.00***	***57,000.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	46,917.32	0.00	40,821.54	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	542,374.82	0.00	637,151.06	0.00	0.00	0.00
345-02	Insurance Tax Allocation	21,563.21	18,000.00	0.00	0.00	0.00	0.00
345-03	AIRLINE	5,133.60	5,000.00	3,886.15	3,000.00	3,000.00	3,000.00
346-01	MOTOR VEHICLE PRORATE	10,121.35	10,000.00	9,600.17	9,000.00	9,000.00	9,000.00
346-02	CARLINE	8,722.54	8,000.00	7,627.35	8,000.00	8,000.00	8,000.00
	Intergovernmental State Totals	***634,832.84***	***41,000.00***	***699,086.27***	***20,000.00***	***20,000.00***	***20,000.00***
	Other Intergovernmental						
353-01	IN LIEU OF TAXES	111.72	0.00	111.72	0.00	0.00	0.00
353-02	IN LIEU TAX-5% GROSS	19,240.16	18,500.00	17,061.76	18,000.00	18,000.00	18,000.00
	Other Intergovernmental Totals	***19,351.88***	***18,500.00***	***17,173.48***	***18,000.00***	***18,000.00***	***18,000.00***
	County Treasurer						
360-01	DRIVERS LICENSE FEES	960.25	1,000.00	1,108.00	1,000.00	1,000.00	1,000.00
360-02	MOTOR VEHICLE FEES	40,482.11	37,500.00	35,125.08	35,000.00	35,000.00	35,000.00
360-04	REDEMPTION FEES	1,718.00	1,500.00	1,590.00	1,500.00	1,500.00	1,500.00
360-05	DISTRESS WARRANT FEES	82.00	0.00	36.00	0.00	0.00	0.00
360-06	TAX SALE FEES	605.00	500.00	140.00	150.00	150.00	150.00
360-07	ADVERTISING FEES	930.00	1,000.00	1,345.00	1,000.00	1,000.00	1,000.00
361-01	HOMESTEAD COMMISSIONS	3,384.72	3,000.00	3,080.57	3,000.00	3,000.00	3,000.00
361-02	PROPERTY TAX CREDIT COMMISSION	27,982.30	27,000.00	32,390.16	30,000.00	30,000.00	30,000.00
361-03	SALES TAX-CO SHARE	9,495.76	8,000.00	8,658.68	8,000.00	8,000.00	8,000.00
361-08	MOTOR VEHICLE FEE COMMISSION	12,729.63	11,000.00	12,952.48	12,000.00	12,000.00	12,000.00
363-01	PROPERTY TAX COMMISSIONS	210,485.16	210,000.00	172,713.37	180,000.00	180,000.00	180,000.00
363-02	PAVING/SP ASSESSMENT COMMISSIONS	183.08	0.00	13.23	0.00	0.00	0.00
365-01	MISCELLANEOUS	12,833.56	20,000.00	48,383.01	30,000.00	30,000.00	30,000.00
365-02	ELECTION COST REIMBURSEMENT	161.70	0.00	14,319.28	0.00	0.00	0.00

CLAY COUNTY GENERAL REVENUE						Code	Description
					Fund	0100	GENERAL
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	County Treasurer Totals	***322,033.27***	***320,500.00***	***331,854.86***	***301,650.00***	***301,650.00***	***301,650.00***
	County Clerk						
371-01	COUNTY CLERK MONTHLY FEES	26,979.75	25,000.00	28,350.27	25,000.00	25,000.00	25,000.00
371-02	DOC STAMP FEES	32,717.72	30,000.00	24,654.04	25,000.00	25,000.00	25,000.00
	County Clerk Totals	***59,697.47***	***55,000.00***	***53,004.31***	***50,000.00***	***50,000.00***	***50,000.00***
	Clerk of the District Court						
380-01	CLERK DIST COURT MONTHLY FEES	5,369.83	5,000.00	6,777.18	5,000.00	5,000.00	5,000.00
382-01	CDC REIMBURSEMENT FOR IVD SERVICE	27,406.53	25,000.00	42,132.50	25,000.00	25,000.00	25,000.00
383-00	PASSPORT FEES	2,800.00	2,500.00	2,240.00	2,500.00	2,500.00	2,500.00
	Clerk of the District Court Totals	***35,576.36***	***32,500.00***	***51,149.68***	***32,500.00***	***32,500.00***	***32,500.00***
	County Sheriff						
395-01	COUNTY SHERIFF MONTHLY FEES	71,615.75	60,000.00	73,194.49	60,000.00	60,000.00	60,000.00
	County Sheriff Totals	***71,615.75***	***60,000.00***	***73,194.49***	***60,000.00***	***60,000.00***	***60,000.00***
	County Attorney						
396-01	NSF CHECK FEES	60.00	100.00	75.00	100.00	100.00	100.00
396-07	MISC REIMBURSEMENT - COUNTY ATTORNEY FEE	2,485.50	2,000.00	0.00	0.00	0.00	0.00
	County Attorney Totals	***2,545.50***	***2,100.00***	***75.00***	***100.00***	***100.00***	***100.00***
	Other Fees and Miscellaneous						
420-07	Refunds, Reimbursements	0.00	500.00	0.00	0.00	0.00	0.00
450-02	COPIES	67.00	0.00	11.15	0.00	0.00	0.00
450-03	FAX MACHINE CHARGES	0.00	0.00	1.50	0.00	0.00	0.00
450-09	TAX SEARCH FEES	312.00	0.00	19.00	0.00	0.00	0.00
470-01	OVERLOAD FINE / 25% County Share	2,356.25	0.00	50.00	0.00	0.00	0.00
470-05	FINES / CO COURT MONTHLY FEES	1,471.54	1,000.00	681.18	750.00	750.00	750.00
480-03	Weed Department Spraying Revenue	18,316.08	15,000.00	20,013.51	15,000.00	15,000.00	15,000.00
500-01	REVENUE FROM LEASES & RENTAL PROPERTY	98,780.00	95,000.00	98,170.00	103,644.00	103,644.00	103,644.00
500-04	TOWER RENT - NEXTLINK	1,815.00	0.00	0.00	0.00	0.00	0.00
510-01	INTEREST ON INVESTMENTS	384,997.06	201,800.00	711,089.70	450,000.00	450,000.00	450,000.00
530-01	Sale of Surplus Property - Equipment	26,690.25	1,000.00	29,153.75	2,000.00	2,000.00	2,000.00
530-03	SALE OF SURPLUS PROPERTY - MISCELLANEOUS	2,947.30	1,000.00	0.00	1,000.00	1,000.00	1,000.00
540-55	NIRMA Dividend	4,150.00	6,000.00	0.00	5,000.00	5,000.00	5,000.00
	Other Fees and Miscellaneous Totals	***541,902.48***	***321,300.00***	***859,189.79***	***577,394.00***	***577,394.00***	***577,394.00***
	Transfers						
590-02	INTERFUND TRANSFER IN	616,473.02	0.00	144,695.58	0.00	0.00	0.00
590-03	INTERFUND TRANSFER OUT	0.00	0.00	-10,247.82	0.00	0.00	0.00
	Transfers Totals	***616,473.02***	***0.00***	***134,447.76***	***0.00***	***0.00***	***0.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**3,457,253.09**	**2,914,726.87**	**4,339,931.57**	**3,964,774.55**	**3,964,774.55**	**3,964,774.55**
	TOTAL PROPERTY TAXES	**4,973,045.17**	**5,385,822.98**	**4,899,918.90**	**2,401,252.58**	**5,205,703.99**	**5,205,703.99**
	TOTAL REVENUE AVAILABLE	**8,430,298.26**	**8,300,549.85**	**9,239,850.47**	**6,366,027.13**	**9,170,478.54**	**9,170,478.54**

CLAY COUNTY GENERAL REVENUE

						Code	Description
					Fund	0100	GENERAL
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Less: EXPENDITURES	6,742,476.44	7,975,549.85	6,742,719.92			
	BALANCE FORWARD/CASH RESERVE	1,687,821.82	325,000.00	2,497,130.55			

CLAY COUNTY ROAD/BRIDGE REVENUE

					Code	Description
				Fund	0300	ROAD/BRIDGE
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**999,482.99**	**321,015.61**	**321,015.61**	**9,603,964.79**	**9,603,964.79**	**9,603,964.79**
	Intergovernmental Federal						
336-01	FEDERAL REVENUE-FISH & WILDLIFE	19,957.00	20,000.00	0.00	19,168.00	19,168.00	19,168.00
	Intergovernmental Federal Totals	***19,957.00***	***20,000.00***	***0.00***	***19,168.00***	***19,168.00***	***19,168.00***
	Intergovernmental State						
346-03	MOTOR VEHICLE FEES	108,097.65	100,000.00	106,969.18	100,000.00	100,000.00	100,000.00
347-01	HIGHWAY ALLOCATION	1,514,602.20	1,639,073.00	1,586,449.82	1,500,000.00	1,500,000.00	1,500,000.00
347-02	HIGHWAY INCENTIVE (YEARLY)	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
347-10	RAILROAD BRIDGE PROJECT (BNSF)	375,000.00	1,175,000.00	0.00	0.00	0.00	0.00
	Intergovernmental State Totals	***2,006,699.85***	***2,923,073.00***	***1,702,419.00***	***1,609,000.00***	***1,609,000.00***	***1,609,000.00***
	County Treasurer						
361-03	SALES TAX COMMISSION	2,082.89	2,000.00	1,969.77	2,000.00	2,000.00	2,000.00
365-01	ROAD MISCELLANEOUS	11,628.95	5,000.00	1,186,444.91	5,000.00	5,000.00	5,000.00
	County Treasurer Totals	***13,711.84***	***7,000.00***	***1,188,414.68***	***7,000.00***	***7,000.00***	***7,000.00***
	Other Fees and Miscellaneous						
420-02	ROAD MAINTENANCE	56,954.00	48,000.00	35,954.00	40,000.00	40,000.00	40,000.00
420-03	Gravel Reimbursement	0.00	0.00	6,179.29	4,500.00	4,500.00	4,500.00
420-05	MOVING PERMITS	30.00	0.00	70.00	0.00	0.00	0.00
420-06	EASEMENTS (GAS LINE BURIAL)SIGNS	600.00	500.00	600.00	500.00	500.00	500.00
520-01	Proceeds from Sale of Bonds	0.00	12,869,880.80	12,869,880.80	0.00	0.00	0.00
530-01	Sale-Surplus/off Mach/ Furn/Auto/Mac	90.00	0.00	4,240.00	2,000.00	2,000.00	2,000.00
	Other Fees and Miscellaneous Totals	***57,674.00***	***12,918,380.80***	***12,916,924.09***	***47,000.00***	***47,000.00***	***47,000.00***
	Transfers						
590-01	Transfer In	2,413,823.34	1,749,182.67	0.00	0.00	0.00	0.00
590-02	INTERFUND TRANSFER IN	890.41	2,221,146.72	3,326,156.50	1,816,667.77	1,816,667.77	1,816,667.77
590-03	INTERFUND TRANSFER OUT	0.00	0.00	-1,691,070.11	0.00	0.00	0.00
	Transfers Totals	***2,414,713.75***	***3,970,329.39***	***1,635,086.39***	***1,816,667.77***	***1,816,667.77***	***1,816,667.77***
	TOTAL REVENUE AVAILABLE	**5,512,239.43**	**20,159,798.80**	**17,763,859.77**	**13,102,800.56**	**13,102,800.56**	**13,102,800.56**
	Less: EXPENDITURES	**5,191,223.82**	**19,959,798.80**	**8,159,894.98**			
	BALANCE FORWARD/CASH RESERVE	**321,015.61**	**200,000.00**	**9,603,964.79**			

CLAY COUNTY ROAD BUYBACK PROGRAM REVENUE

					Code	Description
				Fund	0650	ROAD BUYBACK PROGRAM
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**861,933.01**	**1,106,002.83**	**1,106,002.83**	**1,319,448.94**	**1,319,448.94**	**1,319,448.94**
	Intergovernmental State						
347-50	HWY STREET BUYBACK PROGRAM (STP)	144,869.94	136,117.24	136,117.24	140,172.93	140,172.93	140,172.93
347-60	HWY BRIDGE BUYBACK PROGRAM (HBP)	99,199.88	77,328.87	77,328.87	83,079.38	83,079.38	83,079.38
	Intergovernmental State Totals	***244,069.82***	***213,446.11***	***213,446.11***	***223,252.31***	***223,252.31***	***223,252.31***
	TOTAL REVENUE AVAILABLE	**1,106,002.83**	**1,319,448.94**	**1,319,448.94**	**1,542,701.25**	**1,542,701.25**	**1,542,701.25**
	Less: EXPENDITURES	**0.00**	**1,319,448.94**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**1,106,002.83**	**0.00**	**1,319,448.94**			

CLAY COUNTY EQUIP SINKING FUND REVENUE

					Code	Description
				Fund	0950	EQUIP SINKING FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**11,220.63**	**11,222.28**	**11,222.28**	**11,224.85**	**11,224.85**	**11,224.85**
	Taxes						
300-00	Real Taxes	1.65	0.00	2.57	0.00	0.00	0.00
	Taxes Totals	***1.65***	***0.00***	***2.57***	***0.00***	***0.00***	***0.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**11,220.63**	**11,222.28**	**11,222.28**	**11,224.85**	**11,224.85**	**11,224.85**
	TOTAL PROPERTY TAXES	**1.65**	**0.00**	**2.57**	**0.00**	**0.00**	**0.00**
	TOTAL REVENUE AVAILABLE	**11,222.28**	**11,222.28**	**11,224.85**	**11,224.85**	**11,224.85**	**11,224.85**
	Less: EXPENDITURES	**0.00**	**11,222.28**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**11,222.28**	**0.00**	**11,224.85**			

CLAY COUNTY VISITOR PROMOTION REVENUE

					Code	Description
				Fund	0990	VISITOR PROMOTION
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET BALANCE**	**11,403.60**	**12,324.39**	**12,324.39**	**15,096.61**	**15,096.61**	**15,096.61**
	Taxes						
315-00	LODGING TAX / PROMOTION	3,130.79	2,800.00	5,225.15	4,500.00	4,500.00	4,500.00
	Taxes Totals	***3,130.79***	***2,800.00***	***5,225.15***	***4,500.00***	***4,500.00***	***4,500.00***
	TOTAL REVENUE AVAILABLE	**14,534.39**	**15,124.39**	**17,549.54**	**19,596.61**	**19,596.61**	**19,596.61**
	Less: EXPENDITURES	**2,210.00**	**14,124.39**	**2,452.93**			
	BALANCE FORWARD/CASH RESERVE	**12,324.39**	**1,000.00**	**15,096.61**			

CLAY COUNTY VISITORS IMPROVEMENT REVENUE

					Code	Description
				Fund	0995	VISITORS IMPROVEMENT
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**7,715.03**	**8,745.74**	**8,745.74**	**12,970.82**	**12,970.82**	**12,970.82**
	Taxes						
315-00	LODGING TAX / IMPROVEMENT	3,130.71	2,800.00	5,225.08	4,500.00	4,500.00	4,500.00
	Taxes Totals	***3,130.71***	***2,800.00***	***5,225.08***	***4,500.00***	***4,500.00***	***4,500.00***
	TOTAL REVENUE AVAILABLE	**10,845.74**	**11,545.74**	**13,970.82**	**17,470.82**	**17,470.82**	**17,470.82**
	Less: EXPENDITURES	**2,100.00**	**10,545.74**	**1,000.00**			
	BALANCE FORWARD/CASH RESERVE	**8,745.74**	**1,000.00**	**12,970.82**			

CLAY COUNTY ROD PRESERVATION & MODERNIZATION REVENUE

					Code	Description
				Fund	1150	ROD PRESERVATION & MODERNIZATION
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**5,983.04**	**5,286.32**	**5,286.32**	**5,504.76**	**5,504.76**	**5,504.76**
	Register of Deeds						
394-01	ROD PRESERVATION & MODERNIZATION	5,706.50	2,233.60	4,940.00	4,000.00	4,000.00	4,000.00
	Register of Deeds Totals	***5,706.50***	***2,233.60***	***4,940.00***	***4,000.00***	***4,000.00***	***4,000.00***
	TOTAL REVENUE AVAILABLE	**11,689.54**	**7,519.92**	**10,226.32**	**9,504.76**	**9,504.76**	**9,504.76**
	Less: EXPENDITURES	**6,403.22**	**7,519.92**	**4,721.56**			
	BALANCE FORWARD/CASH RESERVE	**5,286.32**	**0.00**	**5,504.76**			

CLAY COUNTY VETERAN'S AID REVENUE

					Code	Description
				Fund	1900	VETERAN'S AID
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**1,030.16**	**1,030.55**	**1,030.55**	**3,413.35**	**3,413.35**	**3,413.35**
	Taxes						
300-00	Real Taxes	0.39	3,169.45	1,971.67	0.00	0.00	0.00
	Taxes Totals	***0.39***	***3,169.45***	***1,971.67***	***0.00***	***0.00***	***0.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	0.00	0.00	19.20	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	0.00	0.00	374.54	0.00	0.00	0.00
346-01	MOTOR VEHICLE PRORATE	0.00	0.00	3.58	0.00	0.00	0.00
346-02	MOTOR VEHICLE PRORATE	0.00	0.00	3.98	0.00	0.00	0.00
	Intergovernmental State Totals	***0.00***	***0.00***	***401.30***	***0.00***	***0.00***	***0.00***
	Other Intergovernmental						
353-02	IN LIEU TAX-5% GROSS	0.00	0.00	10.03	0.00	0.00	0.00
	Other Intergovernmental Totals	***0.00***	***0.00***	***10.03***	***0.00***	***0.00***	***0.00***
	County Treasurer						
361-01	HOMESTEAD COMMISSIONS	0.00	0.00	-0.20	0.00	0.00	0.00
	County Treasurer Totals	***0.00***	***0.00***	***-0.20***	***0.00***	***0.00***	***0.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**1,030.16**	**1,030.55**	**1,441.68**	**3,413.35**	**3,413.35**	**3,413.35**
	TOTAL PROPERTY TAXES	**0.39**	**3,169.45**	**1,971.67**	**0.00**	**0.00**	**0.00**
	TOTAL REVENUE AVAILABLE	**1,030.55**	**4,200.00**	**3,413.35**	**3,413.35**	**3,413.35**	**3,413.35**
	Less: EXPENDITURES	**0.00**	**4,200.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**1,030.55**	**0.00**	**3,413.35**			

CLAY COUNTY OPIOID RECOVERY REVENUE

					Code	Description
				Fund	2320	OPIOID RECOVERY
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**3,948.17**	**10,261.98**	**10,261.98**	**16,109.10**	**16,109.10**	**16,109.10**
	Other Fees and Miscellaneous						
531-01	Opioid Recovery Fund	6,313.81	0.00	5,847.12	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***6,313.81***	***0.00***	***5,847.12***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**10,261.98**	**10,261.98**	**16,109.10**	**16,109.10**	**16,109.10**	**16,109.10**
	Less: EXPENDITURES	**0.00**	**10,261.98**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**10,261.98**	**0.00**	**16,109.10**			

CLAY COUNTY STOP FUND REVENUE

					Code	Description
				Fund	2356	STOP FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**9,467.05**	**10,427.05**	**10,427.05**	**11,067.05**	**11,067.05**	**11,067.05**
	County Attorney						
396-08	STOP Program	960.00	0.00	640.00	0.00	0.00	0.00
	County Attorney Totals	***960.00***	***0.00***	***640.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**10,427.05**	**10,427.05**	**11,067.05**	**11,067.05**	**11,067.05**	**11,067.05**
	Less: EXPENDITURES	**0.00**	**10,427.05**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**10,427.05**	**0.00**	**11,067.05**			

CLAY COUNTY DRUG LAW ENFORCEMENT-CO REVENUE

					Code	Description
				Fund	2360	DRUG LAW EN FORCEMENT-CO
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**25,983.54**	**25,992.89**	**25,992.89**	**26,002.79**	**26,002.79**	**26,002.79**
	Taxes						
300-00	Real Taxes	9.35	0.00	9.90	0.00	0.00	0.00
	Taxes Totals	***9.35***	***0.00***	***9.90***	***0.00***	***0.00***	***0.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**25,983.54**	**25,992.89**	**25,992.89**	**26,002.79**	**26,002.79**	**26,002.79**
	TOTAL PROPERTY TAXES	**9.35**	**0.00**	**9.90**	**0.00**	**0.00**	**0.00**
	TOTAL REVENUE AVAILABLE	**25,992.89**	**25,992.89**	**26,002.79**	**26,002.79**	**26,002.79**	**26,002.79**
	Less: EXPENDITURES	**0.00**	**25,992.89**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**25,992.89**	**0.00**	**26,002.79**			

CLAY COUNTY COVID ARP REVENUE

					Code	Description
				Fund	2580	COVID ARP
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	FUND BALANCE	1,162,532.00	497,999.63	497,999.63	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	1,162,532.00	497,999.63	497,999.63	0.00	0.00	0.00
	Less: EXPENDITURES	664,532.37	497,999.63	497,999.63			
	BALANCE FORWARD/CASH RESERVE	497,999.63	0.00	0.00			

CLAY COUNTY LATCF REVENUE

					Code	Description
				Fund	2585	LATCF
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**50,000.00**	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**
	Intergovernmental Federal						
339-25	LATCF Allocation	50,000.00	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***50,000.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**
	Less: EXPENDITURES	**0.00**	**100,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**100,000.00**	**0.00**	**100,000.00**			

CLAY COUNTY INHERITANCE TAX REVENUE

					Code	Description
				Fund	2700	INHERITANCE TAX
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**5,161,547.49**	**4,373,010.50**	**4,373,010.50**	**5,582,763.89**	**5,582,763.89**	**5,582,763.89**
	Taxes						
310-01	INHERITANCE TAX	684,712.80	400,000.00	805,858.22	400,000.00	400,000.00	400,000.00
310-02	INTEREST ON INHERITANCE TAX	2,833.75	3,000.00	1,509.88	0.00	0.00	0.00
310-03	PENALTY ON INHERITANCE TAX	0.00	0.00	440.95	0.00	0.00	0.00
	Taxes Totals	***687,546.55***	***403,000.00***	***807,809.05***	***400,000.00***	***400,000.00***	***400,000.00***
	Transfers						
590-02	INTERFUND TRANSFER IN	0.00	0.00	1,551,797.69	0.00	0.00	0.00
590-03	INTERFUND TRANSFER OUT	-616,473.02	1,175,000.00	0.00	0.00	0.00	0.00
	Transfers Totals	***-616,473.02***	***1,175,000.00***	***1,551,797.69***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**5,232,621.02**	**5,951,010.50**	**6,732,617.24**	**5,982,763.89**	**5,982,763.89**	**5,982,763.89**
	Less: EXPENDITURES	**859,610.52**	**5,951,010.50**	**1,149,853.35**			
	BALANCE FORWARD/CASH RESERVE	**4,373,010.50**	**0.00**	**5,582,763.89**			

CLAY COUNTY COUNTY HEALTH DEPT REVENUE

					Code	Description
				Fund	2900	COUNTY HEALTH DEPT
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**46,992.47**	**46,085.42**	**46,085.42**	**31,952.72**	**31,952.72**	**31,952.72**
	Taxes						
300-00	Real Taxes	129,960.87	150,941.58	133,512.33	155,581.47	205,424.35	205,424.35
	Taxes Totals	***129,960.87***	***150,941.58***	***133,512.33***	***155,581.47***	***205,424.35***	***205,424.35***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	1,210.27	0.00	1,123.73	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	13,850.86	0.00	17,857.90	0.00	0.00	0.00
346-01	MOTOR VEHICLE PRORATE	265.57	200.00	260.30	200.00	200.00	200.00
346-02	health Dept /Carline	225.96	200.00	211.63	200.00	200.00	200.00
	Intergovernmental State Totals	***15,552.66***	***400.00***	***19,453.56***	***400.00***	***400.00***	***400.00***
	Other Intergovernmental						
353-02	IN LIEU TAX-5% GROSS	491.35	500.00	478.20	0.00	0.00	0.00
	Other Intergovernmental Totals	***491.35***	***500.00***	***478.20***	***0.00***	***0.00***	***0.00***
	County Treasurer						
361-01	HOMESTEAD COMMISSIONS	-12.10	0.00	-11.24	0.00	0.00	0.00
	County Treasurer Totals	***-12.10***	***0.00***	***-11.24***	***0.00***	***0.00***	***0.00***
	County Clerk						
371-04	HEALTH DEPT IMPREST REIMBURSEMENT	0.00	0.00	136.69	0.00	0.00	0.00
	County Clerk Totals	***0.00***	***0.00***	***136.69***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
404-13	FLU CLINICS	5,328.72	2,500.00	930.00	1,000.00	1,000.00	1,000.00
404-14	FOOT CLINICS	5,205.00	2,500.00	6,955.00	4,000.00	4,000.00	4,000.00
404-20	IMMUNIZATION GRANT REIMBURSEME	22,352.53	20,000.00	17,531.17	9,836.93	9,836.93	9,836.93
404-21	IMMUNIZATION CLINICS	4,681.74	5,000.00	492.41	500.00	500.00	500.00
404-22	HEALTH DEPT-MISCELLANEOUS PMTS	4,942.90	5,000.00	4,176.63	4,750.00	4,750.00	4,750.00
404-23	INSURANCE REIMBURSEMENT	3,277.92	3,000.00	1,402.64	1,500.00	1,500.00	1,500.00
404-25	NURSING CARE / AIDE VISITS	5,169.53	4,000.00	8,320.83	4,000.00	4,000.00	4,000.00
404-28	MLMH MILEAGE	1,086.21	1,000.00	493.79	500.00	500.00	500.00
404-29	Covid Grant - Reimbursement	31,915.60	21,300.00	740.01	0.00	0.00	0.00
404-30	SOUTH HEARTLAND GRANT - REIMBURSEMENT	0.00	0.00	550.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***83,960.15***	***64,300.00***	***41,592.48***	***26,086.93***	***26,086.93***	***26,086.93***
	TOTAL: BALANCE, REVENUE & TRANSFER	**146,984.53**	**111,285.42**	**107,735.11**	**58,439.65**	**58,439.65**	**58,439.65**
	TOTAL PROPERTY TAXES	**129,960.87**	**150,941.58**	**133,512.33**	**155,581.47**	**205,424.35**	**205,424.35**
	TOTAL REVENUE AVAILABLE	**276,945.40**	**262,227.00**	**241,247.44**	**214,021.12**	**263,864.00**	**263,864.00**
	Less: EXPENDITURES	**230,859.98**	**237,227.00**	**209,294.72**			
	BALANCE FORWARD/CASH RESERVE	**46,085.42**	**25,000.00**	**31,952.72**			

CLAY COUNTY 911 EMERGENCY REVENUE

					Code	Description
				Fund	2910	911 EMERGENCY
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**22,069.18**	**16,304.90**	**16,304.90**	**17,172.77**	**17,172.77**	**17,172.77**
	County Sheriff						
395-09	911 SURCHARGE	16,715.86	28,195.10	15,752.82	15,000.00	15,000.00	15,000.00
	County Sheriff Totals	***16,715.86***	***28,195.10***	***15,752.82***	***15,000.00***	***15,000.00***	***15,000.00***
	TOTAL REVENUE AVAILABLE	**38,785.04**	**44,500.00**	**32,057.72**	**32,172.77**	**32,172.77**	**32,172.77**
	Less: EXPENDITURES	**22,480.14**	**42,000.00**	**14,884.95**			
	BALANCE FORWARD/CASH RESERVE	**16,304.90**	**2,500.00**	**17,172.77**			

CLAY COUNTY E 911 REVENUE

					Code	Description
				Fund	2913	E 911
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**44,195.12**	**38,587.09**	**38,587.09**	**13,583.37**	**13,583.37**	**13,583.37**
	Intergovernmental State						
349-60	ENHANCED WIRELESS SERVICE	40,903.30	47,612.91	41,795.05	52,795.05	52,795.05	52,795.05
	Intergovernmental State Totals	***40,903.30***	***47,612.91***	***41,795.05***	***52,795.05***	***52,795.05***	***52,795.05***
	Transfers						
590-02	Transfers	0.00	0.00	10,247.82	0.00	0.00	0.00
590-03	ENHANCED 911 INTERFUND TRANSFER OUT	0.00	0.00	-23,706.03	0.00	0.00	0.00
	Transfers Totals	***0.00***	***0.00***	***-13,458.21***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**85,098.42**	**86,200.00**	**66,923.93**	**66,378.42**	**66,378.42**	**66,378.42**
	Less: EXPENDITURES	**46,511.33**	**80,200.00**	**53,340.56**			
	BALANCE FORWARD/CASH RESERVE	**38,587.09**	**6,000.00**	**13,583.37**			

CLAY COUNTY E911 HOLDING FUND REVENUE

					Code	Description
				Fund	2914	E911 HOLDING FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**162,175.19**	**162,175.19**	**162,175.19**	**148,176.71**	**148,176.71**	**148,176.71**
	Transfers						
590-02	INTERFUND TRANSFER IN	0.00	0.00	20,275.00	0.00	0.00	0.00
590-03	INTERFUND TRANSFER OUT	0.00	0.00	-10,137.50	0.00	0.00	0.00
	Transfers Totals	***0.00***	***0.00***	***10,137.50***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**162,175.19**	**162,175.19**	**172,312.69**	**148,176.71**	**148,176.71**	**148,176.71**
	Less: EXPENDITURES	**0.00**	**162,175.19**	**24,135.98**			
	BALANCE FORWARD/CASH RESERVE	**162,175.19**	**0.00**	**148,176.71**			

CLAY COUNTY ROAD IMP BOND REVENUE

					Code	Description
				Fund	3901	ROAD IMP BOND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**279,257.62**	**249,834.01**	**249,834.01**	**212,801.11**	**212,801.11**	**212,801.11**
	Taxes						
300-00	Real Taxes	431,740.31	756,765.99	604,701.03	993,932.03	1,163,872.03	1,163,872.03
	Taxes Totals	***431,740.31***	***756,765.99***	***604,701.03***	***993,932.03***	***1,163,872.03***	***1,163,872.03***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	4,056.84	0.00	5,293.47	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	46,751.56	0.00	89,527.06	0.00	0.00	0.00
346-01	MOTOR VEHICLE PRORATE	879.65	500.00	1,157.85	500.00	500.00	500.00
346-02	Road Imp Bond / Carline	755.13	500.00	1,024.90	500.00	500.00	500.00
	Intergovernmental State Totals	***52,443.18***	***1,000.00***	***97,003.28***	***1,000.00***	***1,000.00***	***1,000.00***
	Other Intergovernmental						
353-02	IN LIEU TAX-5% GROSS	1,658.46	1,500.00	2,397.39	1,500.00	1,500.00	1,500.00
	Other Intergovernmental Totals	***1,658.46***	***1,500.00***	***2,397.39***	***1,500.00***	***1,500.00***	***1,500.00***
	County Treasurer						
361-01	HOMESTEAD COMMISSIONS	-40.56	0.00	-52.94	0.00	0.00	0.00
	County Treasurer Totals	***-40.56***	***0.00***	***-52.94***	***0.00***	***0.00***	***0.00***
	County Clerk						
371-04	ROAD IMPROVEMENT BOND	0.00	0.00	12,869,880.80	0.00	0.00	0.00
	County Clerk Totals	***0.00***	***0.00***	***12,869,880.80***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	TRANSFER IN FROM INHERITANCE	0.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00
590-03	INTERFUND TRANSFER OUT	0.00	0.00	-12,869,880.80	0.00	0.00	0.00
	Transfers Totals	***0.00***	***0.00***	***-12,869,880.80***	***1,000,000.00***	***1,000,000.00***	***1,000,000.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**333,318.70**	**252,334.01**	**349,181.74**	**1,215,301.11**	**1,215,301.11**	**1,215,301.11**
	TOTAL PROPERTY TAXES	**431,740.31**	**756,765.99**	**604,701.03**	**993,932.03**	**1,163,872.03**	**1,163,872.03**
	TOTAL REVENUE AVAILABLE	**765,059.01**	**1,009,100.00**	**953,882.77**	**2,209,233.14**	**2,379,173.14**	**2,379,173.14**
	Less: EXPENDITURES	**515,225.00**	**759,100.00**	**741,081.66**			
	BALANCE FORWARD/CASH RESERVE	**249,834.01**	**250,000.00**	**212,801.11**			

CLAY COUNTY MISC SINKING REVENUE

					Code	Description
				Fund	4600	MISC SINKING
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**353,454.05**	**257,350.93**	**257,350.93**	**275,645.64**	**275,645.64**	**275,645.64**
	Taxes						
300-00	Real Taxes	0.00	100,000.00	62,303.16	0.00	0.00	0.00
	Taxes Totals	***0.00***	***100,000.00***	***62,303.16***	***0.00***	***0.00***	***0.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	0.00	0.00	606.68	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	0.00	0.00	11,828.90	0.00	0.00	0.00
346-01	MOTOR VEHICLE PRORATE	0.00	0.00	112.91	0.00	0.00	0.00
346-02	MOTOR VEHICLE PRORATE	0.00	0.00	125.60	0.00	0.00	0.00
	Intergovernmental State Totals	***0.00***	***0.00***	***12,674.09***	***0.00***	***0.00***	***0.00***
	Other Intergovernmental						
353-02	IN LIEU TAX-5% GROSS	0.00	0.00	316.77	0.00	0.00	0.00
	Other Intergovernmental Totals	***0.00***	***0.00***	***316.77***	***0.00***	***0.00***	***0.00***
	County Treasurer						
361-01	HOMESTEAD COMMISSIONS	0.00	0.00	-6.08	0.00	0.00	0.00
	County Treasurer Totals	***0.00***	***0.00***	***-6.08***	***0.00***	***0.00***	***0.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**353,454.05**	**257,350.93**	**270,335.71**	**275,645.64**	**275,645.64**	**275,645.64**
	TOTAL PROPERTY TAXES	**0.00**	**100,000.00**	**62,303.16**	**0.00**	**0.00**	**0.00**
	TOTAL REVENUE AVAILABLE	**353,454.05**	**357,350.93**	**332,638.87**	**275,645.64**	**275,645.64**	**275,645.64**
	Less: EXPENDITURES	**96,103.12**	**257,350.93**	**56,993.23**			
	BALANCE FORWARD/CASH RESERVE	**257,350.93**	**100,000.00**	**275,645.64**			

CLAY COUNTY NOXIOUS WEED CONTROL REVENUE

					Code	Description
				Fund	5400	NOXIOUS WEED CONTROL
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	TOTAL REVENUE AVAILABLE	0.00	0.00	0.00	0.00	0.00	0.00
	Less: EXPENDITURES	0.00	0.00	0.00			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	0.00			

CLAY COUNTY BUDGET MESSAGE

In compliance with the provisions of the Nebraska Budget Act, we submit herewith the proposed budget for Clay County, Nebraska for the year July 1, 2025 through June 30, 2026. Receipts and disbursements have been compared to the offices of the County Clerk and County Treasurer. All schedules have been considered and approved by the County Supervisors at duly publicized meetings and discussed with various elected and department officials. Petty cash amounts are as follows: County Health Department - $100.00; County Court - $60.00 *consisting of $20 in Cash Drawer 1 and $40 in Cash Drawer 2.*

HIGHWAY ALLOCATION

Fund Pledge Bonds, Series 2013, were issued June 6, 2013, in the amount of $6,680,000.00. The proceeds were used for road and bridge projects. Final payment was made on these bonds in the amount of $505,000.00 on May 31, 2025, from funds on hand in the Road Bond Fund and have no outstanding amount due as of July 1, 2025.

Fund Pledge Bonds, Series 2024, were issued November 3, 2024, in the amount of $9,950,000.00. The proceeds were used for road and bridge projects. An interest only payment in the amount of $228,106.66 was paid on May 31, 2025, from funds on hand in the Road Bond Fund. These bonds have an outstanding principal amount due of $9,950,000.00 as of July 1, 2025.

Fund Pledge Bonds, Series 2025, were issued April 29, 2025, in the amount of $3,035,000.00. The proceeds were used for road and bridge projects. These bonds have an outstanding principal amount due of $3,035,000.00 as of July 1, 2025.

There is no unissued authorized debt as of July 1, 2025.

Chairperson of County Board

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

(format for all counties and cities.)

TAX YEAR 2025

(certification required on or before August 20th of each year)

CLAY COUNTY

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CLAY

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
COUNTY LEVY	County-General	20,566,251	2,867,835,867	2,512,929,970	0.82

* *Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

***Note:** Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*

[b] *Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.*

I BRENDA HANSEN , CLAY County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Brenda Hansen
(signature of county assessor)

August 16, 2025
(date)

CC: County Clerk, CLAY County

CC: County Clerk where district is headquartered, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

152,417,138 Pers Prior
161,259,557 Pers Value

2,360,512,832 Real Prior
2,706,576,310 Real Value

OFFICE OF
CLAY COUNTY CLERK

CASSIE AKSAMIT, COUNTY CLERK

CHRISTINA DITTMER, DEPUTY

111 West Fairfield Street
Clay Center, NE 68933

Phone: 402-762-3463
Fax: 402-762-3468

NOTICE OF MOTION

TO: Auditor of Public Accounts
RE: Meeting Minutes

STATE OF NEBRASKA)
SS
COUNTY OF CLAY)

I Cassie Aksamit, County Clerk of Clay County, Nebraska, do hereby certify that the foregoing motion is a true and correct motion made by the Clay County Board of Supervisors at their regular meeting held August 26, 2025:

"The requests from the Fire Districts, Townships and Ag Society for preliminary levy requests were presented and discussed. The levy requests were: **Fire Districts**: Clay Center Rural General $46,950.00 Sinking $9,000.00; Edgar Rural General $44,000.00 Sinking $19,000.00; Fairfield Rural General $42,259.00 Sinking $20,166.00; Harvard Rural General $42,296.15; Sutton Rural General $73,731.99; Trumbull Rural General $36,750.00 Sinking $24,050.00; Bond $31,872.50. **Townships**: Edgar $12,747.58; Eldorado $6,955.00; Fairfield $6,670.00; Glenvil $12,219.73; Harvard $10,052.38; Inland $8,630.35; Leicester $11,500.00; Lewis $10,863.15; Logan $6,545.34; Lonetree $3,652.72; Lynn $6,039.67; School Creek $4,275.59; Sheridan $10,450.00; Spring Ranch $12,774.50; Sutton $13,982.75. **Clay County Ag Society** General $70,940.00 Sinking $15,300.00 Building $1,060.00.

Motion by Becker and seconded by Pavelka to approve the preliminary requests for levy allocation from the Fire Districts, Townships and the Clay County Agricultural Society as presented. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike and Johnson; Nay: None. Motion carried."

Witness my hand and official seal this 26th day of August 2025.

Cassie Aksamit

CLERK OF Seal CLAY COUNTY NE

Cassie Aksamit, County Clerk

OFFICE OF

CLAY COUNTY CLERK

CASSIE AKSAMIT, COUNTY CLERK

CHRISTINA DITTMER, DEPUTY

111 West Fairfield Street
Clay Center, NE 68933

Phone: 402-762-3463
Fax: 402-762-3468

NOTICE OF MOTION

TO: Auditor of Public Accounts
RE: Meeting Minutes

STATE OF NEBRASKA)
SS
COUNTY OF CLAY)

I Cassie Aksamit, County Clerk of Clay County, Nebraska, do hereby certify that the foregoing motion is a true and correct motion made by the Clay County Board of Supervisors at their regular meeting held August 26, 2025:

"Motion by Bitterman and seconded by Samuelson to advertise the Notice of Budget and Budget Summary Hearing for Fiscal Year 2025-2026. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike and Johnson; Nay: None. Motion carried.

Motion by Mohnike and seconded by Samuelson to advertise the Notice of Special Hearing to set Final Tax request at a different amount than the prior year's tax request. Hearing to be held September 23, 2025, immediately following the conclusion of the budget hearing. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike and Johnson; Nay: None. Motion carried."

Witness my hand and official seal this 26th day of August 2025.

CLERK OF Seal CLAY COUNTY, NE

Cassie Aksamit, County Clerk

CLAY COUNTY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of Section 13-501 to 13-512, R.R.S. 1943, that the governing body will meet on the 23rd day of September 2025 at 9:00 AM at the Clay County Courthouse, 111 W. Fairfield St, Clay Center, NE 68933 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Funds	Actual Disbursements 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed Disbursements 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Real and Personal Property Tax Requirements (6)
GENERAL	6,742,476.44	6,742,719.92	7,920,478.54	1,250,000.00	3,964,774.55	5,205,703.99
ROAD/BRIDGE	5,191,223.82	8,159,894.98	13,102,800.56	0.00	13,102,800.56	0.00
ROAD BUYBACK PROGRAM	0.00	0.00	1,542,701.25	0.00	1,542,701.25	0.00
EQUIP SINKING FUND	0.00	0.00	11,224.85	0.00	11,224.85	0.00
VISITOR PROMOTION	2,210.00	2,452.93	19,596.61	0.00	19,596.61	0.00
VISITORS IMPROVEMENT	2,100.00	1,000.00	17,470.82	0.00	17,470.82	0.00
ROD PRESERVATION & MODERNIZATION	6,403.22	4,721.56	9,504.76	0.00	9,504.76	0.00
VETERAN'S AID	0.00	0.00	3,413.35	0.00	3,413.35	0.00
OPIOID RECOVERY	0.00	0.00	16,109.10	0.00	16,109.10	0.00
STOP FUND	0.00	0.00	11,067.05	0.00	11,067.05	0.00
DRUG LAW ENFORCEMENT-CO	0.00	0.00	26,002.79	0.00	26,002.79	0.00
COVID ARP	664,532.37	497,999.63	0.00	0.00	0.00	0.00
LATCF	0.00	0.00	100,000.00	0.00	100,000.00	0.00
INHERITANCE TAX	859,610.52	1,149,853.35	5,982,763.89	0.00	5,982,763.89	0.00
COUNTY HEALTH DEPT	230,859.98	209,294.72	213,864.00	50,000.00	58,439.65	205,424.35
911 EMERGENCY	22,480.14	14,884.95	32,172.77	0.00	32,172.77	0.00
E 911	46,511.33	53,340.56	66,378.42	0.00	66,378.42	0.00
E911 HOLDING FUND	0.00	24,135.98	148,176.71	0.00	148,176.71	0.00
ROAD IMP BOND	515,225.00	741,081.66	2,379,173.14	0.00	1,215,301.11	1,163,872.03
MISC SINKING	96,103.12	56,993.23	275,645.64	0.00	275,645.64	0.00
GRAND TOTAL	**14,379,735.94**	**17,658,373.47**	**31,878,544.25**	**1,300,000.00**	**26,603,543.88**	**6,575,000.37**
Unused Property Tax Request Authority available for next year						**204,760.71**

CLAY COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 23rd day of September 2025 at 9:00 AM at the Clay County Courthouse, 111 W. Fairfield St, Clay Center, NE 68933 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2024	2025	Change
Operating Budget	37,436,155.09	31,878,544.25	-14.85%
Property Tax Request	6,396,700.00	6,575,000.37	2.79%
Valuation	2,512,929,970.00	2,867,835,867.00	14.12%
Tax Rate	0.254551	0.229267	-9.93%
Tax Rate if Prior Tax Request was at Current Valuation	0.223050		

PUBLISHER'S AFFIDAVIT

(Proof of Legal Publication as Required by Law)

STATE OF NEBRASKA)
)ss.
CLAY COUNTY)

Tory Duncan, being first duly sworn, on oath, deposes and says that The Clay County News, published weekly at Sutton, Nebraska, and having a general circulation in said county. That to the personal knowledge of affiant, a true copy of the attached notice was published in the regular and entire issue of said newspaper and not in a supplement, on

SEPTEMBER 17, 2025

That said newspaper is printed in the English language, and has a bona fide paid in advance circulation, of more than three hundred copies weekly and has been published within said county for more than fifty-two successive weeks, prior to the publication of said notice and is printed wholly, or in part, in an office maintained at the place of publication, and is a legal newspaper under the laws of the State of Nebraska.

Managing Editor

Subscribed in my presence and sworn to before me

this 17th day of September, 2025

Notary Public

GENERAL NOTARY-State of Nebraska
LINDA L. SCHROETLIN
My Comm. Exp. May 20, 2028

Publisher's Fee: **$310.00**

See back for publication

CLAY COUNTY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of Section 13-501 to 13-512, R.R.S. 1943, that the governing body will meet on the 23rd day of September 2025 at 9:00 AM at the Clay County Courthouse, 111 W. Fairfield St, Clay Center, NE 68933 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Funds	Actual Disbursements 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed Disbursements 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Below Property Taxes (5)	Total Real and Personal Property Tax Requirement (6)
GENERAL	6,752,474.44	6,745,719.91	7,930,470.34	1,253,000.00	5,964,334.53	5,218,703.97
ROAD BRIDGE	3,191,211.82	6,119,854.91	13,102,500.36	0.00	13,102,500.36	0.00
ROAD BUYBACK PROGRAM	0.00	0.00	1,542,901.23	0.00	1,542,701.23	0.00
EQUIP SINKING FUND	0.00	0.00	11,224.85	0.00	11,224.85	0.00
VISITOR PROMOTION	2,210.00	2,452.91	19,596.61	0.00	19,596.61	0.00
VISITORS IMPROVEMENT	2,100.00	1,400.00	17,470.82	0.00	17,470.82	0.00
ROD PRESERVATION & MODERNIZATION	6,603.21	4,721.56	9,304.76	0.00	9,304.76	0.00
VETERANS AID	0.00	0.00	2,413.35	0.00	2,413.35	0.00
OPIOID RECOVERY	0.00	0.00	16,109.10	0.00	16,109.10	0.00
STOP FUND	0.00	0.00	11,067.01	0.00	11,067.01	0.00
DRUG LAW ENFORCEMENT-CO	0.00	0.00	26,102.79	0.00	26,102.79	0.00
COVID ARP	664,312.37	492,399.91	0.00	0.00	0.00	0.00
LATCF	0.00	0.00	100,000.00	0.00	100,000.00	0.00
INHERITANCE TAX	859,610.52	1,140,833.31	2,952,763.89	0.00	3,952,763.89	0.00
COUNTY HEALTH DEPT	248,359.91	209,294.72	213,364.00	30,000.00	58,419.65	205,424.35
911 EMERGENCY	22,460.14	18,854.55	32,172.77	0.00	32,172.77	0.00
E-911	46,311.51	53,643.56	66,178.42	0.00	66,178.42	0.00
E911 HOUSING FUND	0.00	24,813.91	144,176.71	0.00	144,176.71	0.00
ROAD IMP BOND	515,213.00	941,179.80	2,379,172.14	0.00	1,215,701.41	1,163,470.73
MISC SINKING	98,103.72	50,983.23	275,645.64	0.00	275,645.64	0.00
GRAND TOTAL	14,378,731.84	17,658,371.47	31,878,544.35	1,283,000.00	26,643,543.85	6,575,800.37
Unused Property Tax Request Authority Available for next year						204,760.31

CLAY COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1601, that the governing body will meet on the 23rd day of September 2025 at 9:00 AM at the Clay County Courthouse, 111 W. Fairfield St, Clay Center, NE 68933 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

		2024	2025	Change	
	Operating Budget	27,414,155.59	31,878,544.35	14.15%	
	Property Tax Request	6,394,700.00	6,575,800.37	2.75%	
	Valuation	2,152,914,792.00	2,349,835,957.00	14.12%	
	Tax Rate	0.296841	0.279767	-0.0171	
	Tax Rate if Prior Tax Request was on Current Valuation	0.215350			

ZNEZ

RESOLUTION #25-13
RESOLUTION OF ADOPTION AND APPROPRIATIONS OF CLAY COUNTY

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2025, to June 30, 2026, prepared by the Budget Making Authority, was transmitted to the County Board on the 23rd day of September, 2025.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Clay County, Nebraska as follows:

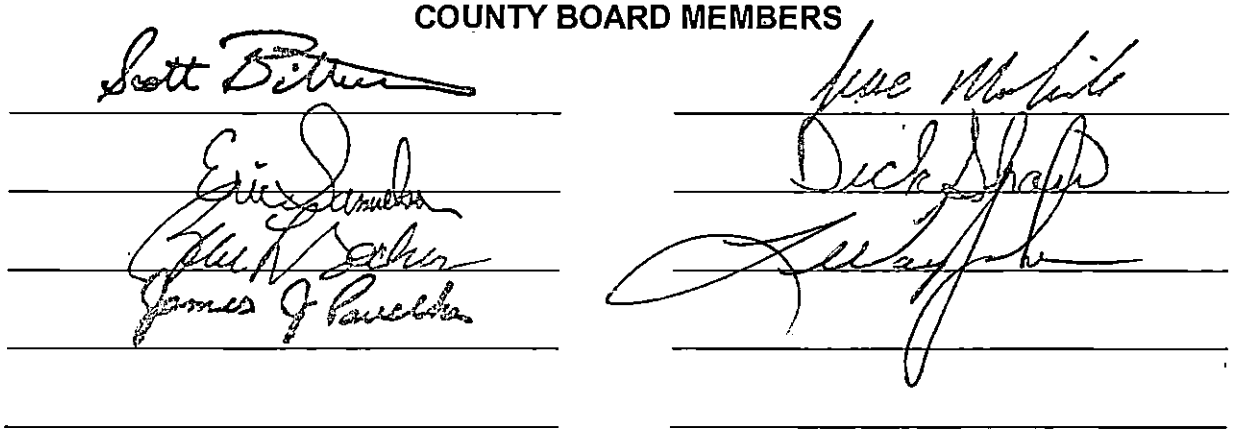
SECTION 1. That the budget for the Fiscal Year July 1, 2025, to June 30, 2026, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for Clay County for said fiscal year.

SECTION 2. That the offices, departments, activities and institution herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2025, and ending June 30, 2026.

SECTION 3. That the income necessary to finance the appropriations made and expenditures authorized shall by provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

DATED AND PASSED this 23rd day of September, 2025, at Clay Center, Nebraska, by the Clay County Board of Supervisors.

COUNTY BOARD MEMBERS



RESOLUTION #25-14
RESOLUTION SETTING THE PROPERTY TAX REQUEST

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of CLAY County passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of CLAY County resolves that:

1. The 2025-2026 property tax request be set at:

General Fund	$ 5,205,703.99
Special Revenue Funds	$ 205,424.35
Deb Service Fund	$ 1,163,872.03

2. The total assessed value of property differs from last year's total assessed value by 14.12 percent.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.223050 per $100 of assessed value.
4. CLAY County proposes to adopt a property tax request that will cause its tax rate to be 0.229267 per $100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of CLAY County will decrease last year's budget by 14.85 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Pavelka and seconded by Bitterman to adopt Resolution #25-14.

Voting YES: 7 Voting NO: ϕ

DATED AND PASSED this 23rd day of September, 2025, at Clay Center, Nebraska, by the Clay County Board of Supervisors.

COUNTY BOARD OF SUPERVISORS MEETING MINUTES

The Clay County Board of Supervisors met at the Courthouse, Clay Center, Nebraska on September 23, 2025 at 9:00 A.M., as per public notice given in the Clay County News on September 17, 2025 a copy of the proof of publication being on file in the County Clerk's Office. Availability of the agenda was communicated in advance notice of the meeting. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman L. Wayne Johnson stated that the open meeting law poster is posted on the west wall in the back of the room and presided with roll call showing the following present: Scott Bitterman, Eric Samuelson, Glen Becker, James Pavelka, Jesse Mohnike, Richard Shaw and L. Wayne Johnson.

All present stood for the Pledge of Allegiance.

The Budget Summary hearing was held prior to the regular Board of Supervisors meeting.

Motion by Pavelka and seconded by Mohnike to open the public hearing for the proposed county budget for fiscal year 2025-2026 at 9:00 A.M. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

The public hearing on the proposed county budget for fiscal year 2025-2026 was held. The notice was published in the Clay County News. Those present during the public hearing: Colby Jensen and Brenda Hansen. No written or oral comments or objections were received from the public. Copies of the proposed budget were given to the board members as well as three copies were available for viewing by the public.

Motion by Shaw and seconded by Bitterman to close the public hearing on the proposed county budget for fiscal year 2025-2026 at 9:02 A.M. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Becker and seconded by Bitterman to open the Special Hearing to set the Final Tax request for fiscal year 2025-2026 at 9:03 A.M. (immediately following the proposed budget hearing). Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

No written or oral comments or objections were received from the public.

Motion by Pavelka and seconded by Mohnike to close the Special Hearing to set the Final Tax request for fiscal year 2025-2026 at 9:04 A.M. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

The Clay County Board of Supervisors meeting began at 9:04 A.M.

Minutes of the meeting held September 16, 2025 were provided to the board members prior to the meeting. Motion by Pavelka and seconded by Mohnike to approve the minutes of the meeting held September 16, 2025. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike and Johnson; Nay: None; Abstain: Shaw. Motion carried.

Thomas Roemmich II, Highway Superintendent provided a report on the roads.

Cheryl Malone and Holli Alley provided the Board with information regarding the County Government Day activities and asked for the Board's participation and support. County Government Day will be hosted on Monday, October 27th with student participation from all three schools: Harvard Public School, Sutton Public School and Sandy Creek Public School. The Board agrees to cover up to $1,000 in expenses for County Government Day. Expense receipts are to be turned in at the County Clerk's office for reimbursement.

Colby Jensen attended the meeting to discuss 911 radio communications. Due to Mr. Jensen's lack of professionalism and decorum in his presentation to the Board, he was asked to leave the meeting.

Haley Malone, Emergency Manager, presented her monthly report.

Robin Gilbert, County Treasurer, presented a claim for School Creek Township from the Clay County News in the amount of $77.50 for publication of the budget hearing. Motion by Bitterman and seconded by Mohnike to approve the claim as presented and authorize the County Treasurer to pay from the appropriate funds. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike and Johnson; Nay: None; Abstain: Shaw. Motion carried.

Motion by Becker and seconded by Shaw to approve the following inventory: Sheriff/Jail and placed on file in the County Clerk's office. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Becker and seconded by Bitterman to approve Cost Allocation Plan as provided by WJE Consulting and authorize the Chairman to sign the Certification Statement. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Samuelson and seconded by Bitterman to approve the Clay County Health Department Professional Liability Insurance Statement and authorize the Chairman and the Clerk to sign the same. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Shaw and seconded by Mohnike to approve Agreement with First Concord for the Clay County FSA Plan for the plan year. Upon roll call, the vote was as follows:

Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Becker and seconded by Shaw to approve proposal from Eakes for the copier lease agreements. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Pavelka and seconded by Bitterman to adopt Resolution #25-12 to dissolve Marshall Township, effective September 23, 2025. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried. (Resolution on file in the Clerk's Office)

Motion by Shaw and seconded by Becker to adopt Resolution #25-13 to accept the proposed county budget for fiscal year 2025-2026 as presented. Upon roll call, the vote was as follows: Aye: Pavelka, Mohnike, Shaw, Bitterman, Samuelson, Becker and Johnson; Nay: None. Motion carried. (Copy of Resolution on file in the Clerk's office)

Motion by Pavelka and seconded by Bitterman to adopt Resolution #25-14 to set the final 2025-2025 proposed tax request at $6,575,000.37. Upon roll call, the vote was as follows: Aye: Mohnike, Shaw, Bitterman, Samuelson, Becker, Pavelka and Johnson; Nay: None. Motion carried. (Copy of Resolution on file in the Clerk's office)

Claims were submitted by the County Clerk to be reviewed.

GENERAL FUND

Employees, Wages	$140,668.63
Adams County District Court, Mental Health Board	$625.00
Adams County Sheriff, Service Fees	$6.50
Aflac, Insurance	$205.20
A & L Plumbing and Heating, Replace Water Fountain	$2,624.77
Alley, Holli, Mileage Reimbursement	$382.20
Applied Connective Technologies, IT, Surveillance & Computers	$7,675.04
AT & T Mobility, Cell Phones	$1,007.10
Barnett, Barb, Mileage Reimbursement	$37.94
Baumert, Dan, Mileage Reimbursement	$20.30
Beck's Farm Equipment, Supplies	$64.12
Big G Ace, Grounds Supplies	$40.50
Black Hills Energy, Utilities	$280.01
Blue Cross Blue Shield, Insurance	$82,521.36
Business World Products, Supplies	$120.99
Capital Business Systems Inc, Copier Lease	$87.80
Carey's Pest Control, Spraying	$121.00
Carrot-Top Industries Inc, US Flags	$303.43
CASA of South Central NE, 4th Qtr Services	$3,345.13
Cash-WA Distributing, Food Supplies	$1,085.94
Chase, Paige, Witness Fees	$54.30
City of Clay Center, Utilities	$435.93

Clay County Court, Filing Fees	$242.00
Clay County News, Advertising	$1,693.03
Clay County Treasurer, Transfer to Road & Bridge	$161,594.55
Clearfly, Phone System	$429.59
Colonial, Insurance	$130.42
CPI, Fuel	$3,014.42
Corner Market, Supplies	$1,081.37
Cornerstone Bank, Deductions, HRA, Checks	$76,043.21
Credit Management Services Inc, Garnishment	$388.26
Culligan of Hastings, Rent	$67.95
DAS State Accounting, Services	$1,132.80
Dollar General, Supplies	$78.20
Don's Lawn Service, Mowing	$1,175.00
Eakes, Supplies	$957.53
Election Systems Software, Edgar Special Election	$1,139.94
Ellis, Mary Lynne, Mileage Reimbursement	$61.60
Fairfield Inn & Suites, Lodging	$809.70
Felber, Cara, Mileage Reimbursement	$336.00
First Concord, Insurance	$1,054.17
First Wireless Inc, Monitors & Speakers	$4,056.60
Galls, Uniforms	$212.99
Gilbert, Robin, Mileage Reimbursement	$39.62
Goding Law LLC, Attorney Fees	$678.50
Hamilton County Treasurer, VSO Contract	$2,291.67
Hansen, Brenda, Mileage Reimbursement	$100.80
Hometown Leasing, Lease	$1,292.48
Ives, Michelle, Mileage Reimbursement	$95.20
Johnson, Keith, Mileage Reimbursement	$20.30
Lieske Lieske & Ensz PC LLO, Attorney Fees	$10.00
Madison National Life, Insurance	$311.76
MDM Pest & Termite Control, Treatment	$110.00
Medical Air Services Assoc. (MASA), Insurance	$812.50
Memorial Community Health, Inmate Visit	$485.00
Menards, Supplies	$198.30
Microfilm Imaging Systems Inc, Rental	$49.00
Mid Nebraska Individual Services Inc, 2nd Qtr Billing	$1,526.00
MIPS, Service, Supplies	$3,309.52
Murray Law PC LLO, Attorney Fees	$1,354.00
Mutual of Omaha, Insurance	$1,119.58
Nationwide, Retirement	$1,775.00
Nebraska Public Health Environmental Lab, Testing	$105.00
Norfolk Lodge & Suites, NWCA Training Lodging	$250.00
Nunnenkamp, Brett, Mileage Reimbursement	$32.20
Physicians Laboratory, Autopsy Service	$3,515.00
PIP Marketing, Ballot Envelopes	$4,871.98

Point C Health, Employee Benefits	$424.00
Professional Choice Recovery, Garnishment	$302.64
Quality Healthcare Clinic, Drug Screening	$20.00
Sayler Screenprinting, Uniforms	$264.00
Secretary of State, Reproduction & Certification	$20.00
Skalka, Baack & Fiala Law Firm, Attorney Fees	$1,906.70
Smith Lawn Care, Sprinkler Repair	$702.50
South Central Public Power District, Utilities	$2,943.81
Southern Title LLC, Title Search	$625.00
Stoner, Nicole, Mileage Reimbursement	$112.70
Sullivan Shoemaker, Public Defender	$2,600.00
Sunset Law Enforcement LLC, Ammunition	$1,902.95
Sutton Auto Supply, Parts	$282.60
Sutton Electric, Generator Repair	$198.00
Sutton Pharmacy, Medication	$103.83
Theobald Law Office, Attorney Fees	$2,255.55
Trustmark Universal Life, Insurance	$345.68
Unite Private Network LLC, Internet	$1,156.00
US Bank, Supplies & Subscriptions	$627.88
US Cellular, Phones	$251.92
Vision Service Plan (CT), Vision	$568.51
Waegli, Lyn, Mileage Reimbursement	$11.20
Wangila, David, Mileage Reimbursement	$213.22
Wharton, Heather, Mileage Reimbursement	$16.80
Windstream, Service	$741.90
Woodward's Disposal, Garbage	$387.50
York County Sheriff, Service Fees	$19.00
Zelle, Human Resource Solutions, Consulting Services	$4,634.40
ROAD FUND	
Employees, Wages	$68,408.30
A Street Auto Parts Inc, Parts	$25.74
Aflac, Insurance	$924.70
Aurora Cooperative Elevator Co, Fuel	$114.35
Big G Ace, Supplies	$26.52
Black Hills Energy, Utilities	$409.88
Blue Cross Blue Shield, Insurance	$1,723.80
C & M Supply Inc, Fuel	$3,638.39
Carey's Pest Control, Spraying	$72.00
City of Clay Center, Utilities	$93.60
City of Edgar, Utilities	$71.00
City of Fairfield, Utilities	$83.67
City of Harvard, Utilities	$72.50
City of Sutton, Utilities	$133.78
Clay County Treasurer, Trailer Registration	$10.00
Colonial, Insurance	$264.60

Cornerstone Bank, Deductions	$33,430.24
CPI-Juniata, Fuel	$10,675.65
Dollar General, Supplies	$12.45
Don's Lawn Service, Mowing	$640.00
Dowhy Towing & Recovery, Container	$4,600.00
First Concord, Insurance	$275.00
Fleetpride, Supplies	$11.38
Floyd's Truck Center, Repair	$216.13
Friesen Chevrolet Inc, Repairs	$2,137.60
George Bro's Propane, Fuel	$21,742.84
Glenwood, Internet	$209.70
Hamilton Telephone, Internet	$74.95
Island Supply Welding Co, Supplies	$109.12
John Deer Financial, Service	$1,101.03
Madison National Life, Insurance	$10.77
Menards, Supplies	$399.39
Mid-America Truck Sales LLC, 2009 Kenworth	$43,500.00
Mid-Nebraska Aggregate Inc, Gravel	$45,836.35
Midwest Service & Sales, Parts	$28,787.20
Miller Tire & Service Point S, Repairs	$1,694.00
MIPS, Service	$131.92
Mutual of Omaha, Insurance	$462.69
Nationwide, Retirement	$250.00
NMC Exchange, Repairs	$2,161.37
Nutrien AG Solutions Inc, Fuel	$421.02
Olsson Inc, Asphalt Overlay	$4,718.75
Overland Sand and Gravel, Gravel	$9,171.52
Platte Valley Communications, Parts	$147.45
Rush Truck Centers of NE Inc, Parts	$400.36
Sarah Dasher, Cleaning	$300.00
South Central Public Power District, Utilities	$487.46
Southern Public Power District, Utilities	$124.72
Sutton Auto Supply, Parts	$2,700.17
Sutton Lumber, Parts	$11.94
Trausch Dynamics Inc, Parts	$329.39
Trustmark Universal Life, Insurance	$310.43
US Bank, Supplies	$75.21
Vestis, Uniforms	$484.90
Village of Trumbull, Utilities	$89.00
Vision Service Plan (CT), Vision	$200.22
Werner Construction, Asphalt Overlay	$226,610.75
Windstream, Internet	$287.93
Woodward's, Garbage	$65.00
ROD PRESERVATION & MODERNIZATION FUND	
MIPS Inc, Program costs	$538.81

INHERITANCE TAX FUND	
Security Equipment Inc, Fire Alarm Replacement	$8,890.50
HEALTH FUND	
Employees, Wages	$9,122.90
Black Hills Energy, Utilities	$49.76
Blue Cross Blue Shield, Insurance	$721.96
City of Clay Center, Utilities	$39.07
Clay County News, Advertising	$54.25
Cornerstone Bank, Deductions	$3,794.41
Culligan of Hastings, Rent	$36.00
Eakes, Supplies	$36.76
First Concord, Insurance	$475.00
Marshall, Sara, Mileage Reimbursement	$464.10
Mertens, Sara, Mileage Reimbursement	$189.00
Rongo, Maria, Mileage Reimbursement	$31.50
South Central Public Power District, Utilities	$210.96
Trustmark Universal Life, Insurance	$106.30
US Bank, Supplies	$246.93
Vision Service Plan (CT), Vision	$51.15
911 FUND	
Black Hills Energy, Utilities	$102.81
Glenwood, Internet	$204.95
South Central Public Power District, Utilities	$104.02
E911 HOLDING FUND	
Century Link dba Lumen, Internet	$2,666.62
GovWorx Inc, Subscription	$8,800.00

Motion by Bitterman and seconded by Samuelson to approve the claims that were presented and authorize the County Clerk to pay from the appropriate funds. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Pavelka and seconded by Shaw to adjourn this meeting at 11:01 A.M; next regular meeting scheduled for September 30, 2025. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman