

Expenditure Policy for General Fund Line Items

7/13/2026

- **Contingency for Misc.-** 010-401-42178 expenditures paid from this line item must have prior approval from Commissioner's Court.
- **Data Processing-** County Auditor and a commissioner are authorized to approve expenditures from the following line items:
 - Data Processing Supplies.... 010-440-42101
 - Service Contracts010-440-42350
 - Support Servies010-440-42353
 - Equipment Repairs010-440-42423
 - Professional Services010-440-42600
 - Equipment Lease010-440-42677
- **Office Equipment (Capital Outlay)-** 010-453-43210 office furniture/computers. Auditor and one commissioner are authorized to approve items up to \$1,000.00 and replacement of computer equipment. All new additional equipment being requested must be brought before Commissioner's Court for prior approval before the items can be purchased.
- **Renovations to offices-** Line items will need to be created for documentation to Capital Assets and infrastructure. Renovations to any facility owned by the county must have prior approval by Commissioner's Court. The court will determine whether the competitive bid law would need to be followed as well as where the funds for the renovation will be paid from. Auditor will ensure that the expenses will properly be documented and paid.

Approved:

Commissioner's Court

Date

Attest