



COUNTY OF RAINS

Tammi L. Byrd
County Auditor

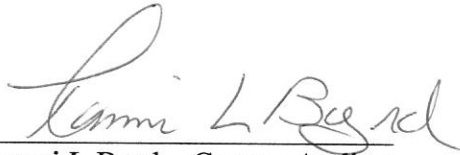
189 E. North Street
Emory, Texas 75440

Phone: (903) 473-5000 ext. 121

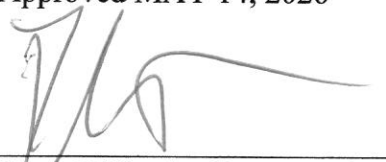


MAY 14, 2026

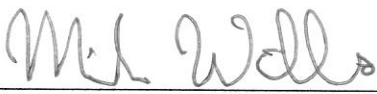
Line Item Budget Transfers submitted by


Tammi L Byrd – County Auditor

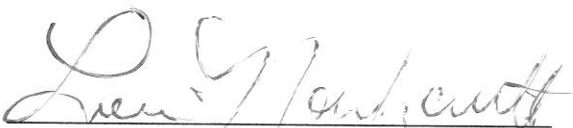
Approved MAY 14, 2026


Brent Hilliard – County Judge


Jeremy Cook – Commissioner Pct #1


Mike Willis – Commissioner Pct #2

Korey Young – Commissioner Pct #3


Lori Northcutt – Commissioner Pct #4



Rains County, TX

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT01588 - LIBT / BA COMM CT 05/14/26

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000094	Final Budget	BA-DELQ ADVALOREM TAXES / ROAD & BRIDGE	5/14/2026

Summary Description: INCREASE DELINQUENT ADVALOREM TAXES REVENUE DEPT 0000
INCREASE TRANSFER TO R&B DEPT 1004
INCREASE TRANSFER FROM GEN OP DEPT 1150
INCREASE ROAD MATERIALS DEPT 1150

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>002-0000-40101</u>	AD VALOREM DELINQUENT	BA-DELQ ADVALOREM TAXES / ROAD & BRIDGE	-130,000.00	-83,800.00	-213,800.00
May:	-83,800.00				
<u>002-1004-59100</u>	TRANSFER TO RD & BR	BA-DELQ ADVALOREM TAXES / ROAD & BRIDGE	2,057,500.00	83,800.00	2,141,300.00
May:	83,800.00				
<u>010-1150-49200</u>	TRANSFER FROM GEN FUND	BA-DELQ ADVALOREM TAXES / ROAD & BRIDGE	-2,057,500.00	-83,800.00	-2,141,300.00
May:	-83,800.00				
<u>010-1150-52320</u>	ROAD MATERIAL	BA-DELQ ADVALOREM TAXES / ROAD & BRIDGE	1,000,000.00	83,800.00	1,083,800.00
May:	83,800.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000096M.CTYM	Final Budget	LIBT-L/P BAL TRANS TO R&B ROAD MATL	5/14/2026

Summary Description: TRANSFER UNUSED LEASE PURCHASE BALANCE TO ROAD & BRIDGE FUND ROAD MATERIALS - APPROVED IN COMM.CT 04/23/26

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>002-1001-58300</u>	LEASE PURCHASE PRINCIPLE	LIBT-L/P BAL TRANS TO R&B ROAD MATL	202,833.00	-163,922.00	38,911.00
May:	-163,922.00				
<u>002-1004-59100</u>	TRANSFER TO RD & BR	LIBT-L/P BAL TRANS TO R&B ROAD MATL	2,057,500.00	163,922.00	2,221,422.00
May:	163,922.00				
<u>010-1150-49200</u>	TRANSFER FROM GEN FUND	LIBT-L/P BAL TRANS TO R&B ROAD MATL	-2,057,500.00	-163,922.00	-2,221,422.00
May:	-163,922.00				
<u>010-1150-52320</u>	ROAD MATERIAL	LIBT-L/P BAL TRANS TO R&B ROAD MATL	1,000,000.00	163,922.00	1,163,922.00
May:	163,922.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000097	Final Budget	LIBT-EMG MGMT EVERBRIDGE 360 PUBLIC SAETY COMMS	5/14/2026

Summary Description: TRANSFER FROM MICROSOFT 365 TO EMERGENCY MGMT FOR EVERBRIGE RESIDENT CONNECTION LIFE SAFETY PUBLIC ALERTING SYSTEM

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>002-1116-57180</u>	COMPUTER SOFTWARE MAINT...	LIBT-EMG MGMT EVERBRIDGE 360 PUBLIC SAE...	0.00	9,775.00	9,775.00
May:	9,775.00				
<u>002-1175-57185</u>	MICROSOFT 365	LIBT-EMG MGMT EVERBRIDGE 360 PUBLIC SAE...	58,000.00	-9,775.00	48,225.00
May:	-9,775.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000098	Final Budget	LIBT-CONST VEH MAINT, TOOLS & ASCS,POSTAGE FRM SEM	5/14/2026

Summary Description: CONSTABLE OVER BUDGET LINE ITEMS
VEHICLE REPAIRS & MAINT, TOOLS & SMALL ACCESSORIES & POSTAGE
TRANSFER FROM UNUSED HEALTH INSURANCE

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>002-1055-50340</u>	HEALTH INSURANCE	LIBT-CONST VEH MAINT, TOOLS & ASCS,POST...	24,080.00	-3,900.00	20,180.00
May:	-3,900.00				
<u>002-1055-51105</u>	POSTAGE & BOX RENT	LIBT-CONST VEH MAINT, TOOLS & ASCS,POST...	50.00	150.00	200.00

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May: 150.00

<u>002-1055-52225</u>	VEHICLE REP & MAINT	LIBT-CONST VEH MAINT, TOOLS & ASCS,POST...	2,850.00	3,000.00	5,850.00
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May: 3,000.00

<u>002-1055-58130</u>	TOOLS & SMALL ACCESSORIES	LIBT-CONST VEH MAINT, TOOLS & ASCS,POST...	300.00	750.00	1,050.00
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May: 750.00

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000099	Final Budget	LIBT-R&B VEHICLE RPR & MAINT	5/14/2026

Summary Description: ROAD & BRIDGE TRANSFER FROM CULVERTS TO VEHICLE REPAIR & MAINT

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>010-1150-52225</u>	VEHICLE REP & MAINT	LIBT-R&B VEHICLE RPR & MAINT	55,000.00	5,000.00	60,000.00
May: 5,000.00					
<u>010-1150-52351</u>	CULVERTS	LIBT-R&B VEHICLE RPR & MAINT	45,000.00	-5,000.00	40,000.00
May: -5,000.00					

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000100	Final Budget	LIBT-CA HOURLY / SALARIES	5/14/2026

Summary Description: COUNTY ATTORNEY - ONE EMPLOYEE WAS BUDGETED TO BE FULL TIME BUT REMAINED HOURLY

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>002-1030-50100</u>	SALARIES	LIBT-CA HOURLY / SALARIES	201,622.00	-25,000.00	176,622.00
May: -25,000.00					
<u>002-1030-50110</u>	HOURLY/TEMP	LIBT-CA HOURLY / SALARIES	0.00	25,000.00	25,000.00
May: 25,000.00					

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000102	Final Budget	LIBT-JAIL BLDG R&M	5/14/2026

Summary Description: JAIL - BUILDING REPAIRS & MAINT TRANSFER FROM UNUSED HEALTH INSURANCE

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>002-1109-50340</u>	HEALTH INSURANCE	LIBT-JAIL BLDG R&M	216,720.00	-7,000.00	209,720.00
May: -7,000.00					
<u>002-1109-52100</u>	BUILDING REPAIR & MAINTEN...	LIBT-JAIL BLDG R&M	12,000.00	7,000.00	19,000.00
May: 7,000.00					

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000103	Final Budget	LIBT-SHERIFF OVERTIME	5/14/2026

Summary Description: SHERIFF OVERTIME FROM UNUSED HEALTH INSURANCE

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>002-1110-50120</u>	OVERTIME PAY	LIBT-SHERIFF OVERTIME	24,310.00	10,000.00	34,310.00
May: 10,000.00					
<u>002-1110-50340</u>	HEALTH INSURANCE	LIBT-SHERIFF OVERTIME	336,127.00	-10,000.00	326,127.00
May: -10,000.00					

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000104	Final Budget	LIBT-HILL BLDG REMODEL	5/14/2026

Summary Description: HILL BUILDING REMODEL EXPENDITURES

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>002-1004-59110</u>	TRANSFER TO CAPITAL IMPRO...	LIBT-HILL BLDG REMODEL	578,704.00	40,000.00	618,704.00
May: 40,000.00					
<u>002-1004-59270</u>	RESERVE FOR FUTURE PROJECTS	LIBT-HILL BLDG REMODEL	77,572.00	-40,000.00	37,572.00
May: -40,000.00					

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<u>051-1001-58200</u>	BUILDING IMPROVEMENTS	LIBT-HILL BLDG REMODEL	68,588.00	40,000.00	108,588.00
May:	40,000.00				
<u>051-1004-49200</u>	TRANSFER FROM GEN FUND	LIBT-HILL BLDG REMODEL	-578,704.00	-40,000.00	-618,704.00
May:	-40,000.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000105	Final Budget	LIBT-SHERIFF PUBLICATIONS INDEED	5/14/2026

Summary Description: SHERIFF PUBLICATIONS FOR INDEED ADS FROM HEALTH INSURANCE
PREVIOUSLY APPROVED AS AN ONGOING TRANSFER

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
<u>002-1110-50340</u>	HEALTH INSURANCE	LIBT-SHERIFF PUBLICATIONS INDEED	336,127.00	-3,000.00	333,127.00
May:	-3,000.00				
<u>002-1110-51130</u>	PUBLICATIONS	LIBT-SHERIFF PUBLICATIONS INDEED	3,500.00	3,000.00	6,500.00
May:	3,000.00				

Budget Adjustment Register

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Budget Code Summary

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
Final	Final Budget	002-0000-40101	AD VALOREM DELINQUENT	-130,000.00	-83,800.00	-213,800.00
		002-1001-58300	LEASE PURCHASE PRINCIPLE	202,833.00	-163,922.00	38,911.00
		002-1004-59100	TRANSFER TO RD & BR	2,057,500.00	247,722.00	2,305,222.00
		002-1004-59110	TRANSFER TO CAPITAL IMPROVE...	578,704.00	40,000.00	618,704.00
		002-1004-59270	RESERVE FOR FUTURE PROJECTS	77,572.00	-40,000.00	37,572.00
		002-1030-50100	SALARIES	201,622.00	-25,000.00	176,622.00
		002-1030-50110	HOURLY/TEMP	0.00	25,000.00	25,000.00
		002-1055-50340	HEALTH INSURANCE	24,080.00	-3,900.00	20,180.00
		002-1055-51105	POSTAGE & BOX RENT	50.00	150.00	200.00
		002-1055-52225	VEHICLE REP & MAINT	2,850.00	3,000.00	5,850.00
		002-1055-58130	TOOLS & SMALL ACCESSORIES	300.00	750.00	1,050.00
		002-1109-50340	HEALTH INSURANCE	216,720.00	-7,000.00	209,720.00
		002-1109-52100	BUILDING REPAIR & MAINTENANCE	12,000.00	7,000.00	19,000.00
		002-1110-50120	OVERTIME PAY	24,310.00	10,000.00	34,310.00
		002-1110-50340	HEALTH INSURANCE	336,127.00	-13,000.00	323,127.00
		002-1110-51130	PUBLICATIONS	3,500.00	3,000.00	6,500.00
		002-1116-57180	COMPUTER SOFTWARE MAINTEN...	0.00	9,775.00	9,775.00
		002-1175-57185	MICROSOFT 365	58,000.00	-9,775.00	48,225.00
		010-1150-49200	TRANSFER FROM GEN FUND	-2,057,500.00	-247,722.00	-2,305,222.00
		010-1150-52225	VEHICLE REP & MAINT	55,000.00	5,000.00	60,000.00
		010-1150-52320	ROAD MATERIAL	1,000,000.00	247,722.00	1,247,722.00
		010-1150-52351	CULVERTS	45,000.00	-5,000.00	40,000.00
		051-1001-58200	BUILDING IMPROVEMENTS	68,588.00	40,000.00	108,588.00
		051-1004-49200	TRANSFER FROM GEN FUND	-578,704.00	-40,000.00	-618,704.00
Final Total:				2,198,552.00	0.00	2,198,552.00
Grand Total:				2,198,552.00	0.00	2,198,552.00

Budget Adjustment Register

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Fund Summary

Fund	Before	Adjustment	After
Budget Code:Final - Final Budget Fiscal: 2025-2026			
002	3,666,168.00	0.00	3,666,168.00
010	-957,500.00	0.00	-957,500.00
051	-510,116.00	0.00	-510,116.00
Budget Code Final Total:	2,198,552.00	0.00	2,198,552.00
Grand Total:	2,198,552.00	0.00	2,198,552.00