Freestone County Auditor's Office

118 E Commerce St., Room 209
Fairfield, TX 75840
903-389-3535

DATE: September 16, 2026

TO: Lloyd Lane, County Judge
Andy Bonner, Commissioner Pct 1
Will McSwane, Commissioner Pct 2
Richard McGowan, Commissioner Pct 3
Clyde Ridge, Commissioner Pct 4

RE: Certification of Additional Revenue

Judge and Commissioners,

Pursuant to Local Government Code 111.0706 - Special Budget for Grant or Aid Money:

> *"The county auditor shall certify to the commissioners court the receipt of all public or private grant or aid money that is available for disbursement in a fiscal year but not included in the budget for that fiscal year. On certification, the court shall adopt a special budget for the limited purpose of spending the grant or aid money for its intended purposes."*

I, Kelsey Atkinson, Freestone County Auditor, CERTIFY to the Freestone County Commissioners Court the receipt of ADDITIONAL REVENUES from public aid money not anticipated before the adoption of the budget and not included in the Freestone County Revenue Estimates in the adopted budget for Fiscal Year 2026.

Amount: $ 1,059.64 **Source: Unclaimed Property Capital Credit Funds (State Comptroller)**

Respectfully,
Kelsey Atkinson
Auditor

COMMISSIONERS COURT FREESTONE COUNTY, TEXAS

FILED FOR RECORD
At 9 ,o'clock A M
SEP 16 2026
RENEE GREGORY
Clerk County Court, Freestone County, Texas
By Renee Gregory

BUDGET LINE ITEM TRANSFERS
September 16, 2026

THE FOLLOWING LIST OF 2026 BUDGET TRANSFERS ARE FOR COMMISSIONERS COURT CONSIDERATION:

1 **DEPARTMENT** DISTRICT COURT
REQUESTED BY B. KNOPH

$	574.66	010 525 101 SALARY	$	574.66	010 525 202 MEDICAL & BASIC LIFE INS

RECLASS DEPT EXP LINE ITEM TO REPLENISH

2 **DEPARTMENT** DISTRICT CLERK
REQUESTED BY T. BLACK

$	276.04	010 535 101 SALARY	$	276.04	010 535 202 MEDICAL & BASIC LIFE INS
$	178.00	010 535 200 FICA TAXES	$	178.00	010 535 496 RECORDING
$	255.00	010 535 430 AGREEMENTS AND LEASES	$	255.00	010 535 650 OTHER EXPENSE

RECLASS DEPT EXP LINE ITEMS TO REPLENISH

3 **DEPARTMENT** JP#4
REQUESTED BY L. HENDRIX

$	143.52	010 554 101 SALARY	$	143.52	010 554 202 MEDICAL & BASIC LIFE INS

RECLASS DEPT EXP LINE ITEM TO REPLENISH

4 **DEPARTMENT** HIGHWAY PATROL
REQUESTED BY L. LANE

$	71.76	010 555 482 ADMIN CONFERENCE	$	71.76	010 555 202 MEDICAL & BASIC LIFE INS

RECLASS DEPT EXP LINE ITEM TO REPLENISH

5 **DEPARTMENT** CONSTABLE, PCT#1
REQUESTED BY B. BONNER

$	46.80	010 561 101 SALARY	$	46.80	010 561 202 MEDICAL & BASIC LIFE INS

RECLASS DEPT EXP LINE ITEM TO REPLENISH

6 **DEPARTMENT** CONSTABLE, PCT#4
REQUESTED BY K. SESSIONS

$	71.76	010 564 200 FICA TAXES	$	71.76	010 564 202 MEDICAL & BASIC LIFE INS

RECLASS DEPT EXP LINE ITEM TO REPLENISH

7 **DEPARTMENT** 911 EXPENSES
REQUESTED BY L. LANE

$	71.76	010 571 650 OTHER EXPENSE	$	71.76	010 571 202 MEDICAL & BASIC LIFE INS
$	172.00	010 571 352 VEHICLE PARTS/REPAIRS/MAINT	$	172.00	010 571 330 FUEL

RECLASS DEPT EXP LINE ITEMS TO REPLENISH

8 **DEPARTMENT** HEALTH AND WELFARE
REQUESTED BY L. LANE

$	0.08	010 630 650 OTHER EXPENSES	$	0.08	010 690 333 TEAGUE EMS

RECLASS DEPT EXP LINE ITEM TO REPLENISH

9 **DEPARTMENT** COUNTY SERVICES
REQUESTED BY L. LANE

$	71.76	010 631 104 PART TIME HELP	$	71.76	010 631 202 MEDICAL & BASIC LIFE INS

RECLASS DEPT EXP LINE ITEM TO REPLENISH

10 **DEPARTMENT** COURTHOUSE
REQUESTED BY L. LANE

$	589.73	010 640 356 BLDG MAINT/ANNEXES	$	589.73	010 900 450 PARTS/REPAIRS/MAINT
$	8,000.00	010 640 357 BLDG MAINT/S.O. & JAIL	$	8,000.00	010 640 450 PARTS/REPAIRS/MAINT

RECLASS DEPT EXP LINE ITEM TO PURCHASE VENT HOOD FOR SR. SERVICES & TO REPLENISH

11 **DEPARTMENT** NON DEPARTMENTAL
REQUESTED BY L. LANE

$	39.60	010 670 310 OFFICE SUPPLIES	$	39.60	010 670 220 MEDICARE SUPPLEMENT
$	89.26	010 670 350 DUES AND SUBSCRIPTIONS	$	89.26	010 610 650 OTHER EXPENSE
$	680.25	010 670 430 AGREEMENTS AND LEASES	$	680.25	010 610 430 AGREEMENTS AND LEASES
$	143.52	010 670 489 UNEMPLOYMENT INS	$	143.52	010 610 202 MEDICAL & BASIC LIFE INS

RECLASS DEPT EXP LINE ITEMS TO REPLENISH

12 **DEPARTMENT** SENIOR SERVICES
REQUESTED BY S. STEPHENSON

$	71.76	010 900 204 WORKERS COMPENSATION	$	71.76	010 900 202 MEDICAL & BASIC LIFE INS
$	3,100.00	010 900 490 TRAVEL	$	1,100.00	010 900 450 PARTS/REPAIRS/MAINT
			$	2,000.00	010 900 561 RAW FOOD

RECLASS DEPT EXP LINE ITEMS TO PAY LIQUID ENVIRONMENTAL INVOICE & TO REPLENISH

13 **DEPARTMENT** R&B PCT#3
REQUESTED BY R. MCGOWAN

$	61,199.78	023 613 491 SAND AND GRAVEL	$	700.00	023 613 440 TELEPHONE/UTILITIES
			$	60,499.78	023 613 590 CAPITAL OUTLAY

RECLASS DEPT EXP LINE ITEM TO PURCHASE 2024 FORD F350 TRUCK & TO REPLENISH

14 **DEPARTMENT** COURTHOUSE SECURITY - FUND 092
REQUESTED BY L. LANE

$	71.76	092 640 656 OTHER EXPENSE	$	71.76	092 640 202 MEDICAL & BASIC LIFE INS

RECLASS DEPT EXP LINE ITEM TO REPLENISH

15 **DEPARTMENT** DISTRICT CLERK - RECORDS MANAGEMENT FUND 093
REQUESTED BY T. BLACK

$	3,630.00	093 535 650 E-FILING	$	3,630.00	093 535 430 AGREEMENTS AND LEASES

RECLASS DEPT EXP LINE ITEM TO PAY NECMO INVOICES

$ 79,548.80 TOTAL $ 79,548.80 TOTAL

COMMISSIONERS COURT FREESTONE COUNTY, TEXAS

FILED FOR RECORD
At 9 ,o'clock A M

SEP 16 2026

RENEE GREGORY
Clerk County Court, Freestone County, Texas
By Renee Gregory

BUDGET LINE ITEM TRANSFERS SB22
September 16, 2026

THE FOLLOWING LIST OF 2026 BUDGET TRANSFERS ARE FOR COMMISSIONERS COURT CONSIDERATION:

1 **DEPARTMENT** SB22 099
REQUESTED BY J.SHIPLEY

$	22,353.55	099 570 101 SALARY	$	34,980.34	099 570 590 VEHCICLES/CAPITAL OUTLAY
$	3,787.55	099 570 200 FICA			
$	885.71	099 570 201 MEDICARE			
$	7,953.53	099 570 203 RETIREMENT			

TRANSFERRING THE REMAINING AVAILABLE BALANCE AFTER PAYROLL EXPENSES TO VEHICLE/CAPITAL OUTLAY TO COVER EXPENSE OF $47,650.00

DEPARTMENT SB 22 FUND 099 SHERIFF & JAIL

REQUESTED BY J SHIPLEY

AMOUNT		FROM	AMOUNT		TO
$	21,076.89	099 642 101 SALARIES	$	12,669.66	099 570 590 CAPITAL OUTLAY
$	1,322.52	099 642 200 FICA	$	21,675.23	099 570 580 FIREARMS / SAFETY EQUIPMENT
$	309.25	099 642 201 MEDICARE			
$	8,192.32	099 642 202 MEDICAL & BASIC			
$	2,828.91	099 642 203 RETIREMENT			
$	615.00	099 642 204 WORKERS COMP			

AMENDS REMAINING AVAILABLE BALANCES FROM SB22 JAIL BUDGET TO THE SB22 SHERIFF BUDGET WITHIN FUND 099. FUNDS REMAIN RESTRICTED TO ALLOWABLE SB22 GRANT EXPENDITURES.

$	69,325.23	TOTAL	$	69,325.23	TOTAL

BUDGET AMENDMENT
Wednesday, September 16, 2026

1 **DEPARTMENT** NON DEPARTMENTAL
REQUESTED BY L LANE

AMOUNT	FROM	AMOUNT	TO
		$ 1,059.64	086 370 504 UNCLAIMED PROPERTY CAPITAL CREDITS
		$ 1,059.64	086 670 316 FAIRFIELD/TEAGUE LIBRARIES

UNANTICIPATED FUNDS RECEIVED FOR THE CAPITAL CREDITS ISSUED TO US FROM THE STATE COMPTROLLER FY2026.

BUDGET AMENDMENT
Wednesday, September 16, 2026

1 **DEPARTMENT** SB 22 FUND 099 SHERIFF
REQUESTED BY J SHIPLEY

AMOUNT	FROM	AMOUNT	TO
		$ 2,090.57	099 370 700 INTEREST NOW
		$ 2,090.57	099 570 580 FIREARMS / SAFETY EQUIPMENT

UNANTICIPATED INTEREST REVENUE RECEIVED AND RECEIPTED TO FUND 099 SHERIFF BUT NOT INCLUDED IN THE FY26 ADOPTED BUDGET. AMEND THE BUDGET TO RECOGNIZE THE ACTUAL INTEREST REVENUE RECEIVED AND APPROPRIATE THE SAME AMOUNT TO 099 570 580.