RESOLUTION R-053-25

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO ADOPT AN ENTERPRISE FUNDS & SPECIAL REVENUE BUDGET CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES FOR FISCAL YEAR 2026, BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026

WHEREAS, the Board of Commissioners of Walker County is the governing authority for Walker County, Georgia; and

WHEREAS, on July 26, 2025, the Chairwoman of the Board and County Finance Officer prepared and submitted a proposed Enterprise Funds & Special Revenue Budget for fiscal year 2026 and placed copies of the budget in the Board of Commissioner's office and online at walkercountyga.gov for review by county residents; and

WHEREAS, notice was published on June 25, 2025 in the Walker County Messenger, the legal organ of Walker County, that the proposed budget was available for review and that a public hearing on the proposed budget would be held on July 10, 2025 and August 7, 2025; and

WHEREAS, a public hearing was held on July 10, 2025 and August 7, 2025 to receive public comment on the proposed budget pursuant to O.C.G.A. § 36-81-5; and

WHEREAS, the Board of Commissioners, having studied the proposed budget, deems the approval of the budget to be in the best interests of Walker County;

THEREFORE, BE IT RESOLVED that the Board of Commissioners of Walker County, Georgia that the budget attached hereto as **Exhibit B** and made a part hereof for the year beginning October 1, 2025, and ending September 30, 2026, is adopted and approved, to be effective October 1, 2025.

SO RESOLVED AND ADOPTED this 7th day of August, 2025.

ATTEST:

Lisa Richardson

LISA RICHARDSON, County Clerk

WALKER COUNTY, GEORGIA

Angela Teems

ANGELA TEEMS, Chairwoman

The foregoing Resolution received a motion for Approval from Commissioner Hart, second by Commissioner Wilson, and upon the question the vote is 4 ayes, 0 nays to adopt the Resolution.

Fund Description	2026 Department Requested	2026 Finance Review	Page Numbers

Special Revenue Funds

REVENUE TOTALS	$23,200.00	$21,000.00	
EXPENSE TOTALS	$36,500.00	$21,000.00	
Fund **205 - Law Library** Totals	($13,300.00)	$0.00	pg 1
REVENUE TOTALS	$2,800.00	$2,800.00	
EXPENSE TOTALS	$20,000.00	$20,000.00	
Fund **210 - Juvenile Court Supervision Fund** Totals	($17,200.00)	($17,200.00)	pg 1-2
REVENUE TOTALS	$25,200.00	$25,200.00	
EXPENSE TOTALS	$75,000.00	$75,000.00	
Fund **212 - Forfeiture Fund** Totals	($49,800.00)	($49,800.00)	pg 2-3
REVENUE TOTALS	$300,000.00	$300,000.00	
EXPENSE TOTALS	$300,000.00	$300,000.00	
Fund **213 - Opioid Settlement Funds** Totals	$0.00	$0.00	pg 3-4
TRANSFERS FROM GENERAL FUND		$500,000.00	
REVENUE TOTALS	$1,597,000.00	$1,265,000.00	
EXPENSE TOTALS	$2,675,420.00	$1,785,000.00	
Fund **215 - E-911** Totals	($1,078,420.00)	($20,000.00)	pg 4-5
TRANSFERS FROM GENERAL FUND		$1,150,000.00	
REVENUE TOTALS	$7,866,200.00	$6,250,000.00	
EXPENSE TOTALS	$7,866,200.00	$7,570,000.00	
Fund **220 - Fire & Rescue** Totals	$0.00	($170,000.00)	pg 6-8
REVENUE TOTALS	$300,000.00	$300,000.00	
EXPENSE TOTALS	$300,000.00	$300,000.00	
Fund **222 - American Rescue Plan Act of 2021** Totals	$0.00	$0.00	pg 8-10
TRANSFERS FROM GENERAL FUND		$5,000.00	
REVENUE TOTALS	$660,000.00	$680,000.00	
EXPENSE TOTALS	$660,000.00	$685,000.00	
Fund **223 - Special Courts** Totals	$0.00	$0.00	pg 11-14
REVENUE TOTALS	$75,000.00	$75,000.00	
EXPENSE TOTALS	$175,000.00	$75,000.00	
Fund **224 - Inmate Welfare Fund** Totals	($100,000.00)	$0.00	pg 14-15
REVENUE TOTALS	$75,000.00	$75,000.00	
EXPENSE TOTALS	$110,000.00	$75,000.00	

Fund Description	2026 Department Requested	2026 Finance Review	Page Numbers
Fund 226 - **Sheriff Special Projects** Totals	($35,000.00)	$0.00	pg 15

REVENUE TOTALS	$ 45,000.00	$ 45,000.00	
EXPENSE TOTALS	$100,000.00	$70,000.00	
Fund 242 - **DATE Fund** Totals	$ (55,000.00)	$ (25,000.00)	pg 15-16

REVENUE TOTALS	$ 818,500.00	$ 818,500.00	
EXPENSE TOTALS	$818,500.00	$818,500.00	
Fund 250 - **Multiple Grant Fund** Totals	$ -	$ -	pg 16-20

REVENUE TOTALS	$ 1,772,000.00	$ 1,772,000.00	
EXPENSE TOTALS	$1,772,000.00	$1,772,000.00	
Fund 275 - **Hotel/Motel Tax** Totals	$ -	$ -	pg 20-21

Enterprise Funds

REVENUE TOTALS	$2,470,617.00	$2,470,617.00	
EXPENSE TOTALS	$2,470,617.00	$2,470,617.00	
Fund 540 - **Landfill** Totals	$0.00	$0.00	pg 22-25

TRANSFERS FROM GENERAL FUND	$ 39,972.00	$ 500,000.00	
REVENUE TOTALS	$1,259,957.00	$1,181,000.00	
EXPENSE TOTALS	$1,788,432.00	$1,801,000.00	
Fund 546 - **Transportation** Totals	($528,475.00)	($120,000.00)	pg 25-27

REVENUE TOTALS	$298,725.00	$126,000.00	
EXPENSE TOTALS	$290,325.00	$288,210.00	
Fund 555 - **Special Facilities** Totals	$8,400.00	($162,210.00)	pg 27-29

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
Fund **205 - Law Library**								
	REVENUE							
	Division **2750 - Law Library**							
	Fines & Forfeitures							
351110.05	Clerk of Court Remittance Superior Ct Fees	$ 11,601.88	$ 14,071.96	$ 15,000.00	$ -	$ -	$ 14,000.00	$ 13,000.00
351130.00	Court - Magistrate General	$ 6,196.00	$ 7,160.00	$ 10,000.00	$ -	$ -	$ 8,000.00	$ 7,000.00
351150.00	Court - Probate General	$ 849.00	$ 1,041.00	$ 1,500.00	$ -	$ -	$ 1,200.00	$ 1,000.00
	Fines & Forfeitures Totals	$18,646.88	$22,272.96	$26,500.00	$0.00	$0.00	$23,200.00	$ 21,000.00
	Investment Income							
361000.10	Interest Revenues Bank Accounts	$ 0.13	$ 0.12	$ -	$ -	$ -	$ -	$ -
	Investment Income Totals	$0.13	$0.12	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **2750 - Law Library** Totals	$18,647.01	$22,273.08	$26,500.00	$0.00	$0.00	$23,200.00	$21,000.00
	REVENUE TOTALS	$18,647.01	$22,273.08	$26,500.00	$0.00	$0.00	$23,200.00	$21,000.00
	EXPENSE							
	Division **2750 - Law Library**							
	Purchased/Contracted Services							
521300.10	Technical Computer Services	$ 660.92	$ 471.01	$ 6,000.00	$ -	$ -	$ 6,000.00	$ 2,500.00
521300.95	Technical Contractual Services	$ 3,600.00	$ 3,000.00	$ 5,000.00	$ -	$ -	$ 5,000.00	$ 3,000.00
523100.00	Insurance General	$ 950.00	$ 950.00	$ 1,500.00	$ -	$ -	$ 1,500.00	$ 1,000.00
523200.15	Communications Telephone	$ -	$ 846.69	$ 1,400.00	$ -	$ -	$ 1,400.00	$ 500.00
523200.20	Communications Internet Service	$ 3,346.87	$ 1,672.47	$ 3,600.00	$ -	$ -	$ 3,600.00	$ 2,000.00
523200.30	Communications Postage	$ -	$ -	$ 150.00	$ -	$ -	$ 150.00	$ 150.00
523600.15	Dues & Fees Bank Charges	$ 488.93	$ 311.41	$ 500.00	$ -	$ -	$ 500.00	$ 500.00
523900.99	Other Purchased Services Other	$ 1,521.75	$ 635.96	$ 2,000.00	$ -	$ -	$ 2,000.00	$ 1,000.00
	Purchased/Contracted Services Totals	$10,568.47	$7,887.54	$20,150.00	$0.00	$0.00	$20,150.00	$ 10,650.00
	Supplies							
531100.00	General Supplies & Materials General	$ 1,837.11	$ -	$ -	$ -	$ -	$ -	$ -
531400.40	Books & Periodicals Law Books	$ 4,582.94	$ 470.88	$ 6,350.00	$ -	$ -	$ 16,350.00	$ 10,350.00
	Supplies Totals	$6,420.05	$470.88	$6,350.00	$0.00	$0.00	$16,350.00	$ 10,350.00
	Division **2750 - Law Library** Totals	$16,988.52	$8,358.42	$26,500.00	$0.00	$0.00	$36,500.00	$21,000.00
	EXPENSE TOTALS	$16,988.52	$8,358.42	$26,500.00	$0.00	$0.00	$36,500.00	$21,000.00
Fund **205 - Law Library** Totals								
REVENUE TOTALS		$18,647.01	$22,273.08	$26,500.00	$0.00	$0.00	$23,200.00	$21,000.00
EXPENSE TOTALS		$16,988.52	$8,358.42	$26,500.00	$0.00	$0.00	$36,500.00	$21,000.00
Fund **205 - Law Library** Totals		$1,658.49	$13,914.66	$0.00	$0.00	$0.00	($13,300.00)	$0.00
Fund **210 - Juvenile Court Supervision Fund**								
	REVENUE							
	Division **2600 - Juvenile Court**							
	Fines & Forfeitures							
351110.05	Clerk of Court Remittance Superior Ct Fees	$ 1,410.00	$ 1,000.16	$ 2,800.00	$ 290.00	$ 348.19	$ 2,800.00	$ 2,800.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	Fines & Forfeitures Totals	$1,410.00	$1,000.16	$2,800.00	$290.00	$348.19	$2,800.00	$2,800.00
	Investment Income							
361000.10	Interest Revenues Bank Accounts	$ 170.77	$ 528.56	$ 500.00	$ 293.87	$ 352.84	$ -	$ -
	Investment Income Totals	$170.77	$528.56	$500.00	$293.87	$352.84	$0.00	$0.00
	Division **2600 - Juvenile Court** Totals	$1,580.77	$1,528.72	$3,300.00	$583.87	$701.03	$2,800.00	$2,800.00
	REVENUE TOTALS	$1,580.77	$1,528.72	$3,300.00	$583.87	$701.03	$2,800.00	$2,800.00
	EXPENSE							
	Division **2600 - Juvenile Court**							
	Purchased/Contracted Services							
521200.57	Professional Tutoring & Counseling	$ -	$ -	$ 5,000.00	$ -	$ -	$ 5,000.00	$ 5,000.00
523900.00	Other Purchased Services General	$ -	$ -	$ 5,000.00	$ -	$ -	$ 5,000.00	$ 5,000.00
523900.40	Other Purchased Services Juv Court Supervision Ex	$ -	$ -	$ 10,000.00	$ -	$ -	$ 10,000.00	$ 10,000.00
	Purchased/Contracted Services Totals	$0.00	$0.00	$20,000.00	$0.00	$0.00	$20,000.00	$20,000.00
	Division **2600 - Juvenile Court** Totals	$0.00	$0.00	$20,000.00	$0.00	$0.00	$20,000.00	$20,000.00
	EXPENSE TOTALS	$0.00	$0.00	$20,000.00	$0.00	$0.00	$20,000.00	$20,000.00
Fund **210 - Juvenile Court Supervision Fund** Totals								
REVENUE TOTALS		$1,580.77	$1,528.72	$3,300.00	$583.87	$701.03	$2,800.00	$2,800.00
EXPENSE TOTALS		$0.00	$0.00	$20,000.00	$0.00	$0.00	$20,000.00	$20,000.00
Fund **210 - Juvenile Court Supervision Fund** Totals		$1,580.77	$1,528.72	($16,700.00)	$583.87	$701.03	($17,200.00)	($17,200.00)
Fund **212 - Forfeiture Fund**								
	REVENUE							
	Division **3392 - Drug Seizure**							
	Charges for Services							
342300.25	Detention & Correction Services Civil Action Condem	$ 19,572.80	$ 1,800.00	$ 25,000.00	$ -	$ -	$ 25,000.00	$ 25,000.00
	Charges for Services Totals	$19,572.80	$1,800.00	$25,000.00	$0.00	$0.00	$25,000.00	$25,000.00
	Division **3392 - Drug Seizure** Totals	$19,572.80	$1,800.00	$25,000.00	$0.00	$0.00	$25,000.00	$25,000.00
	Division **3394 - Abandoned Property**							
	Fines & Forfeitures							
351340.30	Other Confiscation/Escheats Abandoned Property	$ -	$ -	$ 200.00	$ -	$ -	$ 200.00	$ 200.00
	Fines & Forfeitures Totals	$0.00	$0.00	$200.00	$0.00	$0.00	$200.00	$200.00
	Division **3394 - Abandoned Property** Totals	$0.00	$0.00	$200.00	$0.00	$0.00	$200.00	$200.00
	REVENUE TOTALS	$19,572.80	$1,800.00	$25,200.00	$0.00	$0.00	$25,200.00	$25,200.00
	EXPENSE							
	Division **3392 - Drug Seizure**							
	Purchased/Contracted Services							
523700.00	Ed & Training General	$ 4,000.00	$ -	$ -	$ -	$ -	$ -	$ -
523900.00	Other Purchased Services General	$ -	$ 4,665.26	$ 5,000.00	$ -	$ -	$ 5,000.00	$ 5,000.00
	Purchased/Contracted Services Totals	$4,000.00	$4,665.26	$5,000.00	$0.00	$0.00	$5,000.00	$5,000.00
	Supplies							
531700.00	Other Supplies General	$ 816.76	$ -	$ 10,000.00	$ -	$ -	$ 10,000.00	$ 10,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	Supplies Totals	$816.76	$0.00	$10,000.00	$0.00	$0.00	$10,000.00	$10,000.00
	Capital Outlays							
542200.00	Capital - Vehicles General	$ -	$ -	$ 35,000.00	$ -	$ -	$ 35,000.00	$ 35,000.00
542500.00	Capital - Other Equipment General	$ 12,500.00	$ -	$ 25,000.00	$ -	$ -	$ 25,000.00	$ 25,000.00
	Capital Outlays Totals	$12,500.00	$0.00	$60,000.00	$0.00	$0.00	$60,000.00	$60,000.00
	Other Costs							
571000.60	Intergovernmental Local governments	$ -	$ 311.00	$ -	$ -	$ -	$ -	$ -
	Other Costs Totals	$0.00	$311.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **3392 - Drug Seizure** Totals	$17,316.76	$4,976.26	$75,000.00	$0.00	$0.00	$75,000.00	$75,000.00
	EXPENSE TOTALS	$17,316.76	$4,976.26	$75,000.00	$0.00	$0.00	$75,000.00	$75,000.00
Fund **212 - Forfeiture Fund** Totals								
REVENUE TOTALS		$19,572.80	$1,800.00	$25,200.00	$0.00	$0.00	$25,200.00	$25,200.00
EXPENSE TOTALS		$17,316.76	$4,976.26	$75,000.00	$0.00	$0.00	$75,000.00	$75,000.00
Fund **212 - Forfeiture Fund** Totals		$2,256.04	($3,176.26)	($49,800.00)	$0.00	$0.00	($49,800.00)	($49,800.00)
Fund **213 - Opioid Settlement Funds**								
	REVENUE							
	Division **5112 - Opioid Settlement**							
	Fines & Forfeitures							
351920.10	Local Govt Share of Opioid Settlement Payments Rcv	$ 298,727.35	$ 369,050.14	$ 300,000.00	$ 9,619.63	$ 11,549.88	$ 300,000.00	$ 300,000.00
	Fines & Forfeitures Totals	$298,727.35	$369,050.14	$300,000.00	$9,619.63	$11,549.88	$300,000.00	$300,000.00
	Division **5112 - Opioid Settlement** Totals	$298,727.35	$369,050.14	$300,000.00	$9,619.63	$11,549.88	$300,000.00	$300,000.00
	REVENUE TOTALS	$298,727.35	$369,050.14	$300,000.00	$9,619.63	$11,549.88	$300,000.00	$300,000.00
	EXPENSE							
	Division **5112 - Opioid Settlement**							
	Purchased/Contracted Services							
523900.99	Other Purchased Services Other	$ -	$ -	$ 300,000.00	$ -	$ -	$ 300,000.00	$ 300,000.00
	Purchased/Contracted Services Totals	$0.00	$0.00	$300,000.00	$0.00	$0.00	$300,000.00	$300,000.00
	Supplies							
531100.42	General Supplies & Materials Other Medical Supplies	$ -	$ 5,945.00	$ -	$ 4,147.83	$ 4,980.12	$ -	$ -
	Supplies Totals	$0.00	$5,945.00	$0.00	$4,147.83	$4,980.12	$0.00	$0.00
	Capital Outlays							
542500.90	Capital - Other Equipment Other	$ -	$ -	$ -	$ 13,686.00	$ 16,432.20	$ -	$ -
	Capital Outlays Totals	$0.00	$0.00	$0.00	$13,686.00	$16,432.20	$0.00	$0.00
	Other Costs							
572000.00	Payments To Other Agencies General	$ -	$ -	$ -	$ 110,249.27	$ 132,371.66	$ -	$ -
	Other Costs Totals	$0.00	$0.00	$0.00	$110,249.27	$132,371.66	$0.00	$0.00
	Division **5112 - Opioid Settlement** Totals	$0.00	$5,945.00	$300,000.00	$128,083.10	$153,783.98	$300,000.00	$300,000.00
	EXPENSE TOTALS	$0.00	$5,945.00	$300,000.00	$128,083.10	$153,783.98	$300,000.00	$300,000.00
Fund **213 - Opioid Settlement Funds** Totals								

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
REVENUE TOTALS		$298,727.35	$369,050.14	$300,000.00	$9,619.63	$11,549.88	$300,000.00	$300,000.00
EXPENSE TOTALS		$0.00	$5,945.00	$300,000.00	$128,083.10	$153,783.98	$300,000.00	$300,000.00
Fund **213 - Opioid Settlement Funds** Totals		$298,727.35	$363,105.14	$0.00	($118,463.47)	($142,234.10)	$0.00	$0.00
Fund **215 - E-911**								
REVENUE								
Division **3800 - E-911**								
Charges for Services								
342500.10	E-911 Charges Landline	$ 967,553.58	$ 987,740.59	$ 980,000.00	$ 664,017.74	$ 797,258.14	$ 980,000.00	$ 990,000.00
342500.20	E-911 Charges Wireless	$ 269,458.44	$ 271,614.52	$ 272,700.00	$ 174,703.03	$ 209,758.57	$ 272,700.00	$ 275,000.00
Charges for Services Totals		$1,237,012.02	$1,259,355.11	$1,252,700.00	$838,720.77	$1,007,016.71	$1,252,700.00	$ 1,265,000.00
Miscellaneous Revenue								
389000.90	Other Other Miscellaneous	$ -	$ 30,994.05	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue Totals		$0.00	$30,994.05	$0.00	$0.00	$0.00	$0.00	$0.00
Other Financing Sources								
391000.10	Interfund Transfer In General Fund	$ 154,839.65	$ 187,834.01	$ -	$ -	$ -	$ -	$ -
391200.00	Operating Transfer In General	$ -	$ -	$ 344,300.00	$ -	$ -	$ 344,300.00	$ 500,000.00
Other Financing Sources Totals		$154,839.65	$187,834.01	$344,300.00	$0.00	$0.00	$344,300.00	$500,000.00
Division **3800 - E-911** Totals		$1,391,851.67	$1,478,183.17	$1,597,000.00	$838,720.77	$1,007,016.71	$1,597,000.00	$1,765,000.00
REVENUE TOTALS		$1,391,851.67	$1,478,183.17	$1,597,000.00	$838,720.77	$1,007,016.71	$1,597,000.00	$1,765,000.00
EXPENSE								
Division **3800 - E-911**								
Personal/Services & Employee Benefits								
511100.10	Salary and Wages Regular Employees	$ 656,515.09	$ 707,753.34	$ 928,000.00	$ 602,511.47	$ 723,410.15	$ 1,125,105.00	$ 952,000.00
511100.20	Salary and Wages Vacation	$ 24,904.30	$ 14,169.58	$ -	$ 23,247.83	$ 27,912.69	$ 17,000.00	$ 17,000.00
511100.30	Salary and Wages Holiday	$ 27,693.24	$ 31,582.40	$ -	$ 34,299.20	$ 41,181.61	$ 30,000.00	$ 30,000.00
511100.40	Salary and Wages Compensatory	$ 909.00	$ 1,023.40	$ -	$ -	$ -	$ 1,500.00	$ 1,500.00
511100.80	Salary and Wages Bereavement	$ 2,044.80	$ 997.20	$ -	$ 2,173.70	$ 2,609.87	$ 1,500.00	$ 1,500.00
511170.00	Personal Pay General	$ 27,905.69	$ 32,803.67	$ -	$ 41,136.02	$ 49,390.29	$ 36,000.00	$ 36,000.00
511300.00	Overtime General	$ 115,442.88	$ 119,702.79	$ 80,000.00	$ 96,000.72	$ 115,264.02	$ 80,000.00	$ 80,000.00
512110.30	Health Expense Health Insurance	$ 153,093.66	$ 112,263.57	$ 153,000.00	$ 149,544.51	$ 179,551.80	$ 186,304.00	$ 189,000.00
512120.10	Disability Short Term	$ 4,802.03	$ 7,383.38	$ 7,400.00	$ 6,769.15	$ 8,127.43	$ 9,011.00	$ 11,500.00
512120.20	Disability Long Term	$ 1,854.99	$ 2,252.02	$ 2,000.00	$ 2,034.92	$ 2,443.24	$ 2,435.00	$ 4,200.00
512130.00	Life Insurance General	$ 463.29	$ 481.40	$ 500.00	$ 726.16	$ 871.87	$ 609.00	$ 600.00
512200.00	Social Security Contribution General	$ 51,148.53	$ 54,546.33	$ 57,600.00	$ 47,716.79	$ 57,291.54	$ 70,138.00	$ 63,000.00
512300.00	Medicare General	$ 11,962.57	$ 12,760.99	$ 13,500.00	$ 11,159.64	$ 13,398.91	$ 16,439.00	$ 14,000.00
512400.10	Retirement Contributions Defined Benefit	$ 60,221.99	$ 68,804.94	$ 60,000.00	$ 53,894.65	$ 64,709.04	$ 127,856.00	$ 80,000.00
512400.30	Retirement Contributions 401(a)	$ 42,277.71	$ 53,034.04	$ 45,000.00	$ 47,452.83	$ 56,974.62	$ 45,000.00	$ 60,000.00
512600.00	Unemployment Insurance General	$ 2,555.00	$ -	$ -	$ -	$ -	$ -	$ -
512700.00	Worker's Compensation General	$ 3,380.15	$ 3,518.84	$ 3,500.00	$ 2,444.85	$ 2,935.43	$ 4,262.00	$ 5,000.00
512900.20	Other Employee Benefits Identity Theft Protection	$ 1,025.03	$ 985.32	$ 1,200.00	$ 837.20	$ 1,005.19	$ 1,461.00	$ 700.00
Personal/Services & Employee Benefits Totals		$1,188,199.95	$1,224,063.21	$1,351,700.00	$1,121,949.64	$1,347,077.70	$1,754,620.00	$ 1,546,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	Purchased/Contracted Services							
521200.00	Professional General	$ -	$ 115.18	$ -	$ 113.16	$ 135.87	$ -	$ -
521200.90	Professional Other Professional	$ 39.66	$ 224.92	$ -	$ 106.26	$ 127.58	$ -	$ -
521300.10	Technical Computer Services	$ 17.55	$ -	$ -	$ -	$ -	$ -	$ -
522200.10	Repairs & Maintenance Contracts	$ 91,791.27	$ 142,857.94	$ 128,000.00	$ 112,233.73	$ 134,754.31	$ 128,000.00	$ 125,000.00
522220.20	Repairs Equipment	$ 10,253.35	$ 3,432.45	$ 5,000.00	$ 8,153.79	$ 9,789.91	$ 5,000.00	$ 5,000.00
522220.60	Repairs Vehicles	$ 1,190.97	$ 834.18	$ -	$ -	$ -	$ -	$ -
522320.00	Rental of Equipment & Vehicles General	$ -	$ -	$ -	$ 23.58	$ 28.31	$ -	$ -
522320.30	Rental of Equipment & Vehicles Copiers	$ 661.93	$ 798.09	$ 750.00	$ 243.99	$ 292.95	$ 750.00	$ 750.00
523200.10	Communications Cellular Phone	$ 4,313.21	$ 2,004.71	$ 2,000.00	$ 1,425.73	$ 1,711.81	$ 2,000.00	$ 2,000.00
523200.15	Communications Telephone	$ 56,732.14	$ 64,140.11	$ 60,000.00	$ 47,176.86	$ 56,643.27	$ 60,000.00	$ 60,000.00
523200.30	Communications Postage	$ -	$ 1,571.41	$ 50.00	$ -	$ -	$ 50.00	$ 50.00
523500.00	Travel General	$ 3,094.48	$ 1,324.20	$ 6,500.00	$ 6,512.28	$ 7,819.02	$ 6,500.00	$ 6,500.00
523600.00	Dues & Fees General	$ 283.79	$ 350.95	$ 500.00	$ 438.45	$ 526.43	$ 500.00	$ 500.00
523700.00	Ed & Training General	$ 1,674.00	$ 3,651.02	$ 8,000.00	$ 5,260.00	$ 6,315.46	$ 8,000.00	$ 8,000.00
523800.00	Licenses General	$ 306.13	$ -	$ -	$ -	$ -	$ -	$ -
	Purchased/Contracted Services Totals	$170,358.48	$221,305.16	$210,800.00	$181,687.83	$218,144.92	$210,800.00	$ 207,800.00
	Supplies							
531100.00	General Supplies & Materials General	$ 2,114.21	$ 3,987.18	$ 4,000.00	$ 1,488.32	$ 1,786.96	$ 4,000.00	$ 4,000.00
531100.45	General Supplies & Materials Office Supplies	$ 2,068.42	$ 1,717.89	$ 2,000.00	$ 662.87	$ 795.88	$ 2,000.00	$ 2,000.00
531100.80	General Supplies & Materials Uniforms & Badges	$ 2,206.06	$ 3,291.84	$ 4,000.00	$ 2,547.02	$ 3,058.10	$ 4,000.00	$ 4,000.00
531200.20	Energy Natural Gas	$ 2,212.01	$ 1,310.30	$ 3,000.00	$ 783.34	$ 940.52	$ 3,000.00	$ 2,000.00
531200.30	Energy Electricity	$ 23,322.04	$ 15,973.09	$ 20,000.00	$ 11,235.47	$ 13,489.96	$ 20,000.00	$ 17,200.00
531200.40	Energy Bottled Gas	$ 348.17	$ -	$ -	$ -	$ -	$ -	$ -
531300.00	Food General	$ 1,114.44	$ 919.93	$ 1,500.00	$ 1,066.31	$ 1,280.27	$ 1,500.00	$ 1,500.00
531700.00	Other Supplies General	$ 176.04	$ 543.58	$ -	$ -	$ -	$ 500.00	$ 500.00
539950.00	Supply Reimbursement General	$ (268.15)	$ (729.78)	$ -	$ -	$ -	$ -	$ -
	Supplies Totals	$33,293.24	$27,014.03	$34,500.00	$17,783.33	$21,351.69	$35,000.00	$ 31,200.00
	Capital Outlays							
542500.00	Capital - Other Equipment General	$ -	$ -	$ -	$ -	$ -	$ 4,000.00	$ -
542500.90	Capital - Other Equipment Other	$ -	$ -	$ -	$ -	$ -	$ 671,000.00	$ -
	Capital Outlays Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$675,000.00	$0.00
	Division **3800 - E-911** Totals	$1,391,851.67	$1,472,382.40	$1,597,000.00	$1,321,420.80	$1,586,574.31	$2,675,420.00	$1,785,000.00
	EXPENSE TOTALS	$1,391,851.67	$1,472,382.40	$1,597,000.00	$1,321,420.80	$1,586,574.31	$2,675,420.00	$1,785,000.00
Fund **215 - E-911** Totals								
REVENUE TOTALS		$1,391,851.67	$1,478,183.17	$1,597,000.00	$838,720.77	$1,007,016.71	$1,597,000.00	$1,765,000.00
EXPENSE TOTALS		$1,391,851.67	$1,472,382.40	$1,597,000.00	$1,321,420.80	$1,586,574.31	$2,675,420.00	$1,785,000.00
Fund **215 - E-911** Totals		$0.00	$5,800.77	$0.00	($482,700.03)	($579,557.60)	($1,078,420.00)	($20,000.00)

Fund **220 - Fire & Rescue**

REVENUE

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	Division **3520 - Fire and Rescue**							
	Charges for Services							
342200.00	Special Fire Protection Services General	$ -	$ -	$ 5,955,000.00	$ -	$ -	$ 6,250,000.00	$ 6,250,000.00
342200.10	Special Fire Protection Services Real Estate	$ 15,936.80	$ (19,488.63)	$ -	$ 1,131.09	$ 1,358.05	$ -	$ -
342200.20	Special Fire Protection Services Mobile Homes	$ 3,044.15	$ 224.54	$ -	$ -	$ -	$ -	$ -
342200.40	Special Fire Protection Services Interest	$ 25,423.04	$ 58,066.35	$ -	$ 42,909.48	$ 51,519.61	$ -	$ -
342900.10	Other Public Safety	$ 4,098,894.94	$ 5,810,504.41	$ -	$ 5,681,600.21	$ 6,821,658.15	$ -	$ -
	Charges for Services Totals	$4,143,298.93	$5,849,306.67	$5,955,000.00	$5,725,640.78	$6,874,535.81	$6,250,000.00	$6,250,000.00
	Miscellaneous Revenue							
389000.90	Other Other Miscellaneous	$ -	$ 71,200.23	$ -	$ 6.66	$ 8.00	$ -	$ -
	Miscellaneous Revenue Totals	$0.00	$71,200.23	$0.00	$6.66	$8.00	$0.00	$0.00
	Other Financing Sources							
391000.10	Interfund Transfer In General Fund	$ 1,199,427.96	$ -	$ -	$ -	$ -	$ -	$ -
391200.00	Operating Transfer In General	$ -	$ -	$ -	$ -	$ -	$ 1,616,200.00	$ 1,150,000.00
	Other Financing Sources Totals	$1,199,427.96	$0.00	$0.00	$0.00	$0.00	$1,616,200.00	$ 1,150,000.00
	Division **3520 - Fire and Rescue** Totals	$5,342,726.89	$5,920,506.90	$5,955,000.00	$5,725,647.44	$6,874,543.81	$7,866,200.00	$7,400,000.00
	REVENUE TOTALS	$5,342,726.89	$5,920,506.90	$5,955,000.00	$5,725,647.44	$6,874,543.81	$7,866,200.00	$7,400,000.00
	EXPENSE							
	Division **3520 - Fire and Rescue**							
	Personal/Services & Employee Benefits							
511100.10	Salary and Wages Regular Employees	$ 2,713,004.19	$ 3,063,875.57	$ 3,734,000.00	$ 2,520,359.68	$ 3,026,089.75	$ 4,705,000.00	$ 4,585,000.00
511100.20	Salary and Wages Vacation	$ 64,769.34	$ 44,623.84	$ 40,000.00	$ 54,590.92	$ 65,545.02	$ 60,000.00	$ 60,000.00
511100.30	Salary and Wages Holiday	$ 77,477.98	$ 89,517.77	$ 85,000.00	$ 85,020.96	$ 102,081.09	$ 114,000.00	$ 114,000.00
511100.80	Salary and Wages Bereavement	$ 1,817.56	$ 833.16	$ -	$ 2,230.80	$ 2,678.43	$ -	$ -
511170.00	Personal Pay General	$ 59,132.02	$ 99,356.72	$ 70,000.00	$ 80,227.33	$ 96,325.58	$ 95,000.00	$ 95,000.00
511190.00	Salary Reimbursement General	$ -	$ (400.00)	$ -	$ -	$ -	$ -	$ -
511200.20	Temporary Employees Volunteer	$ 14,500.00	$ 14,090.00	$ 15,000.00	$ 12,920.00	$ 15,512.50	$ 25,000.00	$ 20,000.00
511290.90	Supplemental Payroll Other	$ 17,421.00	$ -	$ -	$ -	$ -	$ -	$ -
511300.00	Overtime General	$ 344,285.29	$ 248,687.70	$ 200,000.00	$ 255,614.79	$ 306,905.92	$ 225,000.00	$ 220,000.00
512110.30	Health Expense Health Insurance	$ 540,747.70	$ 451,577.60	$ 500,000.00	$ 545,646.30	$ 655,134.54	$ 815,000.00	$ 648,000.00
512110.35	Health Expense Firefighters Cancer Insurance	$ 7,603.05	$ 8,203.18	$ 8,000.00	$ 7,942.38	$ 9,536.08	$ 9,700.00	$ 10,000.00
512120.10	Disability Short Term	$ 20,613.71	$ 29,473.37	$ 26,000.00	$ 27,529.52	$ 33,053.54	$ 42,000.00	$ 40,000.00
512120.20	Disability Long Term	$ 7,915.62	$ 9,020.34	$ 8,275.00	$ 8,410.57	$ 10,098.22	$ 17,500.00	$ 15,000.00
512130.00	Life Insurance General	$ 1,646.20	$ 1,726.24	$ 2,000.00	$ 2,395.04	$ 2,875.62	$ 3,000.00	$ 3,000.00
512200.00	Social Security Contribution General	$ 195,638.21	$ 211,784.26	$ 253,200.00	$ 178,736.16	$ 214,600.98	$ 290,000.00	$ 280,000.00
512300.00	Medicare General	$ 45,752.59	$ 49,534.39	$ 59,225.00	$ 41,801.18	$ 50,188.92	$ 68,000.00	$ 65,000.00
512400.10	Retirement Contributions Defined Benefit	$ 58,877.57	$ 60,411.10	$ 60,000.00	$ 39,996.32	$ 48,021.90	$ 40,000.00	$ 40,000.00
512400.30	Retirement Contributions 401(a)	$ 221,608.95	$ 265,148.22	$ 223,000.00	$ 223,371.48	$ 268,192.73	$ 316,000.00	$ 320,000.00
512400.40	Retirement Contributions Volunteer Firefighters	$ 650.00	$ 575.00	$ 500.00	$ 575.00	$ 690.38	$ 500.00	$ 1,000.00
512700.00	Worker's Compensation General	$ 76,214.83	$ 84,053.01	$ 77,000.00	$ 85,810.69	$ 103,029.28	$ 100,000.00	$ 100,000.00
512900.20	Other Employee Benefits Identity Theft Protection	$ 3,998.48	$ 4,189.84	$ 4,000.00	$ 3,349.44	$ 4,021.53	$ 4,500.00	$ 3,000.00
	Personal/Services & Employee Benefits Totals	$4,473,674.29	$4,736,281.31	$5,365,200.00	$4,176,528.56	$5,014,582.01	$6,930,200.00	$ 6,619,000.00
	Purchased/Contracted Services							

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
521300.95	Technical Contractual Services	$ -	$ -	$ -	$ 624.00	$ 749.21	$ -	$ -
522100.10	Cleaning Services Disposal	$ 4,340.90	$ 5,415.43	$ 4,500.00	$ 3,849.85	$ 4,622.35	$ 6,000.00	$ 6,000.00
522200.00	Repairs & Maintenance General	$ 430.54	$ (500.00)	$ -	$ -	$ -	$ -	$ -
522200.10	Repairs & Maintenance Contracts	$ -	$ 64.00	$ -	$ 5,629.50	$ 6,759.10	$ -	$ -
522220.10	Repairs Buildings	$ 35,723.97	$ 30,461.90	$ 35,000.00	$ 33,169.66	$ 39,825.41	$ 35,000.00	$ 35,000.00
522220.20	Repairs Equipment	$ 33,160.92	$ 14,041.41	$ 15,000.00	$ 24,949.77	$ 29,956.14	$ 15,000.00	$ 15,000.00
522220.40	Repairs Radio	$ 1,624.25	$ 1,154.98	$ 2,000.00	$ 1,629.18	$ 1,956.09	$ 2,000.00	$ 2,000.00
522220.60	Repairs Vehicles	$ 325,275.47	$ 256,448.20	$ 159,700.00	$ 173,757.75	$ 208,623.61	$ 150,000.00	$ 150,000.00
522320.30	Rental of Equipment & Vehicles Copiers	$ 1,028.99	$ 1,547.10	$ -	$ 726.39	$ 872.15	$ -	$ -
523100.00	Insurance General	$ (3,299.60)	$ -	$ -	$ -	$ -	$ -	$ -
523100.15	Insurance Vehicle	$ 41,000.00	$ 63,795.00	$ 75,000.00	$ 71,587.94	$ 85,952.63	$ 75,000.00	$ 100,000.00
523100.20	Insurance Building	$ 34,000.00	$ 16,933.60	$ 20,000.00	$ 14,077.77	$ 16,902.59	$ 20,000.00	$ 20,000.00
523200.10	Communications Cellular Phone	$ 15,822.84	$ 15,404.69	$ 15,000.00	$ 13,896.42	$ 16,684.85	$ 20,000.00	$ 15,000.00
523200.15	Communications Telephone	$ 33,192.83	$ 3,499.41	$ 3,000.00	$ 1,768.88	$ 2,123.82	$ 3,000.00	$ 3,000.00
523200.20	Communications Internet Service	$ 1,094.03	$ 26,736.44	$ 23,000.00	$ 20,181.23	$ 24,230.75	$ 25,000.00	$ 25,000.00
523200.30	Communications Postage	$ 1,011.22	$ 974.14	$ 900.00	$ 647.99	$ 778.01	$ 1,000.00	$ 1,000.00
523500.00	Travel General	$ 3,641.89	$ 5,005.29	$ 6,000.00	$ 4,786.82	$ 5,747.33	$ 7,000.00	$ 7,000.00
523600.00	Dues & Fees General	$ 3,344.80	$ 4,829.50	$ 4,500.00	$ 6,485.26	$ 7,786.58	$ 6,000.00	$ 6,000.00
523600.55	Dues & Fees Membership Fee	$ -	$ 450.00	$ -	$ -	$ -	$ -	$ -
523600.75	Dues & Fees Vehicle License	$ 21.00	$ 363.00	$ -	$ 241.36	$ 289.79	$ -	$ -
523700.00	Ed & Training General	$ 5,576.61	$ 4,883.30	$ 5,000.00	$ 234.56	$ 281.63	$ 6,000.00	$ 6,000.00
523700.20	Ed & Training Prevention	$ 4,926.86	$ 3,424.90	$ 4,000.00	$ 165.00	$ 198.11	$ 5,000.00	$ 5,000.00
523800.00	Licenses General	$ -	$ 3,900.00	$ -	$ -	$ -	$ -	$ -
	Purchased/Contracted Services Totals	$541,917.52	$458,832.29	$372,600.00	$378,409.33	$454,340.15	$376,000.00	$ 396,000.00
	Supplies							
531100.00	General Supplies & Materials General	$ 655.86	$ 101.99	$ -	$ 348.68	$ 418.65	$ -	$ -
531100.45	General Supplies & Materials Office Supplies	$ 6,436.32	$ 3,952.79	$ 6,000.00	$ 1,792.29	$ 2,151.93	$ 6,000.00	$ 6,000.00
531100.60	General Supplies & Materials Fire & Rescue	$ 22,455.93	$ 26,897.06	$ 23,000.00	$ 14,517.14	$ 17,430.12	$ 23,000.00	$ 23,000.00
531100.80	General Supplies & Materials Uniforms & Badges	$ 19,293.66	$ 21,497.54	$ 22,000.00	$ 9,428.34	$ 11,320.21	$ 30,000.00	$ 30,000.00
531200.10	Energy Water/Sewerage	$ 10,110.87	$ 11,763.80	$ 10,000.00	$ 9,198.16	$ 11,043.84	$ 12,000.00	$ 12,000.00
531200.20	Energy Natural Gas	$ 7,841.04	$ 10,173.65	$ 8,200.00	$ 10,599.29	$ 12,726.12	$ 10,000.00	$ 10,000.00
531200.30	Energy Electricity	$ 62,271.76	$ 54,264.52	$ 45,000.00	$ 39,591.45	$ 47,535.79	$ 50,000.00	$ 50,000.00
531200.40	Energy Bottled Gas	$ 22,514.13	$ 28,204.14	$ 22,000.00	$ 22,713.33	$ 27,270.94	$ 28,000.00	$ 28,000.00
531200.70	Energy Vehicle-Gasoline/Diesel	$ 137,430.01	$ 150,440.04	$ 125,000.00	$ 103,471.27	$ 124,233.60	$ 125,000.00	$ 125,000.00
531300.00	Food General	$ 1,219.38	$ 788.01	$ 1,000.00	$ 893.54	$ 1,072.84	$ 1,000.00	$ 1,000.00
531400.00	Books & Periodicals General	$ 266.16	$ 159.34	$ -	$ 531.95	$ 638.69	$ -	$ -
531600.00	Small Equipment General	$ 478.00	$ 1,462.48	$ 50,000.00	$ 7,483.87	$ 8,985.57	$ -	
	Supplies Totals	$290,973.12	$309,705.36	$312,200.00	$220,569.31	$264,828.30	$285,000.00	$ 285,000.00
	Capital Outlays							$ -
541310.00	Capital - Buildings General	$ -	$ -	$ 30,000.00	$ 13,591.57	$ 16,318.83	$ -	
542200.00	Capital - Vehicles General	$ 550.00	$ -	$ 75,000.00	$ 11,611.00	$ 13,940.84	$ 75,000.00	$ 70,000.00
542300.00	Capital - Furniture & Fixtures General	$ 4,170.00	$ -	$ -	$ -	$ -	$ -	
542500.00	Capital - Other Equipment General	$ -	$ -	$ 150,000.00	$ 11,799.00	$ 14,166.56	$ 200,000.00	$ 200,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
542500.90	Capital - Other Equipment Other	$ 31,441.96	$ -	$ -	$ 16,859.38	$ 20,242.35	$ -	
	Capital Outlays Totals	$36,161.96	$0.00	$255,000.00	$53,860.95	$64,668.58	$275,000.00	$ 270,000.00
	Other Costs							
573000.00	Payments to Others General	$ -	$ -	$ -	$ 15,000.00	$ 18,009.87	$ -	$ -
	Other Costs Totals	$0.00	$0.00	$0.00	$15,000.00	$18,009.87	$0.00	$ -
	Other Financing Uses							
611000.00	Interfund Transfers Out General	$ -	$ -	$ -	$ -	$ -	$ -	$ -
611000.60	Interfund Transfers Out Op Transfer - Multigrant Fu	$ -	$ 1,007.00	$ -	$ -	$ -	$ -	$ -
	Other Financing Uses Totals	$0.00	$1,007.00	$0.00	$0.00	$0.00	$0.00	$ -
	Division **3520 - Fire and Rescue** Totals	$5,342,726.89	$5,505,825.96	$6,305,000.00	$4,844,368.15	$5,816,428.91	$7,866,200.00	$ 7,570,000.00
	EXPENSE TOTALS	$5,342,726.89	$5,505,825.96	$6,305,000.00	$4,844,368.15	$5,816,428.91	$7,866,200.00	$7,570,000.00
Fund **220 - Fire & Rescue** Totals								
REVENUE TOTALS		$5,342,726.89	$5,920,506.90	$5,955,000.00	$5,725,647.44	$6,874,543.81	$7,866,200.00	$7,400,000.00
EXPENSE TOTALS		$5,342,726.89	$5,505,825.96	$6,305,000.00	$4,844,368.15	$5,816,428.91	$7,866,200.00	$7,570,000.00
Fund **220 - Fire & Rescue** Totals		$0.00	$414,680.94	($350,000.00)	$881,279.29	$1,058,114.90	$0.00	($170,000.00)
Fund **222 - American Rescue Plan Act of 2021**								
	REVENUE							
	Division **0000 - Revenues**							
	Intergovernmental Revenues							
331110.00	Fed Grant-Op/Cat-Direct General	$ -	$ -	$ 690,698.00	$ -	$ -	$ -	$ -
331150.00	Fed Grant-Op/Cat-Indirect General	$ 8,883,992.39	$ 1,959,838.89	$ -	$ 819,053.06	$ 983,402.52	$ 300,000.00	$ 300,000.00
	Intergovernmental Revenues Totals	$8,883,992.39	$1,959,838.89	$690,698.00	$819,053.06	$983,402.52	$300,000.00	$300,000.00
	Investment Income							
361000.10	Interest Revenues Bank Accounts	$ 318,832.35	$ 315,878.02	$ -	$ 69,925.16	$ 83,956.20	$ -	$ -
	Investment Income Totals	$318,832.35	$315,878.02	$0.00	$69,925.16	$83,956.20	$0.00	$0.00
	Other Financing Sources							
391200.00	Operating Transfer In General	$ -	$ 856,783.24	$ -	$ 2,211,826.81	$ 2,655,647.32	$ -	$ -
	Other Financing Sources Totals	$0.00	$856,783.24	$0.00	$2,211,826.81	$2,655,647.32	$0.00	$0.00
	Division **0000 - Revenues** Totals	$9,202,824.74	$3,132,500.15	$690,698.00	$3,100,805.03	$3,723,006.04	$300,000.00	$300,000.00
	REVENUE TOTALS	$9,202,824.74	$3,132,500.15	$690,698.00	$3,100,805.03	$3,723,006.04	$300,000.00	$300,000.00
	EXPENSE							
	Division **1000 - General Government**							
	Purchased/Contracted Services							
521200.90	Professional Other Professional	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Purchased/Contracted Services Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Capital Outlays							
541310.10	Capital - Buildings County Buildings	$ 329,807.13	$ -	$ -	$ -	$ -	$ -	$ -
541400.90	Capital Infrastructure Other	$ -	$ 131,416.34	$ -	$ -	$ -	$ -	$ -
542500.90	Capital - Other Equipment Other	$ 132,176.30	$ 10,006.50	$ -	$ -	$ -	$ -	$ -
	Capital Outlays Totals	$461,983.43	$141,422.84	$0.00	$0.00	$0.00	$0.00	$0.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	Division **1000 - General Government** Totals	$461,983.43	$141,422.84	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **2000 - Judicial**							
	Personal/Services & Employee Benefits							
511185.00	Payroll Pass Thru General	$ 106,325.16	$ 102,887.40	$ 242,487.00	$ 32,822.72	$ 39,408.86	$ 100,000.00	$ 100,000.00
	Personal/Services & Employee Benefits Totals	$106,325.16	$102,887.40	$242,487.00	$32,822.72	$39,408.86	$100,000.00	$100,000.00
	Purchased/Contracted Services							
521300.15	Technical Court Reporter	$ -	$ -	$ -	$ -	$ -	$ -	$ -
522310.00	Rental of Land & Buildings General	$ -	$ -	$ -	$ -	$ -	$ -	$ -
522320.00	Rental of Equipment & Vehicles General	$ -	$ -	$ -	$ -	$ -	$ -	$ -
523500.00	Travel General	$ -	$ -	$ -	$ -	$ -	$ -	$ -
523600.30	Dues & Fees Jurors	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Purchased/Contracted Services Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Supplies							
531600.10	Small Equipment Operating Equipment	$ 2,359.98	$ -	$ -	$ -	$ -	$ -	$ -
	Supplies Totals	$2,359.98	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Capital Outlays							
542500.90	Capital - Other Equipment Other	$ -	$ 1,482,952.72	$ -	$ -	$ -	$ -	$ -
	Capital Outlays Totals	$0.00	$1,482,952.72	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **2000 - Judicial** Totals	$108,685.14	$1,585,840.12	$242,487.00	$32,822.72	$39,408.86	$100,000.00	$100,000.00
	Division **3000 - Public Safety**							
	Purchased/Contracted Services							
522220.10	Repairs Buildings	$ -	$ 6,500.00	$ -	$ -	$ -	$ -	$ -
523700.00	Ed & Training General	$ 6,667.50	$ -	$ -	$ -	$ -	$ -	$ -
	Purchased/Contracted Services Totals	$6,667.50	$6,500.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Supplies							
531100.90	General Supplies & Materials Other	$ -	$ 14,484.58	$ -	$ -	$ -	$ -	$ -
531600.10	Small Equipment Operating Equipment	$ -	$ 2,097.00	$ -	$ -	$ -	$ -	$ -
	Supplies Totals	$0.00	$16,581.58	$0.00	$0.00	$0.00	$0.00	$0.00
	Capital Outlays							
542200.00	Capital - Vehicles General	$ 58,589.76	$ -	$ -	$ -	$ -	$ -	$ -
542500.90	Capital - Other Equipment Other	$ 511,295.22	$ 186,041.16	$ -	$ 58,370.74	$ 70,083.29	$ -	$ -
	Capital Outlays Totals	$569,884.98	$186,041.16	$0.00	$58,370.74	$70,083.29	$0.00	$0.00
	Division **3000 - Public Safety** Totals	$576,552.48	$209,122.74	$0.00	$58,370.74	$70,083.29	$0.00	$0.00
	Division **3300 - Sheriff**							
	Purchased/Contracted Services							
521300.10	Technical Computer Services	$ 39,399.57	$ -	$ -	$ -	$ -	$ -	$ -
522200.10	Repairs & Maintenance Contracts	$ 11,700.00	$ (300.00)	$ -	$ -	$ -	$ -	$ -
522200.20	Repairs & Maintenance Supplies	$ -	$ 1,611.84	$ -	$ -	$ -	$ -	$ -
523900.99	Other Purchased Services Other	$ -	$ 852.27	$ -	$ -	$ -	$ 200,000.00	$ 200,000.00
	Purchased/Contracted Services Totals	$51,099.57	$2,164.11	$0.00	$0.00	$0.00	$200,000.00	$200,000.00
	Supplies							
531600.10	Small Equipment Operating Equipment	$ -	$ 2,954.20	$ -	$ -	$ -	$ -	$ -
	Supplies Totals	$0.00	$2,954.20	$0.00	$0.00	$0.00	$0.00	$0.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	Capital Outlays							
541350.00	Building Improvements General	$ 702,331.00	$ 298,515.00	$ -	$ -	$ -	$ -	$ -
542400.10	Capital - Computers Hardware	$ -	$ -	$ -	$ 16,840.00	$ 20,219.08	$ -	$ -
542500.90	Capital - Other Equipment Other	$ 259,256.88	$ 227,814.51	$ -	$ 44,658.24	$ 53,619.27	$ -	$ -
	Capital Outlays Totals	$961,587.88	$526,329.51	$0.00	$61,498.24	$73,838.35	$0.00	$0.00
	Division **3300 - Sheriff** Totals	$1,012,687.45	$531,447.82	$0.00	$61,498.24	$73,838.35	$200,000.00	$200,000.00
	Division **4000 - Public Works**							
	Capital Outlays							
541400.10	Capital Infrastructure Road Projects	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Capital Outlays Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Other Financing Uses							
611000.90	Interfund Transfers Out Capital Project funds	$ 39,737.89	$ -	$ -	$ -	$ -	$ -	$ -
611100.10	Interfund Transfers Out General Fund	$ 6,684,346.00	$ 49,500.00	$ -	$ -	$ -	$ -	$ -
	Other Financing Uses Totals	$6,724,083.89	$49,500.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **4000 - Public Works** Totals	$6,724,083.89	$49,500.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **5000 - Health and Welfare**							
	Purchased/Contracted Services							
522220.10	Repairs Buildings	$ -	$ 60,450.00	$ -	$ -	$ -	$ -	$ -
	Purchased/Contracted Services Totals	$0.00	$60,450.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Capital Outlays							
542500.90	Capital - Other Equipment Other	$ -	$ 17,949.61	$ -	$ -	$ -	$ -	$ -
	Capital Outlays Totals	$0.00	$17,949.61	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **5000 - Health and Welfare** Totals	$0.00	$78,399.61	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **6000 - Culture and Recreation**							
	Purchased/Contracted Services							
522220.10	Repairs Buildings	$ -	$ 9,125.00	$ -	$ -	$ -	$ -	$ -
	Purchased/Contracted Services Totals	$0.00	$9,125.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Capital Outlays							
541400.90	Capital Infrastructure Other	$ -	$ -	$ -	$ 1,888.57	$ 2,267.53	$ -	$ -
	Capital Outlays Totals	$0.00	$0.00	$0.00	$1,888.57	$2,267.53	$0.00	$0.00
	Division **6000 - Culture and Recreation** Totals	$0.00	$9,125.00	$0.00	$1,888.57	$2,267.53	$0.00	$0.00
	Division **9000 - Other Financing Uses**							
	Other Financing Uses							
611000.90	Interfund Transfers Out Capital Project funds	$ -	$ 200,000.00	$ 2,000,000.00	$ -	$ -	$ -	$ -
	Other Financing Uses Totals	$0.00	$200,000.00	$2,000,000.00	$0.00	$0.00	$0.00	$0.00
	Division **9000 - Other Financing Uses** Totals	$0.00	$200,000.00	$2,000,000.00	$0.00	$0.00	$0.00	$0.00
	EXPENSE TOTALS	$8,883,992.39	$2,804,858.13	$2,242,487.00	$154,580.27	$185,598.03	$300,000.00	$300,000.00

Fund **222 - American Rescue Plan Act of 2021** Totals

REVENUE TOTALS	$9,202,824.74	$3,132,500.15	$690,698.00	$3,100,805.03	$3,723,006.04	$300,000.00	$300,000.00
EXPENSE TOTALS	$8,883,992.39	$2,804,858.13	$2,242,487.00	$154,580.27	$185,598.03	$300,000.00	$300,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
Fund	**222 - American Rescue Plan Act of 2021** Totals	$318,832.35	$327,642.02	($1,551,789.00)	$2,946,224.76	$3,537,408.01	$0.00	$0.00
Fund	**223 - Special Courts**							
	REVENUE							
	Division **2160 - Drug Court**							
	Intergovernmental Revenues							
334150.00	State Grant-Op/Cat-Indirect General	$ 309,260.00	$ 326,794.56	$ 341,300.00	$ 236,693.00	$ 284,187.32	$ 341,300.00	$ 341,000.00
337000.10	Local Govt Shared Revenue County	$ 228,815.20	$ 37,519.07	$ -	$ 19,519.07	$ 23,435.73	$ -	$ -
	Intergovernmental Revenues Totals	$538,075.20	$364,313.63	$341,300.00	$256,212.07	$307,623.05	$341,300.00	$ 341,000.00
	Charges for Services							
341190.00	Court Costs - Other General	$ 34,735.25	$ 44,565.31	$ 40,000.00	$ 36,944.10	$ 44,357.23	$ 40,000.00	$ 45,000.00
	Charges for Services Totals	$34,735.25	$44,565.31	$40,000.00	$36,944.10	$44,357.23	$40,000.00	$ 45,000.00
	Investment Income							
361000.10	Interest Revenues Bank Accounts	$ 184.97	$ 397.91	$ 300.00	$ 1,081.59	$ 1,298.62	$ 300.00	$ 1,000.00
	Investment Income Totals	$184.97	$397.91	$300.00	$1,081.59	$1,298.62	$300.00	$1,000.00
	Contributions & Donations							
371000.00	Contributions & Donations - Private Source General	$ 18,700.00	$ 16,000.00	$ -	$ 16,000.00	$ 19,210.53	$ -	$ -
	Contributions & Donations Totals	$18,700.00	$16,000.00	$0.00	$16,000.00	$19,210.53	$0.00	$0.00
	Miscellaneous Revenue							
389000.90	Other Other Miscellaneous	$ -	$ 5,184.36	$ -	$ -	$ -	$ -	$ -
	Miscellaneous Revenue Totals	$0.00	$5,184.36	$0.00	$0.00	$0.00	$0.00	$0.00
	Other Financing Sources							
391000.10	Interfund Transfer In General Fund	$ 15,000.00	$ -	$ 60,300.00	$ -	$ -	$ 60,300.00	$ 53,000.00
	Other Financing Sources Totals	$15,000.00	$0.00	$60,300.00	$0.00	$0.00	$60,300.00	$ 53,000.00
	Division **2160 - Drug Court** Totals	$606,695.42	$430,461.21	$441,900.00	$310,237.76	$372,489.43	$441,900.00	$440,000.00
	Division **2170 - Mental Health Court**							
	Intergovernmental Revenues							
334150.00	State Grant-Op/Cat-Indirect General	$ 122,913.00	$ 217,099.00	$ 183,600.00	$ 206,647.00	$ 248,112.35	$ 183,600.00	$ 200,000.00
337000.10	Local Govt Shared Revenue County	$ 7,953.71	$ 15,012.70	$ -	$ 13,012.70	$ 15,623.80	$ -	$ -
	Intergovernmental Revenues Totals	$130,866.71	$232,111.70	$183,600.00	$219,659.70	$263,736.15	$183,600.00	$ 200,000.00
	Charges for Services							
341190.00	Court Costs - Other General	$ 3,080.00	$ 10,521.00	$ -	$ 8,334.00	$ 10,006.28	$ -	$ 10,000.00
	Charges for Services Totals	$3,080.00	$10,521.00	$0.00	$8,334.00	$10,006.28	$0.00	$ 10,000.00
	Investment Income							
361000.10	Interest Revenues Bank Accounts	$ 59.41	$ 101.64	$ -	$ 144.42	$ 173.40	$ -	$ -
	Investment Income Totals	$59.41	$101.64	$0.00	$144.42	$173.40	$0.00	$ -
	Contributions & Donations							
371000.00	Contributions & Donations - Private Source General	$ -	$ 50.00	$ -	$ 875.00	$ 1,050.58	$ -	$ 500.00
	Contributions & Donations Totals	$0.00	$50.00	$0.00	$875.00	$1,050.58	$0.00	$ 500.00
	Other Financing Sources							
391000.10	Interfund Transfer In General Fund	$ 5,000.00	$ -	$ 22,000.00	$ -	$ -	$ 22,000.00	$ 5,000.00
391000.30	Interfund Transfer In DATE Fund	$ -	$ 20,000.00	$ -	$ -	$ -	$ -	$ 17,000.00
	Other Financing Sources Totals	$5,000.00	$20,000.00	$22,000.00	$0.00	$0.00	$22,000.00	$ 22,000.00
	Division **2170 - Mental Health Court** Totals	$139,006.12	$262,784.34	$205,600.00	$229,013.12	$274,966.41	$205,600.00	$232,500.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	Division **5180 - Laboratory**							
	Charges for Services							
341130.00	Court Costs - Drug Testing General	$ -	$ 12,970.45	$ 10,000.00	$ 14,769.25	$ 17,732.82	$ 10,000.00	$ 12,500.00
341190.00	Court Costs - Other General	$ -	$ 1,952.00	$ 2,500.00	$ -	$ -	$ 2,500.00	$ -
	Charges for Services Totals	$0.00	$14,922.45	$12,500.00	$14,769.25	$17,732.82	$12,500.00	$ 12,500.00
	Division **5180 - Laboratory** Totals	$0.00	$14,922.45	$12,500.00	$14,769.25	$17,732.82	$12,500.00	$ 12,500.00
	REVENUE TOTALS	$745,701.54	$708,168.00	$660,000.00	$554,020.13	$665,188.66	$660,000.00	$685,000.00
	EXPENSE							
	Division **2160 - Drug Court**							
	Personal/Services & Employee Benefits							
511100.10	Salary and Wages Regular Employees	$ 147,147.11	$ 229,271.02	$ 223,696.00	$ 175,184.75	$ 210,336.95	$ 223,696.00	$ 223,696.00
511100.20	Salary and Wages Vacation	$ 3,775.76	$ 4,632.94	$ 9,768.00	$ 2,665.50	$ 3,200.35	$ 9,768.00	$ 9,768.00
511100.30	Salary and Wages Holiday	$ 4,127.92	$ 7,185.36	$ 10,745.00	$ 5,771.28	$ 6,929.33	$ 10,745.00	$ 10,745.00
511170.00	Personal Pay General	$ 3,651.34	$ 7,937.92	$ 9,768.00	$ 2,712.65	$ 3,256.96	$ 9,768.00	$ 9,768.00
511190.00	Salary Reimbursement General	$ (47,551.10)	$ (72,901.71)	$ -	$ -	$ -	$ -	$ -
511300.00	Overtime General	$ 422.79	$ 944.30	$ -	$ 190.88	$ 229.18	$ -	$ -
512110.30	Health Expense Health Insurance	$ 16,348.04	$ 23,159.31	$ 33,010.00	$ 24,940.49	$ 29,945.00	$ 33,010.00	$ 33,010.00
512120.10	Disability Short Term	$ 1,112.62	$ 2,347.24	$ 2,565.00	$ 1,691.30	$ 2,030.67	$ 2,565.00	$ 2,565.00
512120.20	Disability Long Term	$ 431.14	$ 715.42	$ 771.00	$ 508.32	$ 610.32	$ 771.00	$ 771.00
512130.00	Life Insurance General	$ 90.48	$ 139.63	$ 151.00	$ 157.19	$ 188.73	$ 151.00	$ 151.00
512200.00	Social Security Contribution General	$ 9,581.34	$ 14,998.69	$ 15,223.00	$ 11,212.52	$ 13,462.40	$ 15,223.00	$ 15,223.00
512300.00	Medicare General	$ 2,242.41	$ 3,508.17	$ 3,560.00	$ 2,622.31	$ 3,148.50	$ 3,560.00	$ 3,560.00
512400.30	Retirement Contributions 401(a)	$ 12,733.33	$ 19,821.29	$ 19,118.00	$ 14,010.48	$ 16,821.79	$ 19,118.00	$ 19,118.00
512700.00	Worker's Compensation General	$ 632.63	$ 1,070.53	$ 980.00	$ 650.78	$ 781.36	$ 980.00	$ 980.00
512900.20	Other Employee Benefits Identity Theft Protection	$ 215.28	$ 329.96	$ 310.00	$ 231.48	$ 277.93	$ 310.00	$ 310.00
512990.00	Benefit Reimbursement General	$ -	$ (12,333.42)	$ -	$ -	$ -	$ -	$ -
	Personal/Services & Employee Benefits Totals	$154,961.09	$230,826.65	$329,665.00	$242,549.93	$291,219.47	$329,665.00	$329,665.00
	Purchased/Contracted Services							
521100.20	Official/Administrative Surveillance	$ 12,177.34	$ 34,234.32	$ 30,000.00	$ 19,556.41	$ 23,480.56	$ 30,000.00	$ 30,000.00
521200.52	Professional Drug Screens	$ 8,948.80	$ 27,833.56	$ 32,000.00	$ 15,705.30	$ 18,856.69	$ 32,000.00	$ 32,000.00
521200.57	Professional Tutoring & Counseling	$ 3,623.55	$ -	$ -	$ 30,878.75	$ 37,074.82	$ -	$ -
521200.90	Professional Other Professional	$ 400.00	$ -	$ -	$ 6,540.00	$ 7,852.30	$ -	$ -
521300.15	Technical Court Reporter	$ 3,395.76	$ 3,046.82	$ 2,800.00	$ 1,545.79	$ 1,855.97	$ 2,800.00	$ 2,800.00
522310.20	Rental of Land & Buildings Temporary Housing	$ -	$ -	$ -	$ 8,186.76	$ 9,829.50	$ -	$ -
523200.20	Communications Internet Service	$ 77.74	$ -	$ -	$ -	$ -	$ -	$ -
523200.30	Communications Postage	$ 18.01	$ -	$ 50.00	$ -	$ -	$ 50.00	$ 50.00
523500.00	Travel General	$ 14.04	$ -	$ 1,000.00	$ -	$ -	$ 1,000.00	$ 1,000.00
523500.90	Travel Reimbursement	$ 35.63	$ -	$ -	$ -	$ -	$ -	$ -
523600.20	Dues & Fees Credit Card	$ 268.57	$ 795.63	$ 700.00	$ 738.86	$ 887.12	$ 700.00	$ 700.00
523700.00	Ed & Training General	$ 7,053.48	$ 6,426.57	$ 3,000.00	$ 602.22	$ 723.06	$ 3,000.00	$ 3,000.00
523850.10	Contract Labor Professional	$ 36,749.19	$ 38,955.00	$ 16,185.00	$ 13,421.25	$ 16,114.33	$ 16,185.00	$ 16,185.00
523900.99	Other Purchased Services Other	$ 2,922.48	$ 149.99	$ -	$ 159.99	$ 192.09	$ -	$ -
	Purchased/Contracted Services Totals	$75,684.59	$111,441.89	$85,735.00	$97,335.33	$116,866.44	$85,735.00	$85,735.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	Supplies							
531100.45	General Supplies & Materials Office Supplies	$ 4,217.87	$ 9,946.55	$ 8,000.00	$ 4,376.13	$ 5,254.24	$ 8,000.00	$ 8,000.00
531100.90	General Supplies & Materials Other	$ 78.15	$ -	$ -	$ -	$ -	$ -	$ -
531700.10	Other Supplies Operating Supplies	$ 8,498.05	$ 519.79	$ 1,000.00	$ 4,151.92	$ 4,985.04	$ 1,000.00	$ 1,000.00
	Supplies Totals	$12,794.07	$10,466.34	$9,000.00	$8,528.05	$10,239.28	$9,000.00	$9,000.00
	Other Costs							
573000.90	Payments to Others Other	$ 4,243.93	$ 38,755.52	$ 17,500.00	$ 28,375.37	$ 34,069.11	$ 17,500.00	$ 17,500.00
	Other Costs Totals	$4,243.93	$38,755.52	$17,500.00	$28,375.37	$34,069.11	$17,500.00	$17,500.00
	Division **2160 - Drug Court** Totals	$247,683.68	$391,490.40	$441,900.00	$376,788.68	$452,394.30	$441,900.00	$441,900.00
	Division **2170 - Mental Health Court**							
	Personal/Services & Employee Benefits							
511100.10	Salary and Wages Regular Employees	$ 44,030.54	$ 87,860.24	$ 125,950.00	$ 173,062.18	$ 207,788.47	$ 125,950.00	$ 150,000.00
511100.20	Salary and Wages Vacation	$ -	$ -	$ 5,500.00	$ 3,596.15	$ 4,317.75	$ 5,500.00	$ 5,500.00
511100.30	Salary and Wages Holiday	$ -	$ -	$ 6,050.00	$ 1,538.40	$ 1,847.09	$ 6,050.00	$ 6,000.00
511170.00	Personal Pay General	$ 2,705.30	$ -	$ 5,500.00	$ 2,461.44	$ 2,955.35	$ 5,500.00	$ 5,500.00
511300.00	Overtime General	$ -	$ -	$ -	$ 108.18	$ 129.89	$ -	$ -
512110.30	Health Expense Health Insurance	$ 18,272.57	$ 3,748.80	$ 15,828.00	$ 28,911.12	$ 34,712.36	$ 15,828.00	$ 15,828.00
512120.10	Disability Short Term	$ 368.98	$ 866.86	$ 1,402.00	$ 1,639.96	$ 1,969.03	$ 1,402.00	$ 1,402.00
512120.20	Disability Long Term	$ 138.96	$ 268.29	$ 443.00	$ 509.93	$ 612.25	$ 443.00	$ 443.00
512130.00	Life Insurance General	$ 26.68	$ 41.76	$ 60.00	$ 125.69	$ 150.91	$ 60.00	$ 60.00
512200.00	Social Security Contribution General	$ 2,522.54	$ 5,326.03	$ 7,745.00	$ 10,844.86	$ 13,020.97	$ 7,745.00	$ 8,745.00
512300.00	Medicare General	$ 589.79	$ 1,246.05	$ 1,811.00	$ 2,536.30	$ 3,045.23	$ 1,811.00	$ 1,811.00
512400.30	Retirement Contributions 401(a)	$ 3,669.55	$ 7,317.12	$ 11,440.00	$ 12,803.07	$ 15,372.11	$ 11,440.00	$ 11,440.00
512700.00	Worker's Compensation General	$ 189.23	$ 334.25	$ 250.00	$ 611.61	$ 734.33	$ 250.00	$ 250.00
512900.20	Other Employee Benefits Identity Theft Protection	$ 63.48	$ 99.36	$ 90.00	$ 190.93	$ 229.24	$ 90.00	$ 90.00
	Personal/Services & Employee Benefits Totals	$72,577.62	$107,108.76	$182,069.00	$238,939.82	$286,884.98	$182,069.00	$ 207,069.00
	Purchased/Contracted Services							
521200.52	Professional Drug Screens	$ -	$ -	$ -	$ 2,389.00	$ 2,868.37	$ -	$ -
521200.90	Professional Other Professional	$ -	$ -	$ -	$ 4,650.40	$ 5,583.54	$ -	$ -
521300.10	Technical Computer Services	$ -	$ 19.99	$ -	$ -	$ -	$ -	$ -
521300.15	Technical Court Reporter	$ 7,400.00	$ 7,600.00	$ 7,500.00	$ 3,806.98	$ 4,570.88	$ 7,500.00	$ 7,500.00
522310.20	Rental of Land & Buildings Temporary Housing	$ -	$ -	$ -	$ 200.00	$ 240.13	$ -	$ -
523200.10	Communications Cellular Phone	$ -	$ 289.44	$ -	$ 1,730.58	$ 2,077.83	$ -	$ -
523200.15	Communications Telephone	$ -	$ 203.15	$ 150.00	$ -	$ -	$ 150.00	$ 150.00
523200.30	Communications Postage	$ -	$ 26.82	$ -	$ -	$ -	$ -	$ -
523500.00	Travel General	$ -	$ 194.22	$ 50.00	$ 24.23	$ 29.09	$ 50.00	$ 50.00
523500.20	Travel Client	$ -	$ 1,000.00	$ 1,200.00	$ -	$ -	$ 1,200.00	$ 1,200.00
523500.90	Travel Reimbursement	$ -	$ 1,163.50	$ 1,200.00	$ 2,308.90	$ 2,772.20	$ 1,200.00	$ 1,200.00
523700.00	Ed & Training General	$ 4,184.39	$ 6,304.02	$ 500.00	$ 653.52	$ 784.65	$ 500.00	$ 500.00
523850.10	Contract Labor Professional	$ 48,564.61	$ 75,491.40	$ 9,931.00	$ 40,194.94	$ 48,260.37	$ 9,931.00	$ 9,931.00
523900.99	Other Purchased Services Other	$ -	$ 3,177.55	$ -	$ 3,749.75	$ 4,502.17	$ -	$ -
	Purchased/Contracted Services Totals	$60,149.00	$95,470.09	$20,531.00	$59,708.30	$71,689.23	$20,531.00	$20,531.00
	Supplies							

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
531100.45	General Supplies & Materials Office Supplies	$ 580.92	$ 4,308.76	$ 3,000.00	$ 1,101.00	$ 1,321.92	$ 3,000.00	$ 3,000.00
531600.10	Small Equipment Operating Equipment	$ -	$ 1,390.97	$ -	$ 1,319.98	$ 1,584.84	$ -	$ -
	Supplies Totals	$580.92	$5,699.73	$3,000.00	$2,420.98	$2,906.76	$3,000.00	$3,000.00
	Other Costs							
573000.90	Payments to Others Other	$ 591.14	$ 6,005.67	$ -	$ 18,261.61	$ 21,925.95	$ -	$ -
	Other Costs Totals	$591.14	$6,005.67	$0.00	$18,261.61	$21,925.95	$0.00	$0.00
	Division **2170 - Mental Health Court** Totals	$133,898.68	$214,284.25	$205,600.00	$319,330.71	$383,406.92	$205,600.00	$230,600.00
	Division **5180 - Laboratory**							
	Supplies							
531100.45	General Supplies & Materials Office Supplies	$ -	$ 2,687.90	$ -	$ 1,638.00	$ 1,966.68	$ -	$ -
531600.10	Small Equipment Operating Equipment	$ 550.04	$ -	$ -	$ -	$ -	$ -	$ -
531700.10	Other Supplies Operating Supplies	$ 6,614.65	$ 37,309.37	$ 12,500.00	$ 30,810.03	$ 36,992.31	$ 12,500.00	$ 12,500.00
	Supplies Totals	$7,164.69	$39,997.27	$12,500.00	$32,448.03	$38,958.99	$12,500.00	$12,500.00
	Other Costs							
573000.90	Payments to Others Other	$ -	$ 318.75	$ -	$ -	$ -	$ -	$ -
	Other Costs Totals	$0.00	$318.75	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **5180 - Laboratory** Totals	$7,164.69	$40,316.02	$12,500.00	$32,448.03	$38,958.99	$12,500.00	$12,500.00
	EXPENSE TOTALS	$388,747.05	$646,090.67	$660,000.00	$728,567.42	$874,760.21	$660,000.00	$685,000.00
Fund **223 - Special Courts** Totals								
REVENUE TOTALS		$745,701.54	$708,168.00	$660,000.00	$554,020.13	$665,188.66	$660,000.00	$685,000.00
EXPENSE TOTALS		$388,747.05	$646,090.67	$660,000.00	$728,567.42	$874,760.21	$660,000.00	$685,000.00
Fund **223 - Special Courts** Totals		$356,954.49	$62,077.33	$0.00	($174,547.29)	($209,571.55)	$0.00	$0.00
Fund **224 - Inmate Welfare Fund**								
	REVENUE							
	Division **0000 - Revenues**							
	Miscellaneous Revenue							
382020.00	Commissary Commissions Legacy	$ 84,164.68	$ 62,514.59	$ 75,000.00	$ -	$ -	$ 75,000.00	$ 75,000.00
	Miscellaneous Revenue Totals	$84,164.68	$62,514.59	$75,000.00	$0.00	$0.00	$75,000.00	$75,000.00
	Division **0000 - Revenues** Totals	$84,164.68	$62,514.59	$75,000.00	$0.00	$0.00	$75,000.00	$75,000.00
	REVENUE TOTALS	$84,164.68	$62,514.59	$75,000.00	$0.00	$0.00	$75,000.00	$75,000.00
	EXPENSE							
	Division **3310 - Law Enforcement Administration**							
	Supplies							
531700.60	Other Supplies Commissary Disbursements	$ 23,629.70	$ 26,430.18	$ 75,000.00	$ -	$ -	$ 175,000.00	$ 75,000.00
	Supplies Totals	$23,629.70	$26,430.18	$75,000.00	$0.00	$0.00	$175,000.00	$ 75,000.00
	Division **3310 - Law Enforcement Administration** Tota	$23,629.70	$26,430.18	$75,000.00	$0.00	$0.00	$175,000.00	$ 75,000.00
	EXPENSE TOTALS	$23,629.70	$26,430.18	$75,000.00	$0.00	$0.00	$175,000.00	$ 75,000.00
Fund **224 - Inmate Welfare Fund** Totals								

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
REVENUE TOTALS		$84,164.68	$62,514.59	$75,000.00	$0.00	$0.00	$75,000.00	$75,000.00
EXPENSE TOTALS		$23,629.70	$26,430.18	$75,000.00	$0.00	$0.00	$175,000.00	$75,000.00
Fund **224 - Inmate Welfare Fund** Totals		$60,534.98	$36,084.41	$0.00	$0.00	$0.00	($100,000.00)	$0.00
Fund **226 - Sheriff Special Projects**								
REVENUE								
Division **0000 - Revenues**								
Investment Income								
361000.10	Interest Revenues Bank Accounts	$ 47.80	$ 1,182.27	$ -	$ -	$ -	$ -	$ -
Investment Income Totals		$47.80	$1,182.27	$0.00	$0.00	$0.00	$0.00	$0.00
Miscellaneous Revenue								
384300.00	Contributions From Other Sources General	$ 85,043.95	$ 89,075.66	$ 75,000.00	$ -	$ -	$ 75,000.00	$ 75,000.00
Miscellaneous Revenue Totals		$85,043.95	$89,075.66	$75,000.00	$0.00	$0.00	$75,000.00	$75,000.00
Division **0000 - Revenues** Totals		$85,091.75	$90,257.93	$75,000.00	$0.00	$0.00	$75,000.00	$75,000.00
REVENUE TOTALS		$85,091.75	$90,257.93	$75,000.00	$0.00	$0.00	$75,000.00	$75,000.00
EXPENSE								
Division **3310 - Law Enforcement Administration**								
Supplies								
531100.90	General Supplies & Materials Other	$ 58,019.70	$ 103,744.21	$ 75,000.00	$ -	$ -	$ 110,000.00	$ 75,000.00
Supplies Totals		$58,019.70	$103,744.21	$75,000.00	$0.00	$0.00	$110,000.00	$ 75,000.00
Division **3310 - Law Enforcement Administration** Tota		$58,019.70	$103,744.21	$75,000.00	$0.00	$0.00	$110,000.00	$ 75,000.00
EXPENSE TOTALS		$58,019.70	$103,744.21	$75,000.00	$0.00	$0.00	$110,000.00	$ 75,000.00
Fund **226 - Sheriff Special Projects** Totals								
REVENUE TOTALS		$85,091.75	$90,257.93	$75,000.00	$0.00	$0.00	$75,000.00	$75,000.00
EXPENSE TOTALS		$58,019.70	$103,744.21	$75,000.00	$0.00	$0.00	$110,000.00	$ 75,000.00
Fund **226 - Sheriff Special Projects** Totals		$27,072.05	($13,486.28)	$0.00	$0.00	$0.00	($35,000.00)	$0.00
Fund **242 - DATE Fund**								
REVENUE								
Division **0000 - Revenues**								
Fines & Forfeitures								
351410.10	Add'l Penalities Substance Abuse Violations DATE	$ 41,436.71	$ 42,280.90	$ 45,000.00	$ 27,210.22	$ 32,670.17	$ 40,000.00	$ 40,000.00
Fines & Forfeitures Totals		$41,436.71	$42,280.90	$45,000.00	$27,210.22	$32,670.17	$40,000.00	$40,000.00
Investment Income								
361000.10	Interest Revenues Bank Accounts	$ 6,752.55	$ 7,160.78	$ 6,500.00	$ 4,437.37	$ 5,327.76	$ 5,000.00	$ 5,000.00
Investment Income Totals		$6,752.55	$7,160.78	$6,500.00	$4,437.37	$5,327.76	$5,000.00	$5,000.00
Other Financing Sources								
391000.10	Interfund Transfer In General Fund	$ 341,455.41	$ -	$ -	$ -	$ -	$ -	$ -
Other Financing Sources Totals		$341,455.41	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Division **0000 - Revenues** Totals		$389,644.67	$49,441.68	$51,500.00	$31,647.59	$37,997.93	$45,000.00	$45,000.00
REVENUE TOTALS		$389,644.67	$49,441.68	$51,500.00	$31,647.59	$37,997.93	$45,000.00	$45,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	EXPENSE							
	Division **1000 - General Government**							
	Other Costs							
573000.90	Payments to Others Other	$ -	$ 22,500.00	$ -	$ (15,000.00)	$ (18,009.87)	$ -	$ -
	Other Costs Totals	$0.00	$22,500.00	$0.00	($15,000.00)	($18,009.87)	$0.00	$0.00
	Division **1000 - General Government** Totals	$0.00	$22,500.00	$0.00	($15,000.00)	($18,009.87)	$0.00	$0.00
	Division **2000 - Judicial**							
	Other Financing Uses							
611000.85	Interfund Transfers Out Special Courts	$ 20,000.00	$ 20,000.00	$ -	$ -	$ -	$ -	$ 70,000.00
	Other Financing Uses Totals	$20,000.00	$20,000.00	$0.00	$0.00	$0.00	$0.00	$ 70,000.00
	Division **2000 - Judicial** Totals	$20,000.00	$20,000.00	$0.00	$0.00	$0.00	$0.00	$ 70,000.00
	Division **5000 - Health and Welfare**							
	Other Costs							
573000.90	Payments to Others Other	$ -	$ -	$ 51,500.00	$ -	$ -	$ 100,000.00	$ -
	Other Costs Totals	$0.00	$0.00	$51,500.00	$0.00	$0.00	$100,000.00	$ -
	Division **5000 - Health and Welfare** Totals	$0.00	$0.00	$51,500.00	$0.00	$0.00	$100,000.00	$ 70,000.00
	EXPENSE TOTALS	$20,000.00	$42,500.00	$51,500.00	($15,000.00)	($18,009.87)	$100,000.00	$ 70,000.00
Fund **242 - DATE Fund** Totals								
REVENUE TOTALS		$389,644.67	$49,441.68	$51,500.00	$31,647.59	$37,997.93	$45,000.00	$45,000.00
EXPENSE TOTALS		$20,000.00	$42,500.00	$51,500.00	($15,000.00)	($18,009.87)	$100,000.00	$ 70,000.00
Fund **242 - DATE Fund** Totals		$369,644.67	$6,941.68	$0.00	$46,647.59	$56,007.80	($55,000.00)	($25,000.00)
Fund **250 - Multiple Grant Fund**								
	REVENUE							
	Division **1000 - General Government**							
	Intergovernmental Revenues							
331000.00	Federal Grants General	$ -	$ -	$ -	$ -	$ -	$ -	$ -
331110.00	Fed Grant-Op/Cat-Direct General	$ 41,845.22	$ 65,275.21	$ 400,000.00	$ 377,525.96	$ 453,279.52	$ 300,000.00	$ 300,000.00
331350.00	Fed Grant-Capital/Indirect General	$ (5,000.00)	$ -	$ -	$ -	$ -	$ -	$ -
334000.00	State Grants General	$ -	$ -	$ -	$ -	$ -	$ -	$ -
334100.00	State Grants- Operating/Categorical General	$ -	$ -	$ -	$ -	$ -	$ 100,000.00	$ 100,000.00
334310.00	State Grant-Capital/Direct General	$ 5,563.94	$ 92,410.34	$ -	$ 98,935.00	$ 118,787.09	$ -	$ -
	Intergovernmental Revenues Totals	$42,409.16	$157,685.55	$400,000.00	$476,460.96	$572,066.61	$400,000.00	$400,000.00
	Contributions & Donations							
371000.00	Contributions & Donations - Private Source General	$ (6,000.00)	$ -	$ -	$ -	$ -	$ -	$ -
	Contributions & Donations Totals	($6,000.00)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Other Financing Sources							
391000.10	Interfund Transfer In General Fund	$ 5,000.00	$ 879.99	$ -	$ -	$ -	$ -	$ -
	Other Financing Sources Totals	$5,000.00	$879.99	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **1000 - General Government** Totals	$41,409.16	$158,565.54	$400,000.00	$476,460.96	$572,066.61	$400,000.00	$400,000.00
	Division **2000 - Judicial**							

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	Intergovernmental Revenues							
331110.00	Fed Grant-Op/Cat-Direct General	$ 80,552.18	$ 154,151.68	$ -	$ 84,856.63	$ 101,883.78	$ 155,000.00	$ 155,000.00
331150.00	Fed Grant-Op/Cat-Indirect General	$ -	$ 19,996.00	$ -	$ -	$ -	$ -	$ -
334100.00	State Grants- Operating/Categorical General	$ 129,235.00	$ 91,754.00	$ 173,000.00	$ 37,321.00	$ 44,809.75	$ 140,000.00	$ 140,000.00
334150.00	State Grant-Op/Cat-Indirect General	$ 3,208.00	$ 39,077.00	$ -	$ 32,779.00	$ 39,356.37	$ -	$ -
	Intergovernmental Revenues Totals	$212,995.18	$304,978.68	$173,000.00	$154,956.63	$186,049.90	$295,000.00	$295,000.00
	Other Financing Sources							
391000.10	Interfund Transfer In General Fund	$ 3,363.68	$ -	$ -	$ -	$ -	$ -	$ -
	Other Financing Sources Totals	$3,363.68	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **2000 - Judicial** Totals	$216,358.86	$304,978.68	$173,000.00	$154,956.63	$186,049.90	$295,000.00	$295,000.00
	Division **3000 - Public Safety**							
	Intergovernmental Revenues							
331110.00	Fed Grant-Op/Cat-Direct General	$ -	$ 20,628.00	$ 20,700.00	$ -	$ -	$ 20,000.00	$ 20,000.00
331150.00	Fed Grant-Op/Cat-Indirect General	$ 6,711.59	$ -	$ -	$ -	$ -	$ -	$ -
334110.00	State Grant-Op/Cat-Direct General	$ -	$ -	$ -	$ -	$ -	$ 1,500.00	$ 1,500.00
	Intergovernmental Revenues Totals	$6,711.59	$20,628.00	$20,700.00	$0.00	$0.00	$21,500.00	$21,500.00
	Other Financing Sources							
391000.10	Interfund Transfer In General Fund	$ 3.50	$ -	$ -	$ -	$ -	$ -	$ -
391200.00	Operating Transfer In General	$ -	$ 19,621.00	$ 20,700.00	$ -	$ -	$ 20,000.00	$ 20,000.00
391200.10	Operating Transfer In Fire & Rescue	$ -	$ 1,007.00	$ -	$ -	$ -	$ -	$ -
	Other Financing Sources Totals	$3.50	$20,628.00	$20,700.00	$0.00	$0.00	$20,000.00	$20,000.00
	Division **3000 - Public Safety** Totals	$6,715.09	$41,256.00	$41,400.00	$0.00	$0.00	$41,500.00	$41,500.00
	Division **3300 - Sheriff**							
	Intergovernmental Revenues							
331110.00	Fed Grant-Op/Cat-Direct General	$ 31,093.75	$ 10,817.13	$ -	$ 43,027.68	$ 51,661.52	$ 20,000.00	$ 20,000.00
331310.00	Fed Grant-Capital/Direct General	$ -	$ -	$ 100,500.00	$ -	$ -	$ 30,000.00	$ 30,000.00
331350.00	Fed Grant-Capital/Indirect General	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Intergovernmental Revenues Totals	$31,093.75	$10,817.13	$100,500.00	$43,027.68	$51,661.52	$50,000.00	$50,000.00
	Contributions & Donations							
371000.00	Contributions & Donations - Private Source General	$ 10,611.20	$ 23,204.45	$ -	$ 10,000.00	$ 12,006.58	$ 20,500.00	$ 20,500.00
	Contributions & Donations Totals	$10,611.20	$23,204.45	$0.00	$10,000.00	$12,006.58	$20,500.00	$20,500.00
	Other Financing Sources							
391000.00	Interfund Transfer In General	$ -	$ -	$ 15,000.00	$ -	$ -	$ -	$ -
391000.10	Interfund Transfer In General Fund	$ 2,250.00	$ 11,881.87	$ -	$ -	$ -	$ -	$ -
	Other Financing Sources Totals	$2,250.00	$11,881.87	$15,000.00	$0.00	$0.00	$0.00	$0.00
	Division **3300 - Sheriff** Totals	$43,954.95	$45,903.45	$115,500.00	$53,027.68	$63,668.10	$70,500.00	$70,500.00
	Division **4000 - Public Works**							
	Intergovernmental Revenues							
331150.00	Fed Grant-Op/Cat-Indirect General	$ -	$ -	$ 30,000.00	$ -	$ -	$ -	$ -
334110.00	State Grant-Op/Cat-Direct General	$ -	$ 9,592.40	$ -	$ -	$ -	$ 9,000.00	$ 9,000.00
	Intergovernmental Revenues Totals	$0.00	$9,592.40	$30,000.00	$0.00	$0.00	$9,000.00	$9,000.00
	Other Financing Sources							
391000.10	Interfund Transfer In General Fund	$ 7,455.28	$ 2,684.70	$ 20,000.00	$ -	$ -	$ 2,500.00	$ 2,500.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	Other Financing Sources Totals	$7,455.28	$2,684.70	$20,000.00	$0.00	$0.00	$2,500.00	$2,500.00
	Division **4000 - Public Works** Totals	$7,455.28	$12,277.10	$50,000.00	$0.00	$0.00	$11,500.00	$11,500.00
	Division **6000 - Culture and Recreation**							
	Intergovernmental Revenues							
331350.00	Fed Grant-Capital/Indirect General	$ -	$ -	$ 434,141.00	$ -	$ -	$ -	$ -
	Intergovernmental Revenues Totals	$0.00	$0.00	$434,141.00	$0.00	$0.00	$0.00	$0.00
	Contributions & Donations							
371000.00	Contributions & Donations - Private Source General	$ -	$ -	$ 384,141.00	$ -	$ -	$ -	$ -
	Contributions & Donations Totals	$0.00	$0.00	$384,141.00	$0.00	$0.00	$0.00	$0.00
	Other Financing Sources							
391000.10	Interfund Transfer In General Fund	$ -	$ -	$ 50,000.00	$ -	$ -	$ -	$ -
	Other Financing Sources Totals	$0.00	$0.00	$50,000.00	$0.00	$0.00	$0.00	$0.00
	Division **6000 - Culture and Recreation** Totals	$0.00	$0.00	$868,282.00	$0.00	$0.00	$0.00	$0.00
	REVENUE TOTALS	$315,893.34	$562,980.77	$1,648,182.00	$684,445.27	$821,784.61	$818,500.00	$818,500.00
	EXPENSE							
	Division **1000 - General Government**							
	Purchased/Contracted Services							
521200.30	Professional Engineering Fees	$ 40,851.74	$ 66,155.20	$ -	$ 198,145.34	$ 237,904.77	$ -	$ -
521200.90	Professional Other Professional	$ -	$ -	$ 400,000.00	$ -	$ -	$ 400,000.00	$ 400,000.00
523500.00	Travel General	$ 721.79	$ -	$ -	$ 122.50	$ 147.08	$ -	$ -
523700.00	Ed & Training General	$ 150.00	$ -	$ -	$ 60.00	$ 72.04	$ -	$ -
	Purchased/Contracted Services Totals	$41,723.53	$66,155.20	$400,000.00	$198,327.84	$238,123.89	$400,000.00	$400,000.00
	Supplies							
531100.45	General Supplies & Materials Office Supplies	$ 121.69	$ -	$ -	$ -	$ -	$ -	$ -
	Supplies Totals	$121.69	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Capital Outlays							
541310.00	Capital - Buildings General	$ 5,563.94	$ 92,410.34	$ -	$ 15,000.00	$ 18,009.87	$ -	$ -
541500.00	Capital- Recreation Projects General	$ -	$ -	$ -	$ 461,148.18	$ 553,681.20	$ -	$ -
	Capital Outlays Totals	$5,563.94	$92,410.34	$0.00	$476,148.18	$571,691.07	$0.00	$0.00
	Division **1000 - General Government** Totals	$47,409.16	$158,565.54	$400,000.00	$674,476.02	$809,814.96	$400,000.00	$400,000.00
	Division **2000 - Judicial**							
	Personal/Services & Employee Benefits							
511185.00	Payroll Pass Thru General	$ 47,551.10	$ 82,276.03	$ -	$ -	$ -	$ 70,000.00	$ 70,000.00
512985.00	Benefits Passed Thru General	$ -	$ 5,052.60	$ -	$ -	$ -	$ 5,000.00	$ 5,000.00
	Personal/Services & Employee Benefits Totals	$47,551.10	$87,328.63	$0.00	$0.00	$0.00	$75,000.00	$75,000.00
	Purchased/Contracted Services							
521100.20	Official/Administrative Surveillance	$ (139.00)	$ 4,225.55	$ -	$ -	$ -	$ 4,000.00	$ 4,000.00
521200.52	Professional Drug Screens	$ 21,999.00	$ 24,202.72	$ -	$ 7,855.05	$ 9,431.23	$ 20,000.00	$ 20,000.00
521200.90	Professional Other Professional	$ -	$ 33,115.00	$ -	$ -	$ -	$ 30,000.00	$ 30,000.00
521300.95	Technical Contractual Services	$ 129,393.39	$ 125,773.05	$ 169,200.00	$ 110,508.02	$ 132,682.33	$ 125,000.00	$ 125,000.00
522310.20	Rental of Land & Buildings Temporary Housing	$ -	$ 19,996.00	$ -	$ 40,800.09	$ 48,986.95	$ 30,000.00	$ 30,000.00
523200.10	Communications Cellular Phone	$ 199.25	$ 1,237.53	$ 800.00	$ -	$ -	$ 1,000.00	$ 1,000.00
523400.00	Printing & Binding General	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
523500.00	Travel General	$ 1,183.26	$ -	$ -	$ -	$ -	$ -	$ -
523700.00	Ed & Training General	$ 2,590.94	$ -	$ -	$ -	$ -	$ -	$ -
523850.10	Contract Labor Professional	$ 7,708.00	$ 1,500.00	$ -	$ -	$ -	$ 1,000.00	$ 1,000.00
	Purchased/Contracted Services Totals	$162,934.84	$210,049.85	$170,000.00	$159,163.16	$191,100.51	$211,000.00	$211,000.00
	Supplies							
531100.00	General Supplies & Materials General	$ -	$ 261.56	$ 2,500.00	$ 1,011.13	$ 1,214.02	$ 250.00	$ 250.00
531100.45	General Supplies & Materials Office Supplies	$ 1,117.63	$ 398.34	$ 500.00	$ -	$ -	$ 400.00	$ 400.00
531600.00	Small Equipment General	$ -	$ 1,067.02	$ -	$ -	$ -	$ 1,200.00	$ 1,200.00
531700.00	Other Supplies General	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Supplies Totals	$1,117.63	$1,726.92	$3,000.00	$1,011.13	$1,214.02	$1,850.00	$1,850.00
	Interfund/Interdepartmental Charges							
551100.10	Indirect cost allocations General Fund	$ 4,755.10	$ 7,866.86	$ -	$ -	$ -	$ 7,150.00	$ 7,150.00
	Interfund/Interdepartmental Charges Totals	$4,755.10	$7,866.86	$0.00	$0.00	$0.00	$7,150.00	$7,150.00
	Division **2000 - Judicial** Totals	$216,358.67	$306,972.26	$173,000.00	$160,174.29	$192,314.53	$295,000.00	$295,000.00
	Division **3000 - Public Safety**							
	Personal/Services & Employee Benefits							
511185.00	Payroll Pass Thru General	$ -	$ 19,621.00	$ 20,700.00	$ -	$ -	$ 19,000.00	$ 19,000.00
	Personal/Services & Employee Benefits Totals	$0.00	$19,621.00	$20,700.00	$0.00	$0.00	$19,000.00	$19,000.00
	Purchased/Contracted Services							
521200.90	Professional Other Professional	$ -	$ -	$ -	$ 11,250.00	$ 13,507.40	$ -	$ -
	Purchased/Contracted Services Totals	$0.00	$0.00	$0.00	$11,250.00	$13,507.40	$0.00	$0.00
	Supplies							
531600.00	Small Equipment General	$ 126.21	$ -	$ -	$ -	$ -	$ -	$ -
531700.20	Other Supplies Computer	$ -	$ 2,480.00	$ -	$ -	$ -	$ 2,500.00	$ 2,500.00
	Supplies Totals	$126.21	$2,480.00	$0.00	$0.00	$0.00	$2,500.00	$2,500.00
	Capital Outlays							
542400.20	Capital - Computers Software	$ -	$ 19,155.00	$ -	$ 10,346.00	$ 12,422.01	$ 20,000.00	$ 20,000.00
542500.10	Capital - Other Equipment Construction	$ -	$ -	$ -	$ 10,533.64	$ 12,647.30	$ -	$ -
542500.90	Capital - Other Equipment Other	$ 14,439.00	$ -	$ 20,700.00	$ -	$ -	$ -	$ -
	Capital Outlays Totals	$14,439.00	$19,155.00	$20,700.00	$20,879.64	$25,069.31	$20,000.00	$20,000.00
	Division **3000 - Public Safety** Totals	$14,565.21	$41,256.00	$41,400.00	$32,129.64	$38,576.71	$41,500.00	$41,500.00
	Division **3300 - Sheriff**							
	Purchased/Contracted Services							
521200.30	Professional Engineering Fees	$ -	$ 12,750.00	$ -	$ -	$ -	$ 15,000.00	$ 15,000.00
521300.95	Technical Contractual Services	$ -	$ -	$ -	$ 1,990.00	$ 2,389.31	$ -	$ -
522320.40	Rental of Equipment & Vehicles Equipment	$ -	$ -	$ -	$ 9,915.00	$ 11,904.52	$ -	$ -
523700.00	Ed & Training General	$ -	$ -	$ -	$ 1,804.76	$ 2,166.90	$ 1,500.00	$ 1,500.00
	Purchased/Contracted Services Totals	$0.00	$12,750.00	$0.00	$13,709.76	$16,460.73	$16,500.00	$16,500.00
	Supplies							
531100.30	General Supplies & Materials Investigative Supplies	$ 512.73	$ 2,190.00	$ -	$ -	$ -	$ 2,000.00	$ 2,000.00
531100.50	General Supplies & Materials Patrolman Accessories	$ 9,764.00	$ -	$ -	$ -	$ -	$ -	$ -
531100.80	General Supplies & Materials Uniforms & Badges	$ 19,273.22	$ 21,653.26	$ -	$ 16,871.25	$ 20,256.60	$ 22,000.00	$ 22,000.00
531700.00	Other Supplies General	$ 3,960.00	$ -	$ -	$ -	$ -	$ -	$ -

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	Supplies Totals	$33,509.95	$23,843.26	$0.00	$16,871.25	$20,256.60	$24,000.00	$24,000.00
	Capital Outlays							
542500.00	Capital - Other Equipment General	$ 10,445.00	$ -	$ 115,500.00	$ 28,892.00	$ 34,689.41	$ 30,000.00	$ 30,000.00
542500.90	Capital - Other Equipment Other	$ -	$ 9,310.19	$ -	$ -	$ -	$ -	$ -
	Capital Outlays Totals	$10,445.00	$9,310.19	$115,500.00	$28,892.00	$34,689.41	$30,000.00	$30,000.00
	Division **3300 - Sheriff** Totals	$43,954.95	$45,903.45	$115,500.00	$59,473.01	$71,406.74	$70,500.00	$70,500.00
	Division **4000 - Public Works**							
	Personal/Services & Employee Benefits							
511185.00	Payroll Pass Thru General	$ -	$ 1,593.65	$ -	$ -	$ -	$ 1,500.00	$ 1,500.00
	Personal/Services & Employee Benefits Totals	$0.00	$1,593.65	$0.00	$0.00	$0.00	$1,500.00	$1,500.00
	Purchased/Contracted Services							
521300.95	Technical Contractual Services	$ -	$ -	$ 50,000.00	$ -	$ -	$ -	$ -
523900.90	Other Purchased Services Hauling & Disposal	$ 7,455.28	$ -	$ -	$ -	$ -	$ -	$ -
	Purchased/Contracted Services Totals	$7,455.28	$0.00	$50,000.00	$0.00	$0.00	$0.00	$0.00
	Supplies							
531100.00	General Supplies & Materials General	$ -	$ 10,683.45	$ -	$ -	$ -	$ 10,000.00	$ 10,000.00
	Supplies Totals	$0.00	$10,683.45	$0.00	$0.00	$0.00	$10,000.00	$10,000.00
	Division **4000 - Public Works** Totals	$7,455.28	$12,277.10	$50,000.00	$0.00	$0.00	$11,500.00	$11,500.00
	Division **6000 - Culture and Recreation**							
	Purchased/Contracted Services							
521200.90	Professional Other Professional	$ -	$ -	$ -	$ 3,500.00	$ 4,202.30	$ -	$ -
	Purchased/Contracted Services Totals	$0.00	$0.00	$0.00	$3,500.00	$4,202.30	$0.00	$0.00
	Capital Outlays							
541400.00	Capital Infrastructure General	$ -	$ -	$ 868,282.00	$ -	$ -	$ -	$ -
541500.00	Capital- Recreation Projects General	$ -	$ -	$ 45,000.00	$ -	$ -	$ -	$ -
	Capital Outlays Totals	$0.00	$0.00	$913,282.00	$0.00	$0.00	$0.00	$0.00
	Division **6000 - Culture and Recreation** Totals	$0.00	$0.00	$913,282.00	$3,500.00	$4,202.30	$0.00	$0.00
	EXPENSE TOTALS	$329,743.27	$564,974.35	$1,693,182.00	$929,752.96	$1,116,315.24	$818,500.00	$818,500.00
Fund **250 - Multiple Grant Fund** Totals								
REVENUE TOTALS		$315,893.34	$562,980.77	$1,648,182.00	$684,445.27	$821,784.61	$818,500.00	$818,500.00
EXPENSE TOTALS		$329,743.27	$564,974.35	$1,693,182.00	$929,752.96	$1,116,315.24	$818,500.00	$818,500.00
Fund **250 - Multiple Grant Fund** Totals		($13,849.93)	($1,993.58)	($45,000.00)	($245,307.69)	($294,530.63)	$0.00	$0.00
Fund **275 - Hotel/Motel Tax**								
	REVENUE							
	Division **7540 - Tourism**							
	Other Taxes							
314100.00	Hotel/Motel General	$ 421,807.00	$ 828,341.82	$ 1,760,000.00	$ 465,703.26	$ 559,150.30	$ 1,760,000.00	$ 760,000.00
314100.10	Hotel/Motel Cloudland at McLemore	$ -	$ -	$ -	$ 548,062.70	$ 658,035.81	$ -	$ 1,000,000.00
	Other Taxes Totals	$421,807.00	$828,341.82	$1,760,000.00	$1,013,765.96	$1,217,186.11	$1,760,000.00	$ 1,760,000.00
	Investment Income							

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
361000.10	Interest Revenues Bank Accounts	$ 10,076.18	$ 9,104.80	$ 12,000.00	$ 17,004.13	$ 20,416.14	$ 12,000.00	$ 12,000.00
	Investment Income Totals	$10,076.18	$9,104.80	$12,000.00	$17,004.13	$20,416.14	$12,000.00	$12,000.00
	Division **7540 - Tourism** Totals	$431,883.18	$837,446.62	$1,772,000.00	$1,030,770.09	$1,237,602.25	$1,772,000.00	$1,772,000.00
	REVENUE TOTALS	$431,883.18	$837,446.62	$1,772,000.00	$1,030,770.09	$1,237,602.25	$1,772,000.00	$1,772,000.00
	EXPENSE							
	Division **7540 - Tourism**							
	Purchased/Contracted Services							
521200.90	Professional Other Professional	$ 7,155.29	$ -	$ 50,000.00	$ -	$ -	$ 50,000.00	$ 50,000.00
522220.10	Repairs Buildings	$ 28,928.55	$ 56,129.00	$ 372,000.00	$ 154.60	$ 185.62	$ 372,000.00	$ 372,000.00
522220.20	Repairs Equipment	$ 46,501.92	$ -	$ -	$ -	$ -	$ -	$ -
523200.25	Communications Website Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -
523300.00	Advertising General	$ -	$ -	$ -	$ -	$ -	$ -	$ -
523300.90	Advertising Other	$ 165,388.25	$ 331,651.66	$ 770,000.00	$ 448,380.56	$ 538,351.66	$ 770,000.00	$ 770,000.00
	Purchased/Contracted Services Totals	$247,974.01	$387,780.66	$1,192,000.00	$448,535.16	$538,537.28	$1,192,000.00	$1,192,000.00
	Supplies							
531100.90	General Supplies & Materials Other	$ 966.42	$ -	$ -	$ -	$ -	$ -	$ -
	Supplies Totals	$966.42	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Capital Outlays							
542300.00	Capital - Furniture & Fixtures General	$ 10,770.00	$ -	$ -	$ 11,466.48	$ 13,767.32	$ -	$ -
542500.00	Capital - Other Equipment General	$ 31,267.55	$ 64,531.00	$ 580,000.00	$ -	$ -	$ 580,000.00	$ 580,000.00
	Capital Outlays Totals	$42,037.55	$64,531.00	$580,000.00	$11,466.48	$13,767.32	$580,000.00	$580,000.00
	Other Financing Uses							
611000.00	Interfund Transfers Out General	$ 314,036.72	$ -	$ -	$ -	$ -	$ -	$ -
	Other Financing Uses Totals	$314,036.72	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Division **7540 - Tourism** Totals	$605,014.70	$452,311.66	$1,772,000.00	$460,001.64	$552,304.60	$1,772,000.00	$1,772,000.00
	EXPENSE TOTALS	$605,014.70	$452,311.66	$1,772,000.00	$460,001.64	$552,304.60	$1,772,000.00	$1,772,000.00

Fund **275 - Hotel/Motel Tax** Totals

	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
REVENUE TOTALS	$431,883.18	$837,446.62	$1,772,000.00	$1,030,770.09	$1,237,602.25	$1,772,000.00	$1,772,000.00
EXPENSE TOTALS	$605,014.70	$452,311.66	$1,772,000.00	$460,001.64	$552,304.60	$1,772,000.00	$1,772,000.00
Fund **275 - Hotel/Motel Tax** Totals	($173,131.52)	$385,134.96	$0.00	$570,768.45	$685,297.65	$0.00	$0.00