

---

---

## FY 2027 BUDGET WORKSHOP

---

---

The purpose of today's session is to provide a clear, high-level overview of the county's financial position and upcoming budget considerations. All figures presented are rounded to the nearest \$1,000 to support clarity and consistency throughout our discussion.

### Packet Induces:

- Budget Summary  
*High-level financial outlook and major revenues and expenditures at Fund level.*
- General Fund Overview at the Department Level  
*Review of departmental allocations, major drivers, and year-over-year changes.*
- Department Summaries  
*Snapshot of personnel, operational and capital priorities, and notable adjustments.*
- Detail Expenditure Report  
*Line-item detail of all department expenditures.*



## Summary - Revenues vs Expenses

Fund	Rev/Exp	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget
100 - General Fund	Revenue	\$ 34,935,406	\$ 36,781,264	\$ 21,150,822	\$ 42,301,644	\$ 37,799,000	\$ 37,949,000	\$ 150,000
	Expense	\$ 42,352,379	\$ 38,097,508	\$ 19,776,880	\$ 39,553,759	\$ 37,799,000	\$ 44,478,375	\$ 6,679,375
	<b>Gain/Loss</b>	<b>\$ (7,416,973)</b>	<b>\$ (1,316,244)</b>	<b>\$ 1,373,942</b>	<b>\$ 2,747,885</b>	<b>\$ -</b>	<b>\$ (6,529,375)</b>	<b>\$ (6,529,375)</b>

Fund	Rev/Exp	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget
220 - Fire and Rescue	Revenue	\$ 5,920,507	\$ 6,986,830	\$ 5,499,458	\$ 10,998,917	\$ 7,645,000	\$ 8,615,000	\$ 970,000
	Expense	\$ 5,505,826	\$ 7,097,066	\$ 3,901,362	\$ 7,802,723	\$ 7,815,000	\$ 8,615,000	\$ 800,000
	<b>Gain/Loss</b>	<b>\$ 414,681</b>	<b>\$ (110,236)</b>	<b>\$ 1,598,097</b>	<b>\$ 3,196,194</b>	<b>\$ (170,000)</b>	<b>\$ -</b>	<b>\$ 170,000</b>

Fund	Rev/Exp	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget
215 - E911	Revenue	\$ 1,478,183	\$ 1,755,160	\$ 509,005	\$ 1,018,010	\$ 1,789,000	\$ 1,990,000	\$ 201,000
	Expense	\$ 1,472,382	\$ 1,762,394	\$ 1,064,953	\$ 2,129,906	\$ 1,809,000	\$ 1,990,000	\$ 181,000
	<b>Gain/Loss</b>	<b>\$ 5,801</b>	<b>\$ (7,234)</b>	<b>\$ (555,948)</b>	<b>\$ (1,111,896)</b>	<b>\$ (20,000)</b>	<b>\$ -</b>	<b>\$ 20,000</b>

Fund	Rev/Exp	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget
540 - Landfill	Revenue	\$ 2,284,155	\$ 2,675,420	\$ 757,406	\$ 1,514,812	\$ 2,470,617	\$ 2,448,000	\$ (22,617)
	Expense	\$ 2,319,231	\$ 2,711,683	\$ 1,002,780	\$ 2,005,560	\$ 2,470,617	\$ 2,435,300	\$ (35,317)
	<b>Gain/Loss</b>	<b>\$ (35,076)</b>	<b>\$ (36,263)</b>	<b>\$ (245,374)</b>	<b>\$ (490,749)</b>	<b>\$ -</b>	<b>\$ 12,700</b>	<b>\$ 12,700</b>

Fund	Rev/Exp	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget
546 - Transportation	Revenue	\$ 1,184,334	\$ 1,233,202	\$ 104,461	\$ 208,922	\$ 1,643,000	\$ 1,828,100	\$ 185,100
	Expense	\$ 1,181,863	\$ 1,252,534	\$ 614,129	\$ 1,228,257	\$ 1,763,000	\$ 1,828,100	\$ 65,100
	<b>Gain/Loss</b>	<b>\$ 2,471</b>	<b>\$ (19,332)</b>	<b>\$ (509,668)</b>	<b>\$ (1,019,335)</b>	<b>\$ (120,000)</b>	<b>\$ -</b>	<b>\$ 120,000</b>

Fund	Rev/Exp	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget
050 - Development Authority	Revenue	\$ 11,983,654	\$ 2,264,336	\$ 7,900,198	\$ 15,800,397	\$ 2,286,614	\$ 7,913,575	\$ 5,626,961
	Expense	\$ 11,760,060	\$ 2,038,429	\$ 227,161	\$ 454,322	\$ 2,286,614	\$ 7,913,575	\$ 5,626,961
	<b>Gain/Loss</b>	<b>\$ 223,594</b>	<b>\$ 225,907</b>	<b>\$ 7,673,037</b>	<b>\$ 15,346,075</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**General Fund - Department Level**

<b>Department</b>	<b>FY24 Actual</b>	<b>FY25 Actual</b>	<b>6MNT FY26 Actual</b>	<b>FY 2026 Projected at YE</b>	<b>FY26 Amended Budget</b>	<b>FY27 Proposed</b>	<b>Difference from FY26 Budget</b>	<b>% Change from FY26</b>	<b>% Impact on Budget</b>
1110-Governing Body	\$ 759,116	\$ 1,259,956	\$ 599,763	\$ 1,199,527	\$ 982,500	\$ 1,003,400	\$ 20,900	2.1%	0.3%
1400-Elections	\$ 381,968	\$ 438,501	\$ 331,356	\$ 662,712	\$ 443,000	\$ 506,600	\$ 63,600	14.4%	1.0%
1410-Elections Poll Workers	\$ 93,790	\$ 86,239	\$ -	\$ -	\$ 93,000	\$ 103,400	\$ 10,400	11.2%	0.2%
1512-Accounting	\$ 367,192	\$ 626,167	\$ 352,345	\$ 704,690	\$ 616,900	\$ 659,900	\$ 43,000	7.0%	0.6%
1516-Licensing	\$ 3,950	\$ 4,650	\$ 2,550	\$ 5,100	\$ 4,000	\$ 4,000	\$ -	0.0%	0.0%
1530-Law (in-house attorney)	\$ 128,826	\$ 130,086	\$ 74,279	\$ 148,559	\$ 129,000	\$ 131,600	\$ 2,600	2.0%	0.0%
1535-Data Processing/MIS	\$ 1,138,499	\$ 1,407,154	\$ 2,585,081	\$ 5,170,163	\$ 1,117,500	\$ 1,033,200	\$ (84,300)	-7.5%	-1.3%
1540-Human Resources	\$ 62,115	\$ 152,146	\$ 119,021	\$ 238,042	\$ 221,500	\$ 264,800	\$ 43,300	19.5%	0.6%
1542-Employee Health Clinic	\$ 153,350	\$ 149,099	\$ 77,859	\$ 155,717	\$ 160,000	\$ 160,000	\$ -	0.0%	0.0%
1545-Tax Commissioner	\$ 1,274,558	\$ 1,465,271	\$ 759,743	\$ 1,519,485	\$ 1,635,000	\$ 1,623,275	\$ (11,725)	-0.7%	-0.2%
1550-Tax Assessor	\$ 1,570,441	\$ 1,762,475	\$ 911,970	\$ 1,823,940	\$ 1,810,000	\$ 1,881,500	\$ 71,500	4.0%	1.1%
1551-Board of Equalization	\$ 15,824	\$ 8,730	\$ 5,768	\$ 11,536	\$ 14,000	\$ 13,800	\$ (200)	-1.4%	0.0%
1555-Risk Management	\$ 619,926	\$ 662,105	\$ 1,464	\$ 2,928	\$ 634,000	\$ 700,000	\$ 66,000	10.4%	1.0%
1565-General Govt Building and Plant	\$ 1,958,527	\$ 1,932,623	\$ 944,981	\$ 1,889,962	\$ 2,243,050	\$ 2,150,100	\$ (92,950)	-4.1%	-1.4%
1567-Marsh Warthen House	\$ 17,985	\$ 17,168	\$ 4,875	\$ 9,749	\$ 23,000	\$ 15,500	\$ (7,500)	-32.6%	-0.1%
1580-Records Management	\$ 48,329	\$ 59,548	\$ 34,741	\$ 69,482	\$ 66,000	\$ 69,500	\$ 3,500	5.3%	0.1%
1595-General Administration Fees	\$ 59,954	\$ 59,462	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	0.0%	0.0%
2150-Superior Court	\$ 163,523	\$ 158,920	\$ 127,280	\$ 254,560	\$ 290,000	\$ 220,000	\$ (70,000)	-24.1%	-1.0%
2180-Clerk of Superior Court	\$ 1,025,380	\$ 1,238,868	\$ 700,761	\$ 1,401,522	\$ 1,186,000	\$ 1,414,700	\$ 228,700	19.3%	3.4%
2200-District Attorney	\$ 652,416	\$ 722,879	\$ 317,077	\$ 634,155	\$ 862,000	\$ 1,029,000	\$ 167,000	19.4%	2.5%
2300-State Court	\$ 388,515	\$ 409,661	\$ 191,347	\$ 382,694	\$ 382,000	\$ 403,000	\$ 21,000	5.5%	0.3%
2350-State Court Solicitor	\$ 237,247	\$ 251,038	\$ 144,805	\$ 289,610	\$ 263,000	\$ 294,900	\$ 31,900	12.1%	0.5%
2400-Magistrate Court	\$ 438,072	\$ 522,498	\$ 275,802	\$ 551,604	\$ 551,200	\$ 625,400	\$ 74,200	13.5%	1.1%
2450-Probate Court	\$ 342,197	\$ 364,177	\$ 207,504	\$ 415,008	\$ 446,000	\$ 513,800	\$ 67,800	15.2%	1.0%
2600-Juvenile Court	\$ 553,232	\$ 608,243	\$ 309,295	\$ 618,589	\$ 539,500	\$ 634,900	\$ 95,400	17.7%	1.4%
2800-Public Defender	\$ 383,163	\$ 385,318	\$ 206,565	\$ 413,130	\$ 412,300	\$ 445,000	\$ 32,700	7.9%	0.5%
3200-Codes Enforcement	\$ 228,488	\$ 255,140	\$ 97,486	\$ 194,973	\$ 237,000	\$ 303,100	\$ 66,100	27.9%	1.0%
3215-Building Inspection	\$ 138,826	\$ 178,080	\$ 118,012	\$ 236,024	\$ 225,000	\$ 226,200	\$ 1,200	0.5%	0.0%
3255-Animal Control	\$ -	\$ 9,476	\$ 218,320	\$ 436,641	\$ 350,000	\$ 378,300	\$ 28,300	8.1%	0.4%
3310-Law Enforcement Administration	\$ 1,411,802	\$ 1,978,683	\$ 614,180	\$ 1,228,360	\$ 1,492,000	\$ 1,737,600	\$ 245,600	16.5%	3.7%
3321-Criminal Investigation	\$ 1,022,420	\$ 1,334,812	\$ 677,362	\$ 1,354,724	\$ 1,300,000	\$ 1,527,250	\$ 227,250	17.5%	3.4%
3322-Vice Control (DTF)	\$ 138,704	\$ 173,083	\$ 103,786	\$ 207,573	\$ 200,000	\$ 203,650	\$ 3,650	1.8%	0.1%
3323-Uniform/Road Patrol	\$ 2,433,303	\$ 3,107,961	\$ 1,467,116	\$ 2,934,232	\$ 3,218,550	\$ 3,573,000	\$ 354,450	11.0%	5.3%
3326-Jail Operations	\$ 3,316,145	\$ 3,993,276	\$ 1,933,523	\$ 3,867,047	\$ 4,024,300	\$ 4,377,200	\$ 352,900	8.8%	5.3%
3329-CHAMPS Program	\$ 405,795	\$ 512,420	\$ 272,006	\$ 544,013	\$ 425,000	\$ 508,850	\$ 83,850	19.7%	1.3%
3340-Training	\$ 226,201	\$ 216,456	\$ 110,969	\$ 221,938	\$ 242,900	\$ 265,350	\$ 22,450	9.2%	0.3%
3350-Special Detail Services	\$ 36,731	\$ 48,288	\$ 11,420	\$ 22,839	\$ 40,500	\$ 44,500	\$ 4,000	9.9%	0.1%

Department	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26	% Impact on Budget
3355-Sheriff's Office and Buildings	\$ 138,207	\$ 166,072	\$ 90,039	\$ 180,078	\$ 190,000	\$ 197,000	\$ 7,000	3.7%	0.1%
3360-Court Services	\$ 869,586	\$ 1,111,435	\$ 623,182	\$ 1,246,364	\$ 1,230,000	\$ 1,315,700	\$ 85,700	7.0%	1.3%
3365-Bailiff	\$ 4,339	\$ 2,727	\$ 3,283	\$ 6,565	\$ 8,000	\$ 10,750	\$ 2,750	34.4%	0.0%
3635-Ambulance Service	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ 600,000	\$ 350,000	140.0%	5.2%
3700-Coroner / Medical Examiner	\$ 118,271	\$ 183,135	\$ 92,722	\$ 185,443	\$ 132,000	\$ 165,650	\$ 33,650	25.5%	0.5%
3910-Animal Shelter	\$ -	\$ -	\$ 346,272	\$ 692,545	\$ 525,000	\$ 840,300	\$ 315,300	60.1%	4.7%
3915-Animal Services	\$ 870,692	\$ 1,129,895	\$ 121,426	\$ 242,852	\$ -	\$ -	\$ -	0.0%	0.0%
3920-Emergency Management	\$ 99,895	\$ 145,522	\$ 121,386	\$ 242,772	\$ 172,600	\$ 240,250	\$ 67,650	39.2%	1.0%
4150-Public Works Projects			\$ 120,693	\$ 241,386	\$ 300,000	\$ 888,900	\$ 588,900	196.3%	8.8%
4210-Highways & Streets Admin	\$ 2,572,051	\$ 3,272,228	\$ 1,811,136	\$ 3,622,273	\$ 3,198,000	\$ 4,124,100	\$ 926,100	29.0%	13.9%
4560-Closure and Post-Closure Care	\$ 48,173	\$ 50,396	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -	0.0%	0.0%
4900-Maintenance and Shop	\$ 548,529	\$ 535,581	\$ 586,342	\$ 1,172,685	\$ 734,000	\$ 917,500	\$ 183,500	25.0%	2.7%
4990-Coats of America Site Clean-up			\$ 99,316	\$ 198,632	\$ -	\$ 325,000	\$ 325,000	100.0%	4.9%
5110-Public Health Administration	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	0.0%	0.0%
5410-Welfare Administration	\$ 7,772	\$ 5,552	\$ 4,230	\$ 8,460	\$ 5,500	\$ 157,000	\$ 151,500	2754.5%	2.3%
5440-Intergov Welfare Payments	\$ 63,336	\$ 36,771	\$ 14,289	\$ 28,577	\$ 70,000	\$ 40,000	\$ (30,000)	-42.9%	-0.4%
5450-Other Welfare Payments	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
5460-DFCS Building and Plant	\$ 35,154	\$ 251,896	\$ 2,601	\$ 5,201	\$ 17,500	\$ 18,300	\$ 800	4.6%	0.0%
5510-Meal on Wheels	\$ 49,999	\$ 57,713	\$ 30,915	\$ 61,829	\$ 55,000	\$ 55,000	\$ -	0.0%	0.0%
5520-Senior Citizens Center	\$ 4,398	\$ 4,634	\$ 302	\$ 604	\$ 6,000	\$ 6,000	\$ -	0.0%	0.0%
5530-Civic Center	\$ 157,016	\$ 302,391	\$ 232,039	\$ 464,078	\$ 329,200	\$ 346,000	\$ 16,800	5.1%	0.3%
6149-Other Recreational	\$ 43,298	\$ 55,024	\$ 28,392	\$ 56,784	\$ 56,500	\$ 50,000	\$ (6,500)	-11.5%	-0.1%
6184-Rossville Comm Centr w/Adv Acres	\$ -	\$ 19,966	\$ 16,602	\$ 33,203	\$ 68,500	\$ 67,950	\$ (550)	-0.8%	0.0%
6190-Agricultural Center	\$ 12,576	\$ 10,841	\$ 7,146	\$ 14,291	\$ 16,000	\$ 18,000	\$ 2,000	12.5%	0.0%
6191-Historic Preservation	\$ 9,678	\$ 4,450	\$ 6,963	\$ 13,925	\$ 10,500	\$ 10,500	\$ -	0.0%	0.0%
6510-Library Administration	\$ 324,000	\$ 396,406	\$ 195,000	\$ 390,000	\$ 390,000	\$ 405,000	\$ 15,000	3.8%	0.2%
7135-County Agent	\$ 71,184	\$ 73,518	\$ 24,706	\$ 49,412	\$ 81,000	\$ 83,800	\$ 2,800	3.5%	0.0%
7140-Forest Resources	\$ 12,018	\$ 12,761	\$ 12,761	\$ 25,522	\$ 13,000	\$ 13,000	\$ -	0.0%	0.0%
7410-Planning and Zoning	\$ 152,904	\$ 184,328	\$ 120,251	\$ 240,503	\$ 238,000	\$ 259,800	\$ 21,800	9.2%	0.3%
7520-Economic Development	\$ 175,948	\$ 222,333	\$ 99,157	\$ 198,314	\$ 169,000	\$ 167,200	\$ (1,800)	-1.1%	0.0%
9000-Other Financing Uses	\$ 13,666,840	\$ 2,771,276	\$ 55,315	\$ 110,630	\$ 2,424,000	\$ 3,879,400	\$ 1,455,400	60.0%	21.8%
<b>TOTAL</b>	<b>\$ 42,352,379</b>	<b>\$ 38,097,508</b>	<b>\$ 19,776,880</b>	<b>\$ 39,553,759</b>	<b>\$ 37,799,000</b>	<b>\$ 44,478,375</b>	<b>\$ 6,679,375</b>	<b>17.7%</b>	<b>100.0%</b>

**Blake Hodge**

**Ambulance Services - Department Summary**

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expenses	3635-Ambulance Service	Operating	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ 600,000	\$ 350,000	140%
<b>TOTAL EXPENSE</b>			<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 600,000</b>	<b>\$ 350,000</b>	<b>140%</b>

**Fire and Rescue - Department Summary**

Account Typ Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26	
Revenue	3520-Fire and Rescue	Charges For Services	\$ 5,849,300	\$ 5,866,300	\$ 5,499,500	\$ 10,999,000	\$ 6,250,000	\$ 6,250,000	\$ -	0%
		Other Financing Sources	\$ -	\$ 1,120,500	\$ -	\$ -	\$ 1,395,000	\$ 2,365,000	\$ 970,000	70%
		Rental Income	\$ 71,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		<b>Revenue Total</b>	<b>\$ 5,920,500</b>	<b>\$ 6,986,800</b>	<b>\$ 5,499,500</b>	<b>\$ 10,999,000</b>	<b>\$ 7,645,000</b>	<b>\$ 8,615,000</b>	<b>\$ 970,000</b>	<b>13%</b>
Expense	3520-Fire and Rescue	Personnel	\$ 4,736,300	\$ 6,003,800	\$ 3,325,200	\$ 6,650,400	\$ 6,619,000	\$ 7,391,500	\$ 772,500	12%
		Operating	\$ 768,700	\$ 1,058,500	\$ 444,000	\$ 888,000	\$ 1,126,000	\$ 1,148,500	\$ 22,500	2%
		Capital	\$ -	\$ 34,700	\$ 132,100	\$ 264,200	\$ 70,000	\$ 75,000	\$ 5,000	7%
		Transfers to other Funds	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		<b>Expense Total</b>	<b>\$ 5,506,000</b>	<b>\$ 7,097,000</b>	<b>\$ 3,901,300</b>	<b>\$ 7,802,600</b>	<b>\$ 7,815,000</b>	<b>\$ 8,615,000</b>	<b>\$ 800,000</b>	<b>10%</b>
<b>GAIN/(LOSS)</b>			<b>\$ 414,500</b>	<b>\$ (110,200)</b>	<b>\$ 1,598,200</b>	<b>\$ 3,196,400</b>	<b>\$ (170,000)</b>	<b>\$ -</b>	<b>\$ 170,000</b>	

**Fire and Rescue - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	220.3520.511100.10	\$ 3,063,900	\$ 3,672,600	\$ 2,171,400	\$ 4,342,800	\$ 4,585,000	\$ 4,750,000	\$ 165,000	4%
	Salary and Wages Vacation	220.3520.511100.20	\$ 44,600	\$ 76,700	\$ 2,500	\$ 5,000	\$ 60,000	\$ 60,000	\$ -	0%
	Salary and Wages Holiday	220.3520.511100.30	\$ 89,500	\$ 93,900	\$ -	\$ -	\$ 114,000	\$ 135,000	\$ 21,000	18%
	Salary and Wages Bereavement	220.3520.511100.80	\$ 800	\$ 2,700	\$ 3,600	\$ 7,200	\$ -	\$ -	\$ -	0%
	Personal Pay General	220.3520.511170.00	\$ 99,400	\$ 105,700	\$ 2,100	\$ 4,200	\$ 95,000	\$ 95,000	\$ -	0%
	Salary Reimbursement General	220.3520.511190.00	\$ (400)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Temporary Employees	220.3520.511200.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	0%
	Temporary Employees Volunteer	220.3520.511200.20	\$ 14,100	\$ 22,900	\$ 4,800	\$ 9,600	\$ 20,000	\$ 20,000	\$ -	0%
	Overtime General	220.3520.511300.00	\$ 248,700	\$ 362,300	\$ 223,700	\$ 447,400	\$ 220,000	\$ 412,000	\$ 192,000	87%
	Health Expense Health Insurance	220.3520.512110.30	\$ 451,600	\$ 779,700	\$ 447,700	\$ 895,400	\$ 648,000	\$ 729,000	\$ 81,000	13%
	Health Expense Firefighters Cancer Insurance	220.3520.512110.35	\$ 8,200	\$ 7,900	\$ 3,800	\$ 7,600	\$ 10,000	\$ 10,000	\$ -	0%
	Disability Short Term	220.3520.512120.10	\$ 29,500	\$ 33,900	\$ 17,800	\$ 35,600	\$ 40,000	\$ 44,500	\$ 4,500	11%
	Disability Long Term	220.3520.512120.20	\$ 9,000	\$ 12,800	\$ 6,700	\$ 13,400	\$ 15,000	\$ 16,500	\$ 1,500	10%
	Life Insurance General	220.3520.512130.00	\$ 1,700	\$ 3,200	\$ 1,800	\$ 3,600	\$ 3,000	\$ 4,000	\$ 1,000	33%
	Social Security Contribution General	220.3520.512200.00	\$ 211,800	\$ 258,100	\$ 143,700	\$ 287,400	\$ 280,000	\$ 344,000	\$ 64,000	23%
	Medicare General	220.3520.512300.00	\$ 49,500	\$ 60,400	\$ 33,600	\$ 67,200	\$ 65,000	\$ 80,400	\$ 15,400	24%
	Retirement Contributions Defined Benefit	220.3520.512400.10	\$ 60,400	\$ 56,200	\$ 24,000	\$ 48,000	\$ 40,000	\$ 54,500	\$ 14,500	36%
	Retirement Contributions 401(a)	220.3520.512400.30	\$ 265,100	\$ 308,300	\$ 173,700	\$ 347,400	\$ 320,000	\$ 382,600	\$ 62,600	20%

Account Typ	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Retirement Contributions Volunteer Firefighters	220.3520.512400.40	\$ 600	\$ 600	\$ 600	\$ 1,200	\$ 1,000	\$ 1,000	\$ -	0%
	Worker's Compensation General	220.3520.512700.00	\$ 84,100	\$ 136,800	\$ 56,700	\$ 113,400	\$ 100,000	\$ 100,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	220.3520.512900.20	\$ 4,200	\$ 4,300	\$ 2,200	\$ 4,400	\$ 3,000	\$ 3,000	\$ -	0%
	Other Employee Benefits Other	220.3520.512900.50	\$ -	\$ 4,800	\$ 4,800	\$ 9,600	\$ -	\$ -	\$ -	0%
<b>Personnel Total</b>			<b>\$ 4,736,300</b>	<b>\$ 6,003,800</b>	<b>\$ 3,325,200</b>	<b>\$ 6,650,400</b>	<b>\$ 6,619,000</b>	<b>\$ 7,391,500</b>	<b>\$ 772,500</b>	<b>12%</b>
Operating	Official/Administrative General	220.3520.521100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Technical Computer Services	220.3520.521300.10	\$ -	\$ -	\$ 12,000	\$ 24,000	\$ -	\$ 30,000	\$ 30,000	100%
	Technical Contractual Services	220.3520.521300.95	\$ -	\$ 600	\$ 200	\$ 400	\$ -	\$ -	\$ -	0%
	Cleaning Services Disposal	220.3520.522100.10	\$ 5,400	\$ 5,200	\$ 3,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0%
	Repairs & Maintenance General	220.3520.522200.00	\$ (500)	\$ -	\$ 300	\$ 600	\$ -	\$ -	\$ -	0%
	Repairs & Maintenance Contracts	220.3520.522200.10	\$ 100	\$ 5,600	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Buildings	220.3520.522220.10	\$ 30,500	\$ 70,000	\$ 24,000	\$ 48,000	\$ 60,000	\$ 75,000	\$ 15,000	25%
	Repairs Equipment	220.3520.522220.20	\$ 14,000	\$ 30,100	\$ 7,900	\$ 15,800	\$ 20,000	\$ 20,000	\$ -	0%
	Repairs Radio	220.3520.522220.40	\$ 1,200	\$ 1,700	\$ 200	\$ 400	\$ 2,000	\$ 2,000	\$ -	0%
	Repairs Vehicles	220.3520.522220.60	\$ 256,400	\$ 297,800	\$ 173,800	\$ 347,600	\$ 300,000	\$ 280,000	\$ (20,000)	-7%
	Rental of Equipment & Vehicles Copiers	220.3520.522320.30	\$ 1,500	\$ 900	\$ 900	\$ 1,800	\$ -	\$ -	\$ -	0%
	Insurance General	220.3520.523100.00	\$ -	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Insurance Vehicle	220.3520.523100.15	\$ 63,800	\$ 71,600	\$ -	\$ -	\$ 100,000	\$ 75,000	\$ (25,000)	-25%
	Insurance Building	220.3520.523100.20	\$ 16,900	\$ 14,100	\$ -	\$ -	\$ 20,000	\$ 15,000	\$ (5,000)	-25%
	Communications Cellular Phone	220.3520.523200.10	\$ 15,400	\$ 19,900	\$ 11,200	\$ 22,400	\$ 15,000	\$ 18,000	\$ 3,000	20%
	Communications Telephone	220.3520.523200.15	\$ 3,500	\$ 2,700	\$ 1,300	\$ 2,600	\$ 3,000	\$ 3,000	\$ -	0%
	Communications Internet Service	220.3520.523200.20	\$ 26,700	\$ 26,600	\$ 14,700	\$ 29,400	\$ 25,000	\$ 25,000	\$ -	0%
	Communications Postage	220.3520.523200.30	\$ 1,000	\$ 800	\$ 100	\$ 200	\$ 1,000	\$ 1,000	\$ -	0%
	Travel General	220.3520.523500.00	\$ 5,000	\$ 6,600	\$ 3,400	\$ 6,800	\$ 7,000	\$ 12,000	\$ 5,000	71%
	Dues & Fees General	220.3520.523600.00	\$ 4,800	\$ 16,800	\$ 2,700	\$ 5,400	\$ 6,000	\$ 6,000	\$ -	0%
	Dues & Fees Membership Fee	220.3520.523600.55	\$ 500	\$ -	\$ 3,300	\$ 6,600	\$ -	\$ -	\$ -	0%
	Dues & Fees Vehicle License	220.3520.523600.75	\$ 400	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Ed & Training General	220.3520.523700.00	\$ 4,900	\$ 3,600	\$ 2,200	\$ 4,400	\$ 6,000	\$ 8,000	\$ 2,000	33%
	Ed & Training Prevention	220.3520.523700.20	\$ 3,400	\$ 2,600	\$ 1,200	\$ 2,400	\$ 5,000	\$ 5,000	\$ -	0%
	Licenses General	220.3520.523800.00	\$ 3,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials General	220.3520.531100.00	\$ 100	\$ 300	\$ 1,300	\$ 2,600	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Office Supplies	220.3520.531100.45	\$ 4,000	\$ 4,900	\$ 3,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0%
	General Supplies & Materials Fire & Rescue	220.3520.531100.60	\$ 26,900	\$ 22,900	\$ 17,400	\$ 34,800	\$ 38,000	\$ 38,000	\$ -	0%
	General Supplies & Materials Uniforms & Badges	220.3520.531100.80	\$ 21,500	\$ 21,100	\$ 10,800	\$ 21,600	\$ 30,000	\$ 35,000	\$ 5,000	17%
	Energy Water/Sewerage	220.3520.531200.10	\$ 11,800	\$ 12,100	\$ 5,900	\$ 11,800	\$ 12,000	\$ 12,000	\$ -	0%
	Energy Natural Gas	220.3520.531200.20	\$ 10,200	\$ 12,500	\$ 8,000	\$ 16,000	\$ 10,000	\$ 12,000	\$ 2,000	20%
	Energy Electricity	220.3520.531200.30	\$ 54,300	\$ 56,500	\$ 27,800	\$ 55,600	\$ 50,000	\$ 50,000	\$ -	0%
	Energy Bottled Gas	220.3520.531200.40	\$ 28,200	\$ 24,700	\$ 20,700	\$ 41,400	\$ 28,000	\$ 28,000	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	220.3520.531200.70	\$ 150,400	\$ 139,600	\$ 62,900	\$ 125,800	\$ 125,000	\$ 135,000	\$ 10,000	8%
	Food General	220.3520.531300.00	\$ 800	\$ 1,000	\$ 100	\$ 200	\$ 1,000	\$ 1,500	\$ 500	50%
	Books & Periodicals General	220.3520.531400.00	\$ 200	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Account Typ Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Small Equipment General	220.3520.531600.00	\$ 1,500	\$ 175,300	\$ 23,700	\$ 47,400	\$ 250,000	\$ 250,000	\$ -	0%
Small Equipment Operating Equipment	220.3520.531600.10	\$ -	\$ (300)	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Payments to Others General	220.3520.573000.00	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Operating Total</b>		<b>\$ 768,700</b>	<b>\$ 1,058,500</b>	<b>\$ 444,000</b>	<b>\$ 888,000</b>	<b>\$ 1,126,000</b>	<b>\$ 1,148,500</b>	<b>\$ 22,500</b>	<b>2%</b>
Capital	Building Improvements General			\$ 123,700	\$ 247,400	\$ -	\$ -	\$ -	0%
	Capital - Vehicles General	\$ -	\$ 22,900	\$ -	\$ -	\$ 70,000	\$ 75,000	\$ 5,000	7%
	Capital - Other Equipment General	\$ -	\$ 11,800	\$ 1,200	\$ 2,400	\$ -	\$ -	\$ -	0%
	Capital - Other Equipment Office			\$ 7,200	\$ 14,400	\$ -	\$ -	\$ -	0%
<b>Capital Total</b>		<b>\$ -</b>	<b>\$ 34,700</b>	<b>\$ 132,100</b>	<b>\$ 264,200</b>	<b>\$ 70,000</b>	<b>\$ 75,000</b>	<b>\$ 5,000</b>	<b>7%</b>
Transfers to c Salary and Wages Regular Employees	220.3520.611000.00	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0%
Salary and Wages Regular Employees	220.3520.611000.60	\$ 1,000		\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Transfers to other Funds Total</b>		<b>\$ 1,000</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>TOTAL EXPENSE</b>		<b>\$ 5,506,000</b>	<b>\$ 7,097,000</b>	<b>\$ 3,901,300</b>	<b>\$ 7,802,600</b>	<b>\$ 7,815,000</b>	<b>\$ 8,615,000</b>	<b>\$ 800,000</b>	<b>10%</b>

## Carlen Bowers

### Department Summary

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expense	4150-Public Works Projects	Personnel	\$ -	\$ -	\$ 103,700	\$ 207,400	\$ 194,200	\$ 203,400	\$ 9,200	5%
		Operating	\$ -	\$ -	\$ 17,000	\$ 34,000	\$ 105,900	\$ 685,500	\$ 579,600	547%
<b>TOTAL EXPENSE</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,700</b>	<b>\$ 241,400</b>	<b>\$ 300,100</b>	<b>\$ 888,900</b>	<b>\$ 588,800</b>	<b>196%</b>

### Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.4150.511100.10	\$ -	\$ -	\$ 65,500	\$ 131,000	\$ 125,000	\$ 141,000	\$ 16,000	13%
	Salary and Wages Vacation	100.4150.511100.20	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100%
	Salary and Wages Holiday	100.4150.511100.30	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
	Health Expense Health Insurance	100.4150.512110.30	\$ -	\$ -	\$ 17,400	\$ 34,800	\$ 17,400	\$ 18,000	\$ 600	3%
	Disability Short Term	100.4150.512120.10	\$ -	\$ -	\$ 600	\$ 1,200	\$ 1,100	\$ 1,100	\$ -	0%
	Disability Long Term	100.4150.512120.20	\$ -	\$ -	\$ 200	\$ 400	\$ 400	\$ 400	\$ -	0%
	Life Insurance General	100.4150.512130.00	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Social Security Contribution General	100.4150.512200.00	\$ -	\$ -	\$ 3,800	\$ 7,600	\$ 7,900	\$ 8,700	\$ 800	10%
	Medicare General	100.4150.512300.00	\$ -	\$ -	\$ 900	\$ 1,800	\$ 1,800	\$ 2,000	\$ 200	11%
	Retirement Contributions Defined Benefit	100.4150.512400.10	\$ -	\$ -	\$ 12,000	\$ 24,000	\$ 22,100	\$ 27,000	\$ 4,900	22%
	Retirement Contributions 401(a)	100.4150.512400.30	\$ -	\$ -	\$ 700	\$ 1,400	\$ 3,600	\$ 3,300	\$ (300)	-8%
	Worker's Compensation General	100.4150.512700.00	\$ -	\$ -	\$ 2,500	\$ 5,000	\$ 1,700	\$ 1,700	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.4150.512900.20	\$ -	\$ -	\$ 100	\$ 200	\$ 100	\$ 100	\$ -	0%
<b>Personnel Total</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 103,700</b>	<b>\$ 207,400</b>	<b>\$ 194,200</b>	<b>\$ 203,400</b>	<b>\$ 9,200</b>	<b>5%</b>
Operating	Professional Engineering Fees	100.4150.521200.30	\$ -	\$ -	\$ 15,400	\$ 30,800	\$ 80,000	\$ 250,000	\$ 170,000	213%
	Professional Other Professional	100.4150.521200.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	100%
	Technical Computer Services	100.4150.521300.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000	\$ 120,000	100%
	Technical Contractual Services	100.4150.521300.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	100%
	Cleaning Services Disposal	100.4150.522100.10	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	Repairs & Maintenance Supplies	100.4150.522200.20	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,500	\$ 500	50%
	Repairs Buildings	100.4150.522220.10	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	Repairs Right Of Way	100.4150.522220.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	100%
	Repairs Vehicles	100.4150.522220.60	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0%
	Rental of Equipment & Vehicles Equipment	100.4150.522320.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	100%
	Communications Cellular Phone	100.4150.523200.10	\$ -	\$ -	\$ 600	\$ 1,200	\$ 500	\$ 700	\$ 200	40%
	Communications Telephone	100.4150.523200.15	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 600	\$ 100	20%
	Communications Radio	100.4150.523200.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	100%
	Travel General	100.4150.523500.00	\$ -	\$ -	\$ -	\$ -	\$ 1,400	\$ 1,500	\$ 100	7%
	Ed & Training General	100.4150.523700.00	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 3,000	\$ 500	20%
	General Supplies & Materials General	100.4150.531100.00	\$ -	\$ -	\$ 300	\$ 600	\$ 2,000	\$ 15,000	\$ 13,000	650%
	General Supplies & Materials Office Supplies	100.4150.531100.45	\$ -	\$ -	\$ 300	\$ 600	\$ 500	\$ 1,000	\$ 500	100%

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	General Supplies & Materials Uniforms & Badges	100.4150.531100.80	\$ -	\$ -	\$ 200	\$ 400	\$ 500	\$ 1,000	\$ 500	100%
	Energy Vehicle-Gasoline/Diesel	100.4150.531200.70	\$ -	\$ -	\$ 100	\$ 200	\$ 7,500	\$ 6,000	\$ (1,500)	-20%
	Food General	100.4150.531300.00	\$ -	\$ -	\$ 100	\$ 200	\$ -	\$ 200	\$ 200	100%
	Small Equipment General	100.4150.531600.00	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0%
	Other Supplies General	100.4150.531700.00	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ (500)	-100%
Operating Total			\$ -	\$ -	\$ 17,000	\$ 34,000	\$ 105,900	\$ 685,500	\$ 579,600	547%
		<b>TOTAL EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,700</b>	<b>\$ 241,400</b>	<b>\$ 300,100</b>	<b>\$ 888,900</b>	<b>\$ 588,800</b>	<b>196%</b>

**Curtis Creekmur**

**IT & EMA - Department Summary**

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expense	1535-Data Processing/MIS	Personnel	\$ 202,700	\$ 414,000	\$ 141,500	\$ 283,000	\$ 237,500	\$ 248,100	\$ 10,600	4%
		Operating	\$ 936,000	\$ 993,000	\$ 2,443,600	\$ 4,887,200	\$ 880,100	\$ 785,100	\$ (95,000)	-11%
1535-Data Processing/MIS Total			\$ 1,138,700	\$ 1,407,000	\$ 2,585,100	\$ 5,170,200	\$ 1,117,600	\$ 1,033,200	\$ (84,400)	-8%
	3920-Emergency Management	Personnel	\$ 99,800	\$ 139,400	\$ 96,200	\$ 192,400	\$ 134,200	\$ 189,900	\$ 55,700	42%
		Operating	\$ 200	\$ 6,000	\$ 25,300	\$ 50,600	\$ 32,600	\$ 50,500	\$ 17,900	55%
		Capital	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ (6,000)	-100%
3920-Emergency Management Total			\$ 100,000	\$ 145,400	\$ 121,500	\$ 243,000	\$ 172,800	\$ 240,400	\$ 67,600	39%
<b>TOTAL EXPENSE</b>			<b>\$ 1,238,700</b>	<b>\$ 1,552,400</b>	<b>\$ 2,706,600</b>	<b>\$ 5,413,200</b>	<b>\$ 1,290,400</b>	<b>\$ 1,273,600</b>	<b>\$ (16,800)</b>	<b>-1%</b>

**IT - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.1535.511100.10	\$ 127,700	\$ 287,300	\$ 91,300	\$ 182,600	\$ 152,000	\$ 171,000	\$ 19,000	13%
	Salary and Wages Vacation	100.1535.511100.20	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
	Salary and Wages Holiday	100.1535.511100.30	\$ 2,100	\$ 2,300	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)	-100%
	Health Expense Health Insurance	100.1535.512110.30	\$ 23,300	\$ 37,200	\$ 23,200	\$ 46,400	\$ 27,000	\$ 21,000	\$ (6,000)	-22%
	Disability Short Term	100.1535.512120.10	\$ 1,300	\$ 1,500	\$ 800	\$ 1,600	\$ 1,700	\$ 1,300	\$ (400)	-24%
	Disability Long Term	100.1535.512120.20	\$ 400	\$ 600	\$ 300	\$ 600	\$ 600	\$ 500	\$ (100)	-17%
	Life Insurance General	100.1535.512130.00	\$ 100	\$ 100	\$ 100	\$ 200	\$ 100	\$ 100	\$ -	0%
	Social Security Contribution General	100.1535.512200.00	\$ 7,700	\$ 17,500	\$ 5,500	\$ 11,000	\$ 9,400	\$ 10,500	\$ 1,100	12%
	Medicare General	100.1535.512300.00	\$ 1,800	\$ 4,100	\$ 1,300	\$ 2,600	\$ 2,200	\$ 2,400	\$ 200	9%
	Retirement Contributions Defined Benefit	100.1535.512400.10	\$ 34,000	\$ 47,600	\$ 22,600	\$ 45,200	\$ 33,800	\$ 37,000	\$ 3,200	9%
	Retirement Contributions 401(a)	100.1535.512400.30	\$ 3,700	\$ 14,900	\$ (4,000)	\$ (8,000)	\$ 5,000	\$ 3,600	\$ (1,400)	-28%
	Worker's Compensation General	100.1535.512700.00	\$ 500	\$ 800	\$ 300	\$ 600	\$ 600	\$ 600	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.1535.512900.20	\$ 100	\$ 100	\$ 100	\$ 200	\$ 100	\$ 100	\$ -	0%
<b>Personnel Total</b>			<b>\$ 202,700</b>	<b>\$ 414,000</b>	<b>\$ 141,500</b>	<b>\$ 283,000</b>	<b>\$ 237,500</b>	<b>\$ 248,100</b>	<b>\$ 10,600</b>	<b>4%</b>
Operating	Technical Computer Services	100.1535.521300.10	\$ -	\$ 24,100	\$ 13,200	\$ 26,400	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	100.1535.521300.95	\$ 922,600	\$ 892,200	\$ 2,418,500	\$ 4,837,000	\$ 816,000	\$ 750,000	\$ (66,000)	-8%
	Repairs Equipment	100.1535.522220.20	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	100%
	Repairs Vehicles	100.1535.522220.60	\$ 1,000	\$ 1,500	\$ 200	\$ 400	\$ 2,500	\$ 2,500	\$ -	0%
	Communications Cellular Phone	100.1535.523200.10	\$ 1,600	\$ 2,800	\$ 600	\$ 1,200	\$ 3,000	\$ 3,000	\$ -	0%
	Communications Internet Service	100.1535.523200.20	\$ 2,000	\$ 1,900	\$ 1,300	\$ 2,600	\$ 2,000	\$ 2,000	\$ -	0%
	Travel General	100.1535.523500.00	\$ 4,600	\$ 1,000	\$ 1,700	\$ 3,400	\$ 4,000	\$ 4,000	\$ -	0%
	Dues & Fees General	100.1535.523600.00	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Ed & Training General	100.1535.523700.00	\$ 600	\$ 300	\$ 6,200	\$ 12,400	\$ 47,000	\$ 10,000	\$ (37,000)	-79%
	General Supplies & Materials Office Supplies	100.1535.531100.45	\$ 100	\$ 900	\$ 1,200	\$ 2,400	\$ 1,000	\$ 1,000	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.1535.531100.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	100%
	Energy Vehicle-Gasoline/Diesel	100.1535.531200.70	\$ 3,500	\$ 6,200	\$ 700	\$ 1,400	\$ 3,600	\$ 3,600	\$ -	0%
	Food General	100.1535.531300.00	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
Small Equipment General	100.1535.531600.00	\$ -	\$ 61,400	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
<b>Operating Total</b>			<b>\$ 936,000</b>	<b>\$ 993,000</b>	<b>\$ 2,443,600</b>	<b>\$ 4,887,200</b>	<b>\$ 880,100</b>	<b>\$ 785,100</b>	<b>\$ (95,000)</b>	<b>-11%</b>

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Capital	Sites General	100.1535.541100.00			\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Total		220.3520.581200.60			\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>TOTAL EXPENSE</b>			<b>\$ 1,138,700</b>	<b>\$ 1,407,000</b>	<b>\$ 2,585,100</b>	<b>\$ 5,170,200</b>	<b>\$ 1,117,600</b>	<b>\$ 1,033,200</b>	<b>\$ (84,400)</b>	<b>-8%</b>

**EMA- Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.3920.511100.10	\$ 100,000	\$ 118,100	\$ 59,400	\$ 118,800	\$ 83,200	\$ 140,000	\$ 56,800	68%
	Salary & Wages Director Salary	100.3920.511135.00	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ (35,000)	-100%
	Salary Reimbursement General	100.3920.511190.00	\$ (19,600)	\$ (20,400)	\$ -	\$ -	\$ (19,000)	\$ (19,000)	\$ -	0%
	Health Expense Health Insurance	100.3920.512110.30	\$ 500	\$ 2,900	\$ 15,700	\$ 31,400	\$ 9,000	\$ 12,000	\$ 3,000	33%
	Disability Short Term	100.3920.512120.10	\$ 800	\$ 1,200	\$ 700	\$ 1,400	\$ 600	\$ 600	\$ -	0%
	Disability Long Term	100.3920.512120.20	\$ 300	\$ 500	\$ 300	\$ 600	\$ 200	\$ 200	\$ -	0%
	Life Insurance General	100.3920.512130.00	\$ -	\$ -	\$ 100	\$ 200	\$ 100	\$ 100	\$ -	0%
	Social Security Contribution General	100.3920.512200.00	\$ 5,900	\$ 8,400	\$ 3,500	\$ 7,000	\$ 7,200	\$ 8,600	\$ 1,400	19%
	Medicare General	100.3920.512300.00	\$ 1,400	\$ 2,000	\$ 800	\$ 1,600	\$ 1,700	\$ 2,000	\$ 300	18%
	Retirement Contributions Defined Benefit	100.3920.512400.10	\$ -	\$ 17,000	\$ 12,800	\$ 25,600	\$ 11,000	\$ 43,000	\$ 32,000	291%
	Retirement Contributions 401(a)	100.3920.512400.30	\$ 8,000	\$ 8,400	\$ 2,800	\$ 5,600	\$ 2,800	\$ -	\$ (2,800)	-100%
	Worker's Compensation General	100.3920.512700.00	\$ 2,400	\$ 1,300	\$ 100	\$ 200	\$ 2,300	\$ 2,300	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3920.512900.20	\$ 100	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
Personnel Total			\$ 99,800	\$ 139,400	\$ 96,200	\$ 192,400	\$ 134,200	\$ 189,900	\$ 55,700	42%
Operating	Technical Computer Services	100.3920.521300.10			\$ 100	\$ 200	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	100.3920.521300.95			\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	0%
	Repairs Equipment	100.3920.522220.20	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	Repairs Vehicles	100.3920.522220.60	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	0%
	Rental of Equipment & Vehicles General	100.3920.522320.00			\$ 2,300	\$ 4,600	\$ 2,300	\$ 2,500	\$ 200	9%
	Communications Cellular Phone	100.3920.523200.10	\$ -	\$ 200	\$ 100	\$ 200	\$ 500	\$ 600	\$ 100	20%
	Travel Reimbursement	100.3920.523500.90	\$ -	\$ -	\$ 300	\$ 600	\$ 2,000	\$ 4,000	\$ 2,000	100%
	Ed & Training General	100.3920.523700.00	\$ -	\$ 400	\$ 1,500	\$ 3,000	\$ 2,000	\$ 4,400	\$ 2,400	120%
	General Supplies & Materials Office Supplies	100.3920.531100.45	\$ -	\$ -	\$ 1,300	\$ 2,600	\$ 2,000	\$ 2,500	\$ 500	25%
	General Supplies & Materials Uniforms & Badges	100.3920.531100.80	\$ -	\$ -	\$ 1,100	\$ 2,200	\$ 1,500	\$ 3,000	\$ 1,500	100%
	General Supplies & Materials Other	100.3920.531100.90	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.3920.531200.70	\$ -	\$ 1,200	\$ 2,300	\$ 4,600	\$ -	\$ 5,500	\$ 5,500	100%
	Food General	100.3920.531300.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	Small Equipment General	100.3920.531600.00	\$ -	\$ 4,200	\$ 16,300	\$ 32,600	\$ 16,300	\$ 17,000	\$ 700	4%
Operating Total			\$ 200	\$ 6,000	\$ 25,300	\$ 50,600	\$ 32,600	\$ 50,500	\$ 17,900	55%
Capital	Capital - Computers Hardware	100.3920.542400.10	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)	-100%
	Capital - Other Equipment Other	100.3920.542500.90	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)	-100%
Capital Total			\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ (6,000)	-100%
<b>TOTAL EXPENSE</b>			<b>\$ 100,000</b>	<b>\$ 145,400</b>	<b>\$ 121,500</b>	<b>\$ 243,000</b>	<b>\$ 172,800</b>	<b>\$ 240,400</b>	<b>\$ 67,600</b>	<b>39%</b>

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
--------------	---------------------	---------	-------------	-------------	------------------	-------------------------	---------------------	---------------	-----------------------------	--------------------

**E911 - Department Summary**

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Revenue	3800- E911	Charges For Services	\$ 1,259,300	\$ 1,256,100	\$ 509,000	\$ 1,018,000	\$ 1,265,000	\$ 1,290,000	\$ 25,000	2%
		Other Financing Sourc	\$ 187,800	\$ 499,000	\$ -	\$ -	\$ 524,000	\$ 700,000	\$ 176,000	34%
		Rental Income	\$ 31,000		\$ -	\$ -	\$ -	\$ -	\$ -	0%
		<b>Revenue Total</b>	<b>\$ 1,478,100</b>	<b>\$ 1,755,100</b>	<b>\$ 509,000</b>	<b>\$ 1,018,000</b>	<b>\$ 1,789,000</b>	<b>\$ 1,990,000</b>	<b>\$ 201,000</b>	<b>11%</b>
Expense	3800- E911	Personnel	\$ 1,224,200	\$ 1,535,800	\$ 874,100	\$ 1,748,200	\$ 1,546,000	\$ 1,627,900	\$ 81,900	5%
		Operating	\$ 248,300	\$ 226,300	\$ 180,000	\$ 360,000	\$ 263,100	\$ 362,100	\$ 99,000	38%
		Capital			\$ 10,900	\$ 21,800	\$ -	\$ -	\$ -	0%
		<b>Expense Total</b>	<b>\$ 1,472,500</b>	<b>\$ 1,762,100</b>	<b>\$ 1,065,000</b>	<b>\$ 2,130,000</b>	<b>\$ 1,809,100</b>	<b>\$ 1,990,000</b>	<b>\$ 180,900</b>	<b>10%</b>
<b>GAIN/(LOSS)</b>			<b>\$ 5,600</b>	<b>\$ (7,000)</b>	<b>\$ (556,000)</b>	<b>\$ (1,112,000)</b>	<b>\$ (20,100)</b>	<b>\$ -</b>	<b>\$ 20,100</b>	<b>-100%</b>

**E911 - Department Detail**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	215.3800.511100.10	\$ 707,800	\$ 819,200	\$ 550,100	\$ 1,100,200	\$ 952,000	\$ 1,084,400	\$ 132,400	14%
	Salary and Wages Vacation	215.3800.511100.20	\$ 14,200	\$ 35,800	\$ -	\$ -	\$ 17,000	\$ -	\$ (17,000)	-100%
	Salary and Wages Holiday	215.3800.511100.30	\$ 31,600	\$ 37,700	\$ -	\$ -	\$ 30,000	\$ -	\$ (30,000)	-100%
	Salary and Wages Compensatory	215.3800.511100.40	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ (1,500)	-100%
	Salary and Wages Bereavement	215.3800.511100.80	\$ 1,000	\$ 2,700	\$ 900	\$ 1,800	\$ 1,500	\$ -	\$ (1,500)	-100%
	Personal Pay General	215.3800.511170.00	\$ 32,800	\$ 55,400	\$ -	\$ -	\$ 36,000	\$ -	\$ (36,000)	-100%
	Overtime General	215.3800.511300.00	\$ 119,700	\$ 125,700	\$ 72,600	\$ 145,200	\$ 80,000	\$ 115,000	\$ 35,000	44%
	Health Expense Health Insurance	215.3800.512110.30	\$ 112,300	\$ 218,700	\$ 122,000	\$ 244,000	\$ 189,000	\$ 174,000	\$ (15,000)	-8%
	Disability Short Term	215.3800.512120.10	\$ 7,400	\$ 8,400	\$ 4,800	\$ 9,600	\$ 11,500	\$ 10,600	\$ (900)	-8%
	Disability Long Term	215.3800.512120.20	\$ 2,300	\$ 3,100	\$ 1,800	\$ 3,600	\$ 4,200	\$ 3,900	\$ (300)	-7%
	Life Insurance General	215.3800.512130.00	\$ 500	\$ 1,000	\$ 400	\$ 800	\$ 600	\$ 1,000	\$ 400	67%
	Social Security Contribution General	215.3800.512200.00	\$ 54,500	\$ 64,200	\$ 37,100	\$ 74,200	\$ 63,000	\$ 75,000	\$ 12,000	19%
	Medicare General	215.3800.512300.00	\$ 12,800	\$ 15,000	\$ 8,700	\$ 17,400	\$ 14,000	\$ 17,000	\$ 3,000	21%
	Retirement Contributions General	215.3800.512400.00	\$ -	\$ 10,800	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Retirement Contributions Defined Benefit	215.3800.512400.10	\$ 68,800	\$ 63,800	\$ 34,300	\$ 68,600	\$ 80,000	\$ 73,000	\$ (7,000)	-9%
	Retirement Contributions 401(a)	215.3800.512400.30	\$ 53,000	\$ 67,300	\$ 37,900	\$ 75,800	\$ 60,000	\$ 68,000	\$ 8,000	13%
Worker's Compensation General	215.3800.512700.00	\$ 3,500	\$ 4,400	\$ 1,500	\$ 3,000	\$ 5,000	\$ 5,000	\$ -	0%	
Other Employee Benefits Identity Theft Protection	215.3800.512900.20	\$ 1,000	\$ 1,100	\$ 500	\$ 1,000	\$ 700	\$ 1,000	\$ 300	43%	
Other Employee Benefits Other	215.3800.512900.50	\$ -	\$ 1,500	\$ 1,500	\$ 3,000	\$ -	\$ -	\$ -	0%	
<b>Personnel Total</b>		<b>\$ 1,224,200</b>	<b>\$ 1,535,800</b>	<b>\$ 874,100</b>	<b>\$ 1,748,200</b>	<b>\$ 1,546,000</b>	<b>\$ 1,627,900</b>	<b>\$ 81,900</b>	<b>5%</b>	
Operating	Professional General	215.3800.521200.00	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Professional Other Professional	215.3800.521200.90	\$ 200	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	215.3800.521300.95			\$ -	\$ -	\$ -	\$ 58,100	\$ 58,100	100%
	Repairs & Maintenance General	215.3800.522200.00			\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	100%
	Repairs & Maintenance Contracts	215.3800.522200.10	\$ 142,900	\$ 112,500	\$ 124,200	\$ 248,400	\$ 141,000	\$ 140,000	\$ (1,000)	-1%
	Repairs Buildings	215.3800.522220.10	\$ -	\$ -	\$ 100	\$ 200	\$ 500	\$ -	\$ (500)	-100%
	Repairs Equipment	215.3800.522220.20	\$ 3,400	\$ 8,200	\$ 5,200	\$ 10,400	\$ 5,000	\$ 5,000	\$ -	0%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Repairs Vehicles	215.3800.522220.60	\$ 800		\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Rentals General	215.3800.522300.00			\$ -	\$ -	\$ -	\$ 24,000	\$ 24,000	100%
	Rental of Equipment & Vehicles Copiers	215.3800.522320.30	\$ 800	\$ 300	\$ 200	\$ 400	\$ 800	\$ 800	\$ -	0%
	Communications Cellular Phone	215.3800.523200.10	\$ 2,000	\$ 2,100	\$ 500	\$ 1,000	\$ 2,000	\$ 3,000	\$ 1,000	50%
	Communications Telephone	215.3800.523200.15	\$ 64,100	\$ 66,500	\$ 34,200	\$ 68,400	\$ 65,000	\$ 60,000	\$ (5,000)	-8%
	Communications Postage	215.3800.523200.30	\$ 1,600	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Travel General	215.3800.523500.00	\$ 1,300	\$ 6,600	\$ 1,400	\$ 2,800	\$ 6,500	\$ 13,300	\$ 6,800	105%
	Dues & Fees General	215.3800.523600.00	\$ 400	\$ 400	\$ 100	\$ 200	\$ 500	\$ 500	\$ -	0%
	Ed & Training General	215.3800.523700.00	\$ 3,700	\$ 6,100	\$ 2,700	\$ 5,400	\$ 8,000	\$ 11,100	\$ 3,100	39%
	General Supplies & Materials General	215.3800.531100.00	\$ 4,000	\$ 3,200	\$ 1,900	\$ 3,800	\$ 4,000	\$ 4,000	\$ -	0%
	General Supplies & Materials Office Supplies	215.3800.531100.45	\$ 1,700	\$ 700	\$ 400	\$ 800	\$ 2,000	\$ 2,000	\$ -	0%
	General Supplies & Materials Uniforms & Badges	215.3800.531100.80	\$ 3,300	\$ 2,500	\$ -	\$ -	\$ 5,000	\$ 9,500	\$ 4,500	90%
	Energy Natural Gas	215.3800.531200.20	\$ 1,300	\$ 1,300	\$ 600	\$ 1,200	\$ 2,000	\$ 2,000	\$ -	0%
	Energy Electricity	215.3800.531200.30	\$ 16,000	\$ 14,200	\$ 8,400	\$ 16,800	\$ 17,200	\$ 17,200	\$ -	0%
	Food General	215.3800.531300.00	\$ 900	\$ 1,500	\$ 100	\$ 200	\$ 3,000	\$ 3,000	\$ -	0%
	Other Supplies General	215.3800.531700.00	\$ 500		\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Supply Reimbursement General	215.3800.539950.00	\$ (700)		\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>Operating Total</b>		<b>\$ 248,300</b>	<b>\$ 226,300</b>	<b>\$ 180,000</b>	<b>\$ 360,000</b>	<b>\$ 263,100</b>	<b>\$ 362,100</b>	<b>\$ 99,000</b>	<b>38%</b>
Capital	Salary and Wages Regular Employees	215.3800.541350.00			\$ 3,700	\$ 7,400	\$ -	\$ -	\$ -	0%
	Salary and Wages Regular Employees	215.3800.542500.20			\$ 7,200	\$ 14,400	\$ -	\$ -	\$ -	0%
	<b>Capital Total</b>				<b>\$ 10,900</b>	<b>\$ 21,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
	<b>TOTAL EXPENSE</b>		<b>\$ 1,472,500</b>	<b>\$ 1,762,100</b>	<b>\$ 1,065,000</b>	<b>\$ 2,130,000</b>	<b>\$ 1,809,100</b>	<b>\$ 1,990,000</b>	<b>\$ 180,900</b>	<b>10%</b>

**Jon Pursley**

**Department Summary**

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expense	3200-Codes Enforcement	Personnel	\$ 174,600	\$ 197,500	\$ 84,200	\$ 168,400	\$ 190,500	\$ 257,300	\$ 66,800	35%
		Operating	\$ 53,700	\$ 57,600	\$ 13,100	\$ 26,200	\$ 46,600	\$ 45,900	\$ (700)	-2%
3200-Codes Enforcement Total			\$ 228,300	\$ 255,100	\$ 97,300	\$ 194,600	\$ 237,100	\$ 303,200	\$ 66,100	28%
	3215-Building Inspection	Personnel	\$ 132,800	\$ 170,400	\$ 114,500	\$ 229,000	\$ 201,400	\$ 202,700	\$ 1,300	1%
		Operating	\$ 6,000	\$ 7,800	\$ 3,500	\$ 7,000	\$ 20,100	\$ 23,600	\$ 3,500	17%
		Capital	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ (3,500)	-100%
3215-Building Inspection Total			\$ 138,800	\$ 178,200	\$ 118,000	\$ 236,000	\$ 225,000	\$ 226,300	\$ 1,300	1%
	7410-Planning and Zoning	Personnel	\$ 119,700	\$ 144,200	\$ 100,700	\$ 201,400	\$ 205,800	\$ 207,200	\$ 1,400	1%
		Operating	\$ 33,100	\$ 40,200	\$ 19,600	\$ 39,200	\$ 32,300	\$ 52,700	\$ 20,400	63%
7410-Planning and Zoning Total			\$ 152,800	\$ 184,400	\$ 120,300	\$ 240,600	\$ 238,100	\$ 259,900	\$ 21,800	9%
<b>TOTAL EXPENSE</b>			<b>\$ 519,900</b>	<b>\$ 617,700</b>	<b>\$ 335,600</b>	<b>\$ 671,200</b>	<b>\$ 700,200</b>	<b>\$ 789,400</b>	<b>\$ 89,200</b>	<b>13%</b>

**Codes Enforcement - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.3200.511100.10	\$ 129,700	\$ 146,300	\$ 70,800	\$ 141,600	\$ 125,000	\$ 190,000	\$ 65,000	52%
	Salary and Wages Vacation	100.3200.511100.20	\$ 200	\$ 2,500	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
	Salary and Wages Holiday	100.3200.511100.30	\$ 2,100	\$ 1,200	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
	Salary and Wages Compensatory	100.3200.511100.40	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.3200.511170.00	\$ 1,500	\$ 500	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)	-100%
	Overtime General	100.3200.511300.00	\$ 2,400	\$ 100	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0%
	Health Expense Health Insurance	100.3200.512110.30	\$ 18,000	\$ 18,300	\$ 900	\$ 1,800	\$ 27,000	\$ 30,000	\$ 3,000	11%
	Disability Short Term	100.3200.512120.10	\$ 700	\$ 1,100	\$ 500	\$ 1,000	\$ 1,700	\$ 1,800	\$ 100	6%
	Disability Long Term	100.3200.512120.20	\$ 200	\$ 400	\$ 200	\$ 400	\$ 600	\$ 700	\$ 100	17%
	Life Insurance General	100.3200.512130.00	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ 200	\$ 100	100%
	Social Security Contribution General	100.3200.512200.00	\$ 8,000	\$ 9,000	\$ 4,500	\$ 9,000	\$ 7,500	\$ 12,000	\$ 4,500	60%
	Medicare General	100.3200.512300.00	\$ 1,900	\$ 2,100	\$ 1,000	\$ 2,000	\$ 1,800	\$ 2,800	\$ 1,000	56%
	Retirement Contributions 401(a)	100.3200.512400.30	\$ 6,800	\$ 10,200	\$ 4,400	\$ 8,800	\$ 10,000	\$ 13,000	\$ 3,000	30%
	Worker's Compensation General	100.3200.512700.00	\$ 3,000	\$ 5,600	\$ 1,800	\$ 3,600	\$ 3,600	\$ 3,600	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3200.512900.20	\$ -	\$ 100	\$ 100	\$ 200	\$ 200	\$ 200	\$ -	0%
<b>Personnel Total</b>			<b>\$ 174,600</b>	<b>\$ 197,500</b>	<b>\$ 84,200</b>	<b>\$ 168,400</b>	<b>\$ 190,500</b>	<b>\$ 257,300</b>	<b>\$ 66,800</b>	<b>35%</b>
Operating	Cleaning Services Disposal	100.3200.522100.10	\$ 7,800	\$ 4,700	\$ 1,900	\$ 3,800	\$ 9,000	\$ 9,000	\$ -	0%
	Repairs & Maintenance Supplies	100.3200.522200.20	\$ 100	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Buildings	100.3200.522220.10	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	100%
	Repairs Vehicles	100.3200.522220.60	\$ 7,200	\$ 5,300	\$ 600	\$ 1,200	\$ 4,000	\$ 4,000	\$ -	0%
	Communications Cellular Phone	100.3200.523200.10	\$ 3,600	\$ 8,900	\$ 1,900	\$ 3,800	\$ 4,000	\$ 4,000	\$ -	0%
	Communications Postage	100.3200.523200.30	\$ 100	\$ 200	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Communications Radio	100.3200.523200.40	\$ 700	\$ 3,000	\$ 400	\$ 800	\$ 3,100	\$ 3,100	\$ -	0%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Travel General	100.3200.523500.00	\$ 2,300	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,500	\$ (500)	-25%
	Dues & Fees General	100.3200.523600.00	\$ 1,800	\$ -	\$ 500	\$ 1,000	\$ 200	\$ -	\$ (200)	-100%
	Dues & Fees Vehicle License	100.3200.523600.75	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Ed & Training General	100.3200.523700.00	\$ 1,700	\$ 3,500	\$ 200	\$ 400	\$ 4,000	\$ 3,000	\$ (1,000)	-25%
	General Supplies & Materials General	100.3200.531100.00	\$ 400	\$ 3,800	\$ 900	\$ 1,800	\$ 1,500	\$ 1,500	\$ -	0%
	General Supplies & Materials Office Supplies	100.3200.531100.45	\$ 100	\$ 100	\$ 300	\$ 600	\$ 1,000	\$ 1,000	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.3200.531100.80	\$ 800	\$ 4,900	\$ 1,400	\$ 2,800	\$ 2,000	\$ 2,000	\$ -	0%
	Books & Periodicals General	100.3200.531400.00	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	0%
	Small Equipment General	100.3200.531600.00	\$ 100	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operating Total			\$ 26,700	\$ 36,100	\$ 8,100	\$ 16,200	\$ 31,600	\$ 30,900	\$ (700)	-2%
<b>TOTAL EXPENSE</b>			<b>\$ 201,300</b>	<b>\$ 233,600</b>	<b>\$ 92,300</b>	<b>\$ 184,600</b>	<b>\$ 222,100</b>	<b>\$ 288,200</b>	<b>\$ 66,100</b>	<b>30%</b>

### Building Inspection - Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.3215.511100.10	\$ 95,700	\$ 120,500	\$ 85,200	\$ 170,400	\$ 144,000	\$ 154,000	\$ 10,000	7%
	Salary and Wages Vacation	100.3215.511100.20	\$ 400	\$ 1,700	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)	-100%
	Salary and Wages Holiday	100.3215.511100.30	\$ 3,500	\$ 4,200	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)	-100%
	Personal Pay General	100.3215.511170.00	\$ 3,400	\$ 2,200	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)	-100%
	Health Expense Health Insurance	100.3215.512110.30	\$ 10,900	\$ 18,400	\$ 13,300	\$ 26,600	\$ 18,000	\$ 21,000	\$ 3,000	17%
	Disability Short Term	100.3215.512120.10	\$ 1,000	\$ 1,100	\$ 800	\$ 1,600	\$ 1,200	\$ 1,300	\$ 100	8%
	Disability Long Term	100.3215.512120.20	\$ 300	\$ 400	\$ 300	\$ 600	\$ 400	\$ 500	\$ 100	25%
	Life Insurance General	100.3215.512130.00	\$ 100	\$ 100	\$ 100	\$ 200	\$ 100	\$ 200	\$ 100	100%
	Social Security Contribution General	100.3215.512200.00	\$ 6,200	\$ 7,700	\$ 5,100	\$ 10,200	\$ 8,500	\$ 9,500	\$ 1,000	12%
	Medicare General	100.3215.512300.00	\$ 1,400	\$ 1,800	\$ 1,200	\$ 2,400	\$ 2,000	\$ 2,200	\$ 200	10%
	Retirement Contributions 401(a)	100.3215.512400.30	\$ 7,500	\$ 8,400	\$ 5,900	\$ 11,800	\$ 12,000	\$ 10,800	\$ (1,200)	-10%
	Worker's Compensation General	100.3215.512700.00	\$ 2,200	\$ 3,700	\$ 2,500	\$ 5,000	\$ 3,000	\$ 3,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3215.512900.20	\$ 200	\$ 200	\$ 100	\$ 200	\$ 200	\$ 200	\$ -	0%
Personnel Total			\$ 132,800	\$ 170,400	\$ 114,500	\$ 229,000	\$ 201,400	\$ 202,700	\$ 1,300	1%
Operating	Repairs & Maintenance Supplies	100.3215.522200.20	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Vehicles	100.3215.522220.60	\$ 3,400	\$ 4,800	\$ 600	\$ 1,200	\$ 5,500	\$ 5,500	\$ -	0%
	Communications Cellular Phone	100.3215.523200.10	\$ -	\$ -	\$ 700	\$ 1,400	\$ 1,000	\$ 1,000	\$ -	0%
	Printing & Binding General	100.3215.523400.00	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Travel General	100.3215.523500.00	\$ -	\$ 400	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	Dues & Fees General	100.3215.523600.00	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Ed & Training General	100.3215.523700.00	\$ 800	\$ 400	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	General Supplies & Materials General	100.3215.531100.00	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	General Supplies & Materials Office Supplies	100.3215.531100.45	\$ 100	\$ 400	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
	General Supplies & Materials Shop Supplies	100.3215.531100.65	\$ -	\$ -	\$ 400	\$ 800	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.3215.531100.80	\$ 1,300	\$ 900	\$ 800	\$ 1,600	\$ 1,600	\$ 1,600	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.3215.531200.70	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -	0%
	Books & Periodicals General	100.3215.531400.00	\$ -	\$ 700	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
	Small Equipment General	100.3215.531600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500	100%
Operating Total			\$ 6,000	\$ 7,800	\$ 3,500	\$ 7,000	\$ 20,100	\$ 23,600	\$ 3,500	17%
Capital	Capital - Computers Software	100.3215.542400.20	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ (3,500)	-100%
Capital Total			\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ (3,500)	-100%
<b>TOTAL EXPENSE</b>			<b>\$ 6,000</b>	<b>\$ 7,800</b>	<b>\$ 3,500</b>	<b>\$ 7,000</b>	<b>\$ 23,600</b>	<b>\$ 23,600</b>	<b>\$ -</b>	<b>0%</b>

### Planning and Zoning - Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.7410.511100.10	\$ 80,400	\$ 96,800	\$ 77,100	\$ 154,200	\$ 140,000	\$ 160,000	\$ 20,000	14%
	Salary and Wages Vacation	100.7410.511100.20	\$ 2,800	\$ 3,600	\$ -	\$ -	\$ 4,500	\$ -	\$ (4,500)	-100%
	Salary and Wages Holiday	100.7410.511100.30	\$ 4,100	\$ 4,400	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)	-100%
	Salary and Wages Bereavement	100.7410.511100.80	\$ -	\$ 100	\$ 800	\$ 1,600	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.7410.511170.00	\$ 5,200	\$ 5,300	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)	-100%
	Health Expense Health Insurance	100.7410.512110.30	\$ 12,300	\$ 17,000	\$ 10,700	\$ 21,400	\$ 27,000	\$ 21,000	\$ (6,000)	-22%
	Disability Short Term	100.7410.512120.10	\$ 900	\$ 900	\$ 600	\$ 1,200	\$ 1,700	\$ 1,300	\$ (400)	-24%
	Disability Long Term	100.7410.512120.20	\$ 300	\$ 300	\$ 200	\$ 400	\$ 600	\$ 500	\$ (100)	-17%
	Life Insurance General	100.7410.512130.00	\$ 100	\$ 100	\$ 100	\$ 200	\$ 100	\$ 200	\$ 100	100%
	Social Security Contribution General	100.7410.512200.00	\$ 5,600	\$ 6,600	\$ 4,700	\$ 9,400	\$ 9,000	\$ 10,000	\$ 1,000	11%
	Medicare General	100.7410.512300.00	\$ 1,300	\$ 1,500	\$ 1,100	\$ 2,200	\$ 2,200	\$ 2,300	\$ 100	5%
	Retirement Contributions 401(a)	100.7410.512400.30	\$ 6,300	\$ 7,000	\$ 5,100	\$ 10,200	\$ 12,000	\$ 11,200	\$ (800)	-7%
	Worker's Compensation General	100.7410.512700.00	\$ 300	\$ 500	\$ 200	\$ 400	\$ 500	\$ 500	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.7410.512900.20	\$ 100	\$ 100	\$ 100	\$ 200	\$ 200	\$ 200	\$ -	0%
Personnel Total			\$ 119,700	\$ 144,200	\$ 100,700	\$ 201,400	\$ 205,800	\$ 207,200	\$ 1,400	1%
Operating	Professional Engineering Fees	100.7410.521200.30	\$ 13,300	\$ 11,000	\$ 4,200	\$ 8,400	\$ 13,000	\$ 13,000	\$ -	0%
	Professional Other Professional	100.7410.521200.90	\$ 2,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Professional Services Reimbursed	100.7410.521200.99	\$ 5,100	\$ 13,800	\$ 8,100	\$ 16,200	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	100.7410.521300.95	\$ 900	\$ 400	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	Repairs Buildings	100.7410.522220.10	\$ -	\$ -	\$ 200	\$ 400	\$ -	\$ -	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.7410.522320.30	\$ 1,000	\$ 1,200	\$ 800	\$ 1,600	\$ 1,200	\$ 1,200	\$ -	0%
	Communications Cellular Phone	100.7410.523200.10	\$ 700	\$ 1,200	\$ 400	\$ 800	\$ 800	\$ 800	\$ -	0%
	Communications Postage	100.7410.523200.30	\$ 1,300	\$ 300	\$ 200	\$ 400	\$ 2,000	\$ 2,000	\$ -	0%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Advertising General	100.7410.523300.00	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Advertising Newspaper	100.7410.523300.15	\$ 300	\$ 400	\$ 200	\$ 400	\$ 1,200	\$ 1,200	\$ -	0%
	Travel General	100.7410.523500.00	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Dues & Fees General	100.7410.523600.00	\$ 200	\$ 500	\$ 200	\$ 400	\$ -	\$ -	\$ -	0%
	Dues & Fees Board Member	100.7410.523600.10	\$ 4,900	\$ 6,200	\$ 4,300	\$ 8,600	\$ 8,100	\$ 8,100	\$ -	0%
	Ed & Training General	100.7410.523700.00	\$ 1,000	\$ 1,900	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	Condemned Properties Clean-up General	100.7410.523910.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	100%
	General Supplies & Materials General	100.7410.531100.00	\$ -	\$ 400	\$ 100	\$ 200	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Office Supplies	100.7410.531100.45	\$ 1,200	\$ 2,600	\$ 500	\$ 1,000	\$ 2,000	\$ 2,000	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.7410.531100.80	\$ 200	\$ 200	\$ 400	\$ 800	\$ 500	\$ 500	\$ -	0%
	Food General	100.7410.531300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400	100%
	Books & Periodicals General	100.7410.531400.00	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operating Total			\$ 33,100	\$ 40,200	\$ 19,600	\$ 39,200	\$ 32,300	\$ 52,700	\$ 20,400	63%
	<b>TOTAL EXPENSE</b>		<b>\$ 152,800</b>	<b>\$ 184,400</b>	<b>\$ 120,300</b>	<b>\$ 240,600</b>	<b>\$ 238,100</b>	<b>\$ 259,900</b>	<b>\$ 21,800</b>	<b>9%</b>

Paine Gily

Closure and Post-Closure Care - Department Summary

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expense	4560-Closure and Post-Closure Care	Operating	\$ 48,200	\$ 50,400	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -	0%
<b>TOTAL EXPENSE</b>			<b>\$ 48,200</b>	<b>\$ 50,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>0%</b>

Landfill - Department Summary

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Revenue	0000- Landfill	Charges For Services	\$ 2,270,900	\$ 2,351,000	\$ 752,400	\$ 1,504,800	\$ 2,380,600	\$ 2,371,000	\$ (9,600)	0%
		Intergovernmental Reven	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	0%
		Other Financing Sources	\$ -	\$ 323,500	\$ 5,000	\$ 10,000	\$ 40,000	\$ 25,000	\$ (15,000)	-38%
		Rental Income	\$ 13,200	\$ 1,000	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	100%
		<b>Revenue Total</b>	<b>\$ 2,284,100</b>	<b>\$ 2,675,500</b>	<b>\$ 757,400</b>	<b>\$ 1,514,800</b>	<b>\$ 2,470,600</b>	<b>\$ 2,448,000</b>	<b>\$ (22,600)</b>	<b>-1%</b>
Expense	4560-Closure and Post-Closure Care	Total	\$ -	\$ -	\$ 7,000	\$ 14,000	\$ 3,500	\$ -	\$ (3,500)	-100%
	4510-Solid Waster and Recycling Administration	Total	\$ 723,900	\$ 1,106,500	\$ 477,900	\$ 955,800	\$ 1,047,400	\$ 1,035,700	\$ (11,700)	-1%
	4531-Transfer Station	Total	\$ 1,320,000	\$ 1,362,400	\$ 492,500	\$ 985,000	\$ 1,121,900	\$ 1,095,500	\$ (26,400)	-2%
	4532-C&D Landfill	Total	\$ 222,400	\$ 182,700	\$ 21,800	\$ 43,600	\$ 220,000	\$ 167,000	\$ (53,000)	-24%
	4533-Inert Landfill	Total	\$ 49,100	\$ 56,800	\$ 600	\$ 1,200	\$ 71,300	\$ 83,300	\$ 12,000	17%
	4550-Recyclables Operations	Total	\$ 4,100	\$ 3,500	\$ 2,900	\$ 5,800	\$ 7,000	\$ 40,000	\$ 33,000	471%
		<b>Expense Total</b>	<b>\$ 2,319,500</b>	<b>\$ 2,711,900</b>	<b>\$ 1,002,700</b>	<b>\$ 2,005,400</b>	<b>\$ 2,471,100</b>	<b>\$ 2,421,500</b>	<b>\$ (49,600)</b>	<b>-2%</b>
		<b>GAIN/(LOSS)</b>	<b>\$ (35,400)</b>	<b>\$ (36,400)</b>	<b>\$ (245,300)</b>	<b>\$ (490,600)</b>	<b>\$ (500)</b>	<b>\$ 26,500</b>	<b>\$ 27,000</b>	

Closure and Post-Closure Care - Department Detail

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Professional Engineering Fees	540.4560.521200.30	\$ -	\$ -	\$ 7,000	\$ 14,000	\$ 1,000	\$ -	\$ (1,000)	-100%
	Repairs & Maintenance General	540.4560.522200.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ (1,500)	-100%
	Other Purchased Services General	540.4560.523900.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100%
<b>TOTAL EXPENSE</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,000</b>	<b>\$ 14,000</b>	<b>\$ 3,500</b>	<b>\$ -</b>	<b>\$ (3,500)</b>	<b>-100%</b>

Solid Waste and Recycling Administration - Department Detail

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	540.4510.511100.10	\$ 381,800	\$ 486,000	\$ 275,400	\$ 550,800	\$ 569,100	\$ 592,000	\$ 22,900	4%
	Salary and Wages Vacation	540.4510.511100.20	\$ 12,200	\$ 13,400	\$ -	\$ -	\$ 24,300	\$ -	\$ (24,300)	-100%
	Salary and Wages Holiday	540.4510.511100.30	\$ 15,200	\$ 16,200	\$ -	\$ -	\$ 22,100	\$ -	\$ (22,100)	-100%
	Salary and Wages Compensatory	540.4510.511100.40	\$ 3,600	\$ 2,800	\$ -	\$ -	\$ 5,500	\$ -	\$ (5,500)	-100%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Salary and Wages Bereavement	540.4510.511100.80	\$ 200	\$ 200	\$ 500	\$ 1,000	\$ -	\$ -	\$ -	0%
	Personal Pay General	540.4510.511170.00	\$ 18,800	\$ 17,200	\$ 3,100	\$ 6,200	\$ -	\$ -	\$ -	0%
	Overtime General	540.4510.511300.00	\$ 9,700	\$ 7,100	\$ 6,800	\$ 13,600	\$ 8,000	\$ 8,000	\$ -	0%
	Health Expense Health Insurance	540.4510.512110.30	\$ 68,200	\$ 112,400	\$ 68,700	\$ 137,400	\$ 95,000	\$ 99,000	\$ 4,000	4%
	Disability Short Term	540.4510.512120.10	\$ 4,100	\$ 4,500	\$ 2,500	\$ 5,000	\$ 6,100	\$ 6,100	\$ -	0%
	Disability Long Term	540.4510.512120.20	\$ 1,300	\$ 1,700	\$ 1,000	\$ 2,000	\$ 2,200	\$ 2,200	\$ -	0%
	Life Insurance General	540.4510.512130.00	\$ 300	\$ 500	\$ 300	\$ 600	\$ 300	\$ 600	\$ 300	100%
	Social Security Contribution General	540.4510.512200.00	\$ 26,300	\$ 30,700	\$ 16,900	\$ 33,800	\$ 32,000	\$ 37,000	\$ 5,000	16%
	Medicare General	540.4510.512300.00	\$ 6,100	\$ 7,200	\$ 4,000	\$ 8,000	\$ 8,000	\$ 8,800	\$ 800	10%
	Retirement Contributions Defined Benefit	540.4510.512400.10	\$ 400	\$ 161,200	\$ 12,900	\$ 25,800	\$ -	\$ 28,000	\$ 28,000	100%
	Retirement Contributions 401(a)	540.4510.512400.30	\$ 29,100	\$ 34,900	\$ 18,300	\$ 36,600	\$ 30,000	\$ 35,000	\$ 5,000	17%
	Worker's Compensation General	540.4510.512700.00	\$ 12,500	\$ 23,200	\$ 9,200	\$ 18,400	\$ 13,000	\$ 5,500	\$ (7,500)	-58%
	Other Employee Benefits Identity Theft Protection	540.4510.512900.20	\$ 600	\$ 700	\$ 300	\$ 600	\$ 600	\$ 600	\$ -	0%
	<b>Personnel Total</b>		<b>\$ 590,400</b>	<b>\$ 919,900</b>	<b>\$ 419,900</b>	<b>\$ 839,800</b>	<b>\$ 816,200</b>	<b>\$ 822,800</b>	<b>\$ 6,600</b>	<b>1%</b>
Operating	Professional General	540.4510.521200.00	\$ -	\$ 3,700	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Professional Engineering Fees	540.4510.521200.30	\$ -	\$ -	\$ -	\$ -	\$ 23,000	\$ 5,000	\$ (18,000)	-78%
	Professional Other Professional	540.4510.521200.90	\$ -	\$ 6,600	\$ 3,500	\$ 7,000	\$ 22,500	\$ 15,000	\$ (7,500)	-33%
	Technical Computer Services	540.4510.521300.10	\$ 2,400	\$ 8,300	\$ 1,200	\$ 2,400	\$ 3,800	\$ 3,200	\$ (600)	-16%
	Technical Contractual Services	540.4510.521300.95	\$ 600	\$ 600	\$ 900	\$ 1,800	\$ 600	\$ 3,000	\$ 2,400	400%
	Repairs & Maintenance General	540.4510.522200.00	\$ 4,000	\$ 3,900	\$ 2,100	\$ 4,200	\$ 25,000	\$ 15,000	\$ (10,000)	-40%
	Repairs & Maintenance Contracts	540.4510.522200.10	\$ 4,100	\$ 4,100	\$ 1,500	\$ 3,000	\$ 7,000	\$ 5,000	\$ (2,000)	-29%
	Repairs & Maintenance Supplies	540.4510.522200.20	\$ -	\$ (100)	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Buildings	540.4510.522220.10	\$ 1,900	\$ 2,200	\$ 2,400	\$ 4,800	\$ 5,000	\$ 5,000	\$ -	0%
	Repairs Equipment	540.4510.522220.20	\$ 3,900	\$ 100	\$ 300	\$ 600	\$ 3,500	\$ 3,500	\$ -	0%
	Repairs Office Equipment	540.4510.522220.35	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,200	\$ 200	20%
	Repairs Vehicles	540.4510.522220.60	\$ 11,000	\$ 13,900	\$ 5,300	\$ 10,600	\$ 7,000	\$ 7,500	\$ 500	7%
	Rental of Equipment & Vehicles Copiers	540.4510.522320.30	\$ 100	\$ 100	\$ 100	\$ 200	\$ 200	\$ 200	\$ -	0%
	Communications Cellular Phone	540.4510.523200.10	\$ 300	\$ 1,200	\$ 500	\$ 1,000	\$ -	\$ 1,600	\$ 1,600	100%
	Communications Telephone	540.4510.523200.15	\$ 1,800	\$ 1,900	\$ 2,100	\$ 4,200	\$ 1,900	\$ 2,500	\$ 600	32%
	Communications Internet Service	540.4510.523200.20	\$ 1,000	\$ 4,500	\$ 1,200	\$ 2,400	\$ 1,500	\$ 2,000	\$ 500	33%
	Communications Postage	540.4510.523200.30	\$ 200	\$ 200	\$ 100	\$ 200	\$ 1,100	\$ 500	\$ (600)	-55%
	Communications Radio	540.4510.523200.40	\$ 1,200	\$ 4,800	\$ 700	\$ 1,400	\$ 8,000	\$ 8,500	\$ 500	6%
	Travel General	540.4510.523500.00	\$ 1,400	\$ 400	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	Dues & Fees General	540.4510.523600.00	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 500	\$ 100	25%
	Dues & Fees Credit Card	540.4510.523600.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	100%
	Dues & Fees Membership Fee	540.4510.523600.55	\$ 300	\$ 400	\$ -	\$ -	\$ 1,000	\$ 800	\$ (200)	-20%
	Dues & Fees Vehicle License	540.4510.523600.75	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 300	\$ 100	50%
	Ed & Training General	540.4510.523700.00	\$ 2,200	\$ 2,000	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	0%
	General Supplies & Materials General	540.4510.531100.00	\$ 8,000	\$ 14,600	\$ 4,700	\$ 9,400	\$ 8,500	\$ 9,500	\$ 1,000	12%
	General Supplies & Materials Inmate Expense	540.4510.531100.37	\$ 1,600	\$ 2,000	\$ 400	\$ 800	\$ 2,500	\$ 2,500	\$ -	0%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	General Supplies & Materials Office Supplies	540.4510.531100.45	\$ 3,800	\$ 2,800	\$ 4,800	\$ 9,600	\$ 2,800	\$ 7,500	\$ 4,700	168%
	General Supplies & Materials Shop Supplies	540.4510.531100.65	\$ 9,300	\$ 8,400	\$ 6,000	\$ 12,000	\$ 7,000	\$ 11,000	\$ 4,000	57%
	General Supplies & Materials Uniforms & Badges	540.4510.531100.80	\$ 3,600	\$ 3,000	\$ 3,700	\$ 7,400	\$ 3,200	\$ 7,000	\$ 3,800	119%
	Energy Water/Sewerage	540.4510.531200.10	\$ 2,700	\$ 3,800	\$ 1,400	\$ 2,800	\$ 2,800	\$ 3,000	\$ 200	7%
	Energy Electricity	540.4510.531200.30	\$ 10,000	\$ 9,500	\$ 6,200	\$ 12,400	\$ 7,300	\$ 11,500	\$ 4,200	58%
	Energy Bottled Gas	540.4510.531200.40	\$ 1,300	\$ 900	\$ 1,200	\$ 2,400	\$ 1,400	\$ 1,500	\$ 100	7%
	Energy Vehicle-Gasoline/Diesel	540.4510.531200.70	\$ 10,500	\$ 11,700	\$ 4,900	\$ 9,800	\$ 14,000	\$ 13,500	\$ (500)	-4%
	Food General	540.4510.531300.00	\$ 1,200	\$ 1,100	\$ 1,500	\$ 3,000	\$ 2,000	\$ 3,500	\$ 1,500	75%
	Small Equipment General	540.4510.531600.00			\$ 3,300	\$ 6,600	\$ -	\$ -	\$ -	0%
	Supply Reimbursement General	540.4510.539950.00			\$ (2,000)	\$ (4,000)	\$ -	\$ -	\$ -	0%
	Depreciation General	540.4510.561000.00	\$ 45,100	\$ 70,000	\$ -	\$ -	\$ 55,000	\$ 50,000	\$ (5,000)	-9%
Operating Total			\$ 133,500	\$ 186,600	\$ 58,000	\$ 116,000	\$ 231,200	\$ 212,900	\$ (18,300)	-8%
	<b>TOTAL EXPENSE</b>		<b>\$ 723,900</b>	<b>\$ 1,106,500</b>	<b>\$ 477,900</b>	<b>\$ 955,800</b>	<b>\$ 1,047,400</b>	<b>\$ 1,035,700</b>	<b>\$ (11,700)</b>	<b>-1%</b>

#### Transfer Station - Department Detail

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Professional Engineering Fees	540.4531.521200.30	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	540.4531.521300.95	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs & Maintenance General	540.4531.522200.00	\$ 18,500	\$ 38,700	\$ 20,000	\$ 40,000	\$ 27,500	\$ 30,000	\$ 2,500	9%
	Repairs Buildings	540.4531.522220.10	\$ 5,800	\$ 11,200	\$ 800	\$ 1,600	\$ 16,300	\$ 15,000	\$ (1,300)	-8%
	Repairs Equipment	540.4531.522220.20	\$ 7,500	\$ 14,100	\$ -	\$ -	\$ 5,500	\$ 15,000	\$ 9,500	173%
	Repairs Vehicles	540.4531.522220.60	\$ 1,800	\$ 500	\$ -	\$ -	\$ 4,300	\$ 2,500	\$ (1,800)	100%
	Rental of Equipment & Vehicles General	540.4531.522320.00	\$ -	\$ 36,600	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Other Purchased Services Hauling & Disposal	540.4531.523900.90	\$ 1,254,700	\$ 1,227,000	\$ 459,900	\$ 919,800	\$ 1,036,200	\$ 1,000,000	\$ (36,200)	-3%
	General Supplies & Materials General	540.4531.531100.00	\$ 800	\$ 200	\$ 100	\$ 200	\$ 600	\$ 500	\$ (100)	-17%
	Energy Vehicle-Gasoline/Diesel	540.4531.531200.70	\$ 30,900	\$ 33,000	\$ 11,700	\$ 23,400	\$ 31,500	\$ 32,500	\$ 1,000	3%
	<b>TOTAL EXPENSE</b>		<b>\$ 1,320,000</b>	<b>\$ 1,362,400</b>	<b>\$ 492,500</b>	<b>\$ 985,000</b>	<b>\$ 1,121,900</b>	<b>\$ 1,095,500</b>	<b>\$ (26,400)</b>	<b>-2%</b>

#### C&D Landfill - Department Detail

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Professional General	540.4532.521200.00	\$ 3,600	\$ 4,300	\$ -	\$ -	\$ 4,300	\$ 50,000	\$ 45,700	1063%
	Professional Engineering Fees	540.4532.521200.30	\$ 13,300	\$ 21,500	\$ 5,800	\$ 11,600	\$ 67,700	\$ 50,000	\$ (17,700)	-26%
	Technical Contractual Services	540.4532.521300.95	\$ 43,500	\$ 13,800	\$ 1,700	\$ 3,400	\$ 18,500	\$ 15,000	\$ (3,500)	-19%
	Repairs & Maintenance General	540.4532.522200.00	\$ 7,200	\$ 15,300	\$ 9,200	\$ 18,400	\$ -	\$ 10,000	\$ 10,000	100%
	Repairs & Maintenance Supplies	540.4532.522200.20	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Repairs Buildings	540.4532.522220.10	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Equipment	540.4532.522220.20	\$ 40,800	\$ 27,300	\$ 4,100	\$ 8,200	\$ 40,000	\$ 30,000	\$ (10,000)	-25%
	Rental of Equipment & Vehicles Equipment	540.4532.522320.40	\$ -	\$ 13,700	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Dues & Fees Solid Waste Tonnage	540.4532.523600.95	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 2,000	\$ (13,000)	-87%
	Other Purchased Services Landfill Closure	540.4532.523900.65	\$ 103,700	\$ 77,200	\$ 1,000	\$ 2,000	\$ 60,000	\$ -	\$ (60,000)	-100%
	Other Purchased Services Hauling & Disposal	540.4532.523900.90	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials General	540.4532.531100.00	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	540.4532.531200.70	\$ 10,300	\$ 8,500	\$ -	\$ -	\$ 14,500	\$ 10,000	\$ (4,500)	-31%
<b>TOTAL EXPENSE</b>			<b>\$ 222,400</b>	<b>\$ 182,700</b>	<b>\$ 21,800</b>	<b>\$ 43,600</b>	<b>\$ 220,000</b>	<b>\$ 167,000</b>	<b>\$ (53,000)</b>	<b>-24%</b>

#### Inert Landfill - Department Detail

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Professional Engineering Fees	540.4533.521200.30	\$ 800	\$ -	\$ -	\$ -	\$ 800	\$ 800	\$ -	0%
	Technical Contractual Services	540.4533.521300.95	\$ 40,700	\$ 46,000	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	100%
	Repairs & Maintenance General	540.4533.522200.00	\$ 4,400	\$ 9,100	\$ 300	\$ 600	\$ 7,500	\$ 5,000	\$ (2,500)	0%
	Repairs Vehicles	540.4533.522220.60	\$ 3,200	\$ 1,700	\$ 300	\$ 600	\$ 3,000	\$ 17,500	\$ 14,500	483%
<b>TOTAL EXPENSE</b>			<b>\$ 49,100</b>	<b>\$ 56,800</b>	<b>\$ 600</b>	<b>\$ 1,200</b>	<b>\$ 71,300</b>	<b>\$ 83,300</b>	<b>\$ 12,000</b>	<b>17%</b>

#### Recyclables Operations - Department Detail

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Other Purchased Services Hauling & Disposal	540.4550.523900.90	\$ 4,100	\$ 3,500	\$ 2,900	\$ 5,800	\$ 7,000	\$ 40,000	\$ 33,000	471%
<b>TOTAL EXPENSE</b>			<b>\$ 4,100</b>	<b>\$ 3,500</b>	<b>\$ 2,900</b>	<b>\$ 5,800</b>	<b>\$ 7,000</b>	<b>\$ 40,000</b>	<b>\$ 33,000</b>	<b>471%</b>

## Bobby Snider

### Department Summary

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expense	4210-Highways & Streets Admin	Personnel	\$ 1,922,700	\$ 2,331,900	\$ 1,426,600	\$ 2,853,200	\$ 2,297,500	\$ 2,624,600	\$ 327,100	14%
		Operating	\$ 649,600	\$ 940,300	\$ 384,200	\$ 768,400	\$ 900,600	\$ 1,499,500	\$ 598,900	67%
<b>TOTAL EXPENSE</b>			<b>\$ 2,572,300</b>	<b>\$ 3,272,200</b>	<b>\$ 1,810,800</b>	<b>\$ 3,621,600</b>	<b>\$ 3,198,100</b>	<b>\$ 4,124,100</b>	<b>\$ 926,000</b>	<b>29%</b>

### Highways & Streets Admin - Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.4210.511100.10	\$ 1,164,400	\$ 1,310,800	\$ 935,900	\$ 1,871,800	\$ 1,432,000	\$ 1,870,000	\$ 438,000	31%
	Salary and Wages Vacation	100.4210.511100.20	\$ 33,000	\$ 37,200	\$ -	\$ -	\$ 30,000	\$ -	\$ (30,000)	-100%
	Salary and Wages Holiday	100.4210.511100.30	\$ 47,900	\$ 52,400	\$ -	\$ -	\$ 57,000	\$ -	\$ (57,000)	-100%
	Salary and Wages Compensatory	100.4210.511100.40	\$ 15,300	\$ 24,000	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
	Salary and Wages Bereavement	100.4210.511100.80	\$ 1,500	\$ 4,000	\$ 1,600	\$ 3,200	\$ 2,500	\$ -	\$ (2,500)	-100%
	Personal Pay General	100.4210.511170.00	\$ 46,800	\$ 46,500	\$ 1,200	\$ 2,400	\$ 50,000	\$ -	\$ (50,000)	-100%
	Salary Reimbursement General	100.4210.511190.00	\$ (1,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Overtime General	100.4210.511300.00	\$ 7,200	\$ 42,600	\$ 29,400	\$ 58,800	\$ 15,000	\$ 20,000	\$ 5,000	33%
	Health Expense Health Insurance	100.4210.512110.30	\$ 286,300	\$ 413,900	\$ 236,000	\$ 472,000	\$ 324,600	\$ 324,000	\$ (600)	0%
	Disability Short Term	100.4210.512120.10	\$ 13,400	\$ 13,800	\$ 8,300	\$ 16,600	\$ 19,900	\$ 19,800	\$ (100)	-1%
	Disability Long Term	100.4210.512120.20	\$ 4,100	\$ 5,200	\$ 3,100	\$ 6,200	\$ 7,100	\$ 7,200	\$ 100	1%
	Life Insurance General	100.4210.512130.00	\$ 900	\$ 1,700	\$ 800	\$ 1,600	\$ 1,100	\$ 1,800	\$ 700	64%
	Social Security Contribution General	100.4210.512200.00	\$ 76,600	\$ 89,100	\$ 57,100	\$ 114,200	\$ 103,100	\$ 117,000	\$ 13,900	13%
	Medicare General	100.4210.512300.00	\$ 17,900	\$ 20,800	\$ 13,400	\$ 26,800	\$ 24,200	\$ 25,000	\$ 800	3%
	Retirement Contributions Defined Benefit	100.4210.512400.10	\$ 41,000	\$ 50,600	\$ 15,200	\$ 30,400	\$ 24,900	\$ 33,000	\$ 8,100	33%
	Retirement Contributions 401(a)	100.4210.512400.30	\$ 94,400	\$ 108,300	\$ 70,200	\$ 140,400	\$ 106,400	\$ 125,000	\$ 18,600	17%
	Worker's Compensation General	100.4210.512700.00	\$ 70,500	\$ 108,600	\$ 53,300	\$ 106,600	\$ 78,300	\$ 80,000	\$ 1,700	2%
Other Employee Benefits Identity Theft Protection	100.4210.512900.20	\$ 2,500	\$ 2,400	\$ 1,100	\$ 2,200	\$ 1,400	\$ 1,800	\$ 400	29%	
<b>Personnel Total</b>			<b>\$ 1,922,700</b>	<b>\$ 2,331,900</b>	<b>\$ 1,426,600</b>	<b>\$ 2,853,200</b>	<b>\$ 2,297,500</b>	<b>\$ 2,624,600</b>	<b>\$ 327,100</b>	<b>14%</b>
Operating	Professional Engineering Fees	100.4210.521200.30	\$ -	\$ 19,900	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Professional Drug Screens	100.4210.521200.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	100%
	Professional Other Professional	100.4210.521200.90	\$ -	\$ -	\$ 300	\$ 600	\$ -	\$ 1,000	\$ 1,000	100%
	Technical Computer Services	100.4210.521300.10	\$ -	\$ -	\$ 2,100	\$ 4,200	\$ -	\$ 1,000	\$ 1,000	100%
	Technical Contractual Services	100.4210.521300.95	\$ -	\$ -	\$ 100	\$ 200	\$ 100,000	\$ 104,000	\$ 4,000	4%
	Cleaning Services Disposal	100.4210.522100.10	\$ 46,300	\$ 50,700	\$ 14,500	\$ 29,000	\$ 39,000	\$ 50,000	\$ 11,000	28%
	Disposal Road Side Litter pickup	100.4210.522110.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	100%
	Repairs & Maintenance Contracts	100.4210.522200.10	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	100%
	Repairs & Maintenance Supplies	100.4210.522200.20	\$ 4,700	\$ 4,700	\$ 8,800	\$ 17,600	\$ 5,000	\$ 52,000	\$ 47,000	940%
	Repairs Buildings	100.4210.522220.10	\$ 2,300	\$ 2,800	\$ 2,400	\$ 4,800	\$ 13,000	\$ 98,000	\$ 85,000	654%
	Repairs Equipment	100.4210.522220.20	\$ 143,600	\$ 96,400	\$ 61,600	\$ 123,200	\$ 130,000	\$ 180,000	\$ 50,000	38%
	Repairs Right Of Way	100.4210.522220.45	\$ 94,500	\$ 269,900	\$ 55,800	\$ 111,600	\$ 130,000	\$ 231,000	\$ 101,000	78%
	Repairs Road Material	100.4210.522220.50	\$ 100,000	\$ 112,200	\$ 56,100	\$ 112,200	\$ 130,000	\$ 150,000	\$ 20,000	15%
Repairs Vehicles	100.4210.522220.60	\$ 102,100	\$ 150,600	\$ 56,700	\$ 113,400	\$ 145,000	\$ 175,000	\$ 30,000	21%	

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Rental of Equipment & Vehicles General	100.4210.522320.00	\$ 100	\$ 200	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 5,000	100%
	Rental of Equipment & Vehicles Copiers	100.4210.522320.30	\$ 1,300	\$ 800	\$ 500	\$ 1,000	\$ 1,400	\$ 2,000	\$ 600	43%
	Communications Cellular Phone	100.4210.523200.10	\$ 1,800	\$ 3,500	\$ 1,400	\$ 2,800	\$ 1,500	\$ 4,400	\$ 2,900	193%
	Communications Telephone	100.4210.523200.15	\$ 1,700	\$ 2,500	\$ 1,300	\$ 2,600	\$ 1,300	\$ 1,700	\$ 400	31%
	Communications Internet Service	100.4210.523200.20	\$ 500	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Communications Postage	100.4210.523200.30	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Communications Radio	100.4210.523200.40	\$ 3,500	\$ 10,900	\$ 2,000	\$ 4,000	\$ 5,000	\$ 25,200	\$ 20,200	404%
	Travel General	100.4210.523500.00	\$ -	\$ -	\$ 1,100	\$ 2,200	\$ 300	\$ 3,500	\$ 3,200	1067%
	Dues & Fees General	100.4210.523600.00	\$ 300	\$ 500	\$ 100	\$ 200	\$ -	\$ 500	\$ 500	100%
	Dues & Fees Vehicle License	100.4210.523600.75	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600	100%
	Ed & Training General	100.4210.523700.00	\$ 2,800	\$ 1,800	\$ -	\$ -	\$ 4,000	\$ 11,000	\$ 7,000	175%
	Purchased/Contracted Services Reimbursement General	100.4210.529900.00	\$ (68,200)	\$ (60,300)	\$ (24,900)	\$ (49,800)	\$ (50,000)	\$ -	\$ 50,000	-100%
	General Supplies & Materials General	100.4210.531100.00	\$ 6,100	\$ 17,200	\$ 5,400	\$ 10,800	\$ 8,000	\$ 12,500	\$ 4,500	56%
	General Supplies & Materials Medical Prescriptions	100.4210.531100.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	100%
	General Supplies & Materials Office Supplies	100.4210.531100.45	\$ 300	\$ 1,200	\$ 3,100	\$ 6,200	\$ 1,500	\$ 2,500	\$ 1,000	67%
	General Supplies & Materials Shop Supplies	100.4210.531100.65	\$ 200	\$ 5,900	\$ 2,400	\$ 4,800	\$ 5,000	\$ 7,500	\$ 2,500	50%
	General Supplies & Materials Snow & Ice Removal	100.4210.531100.70	\$ 9,400	\$ 21,900	\$ 39,700	\$ 79,400	\$ 50,000	\$ 60,000	\$ 10,000	20%
	General Supplies & Materials Uniforms & Badges	100.4210.531100.80	\$ 11,700	\$ 12,500	\$ 15,900	\$ 31,800	\$ 16,500	\$ 31,700	\$ 15,200	92%
	General Supplies & Materials Other	100.4210.531100.90	\$ -	\$ -	\$ 600	\$ 1,200	\$ -	\$ 600	\$ 600	100%
	Energy Water/Sewerage	100.4210.531200.10	\$ -	\$ -	\$ 100	\$ 200	\$ -	\$ -	\$ -	0%
	Energy Electricity	100.4210.531200.30	\$ 9,400	\$ 9,100	\$ 4,600	\$ 9,200	\$ 8,500	\$ 10,000	\$ 1,500	18%
	Energy Bottled Gas	100.4210.531200.40	\$ 200	\$ -	\$ 100	\$ 200	\$ -	\$ 200	\$ 200	100%
	Energy Vehicle-Gasoline/Diesel	100.4210.531200.70	\$ 161,500	\$ 189,700	\$ 57,500	\$ 115,000	\$ 145,000	\$ 199,300	\$ 54,300	37%
	Food General	100.4210.531300.00	\$ -	\$ -	\$ 6,300	\$ 12,600	\$ -	\$ 5,100	\$ 5,100	100%
	Small Equipment General	100.4210.531600.00	\$ 10,900	\$ 8,100	\$ 8,400	\$ 16,800	\$ 5,000	\$ 14,900	\$ 9,900	198%
	Small Equipment Operating Equipment	100.4210.531600.10	\$ 500	\$ 1,700	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Other Supplies General	100.4210.531700.00	\$ 700	\$ 700	\$ 200	\$ 400	\$ 500	\$ 1,000	\$ 500	100%
	Repairs Road Material	100.4221.522220.50	\$ -	\$ 5,100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operating Total			\$ 649,600	\$ 940,300	\$ 384,200	\$ 768,400	\$ 900,600	\$ 1,499,500	\$ 598,900	67%
	<b>TOTAL EXPENSE</b>		<b>\$ 880,000</b>	<b>\$ 359,300</b>	<b>\$ 718,600</b>	<b>\$ 850,600</b>	<b>\$ 1,499,500</b>	<b>\$ 648,900</b>	<b>76%</b>	

## Amanda Shropshire

### Department Summary

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Revenue	5540-Transportation Services	Charges For Services	\$ 155,300	\$ 130,500	\$ 49,200	\$ 98,400	\$ 207,000	\$ 194,000	\$ (13,000)	-6%
		Intergovernmental Re	\$ 387,300	\$ 480,300	\$ -	\$ -	\$ 936,000	\$ 820,100	\$ (115,900)	-12%
		Other Financing Sourc	\$ 632,800	\$ 622,400	\$ 55,300	\$ 110,600	\$ 500,000	\$ 814,000	\$ 314,000	63%
		Rental Income	\$ 8,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Total			\$ 1,184,300	\$ 1,233,200	\$ 104,500	\$ 209,000	\$ 1,643,000	\$ 1,828,100	\$ 185,100	11%
Expense	5540-Transportation Services	Personnel	\$ 831,400	\$ 904,700	\$ 479,200	\$ 958,400	\$ 1,101,500	\$ 1,115,000	\$ 13,500	1%
		Operating	\$ 339,700	\$ 347,600	\$ 135,100	\$ 270,200	\$ 305,500	\$ 340,500	\$ 35,000	11%
		Capital	\$ 10,800	\$ -	\$ -	\$ -	\$ 356,000	\$ 372,600	\$ 16,600	5%
		Expense Total			\$ 1,181,900	\$ 1,252,300	\$ 614,300	\$ 1,228,600	\$ 1,763,000	\$ 1,828,100
<b>GAIN/(LOSS)</b>			<b>\$ 2,400</b>	<b>\$ (19,100)</b>	<b>\$ (509,800)</b>	<b>\$ (1,019,600)</b>	<b>\$ (120,000)</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>-100%</b>

### Transportation Services - Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	546.5540.511100.10	\$ 400,000	\$ 416,300	\$ 256,600	\$ 513,200	\$ 505,000	\$ 530,000	\$ 25,000	5%
	Salary and Wages Vacation	546.5540.511100.20	\$ 11,000	\$ 13,400	\$ -	\$ -	\$ 12,000	\$ -	\$ (12,000)	-100%
	Salary and Wages Holiday	546.5540.511100.30	\$ 22,900	\$ 21,400	\$ -	\$ -	\$ 28,500	\$ -	\$ (28,500)	-100%
	Salary and Wages Bereavement	546.5540.511100.80	\$ 800	\$ 1,100	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)	-100%
	Transit Dispatcher	546.5540.511110.20	\$ 78,400	\$ 78,100	\$ 31,200	\$ 62,400	\$ 110,000	\$ 110,000	\$ -	0%
	Salary & Wages Public Transit Manager	546.5540.511130.10	\$ -	\$ 7,200	\$ 18,700	\$ 37,400	\$ 50,000	\$ 50,000	\$ -	0%
	Salary & Wages Director Salary	546.5540.511135.00	\$ 66,600	\$ 65,800	\$ 27,700	\$ 55,400	\$ 70,000	\$ 73,000	\$ 3,000	4%
	Personal Pay General	546.5540.511170.00	\$ 21,100	\$ 19,800	\$ -	\$ -	\$ 23,500	\$ -	\$ (23,500)	-100%
	Overtime General	546.5540.511300.00	\$ 16,700	\$ 10,900	\$ 3,300	\$ 6,600	\$ 15,000	\$ 15,000	\$ -	0%
	Health Expense Other Expense	546.5540.512110.20	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Health Expense Health Insurance	546.5540.512110.30	\$ 103,400	\$ 144,800	\$ 81,100	\$ 162,200	\$ 146,000	\$ 180,000	\$ 34,000	23%
	Disability Short Term	546.5540.512120.10	\$ 4,900	\$ 5,300	\$ 2,900	\$ 5,800	\$ 9,000	\$ 11,000	\$ 2,000	22%
	Disability Long Term	546.5540.512120.20	\$ 1,500	\$ 1,900	\$ 1,100	\$ 2,200	\$ 3,200	\$ 4,000	\$ 800	25%
	Life Insurance General	546.5540.512130.00	\$ 400	\$ 700	\$ 400	\$ 800	\$ 500	\$ 1,000	\$ 500	0%
	Social Security Contribution General	546.5540.512200.00	\$ 36,300	\$ 37,400	\$ 19,900	\$ 39,800	\$ 45,000	\$ 51,000	\$ 6,000	100%
	Medicare General	546.5540.512300.00	\$ 8,500	\$ 8,700	\$ 4,700	\$ 9,400	\$ 10,500	\$ 12,000	\$ 1,500	100%
	Retirement Contributions 401(a)	546.5540.512400.30	\$ 42,600	\$ 41,200	\$ 19,700	\$ 39,400	\$ 50,000	\$ 57,000	\$ 7,000	14%
	Worker's Compensation General	546.5540.512700.00	\$ 15,200	\$ 29,500	\$ 11,500	\$ 23,000	\$ 20,000	\$ 20,000	\$ -	100%
	Other Employee Benefits Identity Theft Protection	546.5540.512900.20	\$ 1,100	\$ 1,100	\$ 400	\$ 800	\$ 1,300	\$ 1,000	\$ (300)	-23%
Personnel Total			\$ 831,400	\$ 904,700	\$ 479,200	\$ 958,400	\$ 1,101,500	\$ 1,115,000	\$ 13,500	1%
Operating	Professional Audit & Accounting	546.5540.521200.10	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 2,500	\$ 1,000	67%
	Professional Drug Screens	546.5540.521200.52	\$ -	\$ 600	\$ 100	\$ 200	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	546.5540.521300.95	\$ 200	\$ 400	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	0%

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Repairs & Maintenance Supplies	546.5540.522200.20	\$ -	\$ -	\$ 800	\$ 1,600	\$ -	\$ -	\$ -	0%
	Repairs Vehicles	546.5540.522220.60	\$ 39,900	\$ 33,800	\$ 30,800	\$ 61,600	\$ 40,000	\$ 45,000	\$ 5,000	13%
	Insurance Vehicle	546.5540.523100.15	\$ 6,000	\$ 28,700	\$ -	\$ -	\$ 24,000	\$ 24,000	\$ -	0%
	Insurance Building	546.5540.523100.20	\$ 200	\$ 1,000	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ -	0%
	Communications Cellular Phone	546.5540.523200.10	\$ 8,000	\$ 8,100	\$ 1,600	\$ 3,200	\$ 7,800	\$ 7,800	\$ -	0%
	Communications Telephone	546.5540.523200.15	\$ 2,200	\$ 2,200	\$ 1,100	\$ 2,200	\$ 2,500	\$ 2,500	\$ -	0%
	Communications Radio	546.5540.523200.40	\$ 2,300	\$ 1,900	\$ 9,100	\$ 18,200	\$ 3,900	\$ 3,900	\$ -	0%
	Travel General	546.5540.523500.00	\$ 3,700	\$ 1,800	\$ 1,100	\$ 2,200	\$ 3,000	\$ 3,000	\$ -	0%
	Dues & Fees Membership Fee	546.5540.523600.55	\$ -	\$ 100	\$ 100	\$ 200	\$ 500	\$ 500	\$ -	0%
	Ed & Training General	546.5540.523700.00	\$ 800	\$ 700	\$ 400	\$ 800	\$ 1,000	\$ 1,000	\$ -	0%
	General Supplies & Materials General	546.5540.531100.00	\$ 1,500	\$ 2,400	\$ 600	\$ 1,200	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Office Supplies	546.5540.531100.45	\$ 2,000	\$ 1,100	\$ 400	\$ 800	\$ 3,200	\$ 3,200	\$ -	0%
	General Supplies & Materials Uniforms & Badges	546.5540.531100.80	\$ -	\$ 1,300	\$ -	\$ -	\$ 2,400	\$ 2,400	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	546.5540.531200.70	\$ 155,600	\$ 152,400	\$ 33,700	\$ 67,400	\$ 165,000	\$ 150,000	\$ (15,000)	-9%
	Small Equipment General	546.5540.531600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,000	\$ 44,000	100%
	Other Supplies General	546.5540.531700.00	\$ 300	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Indirect cost allocations General Fund	546.5540.551100.10	\$ 117,000	\$ 110,900	\$ 55,300	\$ 110,600	\$ 48,000	\$ 48,000	\$ -	0%
<b>Operating Total</b>			<b>\$ 339,700</b>	<b>\$ 347,600</b>	<b>\$ 135,100</b>	<b>\$ 270,200</b>	<b>\$ 305,500</b>	<b>\$ 340,500</b>	<b>\$ 35,000</b>	<b>11%</b>
Capital	Capital - Vehicles General	546.5550.542200.00	\$ 10,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Capital - Vehicles General	546.5551.542200.00	\$ -	\$ -	\$ -	\$ -	\$ 356,000	\$ 372,600	\$ 16,600	100%
<b>Capital Total</b>			<b>\$ 10,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 356,000</b>	<b>\$ 372,600</b>	<b>\$ 16,600</b>	<b>0%</b>
		<b>GAIN/(LOSS)</b>	<b>\$ 1,181,900</b>	<b>\$ 1,252,300</b>	<b>\$ 614,300</b>	<b>\$ 1,228,600</b>	<b>\$ 1,763,000</b>	<b>\$ 1,828,100</b>	<b>\$ 65,100</b>	<b>4%</b>

Justin Luce

Department Summary

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expense	4900-Maintenance and Shop	Personnel	\$ 582,700	\$ 643,800	\$ 445,900	\$ 891,800	\$ 844,500	\$ 923,400	\$ 78,900	9%
		Operating	\$ (43,900)	\$ (108,300)	\$ 164,700	\$ 329,400	\$ (110,400)	\$ (35,800)	\$ 74,600	-68%
		Capital	\$ 9,800		\$ (24,500)	\$ (49,000)	\$ -	\$ 30,000	\$ 30,000	100%
<b>TOTAL EXPENSE</b>			<b>\$ 548,600</b>	<b>\$ 535,500</b>	<b>\$ 586,100</b>	<b>\$ 1,172,200</b>	<b>\$ 734,100</b>	<b>\$ 917,600</b>	<b>\$ 183,500</b>	<b>25%</b>

Maintenance and Shop - Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.4900.511100.10	\$ 395,800	\$ 413,600	\$ 312,600	\$ 625,200	\$ 570,000	\$ 693,000	\$ 123,000	22%
	Salary and Wages Vacation	100.4900.511100.20	\$ 7,700	\$ 13,900	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
	Salary and Wages Holiday	100.4900.511100.30	\$ 14,200	\$ 13,500	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
	Salary and Wages Compensatory	100.4900.511100.40	\$ 1,900	\$ 1,900	\$ -	\$ -	\$ 2,500	\$ -	\$ (2,500)	-100%
	Salary and Wages Bereavement	100.4900.511100.80	\$ 1,100	\$ -	\$ 500	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	-100%
	Personal Pay General	100.4900.511170.00	\$ 9,100	\$ 16,700	\$ 500	\$ 1,000	\$ 15,000	\$ -	\$ (15,000)	-100%
	Salary Reimbursement General	100.4900.511190.00	\$ -	\$ -	\$ (100)	\$ (200)	\$ -	\$ -	\$ -	0%
	Overtime General	100.4900.511300.00	\$ 2,100	\$ 9,200	\$ 11,600	\$ 23,200	\$ 5,000	\$ 5,000	\$ -	0%
	Health Expense Health Insurance	100.4900.512110.30	\$ 62,800	\$ 76,900	\$ 62,100	\$ 124,200	\$ 95,000	\$ 99,000	\$ 4,000	4%
	Disability Short Term	100.4900.512120.10	\$ 3,400	\$ 4,300	\$ 3,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0%
	Disability Long Term	100.4900.512120.20	\$ 1,000	\$ 1,500	\$ 1,100	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	0%
	Life Insurance General	100.4900.512130.00	\$ 200	\$ 400	\$ 200	\$ 400	\$ 400	\$ 600	\$ 200	50%
	Social Security Contribution General	100.4900.512200.00	\$ 25,600	\$ 28,000	\$ 19,300	\$ 38,600	\$ 38,000	\$ 43,000	\$ 5,000	13%
	Medicare General	100.4900.512300.00	\$ 6,000	\$ 6,600	\$ 4,500	\$ 9,000	\$ 9,000	\$ 10,000	\$ 1,000	11%
	Retirement Contributions Defined Benefit	100.4900.512400.10	\$ 16,300	\$ 16,400	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100%
	Retirement Contributions 401(a)	100.4900.512400.30	\$ 29,000	\$ 29,800	\$ 24,700	\$ 49,400	\$ 40,000	\$ 49,000	\$ 9,000	23%
	Worker's Compensation General	100.4900.512700.00	\$ 5,900	\$ 10,600	\$ 5,600	\$ 11,200	\$ 10,000	\$ 15,000	\$ 5,000	50%
Other Employee Benefits Identity Theft Protection	100.4900.512900.20	\$ 600	\$ 500	\$ 300	\$ 600	\$ 400	\$ 600	\$ 200	50%	
<b>Personnel Total</b>			<b>\$ 582,700</b>	<b>\$ 643,800</b>	<b>\$ 445,900</b>	<b>\$ 891,800</b>	<b>\$ 844,500</b>	<b>\$ 923,400</b>	<b>\$ 78,900</b>	<b>9%</b>
Operating	Technical Computer Services	100.4900.521300.10	\$ -	\$ 300	\$ 1,500	\$ 3,000	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	100.4900.521300.95	\$ 2,400	\$ 8,000	\$ 6,200	\$ 12,400	\$ 7,000	\$ 7,000	\$ -	0%
	Repairs & Maintenance Supplies	100.4900.522200.20	\$ 321,500	\$ 291,600	\$ 185,000	\$ 370,000	\$ 200,000	\$ 325,000	\$ 125,000	63%
	Repairs General	100.4900.522220.00	\$ -	\$ 1,000	\$ 500	\$ 1,000	\$ -	\$ -	\$ -	0%
	Repairs Buildings	100.4900.522220.10	\$ 300	\$ 2,900	\$ 11,100	\$ 22,200	\$ -	\$ -	\$ -	0%
	Repairs Equipment	100.4900.522220.20	\$ 17,300	\$ 30,900	\$ 3,500	\$ 7,000	\$ 20,000	\$ 15,000	\$ (5,000)	-25%
	Repairs Right Of Way	100.4900.522220.45	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Vehicles	100.4900.522220.60	\$ 11,700	\$ 17,700	\$ 23,100	\$ 46,200	\$ 10,000	\$ 10,000	\$ -	0%
	Repairs Reimbursement General	100.4900.522295.00	\$ (379,400)	\$ (390,700)	\$ (155,100)	\$ (310,200)	\$ (350,000)	\$ (475,000)	\$ (125,000)	36%
Communications Cellular Phone	100.4900.523200.10	\$ 200	\$ -	\$ -	\$ -	\$ 700	\$ 700	\$ -	0%	

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Communications Telephone	100.4900.523200.15	\$ 200	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Communications Postage	100.4900.523200.30	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Travel General	100.4900.523500.00	\$ 2,600	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	Ed & Training General	100.4900.523700.00	\$ 1,300	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	General Supplies & Materials General	100.4900.531100.00	\$ 800	\$ 2,800	\$ 4,800	\$ 9,600	\$ 1,600	\$ 5,000	\$ 3,400	213%
	General Supplies & Materials Office Supplies	100.4900.531100.45	\$ -	\$ 1,600	\$ 1,400	\$ 2,800	\$ 1,300	\$ 1,500	\$ 200	15%
	General Supplies & Materials Shop Supplies	100.4900.531100.65	\$ 9,800	\$ 15,000	\$ 12,600	\$ 25,200	\$ 6,000	\$ 25,000	\$ 19,000	317%
	General Supplies & Materials Uniforms & Badges	100.4900.531100.80	\$ 15,700	\$ 15,600	\$ 6,200	\$ 12,400	\$ 15,000	\$ 7,000	\$ (8,000)	-53%
	Energy Natural Gas	100.4900.531200.20	\$ -	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Energy Bottled Gas	100.4900.531200.40	\$ -	\$ 500	\$ 4,700	\$ 9,400	\$ -	\$ -	\$ -	0%
	Energy Oil	100.4900.531200.50	\$ 42,500	\$ 37,700	\$ 18,800	\$ 37,600	\$ 25,000	\$ 40,000	\$ 15,000	60%
	Energy Vehicle-Gasoline/Diesel	100.4900.531200.70	\$ 708,900	\$ 633,400	\$ 229,000	\$ 458,000	\$ 700,000	\$ 600,000	\$ (100,000)	-14%
	Energy Reimbursement From Others	100.4900.531200.75	\$ (797,900)	\$ (789,200)	\$ (176,700)	\$ (353,400)	\$ (750,000)	\$ (600,000)	\$ 150,000	-20%
	Small Equipment General	100.4900.531600.00	\$ 400	\$ 2,400	\$ (10,900)	\$ (21,800)	\$ 3,000	\$ 6,000	\$ 3,000	100%
	Small Equipment Operating Equipment	100.4900.531600.10	\$ 1,800	\$ 14,400	\$ 600	\$ 1,200	\$ 3,000	\$ -	\$ (3,000)	-100%
	Other Supplies General	100.4900.531700.00	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Supply Reimbursement General	100.4900.539950.00	\$ (5,400)	\$ (5,600)	\$ (1,600)	\$ (3,200)	\$ (6,000)	\$ (6,000)	\$ -	0%
<b>Operating Total</b>			<b>\$ (43,900)</b>	<b>\$ (108,300)</b>	<b>\$ 164,700</b>	<b>\$ 329,400</b>	<b>\$ (110,400)</b>	<b>\$ (35,800)</b>	<b>\$ 74,600</b>	<b>-68%</b>
Capital	Building Improvements General	100.4900.541350.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	100%
	Capital - Machinery General	100.4900.542100.00	\$ -	\$ -	\$ (24,500)	\$ (49,000)	\$ -	\$ -	\$ -	0%
	Capital - Other Equipment Shop	100.4900.542500.30	\$ 9,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Capital Total</b>			<b>\$ 9,800</b>	<b>\$ -</b>	<b>\$ (24,500)</b>	<b>\$ (49,000)</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 30,000</b>	<b>100%</b>
<b>TOTAL EXPENSE</b>			<b>\$ 548,600</b>	<b>\$ 535,500</b>	<b>\$ 586,100</b>	<b>\$ 1,172,200</b>	<b>\$ 734,100</b>	<b>\$ 917,600</b>	<b>\$ 183,500</b>	<b>25%</b>

Stacy Higdon

Department Summary

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expense	1565 - General Govt Building and Plant	Personnel	\$ 751,700	\$ 904,300	\$ 493,000	\$ 986,000	\$ 943,000	\$ 963,600	\$ 20,600	2%
		Operating	\$ 990,000	\$ 972,100	\$ 452,100	\$ 904,200	\$ 978,800	\$ 1,086,500	\$ 107,700	11%
		Capital	\$ 216,800	\$ 56,100	\$ -	\$ -	\$ 321,200	\$ 100,000	\$ (221,200)	100%
<b>TOTAL EXPENSE</b>			<b>\$ 1,958,500</b>	<b>\$ 1,932,500</b>	<b>\$ 945,100</b>	<b>\$ 1,890,200</b>	<b>\$ 2,243,000</b>	<b>\$ 2,150,100</b>	<b>\$ (92,900)</b>	<b>-4%</b>

General Govt Building and Plant - Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.1565.511100.10	\$ 485,800	\$ 552,000	\$ 338,900	\$ 677,800	\$ 600,000	\$ 677,000	\$ 77,000	13%
	Salary and Wages Vacation	100.1565.511100.20	\$ 6,500	\$ 18,800	\$ -	\$ -	\$ 16,000	\$ -	\$ (16,000)	-100%
	Salary and Wages Holiday	100.1565.511100.30	\$ 21,100	\$ 21,600	\$ -	\$ -	\$ 16,000	\$ -	\$ (16,000)	-100%
	Salary and Wages Compensatory	100.1565.511100.40	\$ 1,300	\$ 2,300	\$ -	\$ -	\$ 12,000	\$ -	\$ (12,000)	-100%
	Salary and Wages Bereavement	100.1565.511100.80	\$ 300	\$ 1,100	\$ 400	\$ 800	\$ 1,500	\$ -	\$ (1,500)	-100%
	Personal Pay General	100.1565.511170.00	\$ 22,000	\$ 23,100	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
	Overtime General	100.1565.511300.00	\$ 6,800	\$ 7,200	\$ 2,900	\$ 5,800	\$ 5,500	\$ 6,000	\$ 500	9%
	Health Expense Health Insurance	100.1565.512110.30	\$ 86,500	\$ 124,700	\$ 72,900	\$ 145,800	\$ 126,000	\$ 126,000	\$ -	0%
	Disability Short Term	100.1565.512120.10	\$ 5,300	\$ 5,800	\$ 3,200	\$ 6,400	\$ 7,700	\$ 7,700	\$ -	0%
	Disability Long Term	100.1565.512120.20	\$ 1,600	\$ 2,200	\$ 1,200	\$ 2,400	\$ 2,800	\$ 2,800	\$ -	0%
	Life Insurance General	100.1565.512130.00	\$ 400	\$ 700	\$ 300	\$ 600	\$ 500	\$ 700	\$ 200	40%
	Social Security Contribution General	100.1565.512200.00	\$ 32,000	\$ 37,200	\$ 20,400	\$ 40,800	\$ 40,000	\$ 42,000	\$ 2,000	5%
	Medicare General	100.1565.512300.00	\$ 7,500	\$ 8,700	\$ 4,800	\$ 9,600	\$ 9,500	\$ 9,900	\$ 400	4%
	Retirement Contributions Defined Benefit	100.1565.512400.10	\$ 13,400	\$ 16,200	\$ 10,200	\$ 20,400	\$ 9,000	\$ 22,000	\$ 13,000	144%
	Retirement Contributions 401(a)	100.1565.512400.30	\$ 43,400	\$ 45,100	\$ 22,900	\$ 45,800	\$ 50,000	\$ 42,800	\$ (7,200)	-14%
	Worker's Compensation General	100.1565.512700.00	\$ 17,000	\$ 36,600	\$ 14,500	\$ 29,000	\$ 26,000	\$ 26,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.1565.512900.20	\$ 800	\$ 1,000	\$ 400	\$ 800	\$ 500	\$ 700	\$ 200	40%
<b>Personnel Total</b>			<b>\$ 751,700</b>	<b>\$ 904,300</b>	<b>\$ 493,000</b>	<b>\$ 986,000</b>	<b>\$ 943,000</b>	<b>\$ 963,600</b>	<b>\$ 20,600</b>	<b>2%</b>
Operating	Professional Engineering Fees	100.1565.521200.30	\$ 79,800	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Professional Other Professional	100.1565.521200.90	\$ 37,800	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ (30,000)	-100%
	Technical Computer Services	100.1565.521300.10	\$ -	\$ 2,600	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	0%
	Technical Exterminator	100.1565.521300.20	\$ 21,700	\$ 22,100	\$ 13,000	\$ 26,000	\$ 19,500	\$ 25,000	\$ 5,500	28%
	Technical Contractual Services	100.1565.521300.95	\$ 19,000	\$ 8,600	\$ 44,000	\$ 88,000	\$ 12,000	\$ 60,000	\$ 48,000	400%
	Cleaning Services Disposal	100.1565.522100.10	\$ 5,000	\$ 3,600	\$ 11,600	\$ 23,200	\$ 3,000	\$ 18,000	\$ 15,000	500%
	Repairs & Maintenance Contracts	100.1565.522200.10	\$ 52,900	\$ 56,400	\$ 23,900	\$ 47,800	\$ 60,000	\$ 45,000	\$ (15,000)	-25%
	Repairs & Maintenance Supplies	100.1565.522200.20	\$ 3,600	\$ 8,300	\$ 4,200	\$ 8,400	\$ 5,000	\$ 8,000	\$ 3,000	60%
	Repairs Buildings	100.1565.522220.10	\$ 167,600	\$ 313,900	\$ 130,400	\$ 260,800	\$ 369,200	\$ 450,000	\$ 80,800	22%
	Repairs Equipment	100.1565.522220.20	\$ 75,400	\$ 52,800	\$ 800	\$ 1,600	\$ 40,000	\$ 30,000	\$ (10,000)	-25%
	Repairs Vehicles	100.1565.522220.60	\$ 2,000	\$ 600	\$ 100	\$ 200	\$ 600	\$ 600	\$ -	0%

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Rental of Equipment & Vehicles General	100.1565.522320.00	\$ 400	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Communications Cellular Phone	100.1565.523200.10	\$ 1,200	\$ 1,300	\$ 200	\$ 400	\$ 900	\$ 1,300	\$ 400	44%
	Communications Telephone	100.1565.523200.15	\$ 84,900	\$ 94,800	\$ 55,100	\$ 110,200	\$ 65,000	\$ 90,000	\$ 25,000	38%
	Communications Postage	100.1565.523200.30	\$ 1,700	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Travel General	100.1565.523500.00	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ -	0%
	Dues & Fees Property Taxes	100.1565.523600.85	\$ 2,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Licenses General	100.1565.523800.00	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Contract Labor Professional	100.1565.523850.10	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ (50,000)	-100%
	Other Purchased Services Hauling & Disposal	100.1565.523900.90	\$ 70,100	\$ 10,900	\$ 11,500	\$ 23,000	\$ 4,000	\$ -	\$ (4,000)	-100%
	Other Purchased Services Other	100.1565.523900.99	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials General	100.1565.531100.00	\$ 23,200	\$ 58,900	\$ 10,600	\$ 21,200	\$ 21,500	\$ 25,000	\$ 3,500	16%
	General Supplies & Materials Office Supplies	100.1565.531100.45	\$ 100	\$ 900	\$ 2,300	\$ 4,600	\$ -	\$ 3,000	\$ 3,000	100%
	General Supplies & Materials Shop Supplies	100.1565.531100.65	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.1565.531100.80	\$ 100	\$ 1,600	\$ 1,300	\$ 2,600	\$ 3,000	\$ 2,000	\$ (1,000)	-33%
	General Supplies & Materials Other	100.1565.531100.90	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Energy General	100.1565.531200.00	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Energy Water/Sewerage	100.1565.531200.10	\$ 33,800	\$ 46,800	\$ 23,600	\$ 47,200	\$ 38,000	\$ 45,000	\$ 7,000	18%
	Energy Natural Gas	100.1565.531200.20	\$ 17,300	\$ 15,700	\$ 11,800	\$ 23,600	\$ 21,000	\$ 21,000	\$ -	0%
	Energy Electricity	100.1565.531200.30	\$ 214,500	\$ 201,200	\$ 101,400	\$ 202,800	\$ 190,000	\$ 200,000	\$ 10,000	5%
	Energy Bottled Gas	100.1565.531200.40	\$ 13,400	\$ 13,300	\$ 4,200	\$ 8,400	\$ 14,000	\$ 14,000	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.1565.531200.70	\$ 18,800	\$ 6,800	\$ 1,400	\$ 2,800	\$ 19,000	\$ 12,000	\$ (7,000)	-37%
	Food General	100.1565.531300.00	\$ 5,700	\$ 8,000	\$ 700	\$ 1,400	\$ 3,500	\$ 3,500	\$ -	0%
	Small Equipment General	100.1565.531600.00	\$ 27,600	\$ 40,100	\$ -	\$ -	\$ 1,500	\$ 30,000	\$ 28,500	1900%
	Small Equipment Operating Equipment	100.1565.531600.10	\$ 2,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Other Supplies General	100.1565.531700.00	\$ 4,000	\$ 1,300	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
<b>Operating Total</b>			<b>\$ 990,000</b>	<b>\$ 972,100</b>	<b>\$ 452,100</b>	<b>\$ 904,200</b>	<b>\$ 978,800</b>	<b>\$ 1,086,500</b>	<b>\$ 107,700</b>	<b>11%</b>
Capital	Building Improvements General	100.1565.541350.00	\$ 63,000	\$ 43,400	\$ -	\$ -	\$ 225,000	\$ 100,000	\$ (125,000)	-56%
	Capital - Vehicles General	100.1565.542200.00	\$ 153,800	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Capital - Furniture & Fixtures General	100.1565.542300.00	\$ -	\$ 11,700	\$ -	\$ -	\$ 24,200	\$ -	\$ (24,200)	-100%
	Capital - Computers Hardware	100.1565.542400.10	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)	-100%
	Capital - Other Equipment General	100.1565.542500.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100%
	Capital - Other Equipment Construction	100.1565.542500.10	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100%
	Capital - Other Equipment Office	100.1565.542500.20	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ (30,000)	-100%
	Capital - Other Equipment Other	100.1565.542500.90	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
<b>Capital Total</b>			<b>\$ 216,800</b>	<b>\$ 56,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 321,200</b>	<b>\$ 100,000</b>	<b>\$ (221,200)</b>	<b>-69%</b>
	<b>TOTAL EXPENSE</b>		<b>\$ 1,958,500</b>	<b>\$ 1,932,500</b>	<b>\$ 945,100</b>	<b>\$ 1,890,200</b>	<b>\$ 2,243,000</b>	<b>\$ 2,150,100</b>	<b>\$ (92,900)</b>	<b>-4%</b>

## Stephanie Watkins

### Development Authority - Department Summary

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Revenue	0000-Revenues		\$ 11,983,600	\$ 2,264,300	\$ 7,900,100	\$ 15,800,200	\$ 2,180,600	\$ 7,913,600	\$ 5,733,000	263%
	7000-Housing and Development		\$ -	\$ -	\$ -	\$ -	\$ 106,000	\$ -	\$ (106,000)	-100%
		<b>Revenue Total</b>	<b>\$ 11,983,600</b>	<b>\$ 2,264,300</b>	<b>\$ 7,900,100</b>	<b>\$ 15,800,200</b>	<b>\$ 2,286,600</b>	<b>\$ 7,913,600</b>	<b>\$ 5,627,000</b>	<b>246%</b>
Expense	7520-Economic Development		\$ 11,760,200	\$ 2,038,400	\$ 121,200	\$ 242,400	\$ 2,181,000	\$ 2,381,400	\$ 200,400	9%
	7000-Housing and Development		\$ -	\$ -	\$ 106,000	\$ 212,000	\$ 106,000	\$ 5,532,500	\$ 5,426,500	5119%
		<b>Expense Total</b>	<b>\$ 11,760,200</b>	<b>\$ 2,038,400</b>	<b>\$ 227,200</b>	<b>\$ 454,400</b>	<b>\$ 2,287,000</b>	<b>\$ 7,913,900</b>	<b>\$ 5,626,900</b>	<b>246%</b>
		<b>GAIN/(LOSS)</b>	<b>\$ 223,400</b>	<b>\$ 225,900</b>	<b>\$ 7,672,900</b>	<b>\$ 15,345,800</b>	<b>\$ (400)</b>	<b>\$ (300)</b>	<b>\$ 100</b>	

### Economic Development - Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary & Wages Director Salary	050.7520.511135.00	\$ 49,500	\$ 52,400	\$ 28,100	\$ 56,200	\$ 56,300	\$ 58,500	\$ 2,200	4%
	Other Employee Benefits General	050.7520.512900.00	\$ 14,500	\$ 15,700	\$ 8,300	\$ 16,600	\$ 15,800	\$ 17,100	\$ 1,300	8%
	<b>Personnel Total</b>		<b>\$ 64,000</b>	<b>\$ 68,100</b>	<b>\$ 36,400</b>	<b>\$ 72,800</b>	<b>\$ 72,100</b>	<b>\$ 75,600</b>	<b>\$ 3,500</b>	<b>5%</b>
Operating	Professional Audit & Accounting	050.7520.521200.10	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ -	0%
	Professional Engineering Fees	050.7520.521200.30	\$ 31,500	\$ 12,200	\$ 23,800	\$ 47,600	\$ 50,000	\$ 150,000	\$ 100,000	200%
	Professional Legal Fees	050.7520.521200.40	\$ -	\$ 30,300	\$ 32,100	\$ 64,200	\$ 50,000	\$ 100,000	\$ 50,000	100%
	Technical Computer Services	050.7520.521300.10	\$ 5,600	\$ 5,300	\$ 6,100	\$ 12,200	\$ 7,000	\$ 7,000	\$ -	0%
	Technical Contractual Services	050.7520.521300.95	\$ 12,000	\$ 13,000	\$ 7,500	\$ 15,000	\$ 30,000	\$ 12,000	\$ (18,000)	-60%
	Repairs & Maintenance Contracts	050.7520.522200.10	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ -	0%
	Repairs Vehicles	050.7520.522220.60	\$ 100	\$ 100	\$ -	\$ -	\$ 300	\$ 300	\$ -	0%
	Insurance Liability	050.7520.523100.10	\$ 800	\$ 3,000	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	0%
	Insurance Vehicle	050.7520.523100.15	\$ 500	\$ 1,800	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	Communications Postage	050.7520.523200.30	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Advertising Other	050.7520.523300.90	\$ -	\$ -	\$ 9,100	\$ 18,200	\$ 10,000	\$ 21,000	\$ 11,000	110%
	Travel General	050.7520.523500.00	\$ 1,900	\$ 2,200	\$ 1,200	\$ 2,400	\$ 4,000	\$ 3,000	\$ (1,000)	-25%
	Dues & Fees Membership Fee	050.7520.523600.55	\$ 500	\$ 500	\$ 500	\$ 1,000	\$ 900	\$ 800	\$ (100)	-11%
	Ed & Training General	050.7520.523700.00	\$ 700	\$ 1,000	\$ 3,900	\$ 7,800	\$ 4,000	\$ 2,000	\$ (2,000)	-50%
	General Supplies & Materials Office Supplies	050.7520.531100.45	\$ -	\$ 300	\$ 300	\$ 600	\$ 800	\$ 300	\$ (500)	-63%
	Energy Vehicle-Gasoline/Diesel	050.7520.531200.70	\$ 1,000	\$ 1,000	\$ 300	\$ 600	\$ 1,500	\$ 1,500	\$ -	0%
	Food General	050.7520.531300.00	\$ 900	\$ 1,000	\$ -	\$ -	\$ 1,400	\$ 200	\$ (1,200)	-86%
	Intergovernmental Local governments	050.7520.571000.60	\$ 1,310,900	\$ 1,897,400	\$ -	\$ -	\$ 1,897,400	\$ 1,992,000	\$ 94,600	5%
	Bond Debt Principal General	050.7520.581100.00	\$ 10,171,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Bond Debt Interest General	050.7520.582100.00	\$ 134,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Fiscal Agent's Fees General	050.7520.583000.00	\$ 6,200	\$ 1,200	\$ -	\$ -	\$ 1,200	\$ 1,300	\$ 100	8%
	Issuance Costs Placement Agent	050.7520.584000.10	\$ 17,000		\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operating Total			\$ 11,696,200	\$ 1,970,300	\$ 84,800	\$ 169,600	\$ 2,072,900	\$ 2,305,800	\$ 232,900	11%
Capital	Sites General	050.7520.541100.00	\$ -		\$ -	\$ -	\$ 21,000	\$ -	\$ (21,000)	-100%
Capital Total			\$ -		\$ -	\$ -	\$ 21,000	\$ -	\$ (21,000)	-100%
	Transfers to c Interfund Transfers Out General	050.7520.611000.00	\$ -		\$ -	\$ -	\$ 15,000	\$ -	\$ (15,000)	-100%
Transfers to other Funds Total			\$ -		\$ -	\$ -	\$ 15,000	\$ -	\$ (15,000)	-100%
<b>TOTAL EXPENSE</b>			<b>\$ 11,760,200</b>	<b>\$ 2,038,400</b>	<b>\$ 121,200</b>	<b>\$ 242,400</b>	<b>\$ 2,181,000</b>	<b>\$ 2,381,400</b>	<b>\$ 200,400</b>	<b>9%</b>

#### Housing and Development - Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Payments to Others Other	050.7000.573000.90	\$ -		\$ 106,000	\$ 212,000	\$ 106,000	\$ 5,532,500	\$ 5,426,500	5119%
<b>TOTAL EXPENSE</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 106,000</b>	<b>\$ 212,000</b>	<b>\$ 106,000</b>	<b>\$ 5,532,500</b>	<b>\$ 5,426,500</b>	<b>5119%</b>

#### Economic Development General Fund - Department Summary

Account Type Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expense	7520-Economic Development	\$ 751,700	\$ 904,300	\$ 493,000	\$ 986,000	\$ 943,000	\$ 963,600	\$ 20,600	2%
	Operating	\$ 990,000	\$ 972,100	\$ 452,100	\$ 904,200	\$ 978,800	\$ 1,086,500	\$ 107,700	11%
	Capital	\$ 216,800	\$ 56,100	\$ -	\$ -	\$ 321,200	\$ 100,000	\$ (221,200)	100%
<b>TOTAL EXPENSE</b>		<b>\$ 1,958,500</b>	<b>\$ 1,932,500</b>	<b>\$ 945,100</b>	<b>\$ 1,890,200</b>	<b>\$ 2,243,000</b>	<b>\$ 2,150,100</b>	<b>\$ (92,900)</b>	<b>-4%</b>

#### Economic Development General Fund - Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.7520.511100.10	\$ 62,300	\$ 67,600	\$ 40,300	\$ 80,600	\$ 75,000	\$ 77,000	\$ 2,000	3%
	Salary and Wages Vacation	100.7520.511100.20	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.7520.511170.00	\$ 3,200	\$ 2,900	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Salary Reimbursement General	100.7520.511190.00	\$ (61,800)	\$ (40,100)	\$ (28,100)	\$ (56,200)	\$ (53,500)	\$ (58,500)	\$ (5,000)	9%
	Health Expense Health Insurance	100.7520.512110.30	\$ 6,200	\$ 8,300	\$ 5,000	\$ 10,000	\$ 9,000	\$ 9,000	\$ -	0%
	Disability Short Term	100.7520.512120.10	\$ 700	\$ 700	\$ 400	\$ 800	\$ 600	\$ 600	\$ -	0%
	Disability Long Term	100.7520.512120.20	\$ 200	\$ 300	\$ 100	\$ 200	\$ 200	\$ 200	\$ -	0%
	Life Insurance General	100.7520.512130.00	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Social Security Contribution General	100.7520.512200.00	\$ 4,000	\$ 4,300	\$ 2,500	\$ 5,000	\$ 4,300	\$ 4,700	\$ 400	9%
	Medicare General	100.7520.512300.00	\$ 900	\$ 1,000	\$ 600	\$ 1,200	\$ 1,000	\$ 1,100	\$ 100	10%
	Retirement Contributions 401(a)	100.7520.512400.30	\$ 5,600	\$ 5,700	\$ 3,200	\$ 6,400	\$ 5,600	\$ 5,400	\$ (200)	-4%
	Worker's Compensation General	100.7520.512700.00	\$ 300	\$ 300	\$ 100	\$ 200	\$ 300	\$ 300	\$ -	0%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Other Employee Benefits Identity Theft Protection	100.7520.512900.20	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Benefit Reimbursement General	100.7520.512990.00	\$ (18,100)	\$ (12,000)	\$ (8,300)	\$ (16,600)	\$ (17,900)	\$ (17,000)	\$ 900	-5%
Personnel Total			\$ 4,000	\$ 39,600	\$ 15,800	\$ 31,600	\$ 24,800	\$ 23,000	\$ (1,800)	-7%
Operating	Technical Contractual Services	100.7520.521300.95	\$ 158,000	\$ 130,000	\$ 82,500	\$ 165,000	\$ 112,000	\$ 112,000	\$ -	0%
	Communications Cellular Phone	100.7520.523200.10	\$ 500	\$ 500	\$ 100	\$ 200	\$ 600	\$ 600	\$ -	0%
	Dues & Fees General	100.7520.523600.00	\$ 12,400	\$ 51,200	\$ -	\$ -	\$ 31,000	\$ 31,000	\$ -	0%
	General Supplies & Materials General	100.7520.531100.00	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	General Supplies & Materials Office Supplies	100.7520.531100.45	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Energy Electricity	100.7520.531200.30	\$ 900	\$ 900	\$ 600	\$ 1,200	\$ 700	\$ 700	\$ -	0%
Operating Total			\$ 172,000	\$ 182,600	\$ 83,200	\$ 166,400	\$ 144,400	\$ 144,400	\$ -	0%
<b>TOTAL EXPENSE</b>			<b>\$ 176,000</b>	<b>\$ 222,200</b>	<b>\$ 99,000</b>	<b>\$ 198,000</b>	<b>\$ 169,200</b>	<b>\$ 167,400</b>	<b>\$ (1,800)</b>	<b>-7%</b>

**Josh Hazelwood**

**Department Summary**

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expense	1580-Records Management	Personnel	\$ 45,500	\$ 56,900	\$ 33,100	\$ 66,200	\$ 62,900	\$ 65,700	\$ 2,800	4%
		Operating	\$ 2,800	\$ 2,600	\$ 1,700	\$ 3,400	\$ 3,300	\$ 4,000	\$ 700	21%
<b>TOTAL EXPENSE</b>			<b>\$ 48,300</b>	<b>\$ 59,500</b>	<b>\$ 34,800</b>	<b>\$ 69,600</b>	<b>\$ 66,200</b>	<b>\$ 69,700</b>	<b>\$ 3,500</b>	<b>5%</b>

**Records Management - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.1580.511100.10	\$ 29,900	\$ 34,100	\$ 25,000	\$ 50,000	\$ 38,900	\$ 48,000	\$ 9,100	23%
	Salary and Wages Vacation	100.1580.511100.20	\$ 1,300	\$ 3,900	\$ -	\$ -	\$ 3,500	\$ -	\$ (3,500)	-100%
	Salary and Wages Holiday	100.1580.511100.30	\$ 1,300	\$ 1,400	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	0%
	Salary and Wages Bereavement	100.1580.511100.80	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.1580.511170.00	\$ 2,200	\$ 3,000	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)	-100%
	Health Expense Health Insurance	100.1580.512110.30	\$ 5,700	\$ 7,900	\$ 4,600	\$ 9,200	\$ 9,000	\$ 9,000	\$ -	0%
	Disability Short Term	100.1580.512120.10	\$ 300	\$ 300	\$ 200	\$ 400	\$ 600	\$ 600	\$ -	0%
	Disability Long Term	100.1580.512120.20	\$ 100	\$ 100	\$ 100	\$ 200	\$ 200	\$ 200	\$ -	0%
	Life Insurance General	100.1580.512130.00	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Social Security Contribution General	100.1580.512200.00	\$ 2,100	\$ 2,600	\$ 1,500	\$ 3,000	\$ 2,700	\$ 2,900	\$ 200	7%
	Medicare General	100.1580.512300.00	\$ 500	\$ 600	\$ 400	\$ 800	\$ 600	\$ 700	\$ 100	17%
	Retirement Contributions 401(a)	100.1580.512400.30	\$ 1,900	\$ 2,200	\$ 1,200	\$ 2,400	\$ 3,600	\$ 2,500	\$ (1,100)	-31%
	Worker's Compensation General	100.1580.512700.00	\$ 100	\$ 100	\$ 100	\$ 200	\$ 100	\$ 100	\$ -	0%
Other Employee Benefits Identity Theft Protection	100.1580.512900.20	\$ 100	\$ 100	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%	
<b>Personnel Total</b>			<b>\$ 45,500</b>	<b>\$ 56,900</b>	<b>\$ 33,100</b>	<b>\$ 66,200</b>	<b>\$ 62,900</b>	<b>\$ 65,700</b>	<b>\$ 2,800</b>	<b>4%</b>
Operating	Technical Computer Services	100.1580.521300.10	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ 300	\$ 300	0%
	Technical Contractual Services	100.1580.521300.95	\$ -	\$ -	\$ 200	\$ 400	\$ -	\$ -	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.1580.522320.30	\$ 100	\$ 100	\$ 100	\$ 200	\$ 100	\$ 200	\$ 100	100%
	Communications Telephone	100.1580.523200.15	\$ 500	\$ 400	\$ 300	\$ 600	\$ 300	\$ 600	\$ 300	100%
	Travel General	100.1580.523500.00	\$ 2,100	\$ 2,000	\$ 1,100	\$ 2,200	\$ 2,000	\$ 2,000	\$ -	0%
	Ed & Training General	100.1580.523700.00	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
General Supplies & Materials Office Supplies	100.1580.531100.45	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ -	0%	
<b>Operating Total</b>			<b>\$ 2,800</b>	<b>\$ 2,600</b>	<b>\$ 1,700</b>	<b>\$ 3,400</b>	<b>\$ 3,300</b>	<b>\$ 4,000</b>	<b>\$ 700</b>	<b>21%</b>
<b>TOTAL EXPENSE</b>			<b>\$ 48,300</b>	<b>\$ 59,500</b>	<b>\$ 34,800</b>	<b>\$ 69,600</b>	<b>\$ 66,200</b>	<b>\$ 69,700</b>	<b>\$ 3,500</b>	<b>5%</b>

**Billy Sims**

**Department Summary**

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expense	3700-Coroner / Medical Examiner	Personnel	\$ 59,100	\$ 92,900	\$ 51,700	\$ 103,400	\$ 94,700	\$ 96,100	\$ 1,400	1%
		Operating	\$ 59,100	\$ 90,600	\$ 40,800	\$ 81,600	\$ 37,500	\$ 69,600	\$ 32,100	86%
<b>TOTAL EXPENSE</b>			<b>\$ 118,200</b>	<b>\$ 183,500</b>	<b>\$ 92,500</b>	<b>\$ 185,000</b>	<b>\$ 132,200</b>	<b>\$ 165,700</b>	<b>\$ 33,500</b>	<b>25%</b>

**Coroner / Medical Examiner - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.3700.511100.10	\$ 50,900	\$ 72,000	\$ 38,000	\$ 76,000	\$ 75,000	\$ 76,000	\$ 1,000	1%
	Salary and Wages Vacation	100.3700.511100.20	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100%
	Salary and Wages Holiday	100.3700.511100.30	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ (600)	-100%
	Salary and Wages Compensatory	100.3700.511100.40	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ (300)	-100%
	Payroll Pass Thru General	100.3700.511185.00	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Health Expense Health Insurance	100.3700.512110.30	\$ 400	\$ 10,100	\$ 8,400	\$ 16,800	\$ 9,000	\$ 9,000	\$ -	0%
	Disability Short Term	100.3700.512120.10	\$ 300	\$ 500	\$ 300	\$ 600	\$ 600	\$ 600	\$ -	0%
	Disability Long Term	100.3700.512120.20	\$ 100	\$ 200	\$ 100	\$ 200	\$ 200	\$ 200	\$ -	0%
	Life Insurance General	100.3700.512130.00	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Social Security Contribution General	100.3700.512200.00	\$ 3,100	\$ 4,300	\$ 2,200	\$ 4,400	\$ 3,500	\$ 4,700	\$ 1,200	34%
	Medicare General	100.3700.512300.00	\$ 700	\$ 1,000	\$ 500	\$ 1,000	\$ 800	\$ 1,000	\$ 200	25%
	Retirement Contributions 401(a)	100.3700.512400.30	\$ 1,900	\$ 2,400	\$ 1,200	\$ 2,400	\$ 1,800	\$ 2,400	\$ 600	33%
	Worker's Compensation General	100.3700.512700.00	\$ 1,200	\$ 2,200	\$ 900	\$ 1,800	\$ 1,700	\$ 2,000	\$ 300	18%
Other Employee Benefits Identity Theft Protection	100.3700.512900.20	\$ 100	\$ 100	\$ 100	\$ 200	\$ 100	\$ 100	\$ -	0%	
<b>Personnel Total</b>			<b>\$ 59,100</b>	<b>\$ 92,900</b>	<b>\$ 51,700</b>	<b>\$ 103,400</b>	<b>\$ 94,700</b>	<b>\$ 96,100</b>	<b>\$ 1,400</b>	<b>1%</b>
Operating	Professional Other Professional	100.3700.521200.90	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	100.3700.521300.95	\$ 22,500	\$ 55,400	\$ 32,500	\$ 65,000	\$ 21,300	\$ 50,000	\$ 28,700	135%
	Repairs & Maintenance Supplies	100.3700.522200.20	\$ -	\$ -	\$ 100	\$ 200	\$ -	\$ -	\$ -	0%
	Repairs Equipment	100.3700.522220.20	\$ -	\$ -	\$ 200	\$ 400	\$ -	\$ -	\$ -	0%
	Repairs Vehicles	100.3700.522220.60	\$ 3,500	\$ 900	\$ 200	\$ 400	\$ 1,000	\$ 1,500	\$ 500	50%
	Rental of Land & Buildings General	100.3700.522310.00	\$ 4,100	\$ 5,700	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Communications Postage	100.3700.523200.30	\$ 100	\$ 200	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Travel General	100.3700.523500.00	\$ 2,600	\$ 7,600	\$ 1,500	\$ 3,000	\$ 3,500	\$ 3,500	\$ -	0%
	Dues & Fees General	100.3700.523600.00	\$ 600	\$ 100	\$ 800	\$ 1,600	\$ -	\$ -	\$ -	0%
	Dues & Fees Membership Fee	100.3700.523600.55	\$ -	\$ 600	\$ -	\$ -	\$ 300	\$ 300	\$ -	0%
	Ed & Training General	100.3700.523700.00	\$ 1,400	\$ 1,100	\$ 1,000	\$ 2,000	\$ 2,500	\$ 2,500	\$ -	0%
	General Supplies & Materials General	100.3700.531100.00	\$ 11,900	\$ 9,200	\$ 2,400	\$ 4,800	\$ 2,000	\$ 4,000	\$ 2,000	100%
	General Supplies & Materials Office Supplies	100.3700.531100.45	\$ 900	\$ 1,500	\$ 400	\$ 800	\$ 1,300	\$ 1,500	\$ 200	15%
General Supplies & Materials Uniforms & Badges	100.3700.531100.80	\$ 1,800	\$ 1,700	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	0%	
Energy Vehicle-Gasoline/Diesel	100.3700.531200.70	\$ 9,700	\$ 6,300	\$ 1,700	\$ 3,400	\$ 4,000	\$ 4,700	\$ 700	18%	
<b>Operating Total</b>			<b>\$ 59,100</b>	<b>\$ 90,600</b>	<b>\$ 40,800</b>	<b>\$ 81,600</b>	<b>\$ 37,500</b>	<b>\$ 69,600</b>	<b>\$ 32,100</b>	<b>0%</b>
<b>TOTAL EXPENSE</b>			<b>\$ 118,200</b>	<b>\$ 183,500</b>	<b>\$ 92,500</b>	<b>\$ 185,000</b>	<b>\$ 132,200</b>	<b>\$ 165,700</b>	<b>\$ 33,500</b>	<b>25%</b>

## Danielle Montgomery

### Department Summary

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expense	1400-Elections	Personnel	\$ 279,800	\$ 316,200	\$ 262,500	\$ 525,000	\$ 332,400	\$ 364,300	\$ 31,900	10%
		Operating	\$ 92,800	\$ 122,100	\$ 65,200	\$ 130,400	\$ 110,800	\$ 142,300	\$ 31,500	28%
		Capital	\$ 9,200	\$ -	\$ 3,600	\$ 7,200	\$ -	\$ -	\$ -	\$ -
1400-Elections Total			\$ 381,800	\$ 438,300	\$ 331,300	\$ 662,600	\$ 443,200	\$ 506,600	\$ 63,400	14%
Expense	1410-Elections Poll Workers	Personnel	\$ 93,800	\$ 86,200	\$ -	\$ -	\$ 93,000	\$ 103,400	\$ 10,400	11%
		1410-Elections Poll Workers Total		\$ 93,800	\$ 86,200	\$ -	\$ -	\$ 93,000	\$ 103,400	\$ 10,400
<b>TOTAL EXPENSE</b>			<b>\$ 475,600</b>	<b>\$ 524,500</b>	<b>\$ 331,300</b>	<b>\$ 662,600</b>	<b>\$ 536,200</b>	<b>\$ 610,000</b>	<b>\$ 73,800</b>	<b>14%</b>

### Elections - Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.1400.511100.10	\$ 187,300	\$ 202,600	\$ 200,200	\$ 400,400	\$ 224,000	\$ 268,000	\$ 44,000	20%
	Salary and Wages Vacation	100.1400.511100.20	\$ 3,600	\$ 6,000	\$ -	\$ -	\$ 4,500	\$ -	\$ (4,500)	-100%
	Salary and Wages Holiday	100.1400.511100.30	\$ 5,500	\$ 6,100	\$ -	\$ -	\$ 5,500	\$ -	\$ (5,500)	-100%
	Salary and Wages Bereavement	100.1400.511100.80	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.1400.511170.00	\$ 5,000	\$ 5,300	\$ -	\$ -	\$ 6,000	\$ -	\$ (6,000)	-100%
	Overtime General	100.1400.511300.00	\$ 14,000	\$ 15,200	\$ 9,800	\$ 19,600	\$ 15,000	\$ 16,000	\$ 1,000	7%
	Health Expense Health Insurance	100.1400.512110.30	\$ 29,900	\$ 41,600	\$ 27,200	\$ 54,400	\$ 36,000	\$ 36,000	\$ -	0%
	Disability Short Term	100.1400.512120.10	\$ 1,800	\$ 1,900	\$ 1,200	\$ 2,400	\$ 2,200	\$ 2,200	\$ -	0%
	Disability Long Term	100.1400.512120.20	\$ 500	\$ 700	\$ 400	\$ 800	\$ 800	\$ 800	\$ -	0%
	Life Insurance General	100.1400.512130.00	\$ 100	\$ 200	\$ 100	\$ 200	\$ 200	\$ 200	\$ -	0%
	Social Security Contribution General	100.1400.512200.00	\$ 12,600	\$ 14,100	\$ 10,500	\$ 21,000	\$ 14,800	\$ 17,600	\$ 2,800	19%
	Medicare General	100.1400.512300.00	\$ 2,900	\$ 3,300	\$ 2,400	\$ 4,800	\$ 3,400	\$ 4,100	\$ 700	21%
	Retirement Contributions 401(a)	100.1400.512400.30	\$ 15,500	\$ 17,400	\$ 10,200	\$ 20,400	\$ 19,000	\$ 18,400	\$ (600)	-3%
	Worker's Compensation General	100.1400.512700.00	\$ 900	\$ 1,000	\$ 400	\$ 800	\$ 800	\$ 800	\$ -	0%
Other Employee Benefits Identity Theft Protection	100.1400.512900.20	\$ 200	\$ 200	\$ 100	\$ 200	\$ 200	\$ 200	\$ -	0%	
<b>Personnel Total</b>			<b>\$ 279,800</b>	<b>\$ 316,200</b>	<b>\$ 262,500</b>	<b>\$ 525,000</b>	<b>\$ 332,400</b>	<b>\$ 364,300</b>	<b>\$ 31,900</b>	<b>10%</b>
Operating	Technical Computer Services	100.1400.521300.10	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	100.1400.521300.95	\$ 300	\$ 1,200	\$ 900	\$ 1,800	\$ 2,500	\$ 2,600	\$ 100	4%
	Repairs & Maintenance Contracts	100.1400.522200.10	\$ 31,800	\$ 32,400	\$ 33,300	\$ 66,600	\$ 32,000	\$ 34,000	\$ 2,000	6%
	Repairs Buildings	100.1400.522220.10	\$ -	\$ 100	\$ 300	\$ 600	\$ -	\$ -	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.1400.522320.30	\$ 2,600	\$ 3,600	\$ 1,100	\$ 2,200	\$ 4,000	\$ 4,000	\$ -	0%
	Communications Cellular Phone	100.1400.523200.10	\$ 2,000	\$ 6,100	\$ 1,000	\$ 2,000	\$ 5,000	\$ 5,200	\$ 200	4%
	Communications Internet Service	100.1400.523200.20	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Communications Postage	100.1400.523200.30	\$ 8,100	\$ 11,700	\$ 4,100	\$ 8,200	\$ 14,900	\$ 15,300	\$ 400	3%
	Advertising Newspaper	100.1400.523300.15	\$ 2,000	\$ 4,900	\$ 1,600	\$ 3,200	\$ 5,000	\$ 5,200	\$ 200	4%
	Travel General	100.1400.523500.00	\$ 6,900	\$ 7,500	\$ 300	\$ 600	\$ 15,000	\$ 15,000	\$ -	0%
Dues & Fees General	100.1400.523600.00	\$ 100	\$ 100	\$ 100	\$ 200	\$ 2,500	\$ 2,500	\$ -	0%	

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Dues & Fees Board Member	100.1400.523600.10	\$ 15,800	\$ 21,300	\$ 10,200	\$ 20,400	\$ 18,600	\$ 18,600	\$ -	0%
	Dues & Fees Professional Org	100.1400.523600.50	\$ -	\$ 100	\$ 300	\$ 600	\$ 1,000	\$ 1,800	\$ 800	80%
	Dues & Fees Membership Fee	100.1400.523600.55	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Ed & Training General	100.1400.523700.00	\$ 2,900	\$ 3,100	\$ 500	\$ 1,000	\$ 3,500	\$ 3,600	\$ 100	3%
	Other Purchased Services Election Expense	100.1400.523900.20	\$ 14,600	\$ 13,900	\$ (7,600)	\$ (15,200)	\$ 20,000	\$ 25,000	\$ 5,000	25%
	Purchased/Contracted Services Reimbursement General	100.1400.529900.00	\$ -	\$ -	\$ -	\$ -	\$ (20,000)	\$ (20,000)	\$ -	0%
	General Supplies & Materials General	100.1400.531100.00	\$ 2,100	\$ 2,600	\$ 5,000	\$ 10,000	\$ 500	\$ 500	\$ -	0%
	General Supplies & Materials Office Supplies	100.1400.531100.45	\$ 2,500	\$ 2,100	\$ 12,500	\$ 25,000	\$ 5,000	\$ 8,000	\$ 3,000	60%
	Energy Electricity	100.1400.531200.30	\$ 300	\$ 300	\$ 100	\$ 200	\$ 300	\$ 400	\$ 100	33%
	Energy Vehicle-Gasoline/Diesel	100.1400.531200.70	\$ 200	\$ 600	\$ 100	\$ 200	\$ 600	\$ 600	\$ -	0%
	Small Equipment Operating Equipment	100.1400.531600.10	\$ -	\$ 10,100	\$ 1,200	\$ 2,400	\$ -	\$ -	\$ -	0%
	Other Supplies General	100.1400.531700.00	\$ 300	\$ 300	\$ 200	\$ 400	\$ 400	\$ 20,000	\$ 19,600	4900%
Operating Total			\$ 92,800	\$ 122,100	\$ 65,200	\$ 130,400	\$ 110,800	\$ 142,300	\$ 31,500	28%
Capital	Building Improvements General	100.1400.541350.00	\$ -	\$ -	\$ 3,600	\$ 7,200	\$ -	\$ -	\$ -	0%
	Capital - Other Equipment Other	100.1400.542500.90	\$ 9,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Total			\$ 9,200	\$ -	\$ 3,600	\$ 7,200	\$ -	\$ -	\$ -	0%
<b>TOTAL EXPENSE</b>			<b>\$ 381,800</b>	<b>\$ 438,300</b>	<b>\$ 331,300</b>	<b>\$ 662,600</b>	<b>\$ 443,200</b>	<b>\$ 506,600</b>	<b>\$ 63,400</b>	<b>14%</b>

#### Elections Poll Workers - Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.1410.511100.10	\$ 91,200	\$ 81,800	\$ -	\$ -	\$ 89,600	\$ 100,000	\$ 10,400	12%
	Social Security Contribution General	100.1410.512200.00	\$ 2,000	\$ 3,500	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	0%
	Medicare General	100.1410.512300.00	\$ 400	\$ 800	\$ -	\$ -	\$ 600	\$ 600	\$ -	0%
	Worker's Compensation General	100.1410.512700.00	\$ 200	\$ 100	\$ -	\$ -	\$ 300	\$ 300	\$ -	0%
<b>TOTAL EXPENSE</b>			<b>\$ 93,800</b>	<b>\$ 86,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 93,000</b>	<b>\$ 103,400</b>	<b>\$ 10,400</b>	<b>11%</b>

Sarah Kruger

Department Summary

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expense	5520-Senior Citizens Center	Operating	\$ 4,400	\$ 4,600	\$ 300	\$ 600	\$ 6,000	\$ 6,000	\$ -	0%
	5520-Senior Citizens Center Total		\$ 4,400	\$ 4,600	\$ 300	\$ 600	\$ 6,000	\$ 6,000	\$ -	0%
Expense	5530-Civic Center	Personnel	\$ 104,400	\$ 247,900	\$ 199,800	\$ 399,600	\$ 279,300	\$ 289,500	\$ 10,200	4%
		Operating	\$ 52,600	\$ 54,300	\$ 32,200	\$ 64,400	\$ 50,000	\$ 56,700	\$ 6,700	13%
	5530-Civic Center Total		\$ 157,000	\$ 302,200	\$ 232,000	\$ 464,000	\$ 329,300	\$ 346,200	\$ 16,900	5%
Expense	6149-Other Recreational	Operating	\$ 43,300	\$ 55,100	\$ 28,400	\$ 56,800	\$ 56,500	\$ 50,000	\$ (6,500)	-12%
	6149-Other Recreational Total		\$ 43,300	\$ 55,100	\$ 28,400	\$ 56,800	\$ 56,500	\$ 50,000	\$ (6,500)	-12%
Expense	6184-Rossville Comm Centr w/Adv Acres	Personnel	\$ -	\$ -	\$ 800	\$ 1,600	\$ 53,500	\$ 53,900	\$ 400	1%
		Operating	\$ -	\$ 20,000	\$ 15,800	\$ 31,600	\$ 15,300	\$ 14,200	\$ (1,100)	-7%
	6184-Rossville Comm Centr w/Adv Acres Total		\$ -	\$ 20,000	\$ 16,600	\$ 33,200	\$ 68,800	\$ 68,100	\$ (700)	-1%
Expense	6190-Agricultural Center	Personnel	\$ 93,800	\$ 86,200	\$ -	\$ -	\$ 93,000	\$ 103,400	\$ 10,400	11%
	6190-Agricultural Center Total		\$ 93,800	\$ 86,200	\$ -	\$ -	\$ 93,000	\$ 103,400	\$ 10,400	11%
	<b>TOTAL EXPENSE</b>		<b>\$ 298,500</b>	<b>\$ 468,100</b>	<b>\$ 277,300</b>	<b>\$ 554,600</b>	<b>\$ 553,600</b>	<b>\$ 573,700</b>	<b>\$ 20,100</b>	<b>4%</b>

Senior Citizens Center - Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Repairs & Maintenance Contracts	100.5520.522200.10	\$ 2,300	\$ 1,800	\$ 300	\$ 600	\$ 2,000	\$ 2,000	\$ -	0%
	Repairs Buildings	100.5520.522220.10	\$ 300	\$ 2,800	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0%
	Repairs Equipment	100.5520.522220.20	\$ 1,800	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	<b>TOTAL EXPENSE</b>		<b>\$ 4,400</b>	<b>\$ 4,600</b>	<b>\$ 300</b>	<b>\$ 600</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>0%</b>

Civic Center - Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.5530.511100.10	\$ 95,700	\$ 181,200	\$ 135,400	\$ 270,800	\$ 215,000	\$ 233,000	\$ 18,000	8%
	Salary and Wages Vacation	100.5530.511100.20	\$ 1,200	\$ 2,100	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)	-100%
	Salary and Wages Holiday	100.5530.511100.30	\$ 2,000	\$ 4,300	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
	Salary and Wages Compensatory	100.5530.511100.40	\$ 200	\$ 2,400	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100%
	Salary and Wages Bereavement	100.5530.511100.80	\$ -	\$ 400	\$ 500	\$ 1,000	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.5530.511170.00	\$ 5,800	\$ 3,500	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
	Salary Reimbursement General	100.5530.511190.00	\$ (35,000)	\$ (36,200)	\$ (2,900)	\$ (5,800)	\$ (30,000)	\$ (30,000)	\$ -	0%
	Overtime General	100.5530.511300.00	\$ -	\$ -	\$ 100	\$ 200	\$ -	\$ -	\$ -	0%
	Health Expense Health Insurance	100.5530.512110.30	\$ 15,700	\$ 53,900	\$ 40,500	\$ 81,000	\$ 45,000	\$ 45,000	\$ -	0%
	Disability Short Term	100.5530.512120.10	\$ 800	\$ 1,500	\$ 1,300	\$ 2,600	\$ 2,500	\$ 2,800	\$ 300	12%
	Disability Long Term	100.5530.512120.20	\$ 200	\$ 600	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
	Life Insurance General	100.5530.512130.00	\$ 100	\$ 200	\$ 100	\$ 200	\$ 200	\$ 300	\$ 100	50%
	Social Security Contribution General	100.5530.512200.00	\$ 6,200	\$ 11,300	\$ 7,900	\$ 15,800	\$ 13,000	\$ 14,400	\$ 1,400	11%

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Medicare General	100.5530.512300.00	\$ 1,400	\$ 2,600	\$ 1,800	\$ 3,600	\$ 3,000	\$ 3,300	\$ 300	10%
	Retirement Contributions 401(a)	100.5530.512400.30	\$ 8,900	\$ 15,300	\$ 10,700	\$ 21,400	\$ 17,000	\$ 16,000	\$ (1,000)	-6%
	Worker's Compensation General	100.5530.512700.00	\$ 1,000	\$ 4,500	\$ 3,700	\$ 7,400	\$ 3,400	\$ 3,400	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.5530.512900.20	\$ 200	\$ 300	\$ 200	\$ 400	\$ 200	\$ 300	\$ 100	50%
<b>Personnel Total</b>			<b>\$ 104,400</b>	<b>\$ 247,900</b>	<b>\$ 199,800</b>	<b>\$ 399,600</b>	<b>\$ 279,300</b>	<b>\$ 289,500</b>	<b>\$ 10,200</b>	<b>4%</b>
Operating	Official/Administrative General	100.5530.521100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	100.5530.521300.95	\$ 5,900	\$ 1,400	\$ 1,400	\$ 2,800	\$ 2,500	\$ 2,500	\$ -	0%
	Cleaning Services Disposal	100.5530.522100.10	\$ 3,100	\$ 3,700	\$ 2,300	\$ 4,600	\$ 3,400	\$ 3,700	\$ 300	9%
	Repairs & Maintenance Contracts	100.5530.522200.10	\$ 4,900	\$ 4,900	\$ 600	\$ 1,200	\$ 5,000	\$ 5,000	\$ -	0%
	Repairs & Maintenance Supplies	100.5530.522200.20	\$ 700	\$ 300	\$ 500	\$ 1,000	\$ 700	\$ 700	\$ -	0%
	Repairs Buildings	100.5530.522220.10	\$ 1,400	\$ 900	\$ 200	\$ 400	\$ 1,700	\$ 1,700	\$ -	0%
	Repairs Equipment	100.5530.522220.20	\$ 600	\$ 3,800	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	Repairs Vehicles	100.5530.522220.60	\$ 600	\$ 500	\$ 200	\$ 400	\$ 700	\$ 700	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.5530.522320.30	\$ 500	\$ 600	\$ 200	\$ 400	\$ 500	\$ 700	\$ 200	40%
	Communications Cellular Phone	100.5530.523200.10	\$ 1,000	\$ 1,100	\$ 400	\$ 800	\$ 800	\$ 800	\$ -	0%
	Travel General	100.5530.523500.00	\$ 800	\$ 400	\$ -	\$ -	\$ 600	\$ 600	\$ -	0%
	Dues & Fees General	100.5530.523600.00	\$ -	\$ 400	\$ 100	\$ 200	\$ -	\$ -	\$ -	0%
	Dues & Fees Credit Card	100.5530.523600.20	\$ 100	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Other Purchased Services Civic Center Refunds	100.5530.523900.10	\$ 600	\$ 1,700	\$ 1,900	\$ 3,800	\$ -	\$ -	\$ -	0%
	General Supplies & Materials General	100.5530.531100.00	\$ 3,800	\$ 5,800	\$ 3,700	\$ 7,400	\$ 4,500	\$ 5,300	\$ 800	18%
	General Supplies & Materials Office Supplies	100.5530.531100.45	\$ 200	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.5530.531100.80	\$ -	\$ 200	\$ -	\$ -	\$ 300	\$ 400	\$ 100	33%
	General Supplies & Materials Farmer's Market	100.5530.531100.85	\$ -	\$ 1,800	\$ 2,100	\$ 4,200	\$ 1,000	\$ 3,000	\$ 2,000	200%
	Energy Water/Sewerage	100.5530.531200.10	\$ 1,800	\$ 2,000	\$ 1,300	\$ 2,600	\$ 2,000	\$ 2,000	\$ -	0%
	Energy Natural Gas	100.5530.531200.20	\$ 6,800	\$ 6,700	\$ 5,100	\$ 10,200	\$ 6,800	\$ 6,800	\$ -	0%
	Energy Electricity	100.5530.531200.30	\$ 19,500	\$ 14,400	\$ 8,600	\$ 17,200	\$ 18,000	\$ 18,000	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.5530.531200.70	\$ 300	\$ 800	\$ 300	\$ 600	\$ 500	\$ 1,200	\$ 700	140%

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Small Equipment General	100.5530.531600.00	\$ -	\$ 1,600	\$ 3,300	\$ 6,600	\$ -	\$ -	\$ -	0%
	Other Supplies General	100.5530.531700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,600	\$ 2,600	100%
Operating Total			\$ 52,600	\$ 54,300	\$ 32,200	\$ 64,400	\$ 50,000	\$ 56,700	\$ 6,700	13%
<b>TOTAL EXPENSE</b>			<b>\$ 314,000</b>	<b>\$ 604,400</b>	<b>\$ 464,000</b>	<b>\$ 928,000</b>	<b>\$ 658,600</b>	<b>\$ 692,400</b>	<b>\$ 33,800</b>	<b>5%</b>

**Other Recreational - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Technical Contractual Services	100.6149.521300.95	\$ 1,700	\$ 900	\$ 200	\$ 400	\$ 1,200	\$ 1,200	\$ -	0%
	Cleaning Services Disposal	100.6149.522100.10	\$ 100	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ (500)	-100%
	Repairs & Maintenance Contracts	100.6149.522200.10	\$ 1,700	\$ 1,000	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	Repairs & Maintenance Supplies	100.6149.522200.20	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Buildings	100.6149.522220.10	\$ 5,000	\$ 4,400	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ -	0%
	Repairs Equipment	100.6149.522220.20	\$ 3,900	\$ 1,200	\$ -	\$ -	\$ 2,000	\$ 1,500	\$ (500)	-25%
	Communications Telephone	100.6149.523200.15	\$ 4,400	\$ 10,200	\$ 7,100	\$ 14,200	\$ 7,400	\$ 7,400	\$ -	0%
	General Supplies & Materials General	100.6149.531100.00	\$ 1,100	\$ 300	\$ -	\$ -	\$ 6,000	\$ 500	\$ (5,500)	-92%
	Energy Water/Sewerage	100.6149.531200.10	\$ 3,900	\$ 7,400	\$ 2,600	\$ 5,200	\$ 5,000	\$ 5,000	\$ -	0%
	Energy Natural Gas	100.6149.531200.20	\$ -	\$ 1,300	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	Energy Electricity	100.6149.531200.30	\$ 20,500	\$ 27,700	\$ 17,100	\$ 34,200	\$ 25,000	\$ 25,000	\$ -	0%
	Energy Bottled Gas	100.6149.531200.40	\$ 1,000	\$ 500	\$ 1,400	\$ 2,800	\$ 1,800	\$ 1,800	\$ -	0%
<b>TOTAL EXPENSE</b>			<b>\$ 43,300</b>	<b>\$ 55,100</b>	<b>\$ 28,400</b>	<b>\$ 56,800</b>	<b>\$ 56,500</b>	<b>\$ 50,000</b>	<b>\$ (6,500)</b>	<b>-12%</b>

**Rosville Comm Centr w/Adv Acres - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Health Expense Health Insurance	100.6184.512110.30	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ -	0%
	Disability Short Term	100.6184.512120.10	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ -	0%
	Disability Long Term	100.6184.512120.20	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	0%
	Life Insurance General	100.6184.512130.00	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Social Security Contribution General	100.6184.512200.00	\$ -	\$ -	\$ -	\$ -	\$ 2,200	\$ 2,300	\$ 100	5%
	Medicare General	100.6184.512300.00	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 500	\$ (100)	-17%
	Retirement Contributions 401(a)	100.6184.512400.30	\$ -	\$ -	\$ -	\$ -	\$ 2,900	\$ 2,700	\$ (200)	-7%
	Worker's Compensation General	100.6184.512700.00	\$ -	\$ -	\$ 800	\$ 1,600	\$ 300	\$ 400	\$ 100	33%
	Other Employee Benefits Identity Theft Protection	100.6184.512900.20	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
Personnel Total			\$ 104,400	\$ 247,900	\$ 199,800	\$ 399,600	\$ 279,300	\$ 289,500	\$ 10,200	4%
Operating	Technical Contractual Services	100.6184.521300.95	\$ -	\$ 300	\$ 300	\$ 600	\$ -	\$ -	\$ -	0%
	Cleaning Services General	100.6184.522100.00	\$ -	\$ 500	\$ 600	\$ 1,200	\$ 3,700	\$ 1,600	\$ (2,100)	-57%
	Repairs & Maintenance General	100.6184.522200.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
	Repairs & Maintenance Splash Pad	100.6184.522200.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400	\$ 1,400	100%
	Repairs General	100.6184.522220.00	\$ -	\$ 6,100	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.6184.522320.30	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ -	0%

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26	
	Other Purchased Services	Other	100.6184.523900.99	\$ -	\$ 100	\$ 2,100	\$ 4,200	\$ -	\$ -	0%	
	General Supplies & Materials	General	100.6184.531100.00	\$ -	\$ 900	\$ 1,000	\$ 2,000	\$ 3,500	\$ 3,500	0%	
	General Supplies & Materials	Office Supplies	100.6184.531100.45	\$ -	\$ -	\$ 600	\$ 1,200	\$ -	\$ -	0%	
	General Supplies & Materials	Uniforms & Badges	100.6184.531100.80	\$ -	\$ -	\$ 300	\$ 600	\$ 500	\$ 400	(100)	0%
	Energy	Water/Sewerage	100.6184.531200.10	\$ -	\$ 400	\$ 1,900	\$ 3,800	\$ -	\$ -	0%	
	Energy	Natural Gas	100.6184.531200.20	\$ -	\$ 1,500	\$ 4,100	\$ 8,200	\$ -	\$ -	0%	
	Energy	Electricity	100.6184.531200.30	\$ -	\$ 5,200	\$ 4,900	\$ 9,800	\$ -	\$ -	0%	
	Energy	Vehicle-Gasoline/Diesel	100.6184.531200.70	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	(300)	-100%
	Small Equipment	General	100.6184.531600.00	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	-	0%
Operating Total			\$ -	\$ 20,000	\$ 15,800	\$ 31,600	\$ 15,300	\$ 14,200	\$ (1,100)	-7%	
	<b>TOTAL EXPENSE</b>		<b>\$ 104,400</b>	<b>\$ 267,900</b>	<b>\$ 215,600</b>	<b>\$ 431,200</b>	<b>\$ 294,600</b>	<b>\$ 303,700</b>	<b>\$ 9,100</b>	<b>3%</b>	

#### Agricultural Center - Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Technical Contractual Services	100.6190.521300.95	\$ 300	\$ 500	\$ -	\$ -	\$ 600	\$ 500	\$ (100)	-17%
	Repairs & Maintenance Contracts	100.6190.522200.10	\$ -	\$ 200	\$ 200	\$ 400	\$ -	\$ 1,000	\$ 1,000	
	Repairs Buildings	100.6190.522220.10	\$ 1,000	\$ 1,000	\$ 100	\$ 200	\$ 2,000	\$ 1,000	\$ (1,000)	-50%
	Repairs Equipment	100.6190.522220.20	\$ 700	\$ 100	\$ 200	\$ 400	\$ -	\$ -	\$ -	0%
	General Supplies & Materials General	100.6190.531100.00	\$ 100	\$ 200	\$ 1,100	\$ 2,200	\$ 400	\$ 2,500	\$ 2,100	525%
	Energy Electricity	100.6190.531200.30	\$ 10,400	\$ 8,900	\$ 5,600	\$ 11,200	\$ 13,000	\$ 13,000	\$ -	0%
	<b>TOTAL EXPENSE</b>		<b>\$ 12,500</b>	<b>\$ 10,900</b>	<b>\$ 7,200</b>	<b>\$ 14,400</b>	<b>\$ 16,000</b>	<b>\$ 18,000</b>	<b>\$ 2,000</b>	<b>13%</b>

## Terry Gilreath

### Department Summary

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expense	1550-Tax Assessor	Personnel	\$ 1,300,400	\$ 1,471,300	\$ 798,800	\$ 1,597,600	\$ 1,441,700	\$ 1,517,100	\$ 75,400	5%
		Operating	\$ 270,200	\$ 268,700	\$ 112,200	\$ 224,400	\$ 357,400	\$ 364,600	\$ 7,200	2%
		Capital	\$ -	\$ 22,600	\$ 900	\$ 1,800	\$ 11,000	\$ -	\$ (11,000)	-100%
<b>TOTAL EXPENSE</b>			<b>\$ 1,570,600</b>	<b>\$ 1,762,600</b>	<b>\$ 911,900</b>	<b>\$ 1,823,800</b>	<b>\$ 1,810,100</b>	<b>\$ 1,881,700</b>	<b>\$ 71,600</b>	<b>4%</b>

### Tax Assessor - Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.1550.511100.10	\$ 801,200	\$ 860,400	\$ 516,200	\$ 1,032,400	\$ 1,049,000	\$ 1,095,000	\$ 46,000	4%
	Salary and Wages Vacation	100.1550.511100.20	\$ 39,000	\$ 38,500	\$ 10,800	\$ 21,600	\$ -	\$ -	\$ -	0%
	Salary and Wages Holiday	100.1550.511100.30	\$ 42,900	\$ 41,500	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Salary and Wages Bereavement	100.1550.511100.80	\$ 2,500	\$ 3,100	\$ 500	\$ 1,000	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.1550.511170.00	\$ 36,600	\$ 32,500	\$ 13,200	\$ 26,400	\$ -	\$ -	\$ -	0%
	Supplemental Payroll Board Meetings	100.1550.511290.20	\$ -	\$ -	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ -	0%
	Supplemental Payroll Other	100.1550.511290.90	\$ 1,900	\$ 1,400	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Health Expense Health Insurance	100.1550.512110.30	\$ 163,000	\$ 257,000	\$ 138,200	\$ 276,400	\$ 180,000	\$ 171,000	\$ (9,000)	-5%
	Disability Short Term	100.1550.512120.10	\$ 8,400	\$ 9,200	\$ 5,200	\$ 10,400	\$ 10,500	\$ 10,500	\$ -	0%
	Disability Long Term	100.1550.512120.20	\$ 2,600	\$ 3,500	\$ 2,000	\$ 4,000	\$ 3,800	\$ 3,800	\$ -	0%
	Life Insurance General	100.1550.512130.00	\$ 500	\$ 900	\$ 500	\$ 1,000	\$ 600	\$ 1,000	\$ 400	67%
	Social Security Contribution General	100.1550.512200.00	\$ 53,200	\$ 56,700	\$ 31,500	\$ 63,000	\$ 60,000	\$ 68,000	\$ 8,000	13%
	Medicare General	100.1550.512300.00	\$ 12,500	\$ 13,300	\$ 7,400	\$ 14,800	\$ 14,500	\$ 15,000	\$ 500	3%
	Retirement Contributions Defined Benefit	100.1550.512400.10	\$ 61,700	\$ 71,300	\$ 35,700	\$ 71,400	\$ 53,000	\$ 78,500	\$ 25,500	48%
	Retirement Contributions 401(a)	100.1550.512400.30	\$ 61,700	\$ 63,400	\$ 30,400	\$ 60,800	\$ 55,000	\$ 58,700	\$ 3,700	7%
	Worker's Compensation General	100.1550.512700.00	\$ 11,600	\$ 17,400	\$ 6,700	\$ 13,400	\$ 11,000	\$ 11,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.1550.512900.20	\$ 1,100	\$ 1,200	\$ 500	\$ 1,000	\$ 700	\$ 1,000	\$ 300	43%
<b>Personnel Total</b>			<b>\$ 1,300,400</b>	<b>\$ 1,471,300</b>	<b>\$ 798,800</b>	<b>\$ 1,597,600</b>	<b>\$ 1,441,700</b>	<b>\$ 1,517,100</b>	<b>\$ 75,400</b>	<b>5%</b>
Operating	Technical Computer Services	100.1550.521300.10	\$ 6,200	\$ 6,700	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	0%
	Technical Contractual Services	100.1550.521300.95	\$ 158,200	\$ 144,800	\$ 63,800	\$ 127,600	\$ 157,100	\$ 160,100	\$ 3,000	2%
	Repairs Office Equipment	100.1550.522220.35	\$ -	\$ 400	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Repairs Vehicles	100.1550.522220.60	\$ 2,700	\$ 3,800	\$ 1,200	\$ 2,400	\$ 6,000	\$ 6,000	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.1550.522320.30	\$ 7,300	\$ 6,900	\$ 2,800	\$ 5,600	\$ 6,000	\$ 6,000	\$ -	0%
	Insurance General	100.1550.523100.00	\$ -	\$ -	\$ 300	\$ 600	\$ -	\$ -	\$ -	0%
	Communications Website Expense	100.1550.523200.25	\$ 8,900	\$ 9,200	\$ 9,700	\$ 19,400	\$ 9,600	\$ 9,800	\$ 200	2%
	Communications Postage	100.1550.523200.30	\$ 1,400	\$ 200	\$ -	\$ -	\$ 2,500	\$ 4,200	\$ 1,700	68%
	Communications Radio	100.1550.523200.40	\$ 1,600	\$ 1,300	\$ 900	\$ 1,800	\$ 1,600	\$ 1,600	\$ -	0%
	Advertising Newspaper	100.1550.523300.15	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Printing & Binding General	100.1550.523400.00	\$ 27,700	\$ 30,100	\$ 3,000	\$ 6,000	\$ 35,000	\$ 35,000	\$ -	0%
	Travel General	100.1550.523500.00	\$ 15,800	\$ 19,100	\$ 6,000	\$ 12,000	\$ 25,000	\$ 25,000	\$ -	0%
	Dues & Fees General	100.1550.523600.00	\$ 1,900	\$ 2,100	\$ 3,500	\$ 7,000	\$ 32,100	\$ 22,000	\$ (10,100)	-31%

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Dues & Fees Board Member	100.1550.523600.10	\$ 19,100	\$ 19,200	\$ 13,700	\$ 27,400	\$ 28,000	\$ 29,400	\$ 1,400	5%
	Dues & Fees Late Charges	100.1550.523600.25	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Dues & Fees Professional Org	100.1550.523600.50	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Ed & Training General	100.1550.523700.00	\$ 2,800	\$ 7,400	\$ 1,200	\$ 2,400	\$ 10,000	\$ 10,000	\$ -	0%
	General Supplies & Materials General	100.1550.531100.00	\$ 5,000	\$ 7,500	\$ 3,400	\$ 6,800	\$ 12,000	\$ 12,000	\$ -	0%
	General Supplies & Materials Office Supplies	100.1550.531100.45	\$ 4,100	\$ 1,400	\$ 300	\$ 600	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.1550.531100.80	\$ 600	\$ 300	\$ 200	\$ 400	\$ 1,000	\$ 1,000	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.1550.531200.70	\$ 5,000	\$ 5,400	\$ 1,300	\$ 2,600	\$ 6,000	\$ 6,000	\$ -	0%
	Books & Periodicals General	100.1550.531400.00	\$ 1,300	\$ 2,500	\$ 900	\$ 1,800	\$ 4,100	\$ 4,100	\$ -	0%
	Small Equipment General	100.1550.531600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000	\$ 11,000	0%
	Other Supplies General	100.1550.531700.00	\$ 300	\$ 300	\$ -	\$ -	\$ 400	\$ 400	\$ -	0%
Operating Total			\$ 270,200	\$ 268,700	\$ 112,200	\$ 224,400	\$ 357,400	\$ 364,600	\$ 7,200	2%
	<b>TOTAL EXPENSE</b>		<b>\$ 1,570,600</b>	<b>\$ 1,740,000</b>	<b>\$ 911,000</b>	<b>\$ 1,822,000</b>	<b>\$ 1,799,100</b>	<b>\$ 1,881,700</b>	<b>\$ 82,600</b>	<b>5%</b>

Steve Wilson

Sherriff - Department Summary

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expenses	3310-Law Enforcement Administration	Personnel	\$ 761,100	\$ 849,800	\$ 377,600	\$ 755,200	\$ 776,000	\$ 932,200	\$ 156,200	20%
		Operating	\$ 650,700	\$ 729,400	\$ 236,600	\$ 473,200	\$ 716,100	\$ 805,500	\$ 89,400	12%
		Capital	\$ -	\$ 399,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3310-Law Enforcement Administration Total		\$ 1,411,800	\$ 1,978,800	\$ 614,200	\$ 1,228,400	\$ 1,492,100	\$ 1,737,700	\$ 245,600	16%
	3321-Criminal Investigation	Personnel	\$ 999,900	\$ 1,318,000	\$ 666,000	\$ 1,332,000	\$ 1,277,000	\$ 1,481,800	\$ 204,800	16%
		Operating	\$ 22,500	\$ 17,000	\$ 11,500	\$ 23,000	\$ 23,100	\$ 45,600	\$ 22,500	\$ 22,500
	3321-Criminal Investigation Total		\$ 1,022,400	\$ 1,335,000	\$ 677,500	\$ 1,355,000	\$ 1,300,100	\$ 1,527,400	\$ 227,300	17%
	3322-Vice Control (DTF)	Personnel	\$ 138,800	\$ 173,100	\$ 103,800	\$ 207,600	\$ 200,000	\$ 203,800	\$ 3,800	2%
		3322-Vice Control (DTF) Total		\$ 138,800	\$ 173,100	\$ 103,800	\$ 207,600	\$ 200,000	\$ 203,800	\$ 3,800
	3323-Uniform/Road Patrol	Personnel	\$ 2,344,200	\$ 3,016,700	\$ 1,462,000	\$ 2,924,000	\$ 3,106,100	\$ 3,453,300	\$ 347,200	11%
		Operating	\$ 59,100	\$ 90,600	\$ 5,300	\$ 10,600	\$ 92,500	\$ 99,700	\$ 7,200	8%
		Capital	\$ 30,000	\$ 600	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -
	3323-Uniform/Road Patrol Total		\$ 2,433,300	\$ 3,107,900	\$ 1,467,300	\$ 2,934,600	\$ 3,218,600	\$ 3,573,000	\$ 354,400	11%
	3326-Jail Operations	Personnel	\$ 2,295,000	\$ 2,870,500	\$ 1,358,000	\$ 2,716,000	\$ 2,767,100	\$ 2,936,400	\$ 169,300	6%
		Operating	\$ 1,021,200	\$ 1,110,600	\$ 575,400	\$ 1,150,800	\$ 1,257,300	\$ 1,440,800	\$ 183,500	15%
		Capital	\$ -	\$ 12,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3326-Jail Operations Total		\$ 3,316,200	\$ 3,993,200	\$ 1,933,400	\$ 3,866,800	\$ 4,024,400	\$ 4,377,200	\$ 352,800	9%
	3329-CHAMPS Program	Personnel	\$ 399,500	\$ 506,300	\$ 271,100	\$ 542,200	\$ 416,900	\$ 500,700	\$ 83,800	20%
		Operating	\$ 6,400	\$ 6,100	\$ 700	\$ 1,400	\$ 8,200	\$ 8,300	\$ 100	\$ 100
	3329-CHAMPS Program Total		\$ 405,900	\$ 512,400	\$ 271,800	\$ 543,600	\$ 425,100	\$ 509,000	\$ 83,900	20%
	3340-Training	Personnel	\$ 105,000	\$ 107,600	\$ 52,100	\$ 104,200	\$ 106,700	\$ 126,900	\$ 20,200	19%
		Operating	\$ 121,100	\$ 92,900	\$ 58,800	\$ 117,600	\$ 111,400	\$ 113,600	\$ 2,200	2%
		Capital	\$ -	\$ 16,000	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -
	3340-Training Total		\$ 226,100	\$ 216,500	\$ 110,900	\$ 221,800	\$ 243,100	\$ 265,500	\$ 22,400	9%
	3350-Special Detail Services	Operating	\$ 36,800	\$ 48,400	\$ 11,400	\$ 22,800	\$ 40,500	\$ 44,500	\$ 4,000	10%
		3350-Special Detail Services Total		\$ 36,800	\$ 48,400	\$ 11,400	\$ 22,800	\$ 40,500	\$ 44,500	\$ 4,000
	3355-Sheriff's Office and Buildings	Operating	\$ 138,100	\$ 141,100	\$ 90,000	\$ 180,000	\$ 190,000	\$ 197,000	\$ 7,000	4%
		3355-Sheriff's Office and Buildings Total		\$ 138,100	\$ 166,100	\$ 90,000	\$ 180,000	\$ 190,000	\$ 197,000	\$ 7,000
	3360-Court Services	Personnel	\$ 854,000	\$ 1,101,600	\$ 618,600	\$ 1,237,200	\$ 1,206,600	\$ 1,292,300	\$ 85,700	7%
		Operating	\$ 15,600	\$ 9,800	\$ 4,400	\$ 8,800	\$ 23,400	\$ 23,400	\$ -	\$ -
	3360-Court Services Total		\$ 869,600	\$ 1,111,400	\$ 623,000	\$ 1,246,000	\$ 1,230,000	\$ 1,315,700	\$ 85,700	7%
	3365-Bailiff	Personnel	\$ 4,300	\$ 2,800	\$ 3,200	\$ 6,400	\$ 7,900	\$ 10,800	\$ 2,900	37%
		3365-Bailiff Total		\$ 4,300	\$ 2,800	\$ 3,200	\$ 6,400	\$ 7,900	\$ 10,800	\$ 2,900
<b>TOTAL EXPENSE</b>			<b>\$ 10,003,300</b>	<b>\$ 12,645,600</b>	<b>\$ 5,906,500</b>	<b>\$ 11,813,000</b>	<b>\$ 12,371,800</b>	<b>\$ 13,761,600</b>	<b>\$ 1,389,800</b>	<b>11%</b>

**Law Enforcement Administration - Department Summary**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.3310.511100.10	\$ 556,000	\$ 599,400	\$ 258,800	\$ 517,600	\$ 540,000	\$ 661,000	\$ 121,000	22%
	Salary and Wages Vacation	100.3310.511100.20	\$ 600	\$ 700	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
	Salary and Wages Holiday	100.3310.511100.30	\$ 9,500	\$ 9,100	\$ -	\$ -	\$ 10,500	\$ -	\$ (10,500)	-100%
	Personal Pay General	100.3310.511170.00	\$ 2,300	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ (7,000)	-100%
	Supplemental Payroll Other	100.3310.511290.90	\$ -	\$ 400	\$ -	\$ -	\$ 1,800	\$ 7,200	\$ 5,400	300%
	Overtime General	100.3310.511300.00	\$ -	\$ 100	\$ 200	\$ 400	\$ -	\$ 7,000	\$ 7,000	100%
	Health Expense Health Insurance	100.3310.512110.30	\$ 44,500	\$ 59,700	\$ 36,800	\$ 73,600	\$ 60,000	\$ 81,000	\$ 21,000	35%
	Disability Short Term	100.3310.512120.10	\$ 4,700	\$ 4,500	\$ 2,200	\$ 4,400	\$ 3,900	\$ 5,000	\$ 1,100	28%
	Disability Long Term	100.3310.512120.20	\$ 1,600	\$ 1,900	\$ 900	\$ 1,800	\$ 1,400	\$ 1,800	\$ 400	29%
	Life Insurance General	100.3310.512130.00	\$ 200	\$ 300	\$ 200	\$ 400	\$ 200	\$ 500	\$ 300	150%
	Social Security Contribution General	100.3310.512200.00	\$ 34,100	\$ 36,600	\$ 15,400	\$ 30,800	\$ 32,000	\$ 41,000	\$ 9,000	28%
	Medicare General	100.3310.512300.00	\$ 8,000	\$ 8,600	\$ 3,600	\$ 7,200	\$ 7,700	\$ 9,600	\$ 1,900	25%
	Retirement Contributions Defined Benefit	100.3310.512400.10	\$ 58,400	\$ 68,800	\$ 32,700	\$ 65,400	\$ 56,000	\$ 76,000	\$ 20,000	36%
	Retirement Contributions 401(a)	100.3310.512400.30	\$ 33,000	\$ 37,100	\$ 12,400	\$ 24,800	\$ 30,000	\$ 29,600	\$ (400)	-1%
	Worker's Compensation General	100.3310.512700.00	\$ 7,600	\$ 12,000	\$ 4,200	\$ 8,400	\$ 12,000	\$ 12,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3310.512900.20	\$ 600	\$ 500	\$ 200	\$ 400	\$ 300	\$ 500	\$ 200	67%
	Other Employee Benefits Other	100.3310.512900.50	\$ -	\$ 10,100	\$ 10,000	\$ 20,000	\$ 10,200	\$ -	\$ (10,200)	-100%
<b>Personnel Total</b>			<b>\$ 761,100</b>	<b>\$ 849,800</b>	<b>\$ 377,600</b>	<b>\$ 755,200</b>	<b>\$ 776,000</b>	<b>\$ 932,200</b>	<b>\$ 156,200</b>	<b>20%</b>
Operating	Professional Other Professional	100.3310.521200.90	\$ -	\$ 1,300	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Technical Computer Services	100.3310.521300.10	\$ -	\$ 26,000	\$ -	\$ -	\$ 12,000	\$ 70,000	\$ 58,000	483%
	Technical Court Reporter	100.3310.521300.15	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	100.3310.521300.95	\$ 36,900	\$ 52,300	\$ 17,900	\$ 35,800	\$ 70,000	\$ 10,000	\$ (60,000)	-86%
	Repairs & Maintenance Contracts	100.3310.522200.10	\$ 14,400	\$ 10,700	\$ 2,900	\$ 5,800	\$ 22,000	\$ 22,000	\$ -	0%
	Repairs & Maintenance Supplies	100.3310.522200.20	\$ 100	\$ 300	\$ (500)	\$ (1,000)	\$ 500	\$ 500	\$ -	0%
	Repairs Equipment	100.3310.522220.20	\$ 100	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	Repairs Vehicles	100.3310.522220.60	\$ 160,400	\$ 179,300	\$ 60,500	\$ 121,000	\$ 159,000	\$ 179,000	\$ 20,000	13%
	Rental of Equipment & Vehicles Copiers	100.3310.522320.30	\$ 10,900	\$ 11,100	\$ 4,600	\$ 9,200	\$ 11,500	\$ 12,000	\$ 500	4%
	Insurance Liability	100.3310.523100.10	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Communications Cellular Phone	100.3310.523200.10	\$ 39,900	\$ 41,400	\$ 9,300	\$ 18,600	\$ 37,000	\$ 41,000	\$ 4,000	11%
	Communications Telephone	100.3310.523200.15	\$ -	\$ 2,200	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	Communications Internet Service	100.3310.523200.20	\$ 26,300	\$ 24,300	\$ 19,400	\$ 38,800	\$ 24,000	\$ 25,000	\$ 1,000	4%
	Communications Postage	100.3310.523200.30	\$ 4,100	\$ 4,000	\$ 2,000	\$ 4,000	\$ 4,500	\$ 5,000	\$ 500	11%
	Advertising General	100.3310.523300.00	\$ 400	\$ 400	\$ -	\$ -	\$ 900	\$ 900	\$ -	0%
	Travel General	100.3310.523500.00	\$ 2,400	\$ 2,800	\$ 1,400	\$ 2,800	\$ 8,000	\$ 8,000	\$ -	0%
	Dues & Fees General	100.3310.523600.00	\$ 2,700	\$ 2,700	\$ 2,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0%
	Dues & Fees Late Charges	100.3310.523600.25	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Dues & Fees Membership Fee	100.3310.523600.55	\$ -	\$ 600	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
	Dues & Fees Vehicle License	100.3310.523600.75	\$ 500	\$ 600	\$ 400	\$ 800	\$ 900	\$ 900	\$ -	0%
	Ed & Training General	100.3310.523700.00	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Other Purchased Services General	100.3310.523900.00	\$ 1,700	\$ 2,900	\$ 2,700	\$ 5,400	\$ 5,000	\$ 3,200	\$ (1,800)	-36%
	General Supplies & Materials General	100.3310.531100.00	\$ 500	\$ 7,700	\$ 900	\$ 1,800	\$ 2,100	\$ 6,000	\$ 3,900	186%
	General Supplies & Materials Ammo Expense	100.3310.531100.10	\$ 23,600	\$ 19,400	\$ 4,200	\$ 8,400	\$ 37,000	\$ 37,000	\$ -	0%
	General Supplies & Materials Crime Prevention	100.3310.531100.20	\$ 700	\$ 200	\$ 300	\$ 600	\$ 1,500	\$ 2,000	\$ 500	33%
	General Supplies & Materials Jail Expense	100.3310.531100.35	\$ -	\$ 3,400	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Office Supplies	100.3310.531100.45	\$ 11,700	\$ 10,800	\$ 5,600	\$ 11,200	\$ 11,000	\$ 11,000	\$ -	0%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	General Supplies & Materials Patrolman Accessories	100.3310.531100.50	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.3310.531100.80	\$ 900	\$ 800	\$ 300	\$ 600	\$ 1,700	\$ 2,000	\$ 300	18%
	Energy Water/Sewerage	100.3310.531200.10	\$ -	\$ -	\$ 100	\$ 200	\$ -	\$ -	\$ -	0%
	Energy Electricity	100.3310.531200.30	\$ -	\$ -	\$ 200	\$ 400	\$ -	\$ -	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.3310.531200.70	\$ 310,900	\$ 320,700	\$ 100,900	\$ 201,800	\$ 290,000	\$ 330,000	\$ 40,000	14%
	Food General	100.3310.531300.00	\$ 700	\$ 200	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
	Small Equipment General	100.3310.531600.00	\$ -	\$ 2,100	\$ -	\$ -	\$ 7,500	\$ 30,000	\$ 22,500	300%
	Small Equipment Operating Equipment	100.3310.531600.10	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Other Supplies General	100.3310.531700.00	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operating Total			\$ 650,700	\$ 729,400	\$ 236,600	\$ 473,200	\$ 716,100	\$ 805,500	\$ 89,400	12%
Capital	Capital - Vehicles General	100.3310.542200.00	\$ -	\$ 348,100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Capital - Computers Hardware	100.3310.542400.10	\$ -	\$ 16,800	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Capital - Other Equipment Other	100.3310.542500.90	\$ -	\$ 34,700	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Total			\$ -	\$ 399,600	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>TOTAL EXPENSE</b>		<b>\$ 1,411,800</b>	<b>\$ 1,978,800</b>	<b>\$ 614,200</b>	<b>\$ 1,228,400</b>	<b>\$ 1,492,100</b>	<b>\$ 1,737,700</b>	<b>\$ 245,600</b>	<b>16%</b>

**Criminal Investigation - Department Summary**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.3321.511100.10	\$ 682,400	\$ 873,700	\$ 451,400	\$ 902,800	\$ 886,200	\$ 992,500	\$ 106,300	12%
	Salary and Wages Vacation	100.3321.511100.20	\$ 200	\$ 700	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
	Salary and Wages Holiday	100.3321.511100.30	\$ 20,400	\$ 21,600	\$ -	\$ -	\$ 24,000	\$ -	\$ (24,000)	-100%
	Salary and Wages Compensatory	100.3321.511100.40	\$ -	\$ 2,200	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
	Personal Pay General	100.3321.511170.00	\$ -	\$ 4,200	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
	Salary Reimbursement General	100.3321.511190.00	\$ -	\$ -	\$ -	\$ -	\$ (3,500)	\$ (5,000)	\$ (1,500)	43%
	Supplemental Payroll Extra Duty Pay	100.3321.511290.10	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 22,700	\$ 22,700	100%
	Supplemental Payroll COAM	100.3321.511290.30	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 5,000	\$ 1,500	43%
	Supplemental Payroll Other	100.3321.511290.90	\$ 100	\$ 4,300	\$ -	\$ -	\$ 9,200	\$ 9,200	\$ -	0%
	Overtime General	100.3321.511300.00	\$ -	\$ -	\$ 700	\$ 1,400	\$ 17,000	\$ 23,000	\$ 6,000	35%
	Health Expense Health Insurance	100.3321.512110.30	\$ 81,300	\$ 134,600	\$ 82,800	\$ 165,600	\$ 120,000	\$ 135,000	\$ 15,000	13%
	Disability Short Term	100.3321.512120.10	\$ 7,400	\$ 7,600	\$ 4,100	\$ 8,200	\$ 7,000	\$ 8,300	\$ 1,300	19%
	Disability Long Term	100.3321.512120.20	\$ 2,300	\$ 2,800	\$ 1,500	\$ 3,000	\$ 2,500	\$ 3,000	\$ 500	20%
	Life Insurance General	100.3321.512130.00	\$ 400	\$ 700	\$ 400	\$ 800	\$ 500	\$ 800	\$ 300	60%
	Social Security Contribution General	100.3321.512200.00	\$ 42,200	\$ 54,600	\$ 27,100	\$ 54,200	\$ 50,000	\$ 65,000	\$ 15,000	30%
	Medicare General	100.3321.512300.00	\$ 9,900	\$ 12,800	\$ 6,300	\$ 12,600	\$ 12,000	\$ 15,000	\$ 3,000	25%
	Retirement Contributions Defined Benefit	100.3321.512400.10	\$ 100,800	\$ 127,500	\$ 66,200	\$ 132,400	\$ 90,000	\$ 150,000	\$ 60,000	67%
	Retirement Contributions Life Insurance	100.3321.512400.20	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ (100)	-100%
	Retirement Contributions 401(a)	100.3321.512400.30	\$ 36,600	\$ 44,700	\$ 13,600	\$ 27,200	\$ 26,000	\$ 39,500	\$ 13,500	52%
	Worker's Compensation General	100.3321.512700.00	\$ 15,200	\$ 24,800	\$ 11,600	\$ 23,200	\$ 17,000	\$ 17,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3321.512900.20	\$ 700	\$ 700	\$ 300	\$ 600	\$ 500	\$ 800	\$ 300	60%
Personnel Total			\$ 999,900	\$ 1,318,000	\$ 666,000	\$ 1,332,000	\$ 1,277,000	\$ 1,481,800	\$ 204,800	16%
Operating	Technical Computer Services	100.3321.521300.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 22,000	100%
	Repairs Vehicles	100.3321.522220.60	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Travel General	100.3321.523500.00	\$ 100	\$ -	\$ 700	\$ 1,400	\$ 1,300	\$ 1,300	\$ -	0%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Dues & Fees General	100.3321.523600.00	\$ 100	\$ -	\$ 100	\$ 200	\$ -	\$ -	\$ -	0%
	Ed & Training General	100.3321.523700.00	\$ 4,900	\$ 2,500	\$ 2,400	\$ 4,800	\$ 5,000	\$ 5,000	\$ -	0%
	General Supplies & Materials General	100.3321.531100.00	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Investigative Supplies	100.3321.531100.30	\$ 5,300	\$ 5,400	\$ 3,700	\$ 7,400	\$ 5,500	\$ 5,500	\$ -	0%
	General Supplies & Materials Office Supplies	100.3321.531100.45	\$ 7,000	\$ 5,200	\$ 2,800	\$ 5,600	\$ 6,800	\$ 6,800	\$ -	0%
	General Supplies & Materials Patrolman Accessories	100.3321.531100.50	\$ 1,000	\$ 400	\$ 800	\$ 1,600	\$ 700	\$ 1,000	\$ 300	43%
	General Supplies & Materials Uniforms & Badges	100.3321.531100.80	\$ 4,000	\$ 3,400	\$ 1,000	\$ 2,000	\$ 3,800	\$ 4,000	\$ 200	5%
Operating Total			\$ 22,500	\$ 17,000	\$ 11,500	\$ 23,000	\$ 23,100	\$ 45,600	\$ 22,500	97%
<b>TOTAL EXPENSE</b>			<b>\$ 1,022,400</b>	<b>\$ 1,335,000</b>	<b>\$ 677,500</b>	<b>\$ 1,355,000</b>	<b>\$ 1,300,100</b>	<b>\$ 1,527,400</b>	<b>\$ 227,300</b>	<b>17%</b>

**Vice Control (DTF) - Department Summary**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.3322.511100.10	\$ 110,800	\$ 140,300	\$ 75,800	\$ 151,600	\$ 188,000	\$ 190,000	\$ 2,000	1%
	Salary and Wages Vacation	100.3322.511100.20	\$ -	\$ 700	\$ -	\$ -	\$ 2,500	\$ -	\$ (2,500)	-100%
	Salary and Wages Holiday	100.3322.511100.30	\$ 4,200	\$ 4,400	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
	Salary and Wages Compensatory	100.3322.511100.40	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ (500)	-100%
	Personal Pay General	100.3322.511170.00	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)	-100%
	Salary Reimbursement General	100.3322.511190.00	\$ (16,200)	\$ (25,300)	\$ -	\$ -	\$ (58,000)	\$ (58,000)	\$ -	0%
	Supplemental Payroll Other	100.3322.511290.90	\$ -	\$ 300	\$ -	\$ -	\$ 3,100	\$ 3,100	\$ -	100%
	Overtime General	100.3322.511300.00	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,500	\$ 500	8%
	Health Expense Health Insurance	100.3322.512110.30	\$ 17,000	\$ 24,100	\$ 13,000	\$ 26,000	\$ 24,500	\$ 27,000	\$ 2,500	10%
	Disability Short Term	100.3322.512120.10	\$ 1,100	\$ 1,100	\$ 600	\$ 1,200	\$ 1,600	\$ 1,700	\$ 100	6%
	Disability Long Term	100.3322.512120.20	\$ 300	\$ 400	\$ 200	\$ 400	\$ 600	\$ 600	\$ -	0%
	Life Insurance General	100.3322.512130.00	\$ 100	\$ 100	\$ -	\$ -	\$ 200	\$ 200	\$ -	0%
	Social Security Contribution General	100.3322.512200.00	\$ 7,000	\$ 8,900	\$ 4,600	\$ 9,200	\$ 10,000	\$ 12,000	\$ 2,000	20%
	Medicare General	100.3322.512300.00	\$ 1,600	\$ 2,100	\$ 1,100	\$ 2,200	\$ 2,400	\$ 2,800	\$ 400	17%
	Retirement Contributions 401(a)	100.3322.512400.30	\$ 9,700	\$ 10,600	\$ 6,100	\$ 12,200	\$ 9,500	\$ 13,700	\$ 4,200	44%
	Worker's Compensation General	100.3322.512700.00	\$ 3,100	\$ 5,300	\$ 2,300	\$ 4,600	\$ 4,000	\$ 4,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3322.512900.20	\$ 100	\$ 100	\$ 100	\$ 200	\$ 100	\$ 200	\$ 100	100%
<b>TOTAL EXPENSE</b>			<b>\$ 138,800</b>	<b>\$ 173,100</b>	<b>\$ 103,800</b>	<b>\$ 207,600</b>	<b>\$ 200,000</b>	<b>\$ 203,800</b>	<b>\$ 3,800</b>	<b>2%</b>

**Uniform/Road Patrol - Department Summary**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.3323.511100.10	\$ 1,611,200	\$ 2,016,700	\$ 986,700	\$ 1,973,400	\$ 2,060,000	\$ 2,394,000	\$ 334,000	16%
	Salary and Wages Vacation	100.3323.511100.20	\$ 58,800	\$ 74,100	\$ 30,200	\$ 60,400	\$ 60,000	\$ -	\$ (60,000)	-100%
	Salary and Wages Holiday	100.3323.511100.30	\$ 7,400	\$ 14,600	\$ -	\$ -	\$ 125,000	\$ 100,000	\$ (25,000)	-20%
	Salary and Wages Compensatory	100.3323.511100.40	\$ 10,400	\$ 20,500	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100%
	Salary and Wages Bereavement	100.3323.511100.80	\$ 200	\$ 1,700	\$ 700	\$ 1,400	\$ 2,000	\$ -	\$ (2,000)	-100%
	Personal Pay General	100.3323.511170.00	\$ 19,800	\$ 31,500	\$ 22,800	\$ 45,600	\$ 35,000	\$ -	\$ (35,000)	-100%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Salary Reimbursement General	100.3323.511190.00	\$ (2,100)	\$ (4,000)	\$ (1,400)	\$ (2,800)	\$ (11,000)	\$ (11,000)	\$ -	100%
	Supplemental Payroll Extra Duty Pay	100.3323.511290.10	\$ 300	\$ 5,900	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
	Supplemental Payroll Other	100.3323.511290.90	\$ 4,200	\$ 11,800	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ -	0%
	Overtime General	100.3323.511300.00	\$ -	\$ -	\$ 16,900	\$ 33,800	\$ 52,000	\$ 82,000	\$ 30,000	58%
	Health Expense Health Insurance	100.3323.512110.30	\$ 295,700	\$ 409,100	\$ 201,300	\$ 402,600	\$ 325,000	\$ 342,000	\$ 17,000	5%
	Disability Short Term	100.3323.512120.10	\$ 16,800	\$ 17,000	\$ 9,100	\$ 18,200	\$ 18,000	\$ 20,900	\$ 2,900	16%
	Disability Long Term	100.3323.512120.20	\$ 5,100	\$ 6,500	\$ 3,400	\$ 6,800	\$ 6,000	\$ 7,600	\$ 1,600	27%
	Life Insurance General	100.3323.512130.00	\$ 1,000	\$ 1,800	\$ 900	\$ 1,800	\$ 1,200	\$ 1,900	\$ 700	58%
	Social Security Contribution General	100.3323.512200.00	\$ 100,900	\$ 130,800	\$ 63,300	\$ 126,600	\$ 115,000	\$ 157,000	\$ 42,000	37%
	Medicare General	100.3323.512300.00	\$ 23,600	\$ 30,600	\$ 14,800	\$ 29,600	\$ 25,000	\$ 36,000	\$ 11,000	44%
	Retirement Contributions Defined Benefit	100.3323.512400.10	\$ 17,600	\$ 21,500	\$ 11,200	\$ 22,400	\$ 17,000	\$ 27,000	\$ 10,000	59%
	Retirement Contributions Life Insurance	100.3323.512400.20	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ (100)	-100%
	Retirement Contributions 401(a)	100.3323.512400.30	\$ 121,100	\$ 144,000	\$ 71,600	\$ 143,200	\$ 120,000	\$ 170,000	\$ 50,000	42%
	Worker's Compensation General	100.3323.512700.00	\$ 50,000	\$ 80,300	\$ 29,500	\$ 59,000	\$ 59,400	\$ 59,000	\$ (400)	-1%
	Other Employee Benefits Identity Theft Protection	100.3323.512900.20	\$ 2,200	\$ 2,300	\$ 1,000	\$ 2,000	\$ 1,400	\$ 1,900	\$ 500	36%
	<b>Personnel Total</b>		\$ 2,344,200	\$ 3,016,700	\$ 1,462,000	\$ 2,924,000	\$ 3,106,100	\$ 3,453,300	\$ 347,200	11%
Operating	Professional Veterinarian Fees	100.3323.521200.61	\$ 1,200	\$ 1,100	\$ -	\$ -	\$ 2,000	\$ 3,000	\$ 1,000	100%
	Repairs Equipment	100.3323.522220.20	\$ 800	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0%
	Repairs Radio	100.3323.522220.40	\$ 1,700	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0%
	Printing & Binding General	100.3323.523400.00	\$ 700	\$ 1,600	\$ -	\$ -	\$ 2,000	\$ 2,500	\$ 500	25%
	Other Purchased Services General	100.3323.523900.00	\$ 1,500	\$ 1,100	\$ -	\$ -	\$ 3,300	\$ 9,000	\$ 5,700	173%
	General Supplies & Materials Drug Enforcement Supply Expense	100.3323.531100.25	\$ 1,200	\$ 2,200	\$ -	\$ -	\$ 2,200	\$ 2,200	\$ -	0%
	General Supplies & Materials Investigative Supplies	100.3323.531100.30	\$ 1,200	\$ 1,200	\$ -	\$ -	\$ 1,400	\$ 1,400	\$ -	0%
	General Supplies & Materials K-9	100.3323.531100.32	\$ 3,500	\$ 1,000	\$ 500	\$ 1,000	\$ 4,000	\$ 4,000	\$ -	0%
	General Supplies & Materials Office Supplies	100.3323.531100.45	\$ 1,300	\$ 1,500	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	General Supplies & Materials Patrolman Accessories	100.3323.531100.50	\$ 22,100	\$ 7,200	\$ 1,500	\$ 3,000	\$ 18,000	\$ 18,000	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.3323.531100.80	\$ 14,600	\$ 23,500	\$ 3,100	\$ 6,200	\$ 25,000	\$ 25,000	\$ -	0%
	General Supplies & Materials Other	100.3323.531100.90	\$ 6,700	\$ 8,800	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	0%
	Small Equipment General	100.3323.531600.00	\$ 800	\$ 33,600	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	0%
	Other Supplies General	100.3323.531700.00	\$ 1,700	\$ 1,800	\$ 200	\$ 400	\$ 1,600	\$ 1,600	\$ -	0%
	Other Supplies Operating Supplies	100.3323.531700.10	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
	<b>Operating Total</b>		\$ 59,100	\$ 90,600	\$ 5,300	\$ 10,600	\$ 92,500	\$ 99,700	\$ 7,200	8%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Capital	Capital - Other Equipment General	100.3323.542500.00	\$ 30,000	\$ 600	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	0%
Capital Total			\$ 30,000	\$ 600	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	0%
<b>TOTAL EXPENSE</b>			<b>\$ 2,433,300</b>	<b>\$ 3,107,900</b>	<b>\$ 1,467,300</b>	<b>\$ 2,934,600</b>	<b>\$ 3,218,600</b>	<b>\$ 3,573,000</b>	<b>\$ 354,400</b>	<b>11%</b>

**Jail Operations - Department Summary**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.3326.511100.10	\$ 1,728,200	\$ 2,076,000	\$ 1,002,100	\$ 2,004,200	\$ 1,900,000	\$ 2,082,000	\$ 182,000	10%
	Salary and Wages Vacation	100.3326.511100.20	\$ 2,100	\$ 9,700	\$ -	\$ -	\$ 11,000	\$ -	\$ (11,000)	-100%
	Salary and Wages Holiday	100.3326.511100.30	\$ 10,200	\$ 17,600	\$ -	\$ -	\$ 120,000	\$ 80,000	\$ (40,000)	-33%
	Salary and Wages Compensatory	100.3326.511100.40	\$ 1,900	\$ 4,400	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
	Salary and Wages Bereavement	100.3326.511100.80	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.3326.511170.00	\$ 1,700	\$ 2,100	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
	Supplemental Payroll Extra Duty Pay	100.3326.511290.10	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -	0%
	Supplemental Payroll Other	100.3326.511290.90	\$ 2,200	\$ 1,000	\$ -	\$ -	\$ 6,000	\$ 6,100	\$ 100	2%
	Overtime General	100.3326.511300.00	\$ -	\$ 4,400	\$ 8,300	\$ 16,600	\$ 30,000	\$ 33,000	\$ 3,000	10%
	Health Expense Health Insurance	100.3326.512110.30	\$ 219,300	\$ 348,800	\$ 160,000	\$ 320,000	\$ 328,300	\$ 342,000	\$ 13,700	4%
	Disability Short Term	100.3326.512120.10	\$ 15,900	\$ 17,000	\$ 8,600	\$ 17,200	\$ 20,000	\$ 20,900	\$ 900	5%
	Disability Long Term	100.3326.512120.20	\$ 4,800	\$ 6,100	\$ 3,200	\$ 6,400	\$ 7,000	\$ 7,600	\$ 600	9%
	Life Insurance General	100.3326.512130.00	\$ 1,000	\$ 1,800	\$ 600	\$ 1,200	\$ 1,300	\$ 1,900	\$ 600	46%
	Social Security Contribution General	100.3326.512200.00	\$ 105,000	\$ 127,900	\$ 61,300	\$ 122,600	\$ 120,000	\$ 131,000	\$ 11,000	9%
	Medicare General	100.3326.512300.00	\$ 24,600	\$ 29,900	\$ 14,300	\$ 28,600	\$ 26,000	\$ 30,000	\$ 4,000	15%
	Retirement Contributions Defined Benefit	100.3326.512400.10	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Retirement Contributions 401(a)	100.3326.512400.30	\$ 127,000	\$ 143,100	\$ 69,000	\$ 138,000	\$ 125,000	\$ 137,000	\$ 12,000	10%
	Worker's Compensation General	100.3326.512700.00	\$ 48,600	\$ 78,500	\$ 29,500	\$ 59,000	\$ 56,000	\$ 56,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3326.512900.20	\$ 2,000	\$ 2,200	\$ 1,100	\$ 2,200	\$ 1,500	\$ 1,900	\$ 400	27%
Personnel Total			\$ 2,295,000	\$ 2,870,500	\$ 1,358,000	\$ 2,716,000	\$ 2,767,100	\$ 2,936,400	\$ 169,300	6%
Operating	Professional Dental Services	100.3326.521200.25	\$ 18,600	\$ 7,200	\$ -	\$ -	\$ 12,000	\$ 15,000	\$ 3,000	25%
	Professional Inmate Medical	100.3326.521200.35	\$ 263,800	\$ 422,100	\$ 248,900	\$ 497,800	\$ 376,000	\$ 525,000	\$ 149,000	40%
	Professional Exp offset Sheriff fund sweep	100.3326.521200.95	\$ (28,400)	\$ (10,900)	\$ -	\$ -	\$ (28,000)	\$ (28,000)	\$ -	0%
	Cleaning Services Disposal	100.3326.522100.10	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ -	0%
	Repairs & Maintenance Contracts	100.3326.522200.10	\$ 2,800	\$ 7,200	\$ 12,100	\$ 24,200	\$ 14,000	\$ 14,000	\$ -	0%
	Repairs & Maintenance Supplies	100.3326.522200.20	\$ 22,600	\$ 44,400	\$ 22,100	\$ 44,200	\$ 36,000	\$ 36,000	\$ -	0%
	Repairs Buildings	100.3326.522220.10	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Equipment	100.3326.522220.20	\$ 14,300	\$ 24,100	\$ 3,900	\$ 7,800	\$ 25,000	\$ 25,000	\$ -	0%
	Repairs Jail	100.3326.522220.30	\$ 2,500	\$ 1,100	\$ -	\$ -	\$ 15,000	\$ 25,000	\$ 10,000	67%
	Rental of Equipment & Vehicles Copiers	100.3326.522320.30	\$ -	\$ -	\$ 1,100	\$ 2,200	\$ -	\$ -	\$ -	0%
	Travel General	100.3326.523500.00	\$ 200	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Dues & Fees General	100.3326.523600.00	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	100%
	Ed & Training General	100.3326.523700.00	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	General Supplies & Materials General	100.3326.531100.00	\$ 600	\$ 400	\$ 100	\$ 200	\$ 500	\$ 500	\$ -	0%
	General Supplies & Materials Jail Expense	100.3326.531100.35	\$ 84,600	\$ 96,200	\$ 44,700	\$ 89,400	\$ 93,000	\$ 95,000	\$ 2,000	2%
	General Supplies & Materials Inmate Expense	100.3326.531100.37	\$ 800	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	0%
	General Supplies & Materials Medical Prescriptions	100.3326.531100.40	\$ 258,100	\$ 153,200	\$ 42,100	\$ 84,200	\$ 264,000	\$ 264,000	\$ -	0%
	General Supplies & Materials Office Supplies	100.3326.531100.45	\$ 21,800	\$ 12,300	\$ 9,500	\$ 19,000	\$ 14,000	\$ 15,000	\$ 1,000	7%
	General Supplies & Materials Patrolman Accessories	100.3326.531100.50	\$ 600	\$ -	\$ 200	\$ 400	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.3326.531100.80	\$ 7,800	\$ 4,700	\$ 2,000	\$ 4,000	\$ 7,000	\$ 9,000	\$ 2,000	29%
	Energy Water/Sewerage	100.3326.531200.10	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Food General	100.3326.531300.00	\$ 345,800	\$ 343,700	\$ 185,200	\$ 370,400	\$ 385,000	\$ 398,000	\$ 13,000	3%
	Small Equipment General	100.3326.531600.00	\$ 1,000	\$ 600	\$ 300	\$ 600	\$ 25,000	\$ 28,000	\$ 3,000	12%
	Other Supplies General	100.3326.531700.00	\$ 3,200	\$ 3,200	\$ 3,200	\$ 6,400	\$ 3,500	\$ 3,500	\$ -	0%
	<b>Operating Total</b>		\$ 1,021,200	\$ 1,110,600	\$ 575,400	\$ 1,150,800	\$ 1,257,300	\$ 1,440,800	\$ 183,500	15%
Capital	Capital - Other Equipment General	100.3326.542500.00	\$ -	\$ 12,100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>Capital Total</b>		\$ -	\$ 12,100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>TOTAL EXPENSE</b>		\$ 3,316,200	\$ 3,993,200	\$ 1,933,400	\$ 3,866,800	\$ 4,024,400	\$ 4,377,200	\$ 352,800	9%

**CHAMPS Program - Department Summary**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.3329.511100.10	\$ 273,900	\$ 336,700	\$ 207,600	\$ 415,200	\$ 402,000	\$ 472,000	\$ 70,000	17%
	Salary and Wages Vacation	100.3329.511100.20	\$ 9,800	\$ 9,000	\$ -	\$ -	\$ 12,000	\$ -	\$ (12,000)	-100%
	Salary and Wages Holiday	100.3329.511100.30	\$ 8,600	\$ 13,500	\$ -	\$ -	\$ 19,000	\$ -	\$ (19,000)	-100%
	Salary and Wages Compensatory	100.3329.511100.40	\$ 1,200	\$ 1,000	\$ -	\$ -	\$ 1,500	\$ -	\$ (1,500)	-100%
	Personal Pay General	100.3329.511170.00	\$ 10,300	\$ 16,400	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
	Salary Reimbursement General	100.3329.511190.00	\$ -	\$ -	\$ (5,700)	\$ (11,400)	\$ (170,000)	\$ (170,000)	\$ -	0%
	Supplemental Payroll Other	100.3329.511290.90	\$ 3,400	\$ 2,600	\$ -	\$ -	\$ 10,000	\$ 7,500	\$ (2,500)	-25%
	Overtime General	100.3329.511300.00	\$ -	\$ -	\$ -	\$ -	\$ 2,900	\$ 4,400	\$ 1,500	52%
	Health Expense Health Insurance	100.3329.512110.30	\$ 20,000	\$ 34,200	\$ 23,400	\$ 46,800	\$ 33,200	\$ 81,000	\$ 47,800	144%
	Disability Short Term	100.3329.512120.10	\$ 3,400	\$ 4,200	\$ 2,200	\$ 4,400	\$ 4,000	\$ 5,000	\$ 1,000	25%
	Disability Long Term	100.3329.512120.20	\$ 1,000	\$ 1,600	\$ 800	\$ 1,600	\$ 1,200	\$ 1,800	\$ 600	50%
	Life Insurance General	100.3329.512130.00	\$ 200	\$ 400	\$ 200	\$ 400	\$ 300	\$ 500	\$ 200	67%
	Social Security Contribution General	100.3329.512200.00	\$ 18,600	\$ 23,100	\$ 12,600	\$ 25,200	\$ 24,000	\$ 30,000	\$ 6,000	25%
	Medicare General	100.3329.512300.00	\$ 4,400	\$ 5,400	\$ 2,900	\$ 5,800	\$ 6,000	\$ 7,000	\$ 1,000	17%
	Retirement Contributions Defined Benefit	100.3329.512400.10	\$ 15,600	\$ 18,500	\$ 9,500	\$ 19,000	\$ 15,500	\$ 21,000	\$ 5,500	35%
	Retirement Contributions 401(a)	100.3329.512400.30	\$ 20,900	\$ 25,200	\$ 12,000	\$ 24,000	\$ 24,000	\$ 29,000	\$ 5,000	21%
	Worker's Compensation General	100.3329.512700.00	\$ 7,800	\$ 14,000	\$ 5,400	\$ 10,800	\$ 11,000	\$ 11,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3329.512900.20	\$ 400	\$ 500	\$ 200	\$ 400	\$ 300	\$ 500	\$ 200	67%
	<b>Personnel Total</b>		\$ 399,500	\$ 506,300	\$ 271,100	\$ 542,200	\$ 416,900	\$ 500,700	\$ 83,800	20%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Printing & Binding General	100.3329.523400.00	\$ 5,100	\$ 5,800	\$ 200	\$ 400	\$ 5,500	\$ 5,500	\$ -	0%
	Ed & Training General	100.3329.523700.00	\$ 1,300	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.3329.531100.80	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 800	\$ 100	14%
	Other Supplies General	100.3329.531700.00	\$ -	\$ 300	\$ 500	\$ 1,000	\$ 500	\$ 500	\$ -	0%
Operating Total			\$ 6,400	\$ 6,100	\$ 700	\$ 1,400	\$ 8,200	\$ 8,300	\$ 100	1%
	<b>TOTAL EXPENSE</b>		<b>\$ 405,900</b>	<b>\$ 512,400</b>	<b>\$ 271,800</b>	<b>\$ 543,600</b>	<b>\$ 425,100</b>	<b>\$ 509,000</b>	<b>\$ 83,900</b>	<b>20%</b>

**Training - Department Summary**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.3340.511100.10	\$ 65,300	\$ 63,500	\$ 32,200	\$ 64,400	\$ 70,000	\$ 78,600	\$ 8,600	12%
	Salary and Wages Compensatory	100.3340.511100.40	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ (600)	-100%
	Supplemental Payroll Extra Duty Pay	100.3340.511290.10	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	0%
	Health Expense Health Insurance	100.3340.512110.30	\$ 15,200	\$ 14,700	\$ 7,400	\$ 14,800	\$ 9,000	\$ 9,000	\$ -	0%
	Disability Short Term	100.3340.512120.10	\$ 600	\$ 600	\$ 300	\$ 600	\$ 600	\$ 600	\$ -	0%
	Disability Long Term	100.3340.512120.20	\$ 200	\$ 200	\$ 100	\$ 200	\$ 200	\$ 200	\$ -	0%
	Life Insurance General	100.3340.512130.00	\$ -	\$ 100	\$ 100	\$ 200	\$ 100	\$ 100	\$ -	0%
	Social Security Contribution General	100.3340.512200.00	\$ 3,800	\$ 3,700	\$ 1,900	\$ 3,800	\$ 4,000	\$ 5,000	\$ 1,000	25%
	Medicare General	100.3340.512300.00	\$ 900	\$ 900	\$ 400	\$ 800	\$ 900	\$ 1,100	\$ 200	22%
	Retirement Contributions Defined Benefit	100.3340.512400.10	\$ 17,100	\$ 20,600	\$ 10,800	\$ 21,600	\$ 15,000	\$ 26,000	\$ 11,000	73%
	Retirement Contributions 401(a)	100.3340.512400.30	\$ -	\$ -	\$ (2,300)	\$ (4,600)	\$ -	\$ -	\$ -	0%
	Worker's Compensation General	100.3340.512700.00	\$ 1,800	\$ 3,200	\$ 1,200	\$ 2,400	\$ 2,200	\$ 2,200	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3340.512900.20	\$ 100	\$ 100	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
Personnel Total			\$ 105,000	\$ 107,600	\$ 52,100	\$ 104,200	\$ 106,700	\$ 126,900	\$ 20,200	19%
Operating	Repairs Buildings	100.3340.522220.10	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Equipment	100.3340.522220.20	\$ 600	\$ 400	\$ 200	\$ 400	\$ 1,000	\$ 1,000	\$ -	0%
	Dues & Fees General	100.3340.523600.00	\$ -	\$ -	\$ 100	\$ 200	\$ -	\$ -	\$ -	0%
	Ed & Training General	100.3340.523700.00	\$ 43,800	\$ 26,500	\$ 10,100	\$ 20,200	\$ 47,000	\$ 47,000	\$ -	0%
	General Supplies & Materials General	100.3340.531100.00	\$ 2,500	\$ 1,800	\$ 1,300	\$ 2,600	\$ 1,600	\$ 1,600	\$ -	0%
	General Supplies & Materials Ammo Expense	100.3340.531100.10	\$ 32,800	\$ 30,400	\$ 37,600	\$ 75,200	\$ 34,000	\$ 35,000	\$ 1,000	3%
	General Supplies & Materials Office Supplies	100.3340.531100.45	\$ 200	\$ 100	\$ 100	\$ 200	\$ 300	\$ 500	\$ 200	67%
	General Supplies & Materials Patrolman Accessories	100.3340.531100.50	\$ 8,700	\$ 9,400	\$ 8,700	\$ 17,400	\$ 9,000	\$ 10,000	\$ 1,000	11%
	General Supplies & Materials Uniforms & Badges	100.3340.531100.80	\$ 4,000	\$ 3,200	\$ 700	\$ 1,400	\$ 3,500	\$ 3,500	\$ -	0%
	Small Equipment General	100.3340.531600.00	\$ 25,900	\$ 10,400	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	0%
	Small Equipment Operating Equipment	100.3340.531600.10	\$ 2,600	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operating Total			\$ 121,100	\$ 92,900	\$ 58,800	\$ 117,600	\$ 111,400	\$ 113,600	\$ 2,200	2%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Capital	Capital Site Improvements General	100.3340.541200.00	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	0%
	Capital - Other Equipment Other	100.3340.542500.90	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Total			\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	0%
<b>TOTAL EXPENSE</b>			<b>\$ 226,100</b>	<b>\$ 200,500</b>	<b>\$ 110,900</b>	<b>\$ 221,800</b>	<b>\$ 243,100</b>	<b>\$ 265,500</b>	<b>\$ 22,400</b>	<b>9%</b>

#### Special Detail Services - Department Summary

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Repairs Buildings	100.3350.522220.10	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Ed & Training General	100.3350.523700.00	\$ 1,300	\$ 15,700	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Ammo Expense	100.3350.531100.10	\$ 5,400	\$ 10,200	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ -	0%
	General Supplies & Materials Office Supplies	100.3350.531100.45	\$ 300	\$ 100	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	General Supplies & Materials Patrolman Accessories	100.3350.531100.50	\$ 11,100	\$ 9,400	\$ 5,700	\$ 11,400	\$ 10,000	\$ 12,000	\$ 2,000	20%
	General Supplies & Materials Uniforms & Badges	100.3350.531100.80	\$ 8,000	\$ 6,200	\$ 2,100	\$ 4,200	\$ 8,000	\$ 10,000	\$ 2,000	25%
	Small Equipment General	100.3350.531600.00	\$ 10,000	\$ 6,800	\$ 3,600	\$ 7,200	\$ 10,000	\$ 10,000	\$ -	0%
<b>TOTAL EXPENSE</b>			<b>\$ 36,800</b>	<b>\$ 48,400</b>	<b>\$ 11,400</b>	<b>\$ 22,800</b>	<b>\$ 40,500</b>	<b>\$ 44,500</b>	<b>\$ 4,000</b>	<b>10%</b>

#### Sheriff's Office and Buildings - Department Summary

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Repairs Buildings	100.3355.522220.10	\$ 20,400	\$ 6,000	\$ -	\$ -	\$ 20,000	\$ 27,000	\$ 7,000	35%
	Energy Water/Sewerage	100.3355.531200.10	\$ 22,200	\$ 32,000	\$ 33,500	\$ 67,000	\$ 56,000	\$ 56,000	\$ -	0%
	Energy Natural Gas	100.3355.531200.20	\$ 33,100	\$ 32,900	\$ 20,400	\$ 40,800	\$ 44,000	\$ 44,000	\$ -	0%
	Energy Electricity	100.3355.531200.30	\$ 62,400	\$ 70,000	\$ 36,100	\$ 72,200	\$ 70,000	\$ 70,000	\$ -	0%
	Small Equipment General	100.3355.531600.00	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operating Total			\$ 138,100	\$ 141,100	\$ 90,000	\$ 180,000	\$ 190,000	\$ 197,000	\$ 7,000	4%
Capital	Capital Site Improvements General	100.3355.541200.00	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Total			\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>TOTAL EXPENSE</b>			<b>\$ 138,100</b>	<b>\$ 166,100</b>	<b>\$ 90,000</b>	<b>\$ 180,000</b>	<b>\$ 190,000</b>	<b>\$ 197,000</b>	<b>\$ 7,000</b>	<b>4%</b>

#### Court Services - Department Summary

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.3360.511100.10	\$ 701,700	\$ 927,800	\$ 534,500	\$ 1,069,000	\$ 940,000	\$ 1,052,600	\$ 112,600	12%
	Salary and Wages Vacation	100.3360.511100.20	\$ 19,800	\$ 9,600	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
	Salary and Wages Holiday	100.3360.511100.30	\$ 31,600	\$ 32,600	\$ -	\$ -	\$ 40,000	\$ -	\$ (40,000)	-100%
	Salary and Wages Compensatory	100.3360.511100.40	\$ 9,600	\$ 9,000	\$ -	\$ -	\$ 12,000	\$ -	\$ (12,000)	-100%
	Salary and Wages Bereavement	100.3360.511100.80	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.3360.511170.00	\$ 21,800	\$ 20,700	\$ -	\$ -	\$ 28,000	\$ -	\$ (28,000)	-100%
	Salary Reimbursement General	100.3360.511190.00	\$ (203,200)	\$ (291,400)	\$ (128,100)	\$ (256,200)	\$ (204,000)	\$ (204,000)	\$ -	0%
	Supplemental Payroll Extra Duty Pay	100.3360.511290.10	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0%
	Supplemental Payroll Other	100.3360.511290.90	\$ -	\$ 1,300	\$ -	\$ -	\$ 3,900	\$ 16,100	\$ 12,200	313%
	Overtime General	100.3360.511300.00	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 37,000	\$ 12,000	48%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Health Expense Health Insurance	100.3360.512110.30	\$ 90,100	\$ 162,300	\$ 98,200	\$ 196,400	\$ 150,000	\$ 144,000	\$ (6,000)	-4%
	Disability Short Term	100.3360.512120.10	\$ 7,700	\$ 8,500	\$ 4,900	\$ 9,800	\$ 9,000	\$ 8,800	\$ (200)	-2%
	Disability Long Term	100.3360.512120.20	\$ 2,300	\$ 3,200	\$ 1,800	\$ 3,600	\$ 3,000	\$ 3,200	\$ 200	7%
	Life Insurance General	100.3360.512130.00	\$ 400	\$ 800	\$ 400	\$ 800	\$ 500	\$ 800	\$ 300	60%
	Social Security Contribution General	100.3360.512200.00	\$ 46,500	\$ 61,600	\$ 31,800	\$ 63,600	\$ 54,100	\$ 68,000	\$ 13,900	26%
	Medicare General	100.3360.512300.00	\$ 10,900	\$ 13,900	\$ 7,400	\$ 14,800	\$ 12,500	\$ 16,000	\$ 3,500	28%
	Retirement Contributions Defined Benefit	100.3360.512400.10	\$ 40,000	\$ 36,900	\$ 18,500	\$ 37,000	\$ 30,000	\$ 61,000	\$ 31,000	103%
	Retirement Contributions 401(a)	100.3360.512400.30	\$ 53,600	\$ 68,500	\$ 35,100	\$ 70,200	\$ 55,000	\$ 61,000	\$ 6,000	11%
	Worker's Compensation General	100.3360.512700.00	\$ 20,400	\$ 35,100	\$ 13,600	\$ 27,200	\$ 24,000	\$ 24,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3360.512900.20	\$ 800	\$ 800	\$ 500	\$ 1,000	\$ 600	\$ 800	\$ 200	33%
	<b>Personnel Total</b>		\$ 854,000	\$ 1,101,600	\$ 618,600	\$ 1,237,200	\$ 1,206,600	\$ 1,292,300	\$ 85,700	7%
Operating	Repairs Equipment	100.3360.522220.20	\$ 1,100	\$ -	\$ 1,000	\$ 2,000	\$ 1,000	\$ 1,000	\$ -	0%
	Communications Postage	100.3360.523200.30	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ -	0%
	Advertising Newspaper	100.3360.523300.15	\$ 900	\$ 1,100	\$ 300	\$ 600	\$ 1,000	\$ 1,000	\$ -	0%
	Printing & Binding General	100.3360.523400.00	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Travel General	100.3360.523500.00	\$ 200	\$ 400	\$ 300	\$ 600	\$ 1,500	\$ 1,500	\$ -	0%
	Ed & Training General	100.3360.523700.00	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Other Purchased Services Civil Service Expense	100.3360.523900.15	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Other Purchased Services Extradition Expense	100.3360.523900.25	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0%
	General Supplies & Materials Office Supplies	100.3360.531100.45	\$ 1,800	\$ 1,500	\$ 900	\$ 1,800	\$ 3,900	\$ 3,900	\$ -	0%
	General Supplies & Materials Patrolman Accessories	100.3360.531100.50	\$ 1,200	\$ 2,500	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.3360.531100.80	\$ 9,900	\$ 4,300	\$ 900	\$ 1,800	\$ 6,800	\$ 6,800	\$ -	0%
	Small Equipment General	100.3360.531600.00	\$ -	\$ -	\$ -	\$ -	\$ 3,200	\$ 3,200	\$ -	100%
	<b>Operating Total</b>		\$ 15,600	\$ 9,800	\$ 4,400	\$ 8,800	\$ 23,400	\$ 23,400	\$ -	0%
	<b>TOTAL EXPENSE</b>		\$ 869,600	\$ 1,111,400	\$ 623,000	\$ 1,246,000	\$ 1,230,000	\$ 1,315,700	\$ 85,700	7%

**Bailiff - Department Summary**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.3365.511100.10	\$ 3,700	\$ 2,400	\$ 3,000	\$ 6,000	\$ 7,200	\$ 10,000	\$ 2,800	39%
	Social Security Contribution General	100.3365.512200.00	\$ 200	\$ 200	\$ 200	\$ 400	\$ 400	\$ 400	\$ -	0%
	Medicare General	100.3365.512300.00	\$ 100	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Retirement Contributions 401(a)	100.3365.512400.30	\$ 300	\$ 100	\$ -	\$ -	\$ 100	\$ 200	\$ 100	100%
	Worker's Compensation General	100.3365.512700.00	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	<b>TOTAL EXPENSE</b>		\$ 4,300	\$ 2,800	\$ 3,200	\$ 6,400	\$ 7,900	\$ 10,800	\$ 2,900	37%

**Sharon Evans**

**Department Summary**

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expense	1545-Tax Commissioner	Personnel	\$ 1,144,500	\$ 1,275,700	\$ 668,500	\$ 1,337,000	\$ 1,361,300	\$ 1,321,900	\$ (39,400)	-3%
		Operating	\$ 129,900	\$ 189,800	\$ 91,300	\$ 182,600	\$ 273,700	\$ 301,500	\$ 27,800	10%
<b>TOTAL EXPENSE</b>			<b>\$ 1,274,400</b>	<b>\$ 1,465,500</b>	<b>\$ 759,800</b>	<b>\$ 1,519,600</b>	<b>\$ 1,635,000</b>	<b>\$ 1,623,400</b>	<b>\$ (11,600)</b>	<b>-1%</b>

**Tax Commissioner - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.1545.511100.10	\$ 792,100	\$ 831,400	\$ 470,400	\$ 940,800	\$ 988,500	\$ 984,400	\$ (4,100)	0%
	Salary and Wages Vacation	100.1545.511100.20	\$ 13,200	\$ 21,800	\$ 5,400	\$ 10,800	\$ -	\$ -	\$ -	0%
	Salary and Wages Holiday	100.1545.511100.30	\$ 20,900	\$ 25,100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Salary and Wages Bereavement	100.1545.511100.80	\$ 1,100	\$ -	\$ 1,200	\$ 2,400	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.1545.511170.00	\$ 17,500	\$ 14,400	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Overtime General	100.1545.511300.00	\$ -	\$ -	\$ 200	\$ 400	\$ -	\$ -	\$ -	0%
	Health Expense Health Insurance	100.1545.512110.30	\$ 153,900	\$ 230,500	\$ 110,100	\$ 220,200	\$ 200,000	\$ 173,300	\$ (26,700)	-13%
	Disability Short Term	100.1545.512120.10	\$ 7,900	\$ 8,100	\$ 4,500	\$ 9,000	\$ 11,000	\$ 10,600	\$ (400)	-4%
	Disability Long Term	100.1545.512120.20	\$ 2,500	\$ 3,100	\$ 1,700	\$ 3,400	\$ 4,000	\$ 3,900	\$ (100)	-3%
	Life Insurance General	100.1545.512130.00	\$ 500	\$ 900	\$ 500	\$ 1,000	\$ 600	\$ 1,000	\$ 400	67%
	Social Security Contribution General	100.1545.512200.00	\$ 48,900	\$ 52,300	\$ 28,000	\$ 56,000	\$ 61,000	\$ 61,000	\$ -	0%
	Medicare General	100.1545.512300.00	\$ 11,400	\$ 12,200	\$ 6,500	\$ 13,000	\$ 14,000	\$ 14,200	\$ 200	1%
	Retirement Contributions 401(a)	100.1545.512400.30	\$ 69,900	\$ 70,500	\$ 38,100	\$ 76,200	\$ 78,000	\$ 69,000	\$ (9,000)	-12%
	Worker's Compensation General	100.1545.512700.00	\$ 3,400	\$ 4,100	\$ 1,300	\$ 2,600	\$ 3,500	\$ 3,500	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.1545.512900.20	\$ 1,300	\$ 1,300	\$ 600	\$ 1,200	\$ 700	\$ 1,000	\$ 300	43%
<b>Personnel Total</b>			<b>\$ 1,144,500</b>	<b>\$ 1,275,700</b>	<b>\$ 668,500</b>	<b>\$ 1,337,000</b>	<b>\$ 1,361,300</b>	<b>\$ 1,321,900</b>	<b>\$ (39,400)</b>	<b>-3%</b>
Operating	Technical Computer Services	100.1545.521300.10	\$ 2,300	\$ 3,800	\$ 24,800	\$ 49,600	\$ 14,000	\$ 35,000	\$ 21,000	150%
	Technical Contractual Services	100.1545.521300.95	\$ 21,700	\$ 52,800	\$ 11,600	\$ 23,200	\$ 85,000	\$ 75,000	\$ (10,000)	-12%
	Repairs Equipment	100.1545.522220.20	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.1545.522320.30	\$ 500	\$ 400	\$ 2,300	\$ 4,600	\$ 700	\$ 1,500	\$ 800	114%
	Communications Cellular Phone	100.1545.523200.10	\$ -	\$ -	\$ 200	\$ 400	\$ 500	\$ 800	\$ 300	60%
	Communications Internet Service	100.1545.523200.20	\$ 800	\$ (100)	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Communications Website Expense	100.1545.523200.25	\$ 300	\$ -	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ -	0%
	Communications Postage	100.1545.523200.30	\$ 67,100	\$ 90,600	\$ 32,900	\$ 65,800	\$ 89,000	\$ 94,000	\$ 5,000	6%
	Advertising Newspaper	100.1545.523300.15	\$ 4,900	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	0%
	Printing & Binding General	100.1545.523400.00	\$ 14,800	\$ 9,100	\$ 7,200	\$ 14,400	\$ 35,000	\$ 35,000	\$ -	0%
	Travel General	100.1545.523500.00	\$ 6,100	\$ 4,500	\$ 2,100	\$ 4,200	\$ 7,800	\$ 8,500	\$ 700	9%
	Dues & Fees General	100.1545.523600.00	\$ 200	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Dues & Fees Professional Org	100.1545.523600.50	\$ 800	\$ 1,200	\$ 600	\$ 1,200	\$ 2,000	\$ 2,000	\$ -	0%
	Ed & Training General	100.1545.523700.00	\$ 1,600	\$ 3,400	\$ 900	\$ 1,800	\$ 6,000	\$ 6,000	\$ -	0%

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	General Supplies & Materials General	100.1545.531100.00	\$ 4,800	\$ 5,900	\$ 7,000	\$ 14,000	\$ 12,000	\$ 12,000	\$ -	0%
	General Supplies & Materials Office Supplies	100.1545.531100.45	\$ 4,000	\$ 6,500	\$ 1,700	\$ 3,400	\$ 12,000	\$ 12,000	\$ -	0%
	Books & Periodicals General	100.1545.531400.00	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Small Equipment General	100.1545.531600.00	\$ -	\$ 11,600	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Other Supplies General	100.1545.531700.00			\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	100%
Operating Total			\$ 129,900	\$ 189,800	\$ 91,300	\$ 182,600	\$ 273,700	\$ 301,500	\$ 27,800	10%
		<b>TOTAL EXPENSE</b>	<b>\$ 1,274,400</b>	<b>\$ 1,465,500</b>	<b>\$ 759,800</b>	<b>\$ 1,519,600</b>	<b>\$ 1,635,000</b>	<b>\$ 1,623,400</b>	<b>\$ (11,600)</b>	<b>-1%</b>

**Carter Brown**

**Department Summary**

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expense	1551-Board of Equalization	Personnel	\$ 5,100	\$ 2,700	\$ 300	\$ 600	\$ 4,500	\$ 4,400	\$ (100)	-2%
		Operating	\$ 10,800	\$ 6,100	\$ 5,600	\$ 11,200	\$ 9,500	\$ 9,500	\$ -	0%
1551-Board of Equalization Total			\$ 15,900	\$ 8,800	\$ 5,900	\$ 11,800	\$ 14,000	\$ 13,900	\$ (100)	-1%
Expense	2180-Clerk of Superior Court	Personnel	\$ 983,100	\$ 1,191,500	\$ 653,700	\$ 1,307,400	\$ 1,120,300	\$ 1,266,200	\$ 145,900	13%
		Operating	\$ 42,200	\$ 47,300	\$ 47,200	\$ 94,400	\$ 65,800	\$ 148,500	\$ 82,700	126%
2180-Clerk of Superior Court Total			\$ 1,025,300	\$ 1,238,800	\$ 700,900	\$ 1,401,800	\$ 1,186,100	\$ 1,414,700	\$ 228,600	19%
<b>TOTAL EXPENSE</b>			<b>\$ 1,041,200</b>	<b>\$ 1,247,600</b>	<b>\$ 706,800</b>	<b>\$ 1,413,600</b>	<b>\$ 1,200,100</b>	<b>\$ 1,428,600</b>	<b>\$ 228,500</b>	<b>19%</b>

**Board of Equalization - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.1551.511100.10	\$ 4,200	\$ 2,300	\$ 300	\$ 600	\$ 3,600	\$ 3,700	\$ 100	3%
	Health Expense Health Insurance	100.1551.512110.30	\$ 200	\$ 100	\$ -	\$ -	\$ 200	\$ -	\$ (200)	-100%
	Social Security Contribution General	100.1551.512200.00	\$ 300	\$ 100	\$ -	\$ -	\$ 300	\$ 300	\$ -	0%
	Medicare General	100.1551.512300.00	\$ 100	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Retirement Contributions 401(a)	100.1551.512400.30	\$ 300	\$ 200	\$ -	\$ -	\$ 300	\$ 300	\$ -	0%
Personnel Total			\$ 5,100	\$ 2,700	\$ 300	\$ 600	\$ 4,500	\$ 4,400	\$ (100)	-2%
Operating	Professional Other Professional	100.1551.521200.90	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Advertising Newspaper	100.1551.523300.15	\$ -	\$ 200	\$ 200	\$ 400	\$ 200	\$ 200	\$ -	0%
	Dues & Fees Board Member	100.1551.523600.10	\$ 8,300	\$ 5,900	\$ 4,400	\$ 8,800	\$ 8,400	\$ 8,400	\$ -	0%
	Ed & Training General	100.1551.523700.00	\$ 700	\$ -	\$ 1,000	\$ 2,000	\$ 700	\$ 700	\$ -	0%
	General Supplies & Materials Office Supplies	100.1551.531100.45	\$ 200	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	0%
Operating Total			\$ 10,800	\$ 6,100	\$ 5,600	\$ 11,200	\$ 9,500	\$ 9,500	\$ -	0%
<b>TOTAL EXPENSE</b>			<b>\$ 15,900</b>	<b>\$ 8,800</b>	<b>\$ 5,900</b>	<b>\$ 11,800</b>	<b>\$ 14,000</b>	<b>\$ 13,900</b>	<b>\$ (100)</b>	<b>-1%</b>

**Clerk of Superior Court - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.2180.511100.10	\$ 657,600	\$ 779,400	\$ 468,100	\$ 936,200	\$ 800,000	\$ 982,000	\$ 182,000	23%
	Salary and Wages Vacation	100.2180.511100.20	\$ 12,900	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Salary and Wages Holiday	100.2180.511100.30	\$ 7,900	\$ 19,800	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.2180.511170.00	\$ 11,600	\$ 5,700	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Salary Reimbursement General	100.2180.511190.00	\$ (2,700)	\$ (1,600)	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Supplemental Payroll Other	100.2180.511290.90	\$ 48,900	\$ 46,700	\$ -	\$ -	\$ 40,000	\$ -	\$ (40,000)	-100%
	Overtime General	100.2180.511300.00	\$ 14,700	\$ 19,500	\$ 16,000	\$ 32,000	\$ 10,000	\$ 10,000	\$ -	0%
	Health Expense Health Insurance	100.2180.512110.30	\$ 92,800	\$ 144,200	\$ 81,600	\$ 163,200	\$ 120,000	\$ 108,000	\$ (12,000)	-10%

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
		Disability Short Term	100.2180.512120.10 \$ 6,600	\$ 6,900	\$ 4,000	\$ 8,000	\$ 8,300	\$ 7,700	\$ (600)	-7%
		Disability Long Term	100.2180.512120.20 \$ 2,100	\$ 2,600	\$ 1,500	\$ 3,000	\$ 3,000	\$ 2,800	\$ (200)	-7%
		Life Insurance General	100.2180.512130.00 \$ 400	\$ 700	\$ 300	\$ 600	\$ 500	\$ 700	\$ 200	40%
		Social Security Contribution General	100.2180.512200.00 \$ 44,500	\$ 52,600	\$ 28,900	\$ 57,800	\$ 49,000	\$ 61,000	\$ 12,000	24%
		Medicare General	100.2180.512300.00 \$ 10,400	\$ 12,300	\$ 6,800	\$ 13,600	\$ 11,500	\$ 14,000	\$ 2,500	22%
		Retirement Contributions Defined Benefit	100.2180.512400.10 \$ 14,600	\$ 21,400	\$ 10,800	\$ 21,600	\$ 20,000	\$ 21,000	\$ 1,000	5%
		Retirement Contributions 401(a)	100.2180.512400.30 \$ 57,400	\$ 64,200	\$ 33,100	\$ 66,200	\$ 55,000	\$ 56,000	\$ 1,000	2%
		Unemployment Insurance General	100.2180.512600.00 \$ -	\$ -	\$ 900	\$ 1,800	\$ -	\$ -	\$ -	0%
		Worker's Compensation General	100.2180.512700.00 \$ 2,700	\$ 3,400	\$ 1,300	\$ 2,600	\$ 2,500	\$ 2,500	\$ -	0%
		Other Employee Benefits Identity Theft Protection	100.2180.512900.20 \$ 700	\$ 700	\$ 400	\$ 800	\$ 500	\$ 500	\$ -	0%
<b>Personnel Total</b>			<b>\$ 983,100</b>	<b>\$ 1,191,500</b>	<b>\$ 653,700</b>	<b>\$ 1,307,400</b>	<b>\$ 1,120,300</b>	<b>\$ 1,266,200</b>	<b>\$ 145,900</b>	<b>13%</b>
Operating	Professional Legal Fees	100.2180.521200.40 \$ 1,300	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	0%
	Professional Other Professional	100.2180.521200.90 \$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	100%
	Technical Computer Services	100.2180.521300.10 \$ -	\$ -	\$ 26,900	\$ 53,800	\$ 5,000	\$ 5,000	\$ -	\$ -	0%
	Technical Contractual Services	100.2180.521300.95 \$ -	\$ -	\$ 2,900	\$ 5,800	\$ 5,000	\$ 5,000	\$ -	\$ -	0%
	Insurance Bonding	100.2180.523100.30 \$ -	\$ 1,900	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ -	0%
	Communications Cellular Phone	100.2180.523200.10 \$ 500	\$ 600	\$ 100	\$ 200	\$ 2,000	\$ 2,000	\$ -	\$ -	0%
	Communications Postage	100.2180.523200.30 \$ 9,000	\$ 9,600	\$ 4,900	\$ 9,800	\$ 14,000	\$ 18,000	\$ 4,000	\$ 4,000	29%
	Travel General	100.2180.523500.00 \$ 3,700	\$ 5,500	\$ 100	\$ 200	\$ 7,400	\$ 9,000	\$ 1,600	\$ 1,600	22%
	Dues & Fees General	100.2180.523600.00 \$ 300	\$ 700	\$ 300	\$ 600	\$ -	\$ -	\$ -	\$ -	0%
	Dues & Fees Bank Charges	100.2180.523600.15 \$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Dues & Fees Professional Org	100.2180.523600.50 \$ -	\$ 700	\$ -	\$ -	\$ 900	\$ 2,000	\$ 1,100	\$ 1,100	122%
	Ed & Training General	100.2180.523700.00 \$ 300	\$ 900	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -	0%
	General Supplies & Materials General	100.2180.531100.00 \$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Office Supplies	100.2180.531100.45 \$ 27,000	\$ 27,200	\$ 12,000	\$ 24,000	\$ 25,000	\$ 30,000	\$ 5,000	\$ 5,000	20%
	Small Equipment General	100.2180.531600.00 \$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ 21,000	\$ 21,000	100%
<b>Operating Total</b>			<b>\$ 42,200</b>	<b>\$ 47,300</b>	<b>\$ 47,200</b>	<b>\$ 94,400</b>	<b>\$ 65,800</b>	<b>\$ 148,500</b>	<b>\$ 82,700</b>	<b>126%</b>
<b>TOTAL EXPENSE</b>			<b>\$ 1,025,300</b>	<b>\$ 1,238,800</b>	<b>\$ 700,900</b>	<b>\$ 1,401,800</b>	<b>\$ 1,186,100</b>	<b>\$ 1,414,700</b>	<b>\$ 228,600</b>	<b>19%</b>

**Sheila Thompson**

**Department Summary**

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expense	2400-Magistrate Court	Personnel	\$ 425,800	\$ 470,900	\$ 253,200	\$ 506,400	\$ 500,800	\$ 564,600	\$ 63,800	13%
		Operating	\$ 12,300	\$ 51,700	\$ 22,600	\$ 45,200	\$ 50,400	\$ 61,000	\$ 10,600	21%
<b>TOTAL EXPENSE</b>			<b>\$ 438,100</b>	<b>\$ 522,600</b>	<b>\$ 275,800</b>	<b>\$ 551,600</b>	<b>\$ 551,200</b>	<b>\$ 625,600</b>	<b>\$ 74,400</b>	<b>13%</b>

**Magistrate Court - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.2400.511100.10	\$ 301,600	\$ 323,600	\$ 189,100	\$ 378,200	\$ 385,500	\$ 445,000	\$ 59,500	15%
	Salary and Wages Vacation	100.2400.511100.20	\$ 6,400	\$ 8,600	\$ 700	\$ 1,400	\$ -	\$ -	\$ -	-
	Salary and Wages Holiday	100.2400.511100.30	\$ 5,800	\$ 6,800	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Salary and Wages Other	100.2400.511100.90	\$ 15,800	\$ 16,700	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Personal Pay General	100.2400.511170.00	\$ 4,900	\$ 4,200	\$ 2,800	\$ 5,600	\$ -	\$ -	\$ -	-
	Health Expense Health Insurance	100.2400.512110.30	\$ 30,000	\$ 41,700	\$ 23,400	\$ 46,800	\$ 54,000	\$ 36,000	\$ (18,000)	-33%
	Disability Short Term	100.2400.512120.10	\$ 2,800	\$ 2,800	\$ 1,400	\$ 2,800	\$ 3,300	\$ 2,800	\$ (500)	-15%
	Disability Long Term	100.2400.512120.20	\$ 1,000	\$ 1,100	\$ 600	\$ 1,200	\$ 1,200	\$ 1,000	\$ (200)	-17%
	Life Insurance General	100.2400.512130.00	\$ 100	\$ 200	\$ 200	\$ 400	\$ 200	\$ 300	\$ 100	50%
	Social Security Contribution General	100.2400.512200.00	\$ 20,100	\$ 21,600	\$ 11,600	\$ 23,200	\$ 21,000	\$ 27,000	\$ 6,000	29%
	Medicare General	100.2400.512300.00	\$ 4,700	\$ 5,100	\$ 2,700	\$ 5,400	\$ 5,000	\$ 6,400	\$ 1,400	28%
	Retirement Contributions Defined Benefit	100.2400.512400.10	\$ 10,500	\$ 14,500	\$ 9,600	\$ 19,200	\$ 13,000	\$ 24,600	\$ 11,600	89%
	Retirement Contributions 401(a)	100.2400.512400.30	\$ 20,500	\$ 22,100	\$ 10,400	\$ 20,800	\$ 16,000	\$ 19,800	\$ 3,800	24%
	Worker's Compensation General	100.2400.512700.00	\$ 1,300	\$ 1,600	\$ 500	\$ 1,000	\$ 1,400	\$ 1,400	\$ -	0%
Other Employee Benefits Identity Theft Protection	100.2400.512900.20	\$ 300	\$ 300	\$ 200	\$ 400	\$ 200	\$ 300	\$ 100	50%	
<b>Personnel Total</b>			<b>\$ 425,800</b>	<b>\$ 470,900</b>	<b>\$ 253,200</b>	<b>\$ 506,400</b>	<b>\$ 500,800</b>	<b>\$ 564,600</b>	<b>\$ 63,800</b>	<b>13%</b>
Operating	Professional Court Appointed Attorney	100.2400.521200.15	\$ -	\$ 200	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Professional Translating Fees	100.2400.521200.55	\$ 700	\$ 1,500	\$ 2,000	\$ 4,000	\$ 2,500	\$ 2,500	\$ -	0%
	Technical Computer Services	100.2400.521300.10	\$ 3,000	\$ 3,000	\$ 1,600	\$ 3,200	\$ 4,100	\$ 4,100	\$ -	0%
	Technical Court Reporter	100.2400.521300.15	\$ -	\$ 500	\$ 1,200	\$ 2,400	\$ -	\$ -	\$ -	-
	Technical Contractual Services	100.2400.521300.95	\$ -	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Rental of Land & Buildings General	100.2400.522310.00	\$ -	\$ 14,000	\$ 10,000	\$ 20,000	\$ 24,000	\$ 24,000	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.2400.522320.30	\$ 300	\$ 400	\$ 300	\$ 600	\$ 700	\$ 700	\$ -	0%
	Communications Postage	100.2400.523200.30	\$ 400	\$ 800	\$ 200	\$ 400	\$ 1,600	\$ 1,600	\$ -	0%
	Travel General	100.2400.523500.00	\$ 800	\$ 3,800	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	0%
	Dues & Fees Professional Org	100.2400.523600.50	\$ 200	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Dues & Fees Witness	100.2400.523600.80	\$ 100	\$ 100	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Ed & Training General	100.2400.523700.00	\$ 1,500	\$ 1,600	\$ 1,600	\$ 3,200	\$ 2,500	\$ 2,500	\$ -	0%
	General Supplies & Materials General	100.2400.531100.00			\$ 4,800	\$ 9,600	\$ -	\$ -	\$ -	-

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	General Supplies & Materials Office Supplies	100.2400.531100.45	\$ 3,800	\$ 4,000	\$ 300	\$ 600	\$ 7,600	\$ 7,700	\$ 100	1%
	Books & Periodicals Law Books	100.2400.531400.40	\$ 1,300	\$ 500	\$ 600	\$ 1,200	\$ 1,500	\$ 1,500	\$ -	0%
	Small Equipment General	100.2400.531600.00			\$ -	\$ -	\$ -	\$ 10,500	\$ 10,500	
	Other Supplies General	100.2400.531700.00	\$ 200	\$ 300	\$ -	\$ -	\$ 400	\$ 400	\$ -	0%
Operating Total			\$ 12,300	\$ 51,700	\$ 22,600	\$ 45,200	\$ 50,400	\$ 61,000	\$ 10,600	21%
		<b>TOTAL EXPENSE</b>	<b>\$ 438,100</b>	<b>\$ 522,600</b>	<b>\$ 275,800</b>	<b>\$ 551,600</b>	<b>\$ 551,200</b>	<b>\$ 625,600</b>	<b>\$ 74,400</b>	<b>13%</b>

## Christy Anderson

### Department Summary

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expense	2450-Probate Court	Personnel	\$ 326,600	\$ 343,900	\$ 195,200	\$ 390,400	\$ 415,700	\$ 482,400	\$ 66,700	16%
		Operating	\$ 15,500	\$ 20,400	\$ 12,200	\$ 24,400	\$ 30,500	\$ 31,600	\$ 1,100	4%
<b>TOTAL EXPENSE</b>			<b>\$ 342,100</b>	<b>\$ 364,300</b>	<b>\$ 207,400</b>	<b>\$ 414,800</b>	<b>\$ 446,200</b>	<b>\$ 514,000</b>	<b>\$ 67,800</b>	<b>15%</b>

### Magistrate Court - Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.2450.511100.10	\$ 240,900	\$ 250,100	\$ 145,900	\$ 291,800	\$ 305,000	\$ 353,000	\$ 48,000	16%
	Health Expense Health Insurance	100.2450.512110.30	\$ 12,900	\$ 11,800	\$ 9,800	\$ 19,600	\$ 35,000	\$ 27,000	\$ (8,000)	-23%
	Disability Short Term	100.2450.512120.10	\$ 2,200	\$ 2,100	\$ 1,200	\$ 2,400	\$ 2,800	\$ 2,800	\$ -	0%
	Disability Long Term	100.2450.512120.20	\$ 700	\$ 800	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
	Life Insurance General	100.2450.512130.00	\$ 100	\$ 200	\$ 100	\$ 200	\$ 200	\$ 300	\$ 100	50%
	Social Security Contribution General	100.2450.512200.00	\$ 14,700	\$ 15,300	\$ 8,900	\$ 17,800	\$ 18,500	\$ 22,000	\$ 3,500	19%
	Medicare General	100.2450.512300.00	\$ 3,400	\$ 3,600	\$ 2,100	\$ 4,200	\$ 4,000	\$ 5,000	\$ 1,000	25%
	Retirement Contributions Defined Benefit	100.2450.512400.10	\$ 38,700	\$ 46,200	\$ 22,100	\$ 44,200	\$ 38,000	\$ 60,000	\$ 22,000	58%
	Retirement Contributions 401(a)	100.2450.512400.30	\$ 11,700	\$ 12,300	\$ 4,100	\$ 8,200	\$ 10,000	\$ 10,000	\$ -	0%
	Worker's Compensation General	100.2450.512700.00	\$ 1,000	\$ 1,200	\$ 400	\$ 800	\$ 1,000	\$ 1,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.2450.512900.20	\$ 300	\$ 300	\$ 100	\$ 200	\$ 200	\$ 300	\$ 100	50%
<b>Personnel Total</b>			<b>\$ 326,600</b>	<b>\$ 343,900</b>	<b>\$ 195,200</b>	<b>\$ 390,400</b>	<b>\$ 415,700</b>	<b>\$ 482,400</b>	<b>\$ 66,700</b>	<b>16%</b>
Operating	Professional Court Appointed Attorney	100.2450.521200.15	\$ 200	\$ 600	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	0%
	Professional Translating Fees	100.2450.521200.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	100%
	Technical Computer Services	100.2450.521300.10	\$ 3,000	\$ 3,800	\$ 1,500	\$ 3,000	\$ 4,200	\$ 4,200	\$ -	0%
	Repairs Equipment	100.2450.522220.20	\$ -	\$ 300	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.2450.522320.30	\$ 900	\$ 1,000	\$ 600	\$ 1,200	\$ 1,000	\$ 1,200	\$ 200	20%
	Communications Postage	100.2450.523200.30	\$ 1,400	\$ 1,100	\$ 400	\$ 800	\$ 1,500	\$ 1,500	\$ -	0%
	Printing & Binding General	100.2450.523400.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	Travel General	100.2450.523500.00	\$ 2,100	\$ 5,100	\$ 2,600	\$ 5,200	\$ 6,000	\$ 6,000	\$ -	0%
	Dues & Fees General	100.2450.523600.00	\$ 1,800	\$ 1,800	\$ 2,300	\$ 4,600	\$ 2,500	\$ 2,500	\$ -	0%
	Ed & Training General	100.2450.523700.00	\$ 1,000	\$ 500	\$ -	\$ -	\$ 2,500	\$ 2,400	\$ (100)	-4%
	General Supplies & Materials Office Supplies	100.2450.531100.45	\$ 5,100	\$ 6,200	\$ 4,800	\$ 9,600	\$ 7,000	\$ 7,000	\$ -	0%
Books & Periodicals General	100.2450.531400.00	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ -	0%	
<b>Operating Total</b>			<b>\$ 15,500</b>	<b>\$ 20,400</b>	<b>\$ 12,200</b>	<b>\$ 24,400</b>	<b>\$ 30,500</b>	<b>\$ 31,600</b>	<b>\$ 1,100</b>	<b>4%</b>
<b>TOTAL EXPENSE</b>			<b>\$ 342,100</b>	<b>\$ 364,300</b>	<b>\$ 207,400</b>	<b>\$ 414,800</b>	<b>\$ 446,200</b>	<b>\$ 514,000</b>	<b>\$ 67,800</b>	<b>15%</b>

## Angie Teems

### Department Summary

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expenses	1110-Governing Body	Personnel	\$ 534,000	\$ 688,300	\$ 391,600	\$ 783,200	\$ 705,700	\$ 739,400	\$ 33,700	5%
		Operating	\$ 224,700	\$ 571,700	\$ 208,300	\$ 416,600	\$ 276,900	\$ 264,000	\$ (12,900)	-5%
		<b>1110-Governing Body Total</b>	<b>\$ 758,700</b>	<b>\$ 1,260,000</b>	<b>\$ 599,900</b>	<b>\$ 1,199,800</b>	<b>\$ 982,600</b>	<b>\$ 1,003,400</b>	<b>\$ 20,800</b>	<b>2%</b>
	1512-Accounting	Personnel	\$ 261,700	\$ 504,400	\$ 241,100	\$ 482,200	\$ 441,900	\$ 443,000	\$ 1,100	0%
		Operating	\$ 105,500	\$ 121,400	\$ 111,200	\$ 222,400	\$ 175,200	\$ 217,100	\$ 41,900	24%
		<b>1512-Accounting Total</b>	<b>\$ 367,200</b>	<b>\$ 625,800</b>	<b>\$ 352,300</b>	<b>\$ 704,600</b>	<b>\$ 617,100</b>	<b>\$ 660,100</b>	<b>\$ 43,000</b>	<b>7%</b>
	1516-Licensing	Operating	\$ 4,000	\$ 4,700	\$ 2,600	\$ 5,200	\$ 4,000	\$ 4,000	\$ -	0%
			<b>1516-Licensing Total</b>	<b>\$ 4,000</b>	<b>\$ 4,700</b>	<b>\$ 2,600</b>	<b>\$ 5,200</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ -</b>
	1530-Law (in-house attorney)	Personnel	\$ 122,600	\$ 125,000	\$ 70,600	\$ 141,200	\$ 120,000	\$ 122,600	\$ 2,600	2%
		Operating	\$ 6,200	\$ 5,200	\$ 3,500	\$ 7,000	\$ 9,200	\$ 9,200	\$ -	0%
		<b>1530-Law (in-house attorney) Total</b>	<b>\$ 128,800</b>	<b>\$ 130,200</b>	<b>\$ 74,100</b>	<b>\$ 148,200</b>	<b>\$ 129,200</b>	<b>\$ 131,800</b>	<b>\$ 2,600</b>	<b>2%</b>
	1540-Human Resources	Personnel	\$ 57,100	\$ 126,400	\$ 99,000	\$ 198,000	\$ 191,000	\$ 184,200	\$ (6,800)	-4%
		Operating	\$ 5,000	\$ 25,900	\$ 20,000	\$ 40,000	\$ 30,600	\$ 80,600	\$ 50,000	163%
		<b>1540-Human Resources Total</b>	<b>\$ 62,100</b>	<b>\$ 152,300</b>	<b>\$ 119,000</b>	<b>\$ 238,000</b>	<b>\$ 221,600</b>	<b>\$ 264,800</b>	<b>\$ 43,200</b>	<b>19%</b>
	1542-Employee Health Clinic	Operating	\$ 153,300	\$ 149,100	\$ 77,900	\$ 155,800	\$ 160,000	\$ 160,000	\$ -	0%
		<b>1542-Employee Health Clinic Total</b>	<b>\$ 153,300</b>	<b>\$ 149,100</b>	<b>\$ 77,900</b>	<b>\$ 155,800</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>\$ -</b>	<b>0%</b>
	1555-Risk Management	Operating	\$ 620,000	\$ 662,100	\$ 1,500	\$ 3,000	\$ 634,000	\$ 700,000	\$ 66,000	10%
			<b>1555-Risk Management Total</b>	<b>\$ 620,000</b>	<b>\$ 662,100</b>	<b>\$ 1,500</b>	<b>\$ 3,000</b>	<b>\$ 634,000</b>	<b>\$ 700,000</b>	<b>\$ 66,000</b>
	1595-General Administration Fees	Operating	\$ 60,000	\$ 59,500	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	0%
			<b>1595-General Administration Fees Total</b>	<b>\$ 60,000</b>	<b>\$ 59,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>
	5110-Public Health Administration	Operating	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	0%
		<b>5110-Public Health Administration Total</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>0%</b>
	5410-Welfare Administration	Operating	\$ 7,800	\$ 5,600	\$ 4,200	\$ 8,400	\$ 5,500	\$ 157,000	\$ 151,500	2755%
			<b>5410-Welfare Administration Total</b>	<b>\$ 7,800</b>	<b>\$ 5,600</b>	<b>\$ 4,200</b>	<b>\$ 8,400</b>	<b>\$ 5,500</b>	<b>\$ 157,000</b>	<b>\$ 151,500</b>
	5440-Intergov Welfare Payments	Operating	\$ 63,300	\$ 36,800	\$ 14,300	\$ 28,600	\$ 70,000	\$ 40,000	\$ (30,000)	-43%
			<b>5440-Intergov Welfare Payments Total</b>	<b>\$ 63,300</b>	<b>\$ 36,800</b>	<b>\$ 14,300</b>	<b>\$ 28,600</b>	<b>\$ 70,000</b>	<b>\$ 40,000</b>	<b>\$ (30,000)</b>
	5510-Meal on Wheels	Operating	\$ 49,900	\$ 57,700	\$ 30,900	\$ 61,800	\$ 55,000	\$ 55,000	\$ -	0%
			<b>5510-Meal on Wheels Total</b>	<b>\$ 49,900</b>	<b>\$ 57,700</b>	<b>\$ 30,900</b>	<b>\$ 61,800</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ -</b>
	6510-Library Administration	Operating	\$ 324,000	\$ 396,400	\$ 195,000	\$ 390,000	\$ 390,000	\$ 405,000	\$ 15,000	4%
			<b>6510-Library Administration Total</b>	<b>\$ 324,000</b>	<b>\$ 396,400</b>	<b>\$ 195,000</b>	<b>\$ 390,000</b>	<b>\$ 390,000</b>	<b>\$ 405,000</b>	<b>\$ 15,000</b>
		<b>TOTAL EXPENSE</b>	<b>\$ 2,699,100</b>	<b>\$ 3,640,200</b>	<b>\$ 1,471,700</b>	<b>\$ 2,943,400</b>	<b>\$ 3,429,000</b>	<b>\$ 3,741,100</b>	<b>\$ 312,100</b>	<b>9%</b>

### Governing Body- Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.1110.511100.10	\$ 402,100	\$ 520,400	\$ 296,700	\$ 593,400	\$ 533,700	\$ 590,500	\$ 56,800	11%
	Salary and Wages Vacation	100.1110.511100.20	\$ 4,800	\$ 2,700	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100%
	Salary and Wages Holiday	100.1110.511100.30	\$ 1,900	\$ 1,900	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
	Salary and Wages Compensatory	100.1110.511100.40	\$ 2,200	\$ 1,300	\$ -	\$ -	\$ 2,500	\$ -	\$ (2,500)	-100%
	Salary and Wages Bereavement	100.1110.511100.80	\$ 200	\$ 200	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100%
	Personal Pay General	100.1110.511170.00	\$ 8,300	\$ 7,900	\$ -	\$ -	\$ 12,000	\$ -	\$ (12,000)	-100%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Salary Reimbursement General	100.1110.511190.00	\$ (900)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Overtime General	100.1110.511300.00	\$ 2,900	\$ 2,300	\$ 1,800	\$ 3,600	\$ -	\$ 3,000	\$ 3,000	100%
	Health Expense Health Insurance	100.1110.512110.30	\$ 46,800	\$ 66,600	\$ 43,900	\$ 87,800	\$ 54,000	\$ 54,000	\$ -	0%
	Disability Short Term	100.1110.512120.10	\$ 2,500	\$ 3,200	\$ 2,000	\$ 4,000	\$ 3,300	\$ 3,300	\$ -	0%
	Disability Long Term	100.1110.512120.20	\$ 900	\$ 1,400	\$ 900	\$ 1,800	\$ 1,200	\$ 1,200	\$ -	0%
	Life Insurance General	100.1110.512130.00	\$ 100	\$ 200	\$ 100	\$ 200	\$ 200	\$ 300	\$ 100	50%
	Social Security Contribution General	100.1110.512200.00	\$ 25,300	\$ 32,400	\$ 18,100	\$ 36,200	\$ 32,000	\$ 36,700	\$ 4,700	15%
	Medicare General	100.1110.512300.00	\$ 5,900	\$ 7,600	\$ 4,200	\$ 8,400	\$ 7,500	\$ 8,600	\$ 1,100	15%
	Retirement Contributions 401(a)	100.1110.512400.30	\$ 24,200	\$ 30,900	\$ 19,700	\$ 39,400	\$ 37,500	\$ 36,000	\$ (1,500)	-4%
	Worker's Compensation General	100.1110.512700.00	\$ 6,500	\$ 9,100	\$ 4,000	\$ 8,000	\$ 5,500	\$ 5,500	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.1110.512900.20	\$ 300	\$ 200	\$ 100	\$ 200	\$ 300	\$ 300	\$ -	0%
	Other Employee Benefits Other	100.1110.512900.50	\$ -	\$ -	\$ 100	\$ 200	\$ -	\$ -	\$ -	0%
	<b>Personnel Total</b>		<b>\$ 534,000</b>	<b>\$ 688,300</b>	<b>\$ 391,600</b>	<b>\$ 783,200</b>	<b>\$ 705,700</b>	<b>\$ 739,400</b>	<b>\$ 33,700</b>	<b>5%</b>
Operating	Professional General	100.1110.521200.00	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Professional Legal Fees	100.1110.521200.40	\$ 53,600	\$ 172,000	\$ 71,500	\$ 143,000	\$ 70,000	\$ 70,000	\$ -	0%
	Professional Drug Screens	100.1110.521200.52	\$ 1,800	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Professional Other Professional	100.1110.521200.90	\$ 20,600	\$ 47,700	\$ 10,300	\$ 20,600	\$ 30,000	\$ 30,000	\$ -	0%
	Technical Computer Services	100.1110.521300.10	\$ 9,900	\$ 28,300	\$ 500	\$ 1,000	\$ 6,000	\$ 6,000	\$ -	0%
	Technical Contractual Services	100.1110.521300.95	\$ 17,100	\$ 37,800	\$ 4,100	\$ 8,200	\$ 6,500	\$ 6,500	\$ -	0%
	Cleaning Services Disposal	100.1110.522100.10	\$ -	\$ 200	\$ 1,400	\$ 2,800	\$ -	\$ -	\$ -	0%
	Repairs & Maintenance Contracts	100.1110.522200.10	\$ 1,600	\$ 1,600	\$ 100	\$ 200	\$ 1,800	\$ 1,600	\$ (200)	-11%
	Repairs & Maintenance Supplies	100.1110.522200.20	\$ -	\$ 600	\$ 300	\$ 600	\$ -	\$ -	\$ -	0%
	Repairs Buildings	100.1110.522220.10	\$ -	\$ 25,700	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Equipment	100.1110.522220.20	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Vehicles	100.1110.522220.60	\$ 9,400	\$ 8,900	\$ 200	\$ 400	\$ 3,000	\$ 3,000	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.1110.522320.30	\$ 3,700	\$ 4,400	\$ 4,600	\$ 9,200	\$ 5,500	\$ 7,000	\$ 1,500	27%
	Communications Cellular Phone	100.1110.523200.10	\$ 18,200	\$ 22,200	\$ 7,500	\$ 15,000	\$ 13,000	\$ 13,000	\$ -	0%
	Communications Telephone	100.1110.523200.15	\$ 1,700	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Communications Website Expense	100.1110.523200.25	\$ -	\$ 23,900	\$ 500	\$ 1,000	\$ 800	\$ 5,400	\$ 4,600	575%
	Communications Postage	100.1110.523200.30	\$ 32,300	\$ 25,400	\$ 15,700	\$ 31,400	\$ 20,000	\$ 20,000	\$ -	0%
	Communications Postage Charged Other Divisions	100.1110.523200.35	\$ (16,900)	\$ (12,100)	\$ -	\$ -	\$ (20,000)	\$ (20,000)	\$ -	0%
	Communications Television	100.1110.523200.70	\$ 500	\$ 1,000	\$ 500	\$ 1,000	\$ -	\$ -	\$ -	0%
	Advertising General	100.1110.523300.00	\$ 700	\$ 2,400	\$ 10,200	\$ 20,400	\$ 20,000	\$ 20,000	\$ -	0%
	Advertising Newspaper	100.1110.523300.15	\$ 2,400	\$ 3,800	\$ 4,900	\$ 9,800	\$ -	\$ -	\$ -	0%
	Printing & Binding General	100.1110.523400.00	\$ 700	\$ 4,900	\$ 100	\$ 200	\$ 3,000	\$ 3,000	\$ -	0%
	Travel General	100.1110.523500.00	\$ 7,800	\$ 14,600	\$ 2,600	\$ 5,200	\$ 12,000	\$ 12,000	\$ -	0%
	Dues & Fees General	100.1110.523600.00	\$ 15,400	\$ 16,300	\$ 20,400	\$ 40,800	\$ 15,000	\$ 22,000	\$ 7,000	47%
	Dues & Fees Late Charges	100.1110.523600.25	\$ 100	\$ 2,500	\$ 300	\$ 600	\$ -	\$ -	\$ -	0%
	Dues & Fees Membership Fee	100.1110.523600.55	\$ -	\$ 200	\$ 3,800	\$ 7,600	\$ -	\$ -	\$ -	0%
	Dues & Fees Vehicle License	100.1110.523600.75	\$ 100	\$ 100	\$ 500	\$ 1,000	\$ 300	\$ -	\$ (300)	-100%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Ed & Training General	100.1110.523700.00	\$ 800	\$ 10,700	\$ 1,100	\$ 2,200	\$ 10,000	\$ 10,000	\$ -	0%
	Other Purchased Services General	100.1110.523900.00	\$ 500	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0%
	General Supplies & Materials General	100.1110.531100.00	\$ 500	\$ 36,300	\$ 11,700	\$ 23,400	\$ 10,000	\$ 2,000	\$ (8,000)	-80%
	General Supplies & Materials Office Supplies	100.1110.531100.45	\$ 15,100	\$ 43,800	\$ 17,300	\$ 34,600	\$ 25,000	\$ 20,000	\$ (5,000)	-20%
	Energy Water/Sewerage	100.1110.531200.10	\$ 1,200	\$ 1,500	\$ 400	\$ 800	\$ -	\$ -	\$ -	0%
	Energy Natural Gas	100.1110.531200.20	\$ 1,500	\$ 1,700	\$ 1,400	\$ 2,800	\$ -	\$ -	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.1110.531200.70	\$ 4,100	\$ 13,100	\$ 1,300	\$ 2,600	\$ 11,000	\$ 6,000	\$ (5,000)	-45%
	Food General	100.1110.531300.00	\$ 900	\$ 12,000	\$ 15,100	\$ 30,200	\$ 20,000	\$ 20,000	\$ -	0%
	Small Equipment Operating Equipment	100.1110.531600.10	\$ 1,300	\$ 12,400	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Other Supplies General	100.1110.531700.00	\$ 1,000	\$ 2,200	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	Self Funded Insurance - Admin Excise Tax	100.1110.552100.60	\$ 1,800	\$ 2,000	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	0%
	Intergovernmental Penalties And Interest	100.1110.571000.80	\$ 9,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Payments to Others General	100.1110.573000.00	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ (7,500)	-100%
Operating Total			\$ 224,700	\$ 571,700	\$ 208,300	\$ 416,600	\$ 276,900	\$ 264,000	\$ (12,900)	-5%
	<b>TOTAL EXPENSE</b>		<b>\$ 758,700</b>	<b>\$ 1,260,000</b>	<b>\$ 599,900</b>	<b>\$ 1,199,800</b>	<b>\$ 982,600</b>	<b>\$ 1,003,400</b>	<b>\$ 20,800</b>	<b>2%</b>

**Accounting- Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.1512.511100.10	\$ 225,000	\$ 393,700	\$ 211,500	\$ 423,000	\$ 360,000	\$ 383,000	\$ 23,000	6%
	Salary and Wages Vacation	100.1512.511100.20	\$ 200	\$ 2,700	\$ -	\$ -	\$ 6,500	\$ -	\$ (6,500)	-100%
	Salary and Wages Holiday	100.1512.511100.30	\$ 3,800	\$ 3,800	\$ -	\$ -	\$ 7,000	\$ -	\$ (7,000)	-100%
	Salary and Wages Compensatory	100.1512.511100.40	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Salary and Wages Bereavement	100.1512.511100.80	\$ 500	\$ 900	\$ 600	\$ 1,200	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.1512.511170.00	\$ 8,400	\$ 9,200	\$ -	\$ -	\$ 8,500	\$ -	\$ (8,500)	-100%
	Salary Reimbursement General	100.1512.511190.00	\$ (59,600)	\$ (51,100)	\$ (24,900)	\$ (49,800)	\$ (48,000)	\$ (48,000)	\$ -	0%
	Overtime General	100.1512.511300.00	\$ 1,300	\$ 4,000	\$ 700	\$ 1,400	\$ 1,200	\$ 1,000	\$ (200)	-17%
	Health Expense Health Insurance	100.1512.512110.30	\$ 20,300	\$ 49,800	\$ 21,000	\$ 42,000	\$ 45,000	\$ 45,000	\$ -	0%
	Disability Short Term	100.1512.512120.10	\$ 2,000	\$ 3,000	\$ 1,400	\$ 2,800	\$ 2,800	\$ 2,800	\$ -	0%
	Disability Long Term	100.1512.512120.20	\$ 700	\$ 1,200	\$ 600	\$ 1,200	\$ 1,000	\$ 1,000	\$ -	0%
	Life Insurance General	100.1512.512130.00	\$ 100	\$ 200	\$ 100	\$ 200	\$ 200	\$ 300	\$ 100	50%
	Social Security Contribution General	100.1512.512200.00	\$ 14,400	\$ 25,000	\$ 12,800	\$ 25,600	\$ 22,600	\$ 23,800	\$ 1,200	5%
	Medicare General	100.1512.512300.00	\$ 3,400	\$ 5,900	\$ 3,000	\$ 6,000	\$ 5,100	\$ 5,600	\$ 500	10%
	Retirement Contributions Defined Benefit	100.1512.512400.10	\$ 25,600	\$ 34,300	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Retirement Contributions 401(a)	100.1512.512400.30	\$ 14,400	\$ 19,300	\$ 13,600	\$ 27,200	\$ 28,600	\$ 27,000	\$ (1,600)	-6%
	Worker's Compensation General	100.1512.512700.00	\$ 900	\$ 1,700	\$ 600	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.1512.512900.20	\$ 300	\$ 300	\$ 100	\$ 200	\$ 200	\$ 300	\$ 100	50%
Personnel Total			\$ 261,700	\$ 504,400	\$ 241,100	\$ 482,200	\$ 441,900	\$ 443,000	\$ 1,100	0%
Operating	Professional Audit & Accounting	100.1512.521200.10	\$ 99,100	\$ 102,800	\$ 102,000	\$ 204,000	\$ 155,000	\$ 115,000	\$ (40,000)	-26%
	Technical Computer Services	100.1512.521300.10	\$ -	\$ -	\$ 400	\$ 800	\$ 400	\$ 85,500	\$ 85,100	21275%
	Technical Contractual Services	100.1512.521300.95	\$ 2,700	\$ 6,400	\$ 2,000	\$ 4,000	\$ 3,000	\$ 3,000	\$ -	0%
	Travel General	100.1512.523500.00	\$ -	\$ 600	\$ 300	\$ 600	\$ 2,500	\$ 2,500	\$ -	0%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Dues & Fees General	100.1512.523600.00	\$ 900	\$ -	\$ 200	\$ 400	\$ -	\$ -	\$ -	0%
	Dues & Fees Professional Org	100.1512.523600.50	\$ 1,000	\$ 300	\$ 100	\$ 200	\$ 1,000	\$ 2,800	\$ 1,800	180%
	Ed & Training General	100.1512.523700.00	\$ 700	\$ 1,300	\$ 1,500	\$ 3,000	\$ 6,000	\$ 5,000	\$ (1,000)	-17%
	Licenses General	100.1512.523800.00	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	General Supplies & Materials Office Supplies	100.1512.531100.45	\$ 500	\$ 3,900	\$ 2,400	\$ 4,800	\$ 4,000	\$ 3,000	\$ (1,000)	-25%
	Books & Periodicals General	100.1512.531400.00	\$ 500	\$ 500	\$ -	\$ -	\$ 300	\$ 300	\$ -	0%
	Small Equipment General	100.1512.531600.00	\$ -	\$ 5,600	\$ 2,300	\$ 4,600	\$ 3,000	\$ -	\$ (3,000)	-100%
Operating Total			\$ 105,500	\$ 121,400	\$ 111,200	\$ 222,400	\$ 175,200	\$ 217,100	\$ 41,900	24%
<b>TOTAL EXPENSE</b>			<b>\$ 367,200</b>	<b>\$ 625,800</b>	<b>\$ 352,300</b>	<b>\$ 704,600</b>	<b>\$ 617,100</b>	<b>\$ 660,100</b>	<b>\$ 43,000</b>	<b>7%</b>

**Licensing - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Dues & Fees Board Member	100.1516.523600.10	\$ 4,000	\$ 4,700	\$ 2,600	\$ 5,200	\$ 4,000	\$ 4,000	\$ -	0%
<b>TOTAL EXPENSE</b>			<b>\$ 4,000</b>	<b>\$ 4,700</b>	<b>\$ 2,600</b>	<b>\$ 5,200</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>0%</b>

**Law (in-house attorney) - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.1530.511100.10	\$ 99,300	\$ 92,400	\$ 51,800	\$ 103,600	\$ 95,000	\$ 98,000	\$ 3,000	3%
	Salary and Wages Vacation	100.1530.511100.20	\$ -	\$ 8,700	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Health Expense Health Insurance	100.1530.512110.30	\$ 6,200	\$ 7,600	\$ 10,400	\$ 20,800	\$ 9,000	\$ 9,000	\$ -	0%
	Disability Short Term	100.1530.512120.10	\$ 800	\$ 400	\$ 400	\$ 800	\$ 600	\$ 600	\$ -	0%
	Disability Long Term	100.1530.512120.20	\$ 300	\$ 200	\$ 200	\$ 400	\$ 200	\$ 200	\$ -	0%
	Life Insurance General	100.1530.512130.00	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Social Security Contribution General	100.1530.512200.00	\$ 5,900	\$ 6,100	\$ 3,000	\$ 6,000	\$ 5,900	\$ 6,100	\$ 200	3%
	Medicare General	100.1530.512300.00	\$ 1,400	\$ 1,400	\$ 700	\$ 1,400	\$ 1,400	\$ 1,400	\$ -	0%
	Retirement Contributions 401(a)	100.1530.512400.30	\$ 8,500	\$ 8,100	\$ 4,100	\$ 8,200	\$ 7,600	\$ 7,000	\$ (600)	-8%
	Worker's Compensation General	100.1530.512700.00	\$ 100	\$ 100	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.1530.512900.20	\$ 100	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
Personnel Total			\$ 122,600	\$ 125,000	\$ 70,600	\$ 141,200	\$ 120,000	\$ 122,600	\$ 2,600	2%
Operating	Technical Computer Services	100.1530.521300.10	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Communications Cellular Phone	100.1530.523200.10	\$ -	\$ 100	\$ -	\$ -	\$ 400	\$ 400	\$ -	0%
	Communications Postage	100.1530.523200.30	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Travel General	100.1530.523500.00	\$ 500	\$ -	\$ (100)	\$ (200)	\$ 2,000	\$ 2,000	\$ -	0%
	Dues & Fees General	100.1530.523600.00	\$ 5,300	\$ 4,900	\$ 2,700	\$ 5,400	\$ 5,000	\$ 5,000	\$ -	0%
	Dues & Fees Professional Org	100.1530.523600.50	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ -	0%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Ed & Training General	100.1530.523700.00	\$ -	\$ -	\$ 900	\$ 1,800	\$ 1,000	\$ 1,000	\$ -	0%
	General Supplies & Materials Office Supplies	100.1530.531100.45	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Books & Periodicals General	100.1530.531400.00	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
<b>Operating Total</b>			<b>\$ 6,200</b>	<b>\$ 5,200</b>	<b>\$ 3,500</b>	<b>\$ 7,000</b>	<b>\$ 9,200</b>	<b>\$ 9,200</b>	<b>\$ -</b>	<b>0%</b>
<b>TOTAL EXPENSE</b>			<b>\$ 128,800</b>	<b>\$ 130,200</b>	<b>\$ 74,100</b>	<b>\$ 148,200</b>	<b>\$ 129,200</b>	<b>\$ 131,800</b>	<b>\$ 2,600</b>	<b>2%</b>

**Human Resources - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.1540.511100.10	\$ 39,900	\$ 100,400	\$ 80,700	\$ 161,400	\$ 141,200	\$ 151,000	\$ 9,800	7%
	Salary and Wages Vacation	100.1540.511100.20	\$ 1,100	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
	Salary and Wages Bereavement	100.1540.511100.80	\$ 1,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.1540.511170.00	\$ -	\$ 2,300	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100%
	Overtime General	100.1540.511300.00	\$ 2,400	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Health Expense Health Insurance	100.1540.512110.30	\$ 5,900	\$ 6,300	\$ 5,200	\$ 10,400	\$ 18,000	\$ 9,000	\$ (9,000)	-50%
	Disability Short Term	100.1540.512120.10	\$ 200	\$ 700	\$ 700	\$ 1,400	\$ 1,100	\$ 1,100	\$ -	0%
	Disability Long Term	100.1540.512120.20	\$ 100	\$ 300	\$ 300	\$ 600	\$ 400	\$ 400	\$ -	0%
	Life Insurance General	100.1540.512130.00	\$ -	\$ 100	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Social Security Contribution General	100.1540.512200.00	\$ 2,700	\$ 6,300	\$ 4,900	\$ 9,800	\$ 9,000	\$ 9,400	\$ 400	4%
	Medicare General	100.1540.512300.00	\$ 600	\$ 1,500	\$ 1,200	\$ 2,400	\$ 2,100	\$ 2,100	\$ -	0%
	Retirement Contributions 401(a)	100.1540.512400.30	\$ 2,500	\$ 6,700	\$ 5,400	\$ 10,800	\$ 11,600	\$ 10,600	\$ (1,000)	-9%
	Worker's Compensation General	100.1540.512700.00	\$ -	\$ 500	\$ 200	\$ 400	\$ 400	\$ 400	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.1540.512900.20	\$ -	\$ 100	\$ 100	\$ 200	\$ 100	\$ 100	\$ -	0%
	Other Employee Benefits Other	100.1540.512900.50	\$ -	\$ -	\$ 300	\$ 600	\$ 3,000	\$ -	\$ (3,000)	-100%
<b>Personnel Total</b>			<b>\$ 57,100</b>	<b>\$ 126,400</b>	<b>\$ 99,000</b>	<b>\$ 198,000</b>	<b>\$ 191,000</b>	<b>\$ 184,200</b>	<b>\$ (6,800)</b>	<b>-4%</b>
Operating	Technical Contractual Services	100.1540.521300.95	\$ 4,200	\$ 17,600	\$ 12,700	\$ 25,400	\$ 24,000	\$ 24,000	\$ -	0%
	Communications Postage	100.1540.523200.30	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Advertising Other	100.1540.523300.90	\$ 700	\$ 1,400	\$ (4,400)	\$ (8,800)	\$ 3,600	\$ 3,600	\$ -	0%
	Travel General	100.1540.523500.00	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 1,500	\$ 1,500	\$ -	0%
	Dues & Fees Membership Fee	100.1540.523600.55	\$ 100	\$ 500	\$ 8,800	\$ 17,600	\$ 400	\$ 400	\$ -	0%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Ed & Training General	100.1540.523700.00	\$ -	\$ 6,400	\$ -	\$ -	\$ 1,000	\$ 51,000	\$ 50,000	5000%
	Small Equipment General	100.1540.531600.00	\$ -	\$ -	\$ 1,900	\$ 3,800	\$ -	\$ -	\$ -	0%
Operating Total			\$ 5,000	\$ 25,900	\$ 20,000	\$ 40,000	\$ 30,600	\$ 80,600	\$ 50,000	163%
	<b>TOTAL EXPENSE</b>		<b>\$ 62,100</b>	<b>\$ 152,300</b>	<b>\$ 119,000</b>	<b>\$ 238,000</b>	<b>\$ 221,600</b>	<b>\$ 264,800</b>	<b>\$ 43,200</b>	<b>19%</b>

**Employee Health Clinic - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Technical Contractual Services	100.1542.521300.95	\$ 153,300	\$ 149,100	\$ 77,900	\$ 155,800	\$ 160,000	\$ 160,000	\$ -	0%
	<b>TOTAL EXPENSE</b>		<b>\$ 153,300</b>	<b>\$ 149,100</b>	<b>\$ 77,900</b>	<b>\$ 155,800</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>\$ -</b>	<b>0%</b>

**Risk Management - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Professional Other Professional	100.1555.521200.90	\$ 8,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Insurance General	100.1555.523100.00	\$ 623,500	\$ 673,200	\$ 7,000	\$ 14,000	\$ 634,000	\$ 700,000	\$ 66,000	10%
	Purchased/Contracted Services Reimbursement General	100.1555.529900.00	\$ (11,700)	\$ (11,100)	\$ (5,500)	\$ (11,000)	\$ -	\$ -	\$ -	0%
	<b>TOTAL EXPENSE</b>		<b>\$ 620,000</b>	<b>\$ 662,100</b>	<b>\$ 1,500</b>	<b>\$ 3,000</b>	<b>\$ 634,000</b>	<b>\$ 700,000</b>	<b>\$ 66,000</b>	<b>10%</b>

**General Administration Fees - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Dues & Fees General	100.1595.523600.00	\$ 60,000	\$ 59,500	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	0%
	<b>TOTAL EXPENSE</b>		<b>\$ 60,000</b>	<b>\$ 59,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>0%</b>

**Public Health Administration - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Other Purchased Services Funeral Expense	100.5410.523900.30	\$ 7,800	\$ 5,600	\$ 4,200	\$ 8,400	\$ 5,500	\$ 7,000	\$ 1,500	27%
	Payments to Others Donation Expense	100.5410.573000.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	100%
	<b>TOTAL EXPENSE</b>		<b>\$ 7,800</b>	<b>\$ 5,600</b>	<b>\$ 4,200</b>	<b>\$ 8,400</b>	<b>\$ 5,500</b>	<b>\$ 157,000</b>	<b>\$ 151,500</b>	<b>2755%</b>

**Welfare Administration - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Payments To Other Agencies General	100.5110.572000.00	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	0%
	<b>TOTAL EXPENSE</b>		<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>0%</b>

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
--------------	---------------------	---------	-------------	-------------	------------------	-------------------------	---------------------	---------------	-----------------------------	--------------------

**Intergov Welfare Payments - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Intergovernmental DFCS Operating	100.5440.571000.10	\$ 34,300	\$ 12,000	\$ 6,000	\$ 12,000	\$ 8,000	\$ 15,000	\$ 7,000	88%
	Intergovernmental Foster Care Expense	100.5440.571000.20	\$ 29,000	\$ 24,800	\$ 8,300	\$ 16,600	\$ 62,000	\$ 25,000	\$ (37,000)	-60%
	<b>TOTAL EXPENSE</b>		<b>\$ 63,300</b>	<b>\$ 36,800</b>	<b>\$ 14,300</b>	<b>\$ 28,600</b>	<b>\$ 70,000</b>	<b>\$ 40,000</b>	<b>\$ (30,000)</b>	<b>-43%</b>

**Meal on Wheels - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Technical Contractual Services	100.5510.521300.95	\$ 48,100	\$ 56,400	\$ 30,600	\$ 61,200	\$ 52,800	\$ 52,800	\$ -	0%
	Repairs Vehicles	100.5510.522220.60	\$ 600	\$ 100	\$ -	\$ -	\$ 700	\$ 700	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.5510.531200.70	\$ 1,200	\$ 1,200	\$ 300	\$ 600	\$ 1,500	\$ 1,500	\$ -	0%
	<b>TOTAL EXPENSE</b>		<b>\$ 49,900</b>	<b>\$ 57,700</b>	<b>\$ 30,900</b>	<b>\$ 61,800</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ -</b>	<b>0%</b>

**Library Administration - Department Details**

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Operating	Other Purchased Services Library Appropriation	100.6510.523900.45	\$ 324,000	\$ 366,400	\$ 195,000	\$ 390,000	\$ 390,000	\$ 405,000	\$ 15,000	4%
	Intergovernmental Library Appropriation	100.6510.571000.50	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	<b>TOTAL EXPENSE</b>		<b>\$ 324,000</b>	<b>\$ 396,400</b>	<b>\$ 195,000</b>	<b>\$ 390,000</b>	<b>\$ 390,000</b>	<b>\$ 405,000</b>	<b>\$ 15,000</b>	<b>4%</b>

## Bailey Clements

### Department Summary

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Expense	3255-Animal Control	Personnel	\$ -	\$ 6,800	\$ 203,000	\$ 406,000	\$ 322,600	\$ 341,700	\$ 19,100	6%
		Operating	\$ -	\$ 2,600	\$ 15,200	\$ 30,400	\$ 27,400	\$ 36,600	\$ 9,200	34%
<b>3255-Animal Control Total</b>			<b>\$ -</b>	<b>\$ 9,400</b>	<b>\$ 218,200</b>	<b>\$ 436,400</b>	<b>\$ 350,000</b>	<b>\$ 378,300</b>	<b>\$ 28,300</b>	<b>8%</b>
Expense	3910-Animal Shelter	Personnel	\$ -	\$ -	\$ 187,900	\$ 375,800	\$ 444,000	\$ 549,600	\$ 105,600	24%
		Operating	\$ -	\$ -	\$ 158,300	\$ 316,600	\$ 81,100	\$ 290,900	\$ 209,800	259%
<b>3910-Animal Shelter Total</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 346,200</b>	<b>\$ 692,400</b>	<b>\$ 525,100</b>	<b>\$ 840,500</b>	<b>\$ 315,400</b>	<b>60%</b>
<b>TOTAL EXPENSE</b>			<b>\$ -</b>	<b>\$ 9,400</b>	<b>\$ 564,400</b>	<b>\$ 1,128,800</b>	<b>\$ 875,100</b>	<b>\$ 1,218,800</b>	<b>\$ 343,700</b>	<b>39%</b>

### Animal Control - Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.3255.511100.10	\$ -	\$ 5,500	\$ 144,600	\$ 289,200	\$ 210,000	\$ 240,000	\$ 30,000	14%
	Salary and Wages Vacation	100.3255.511100.20	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
	Salary and Wages Holiday	100.3255.511100.30	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
	Salary and Wages Bereavement	100.3255.511100.80	\$ -	\$ -	\$ 100	\$ 200	\$ 2,000	\$ -	\$ (2,000)	-100%
	Personal Pay General	100.3255.511170.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
	Overtime General	100.3255.511300.00	\$ -	\$ -	\$ 5,600	\$ 11,200	\$ 3,000	\$ 10,000	\$ 7,000	233%
	Health Expense Health Insurance	100.3255.512110.30	\$ -	\$ 700	\$ 27,600	\$ 55,200	\$ 48,000	\$ 49,500	\$ 1,500	3%
	Disability Short Term	100.3255.512120.10	\$ -	\$ -	\$ 1,400	\$ 2,800	\$ 3,300	\$ 3,000	\$ (300)	-9%
	Disability Long Term	100.3255.512120.20	\$ -	\$ -	\$ 500	\$ 1,000	\$ 1,200	\$ 1,100	\$ (100)	-8%
	Life Insurance General	100.3255.512130.00	\$ -	\$ -	\$ 100	\$ 200	\$ 200	\$ 300	\$ 100	50%
	Social Security Contribution General	100.3255.512200.00	\$ -	\$ 300	\$ 9,100	\$ 18,200	\$ 16,000	\$ 13,000	\$ (3,000)	-19%
	Medicare General	100.3255.512300.00	\$ -	\$ 100	\$ 2,100	\$ 4,200	\$ 3,700	\$ 3,600	\$ (100)	-3%
	Retirement Contributions 401(a)	100.3255.512400.30	\$ -	\$ 200	\$ 10,500	\$ 21,000	\$ 18,000	\$ 18,900	\$ 900	5%
	Worker's Compensation General	100.3255.512700.00	\$ -	\$ -	\$ 1,200	\$ 2,400	\$ 2,000	\$ 2,000	\$ -	0%
Other Employee Benefits Identity Theft Protection	100.3255.512900.20	\$ -	\$ -	\$ 200	\$ 400	\$ 200	\$ 300	\$ 100	50%	
<b>Personnel Total</b>			<b>\$ -</b>	<b>\$ 6,800</b>	<b>\$ 203,000</b>	<b>\$ 406,000</b>	<b>\$ 322,600</b>	<b>\$ 341,700</b>	<b>\$ 19,100</b>	<b>6%</b>
Operating	Professional Other Professional	100.3255.521200.90	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Technical Contractual Services	100.3255.521300.95	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
	Cleaning Services Disposal	100.3255.522100.10	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100%
	Repairs & Maintenance Supplies	100.3255.522200.20	\$ -	\$ -	\$ 100	\$ 200	\$ 1,000	\$ 1,000	\$ -	0%
	Repairs Equipment	100.3255.522220.20	\$ -	\$ -	\$ 400	\$ 800	\$ -	\$ -	\$ -	-
	Repairs Vehicles	100.3255.522220.60	\$ -	\$ -	\$ 5,500	\$ 11,000	\$ 1,000	\$ 6,000	\$ 5,000	500%
	Communications Cellular Phone	100.3255.523200.10	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ (500)	-100%
	Communications Radio	100.3255.523200.40	\$ -	\$ -	\$ 600	\$ 1,200	\$ -	\$ -	\$ -	-
	Travel General	100.3255.523500.00	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ -	0%
	Dues & Fees General	100.3255.523600.00	\$ -	\$ 100	\$ -	\$ -	\$ 200	\$ 200	\$ -	0%
	Ed & Training General	100.3255.523700.00	\$ -	\$ 1,100	\$ 100	\$ 200	\$ 1,500	\$ 1,500	\$ -	0%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Licenses General	100.3255.523800.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	General Supplies & Materials General	100.3255.531100.00	\$ -	\$ 500	\$ 3,100	\$ 6,200	\$ 2,800	\$ 7,000	\$ 4,200	150%
	General Supplies & Materials Office Supplies	100.3255.531100.45	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 1,000	\$ 1,000	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.3255.531100.80	\$ -	\$ 200	\$ 600	\$ 1,200	\$ 2,000	\$ 2,500	\$ 500	25%
	Energy Electricity	100.3255.531200.30	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.3255.531200.70	\$ -	\$ -	\$ 3,800	\$ 7,600	\$ 5,000	\$ 12,000	\$ 7,000	140%
	Other Supplies General	100.3255.531700.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100%
Operating Total			\$ -	\$ 2,600	\$ 15,200	\$ 30,400	\$ 27,400	\$ 36,600	\$ 9,200	34%
	<b>TOTAL EXPENSE</b>		<b>\$ -</b>	<b>\$ 9,400</b>	<b>\$ 218,200</b>	<b>\$ 436,400</b>	<b>\$ 350,000</b>	<b>\$ 378,300</b>	<b>\$ 28,300</b>	<b>8%</b>

### Animal Shelter - Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
Personnel	Salary and Wages Regular Employees	100.3910.511100.10	\$ -	\$ -	\$ 137,400	\$ 274,800	\$ 300,000	\$ 395,000	\$ 95,000	32%
	Salary and Wages Vacation	100.3910.511100.20	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
	Salary and Wages Holiday	100.3910.511100.30	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
	Salary and Wages Bereavement	100.3910.511100.80	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)	-100%
	Personal Pay General	100.3910.511170.00	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ (6,000)	-100%
	Overtime General	100.3910.511300.00	\$ -	\$ -	\$ 2,700	\$ 5,400	\$ 2,000	\$ 6,000	\$ 4,000	200%
	Health Expense Health Insurance	100.3910.512110.30	\$ -	\$ -	\$ 25,300	\$ 50,600	\$ 65,000	\$ 81,000	\$ 16,000	25%
	Disability Short Term	100.3910.512120.10	\$ -	\$ -	\$ 1,300	\$ 2,600	\$ 4,400	\$ 5,000	\$ 600	14%
	Disability Long Term	100.3910.512120.20	\$ -	\$ -	\$ 400	\$ 800	\$ 1,600	\$ 1,800	\$ 200	13%
	Life Insurance General	100.3910.512130.00	\$ -	\$ -	\$ 100	\$ 200	\$ 300	\$ 500	\$ 200	67%
	Social Security Contribution General	100.3910.512200.00	\$ -	\$ -	\$ 8,400	\$ 16,800	\$ 23,000	\$ 24,000	\$ 1,000	4%
	Medicare General	100.3910.512300.00	\$ -	\$ -	\$ 2,000	\$ 4,000	\$ 5,400	\$ 5,800	\$ 400	7%
	Retirement Contributions 401(a)	100.3910.512400.30	\$ -	\$ -	\$ 8,800	\$ 17,600	\$ 20,000	\$ 26,000	\$ 6,000	30%
	Worker's Compensation General	100.3910.512700.00	\$ -	\$ -	\$ 1,300	\$ 2,600	\$ 4,000	\$ 4,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3910.512900.20	\$ -	\$ -	\$ 200	\$ 400	\$ 300	\$ 500	\$ 200	67%
Personnel Total			\$ -	\$ -	\$ 187,900	\$ 375,800	\$ 444,000	\$ 549,600	\$ 105,600	24%
Operating	Professional Veterinarian Fees	100.3910.521200.61	\$ -	\$ -	\$ 33,600	\$ 67,200	\$ 20,000	\$ 80,000	\$ 60,000	300%
	Professional Spay & Neuter	100.3910.521200.63	\$ -	\$ -	\$ 20,900	\$ 41,800	\$ 18,500	\$ 90,000	\$ 71,500	386%
	Professional Voucher Spay & Neuter	100.3910.521200.64	\$ -	\$ -	\$ 29,100	\$ 58,200	\$ -	\$ -	\$ -	0%
	Professional Other Professional	100.3910.521200.90	\$ -	\$ -	\$ 100	\$ 200	\$ 5,000	\$ 1,000	\$ (4,000)	-80%
	Technical Computer Services	100.3910.521300.10	\$ -	\$ -	\$ 5,900	\$ 11,800	\$ -	\$ 4,000	\$ 4,000	100%
	Technical Contractual Services	100.3910.521300.95	\$ -	\$ -	\$ 100	\$ 200	\$ -	\$ -	\$ -	0%
	Cleaning Services Disposal	100.3910.522100.10	\$ -	\$ -	\$ 500	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	-100%
	Repairs & Maintenance Contracts	100.3910.522200.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	100%
	Repairs & Maintenance Supplies	100.3910.522200.20	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	Repairs Equipment	100.3910.522220.20	\$ -	\$ -	\$ 700	\$ 1,400	\$ -	\$ 2,000	\$ 2,000	100%

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Repairs Vehicles	100.3910.522220.60	\$ -	\$ -	\$ 1,600	\$ 3,200	\$ -	\$ 3,000	\$ 3,000	100%
	Rental of Equipment & Vehicles Copiers	100.3910.522320.30	\$ -	\$ -	\$ 1,300	\$ 2,600	\$ -	\$ 2,500	\$ 2,500	100%
	Communications Cellular Phone	100.3910.523200.10	\$ -	\$ -	\$ 1,400	\$ 2,800	\$ -	\$ 3,500	\$ 3,500	100%
	Communications Telephone	100.3910.523200.15	\$ -	\$ -	\$ 900	\$ 1,800	\$ 500	\$ 2,000	\$ 1,500	300%
	Travel General	100.3910.523500.00	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Dues & Fees General	100.3910.523600.00	\$ -	\$ -	\$ 900	\$ 1,800	\$ -	\$ -	\$ -	0%
	Dues & Fees Credit Card	100.3910.523600.20	\$ -	\$ -	\$ 100	\$ 200	\$ -	\$ -	\$ -	0%
	Ed & Training General	100.3910.523700.00	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ -	0%
	Licenses General	100.3910.523800.00	\$ -	\$ -	\$ 400	\$ 800	\$ -	\$ -	\$ -	0%
	General Supplies & Materials General	100.3910.531100.00	\$ -	\$ -	\$ 34,000	\$ 68,000	\$ 15,000	\$ 49,800	\$ 34,800	232%
	General Supplies & Materials Other Medical Supplies	100.3910.531100.42	\$ -	\$ -	\$ 1,900	\$ 3,800	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Office Supplies	100.3910.531100.45	\$ -	\$ -	\$ 2,200	\$ 4,400	\$ 2,000	\$ 4,000	\$ 2,000	100%
	General Supplies & Materials Uniforms & Badges	100.3910.531100.80	\$ -	\$ -	\$ 700	\$ 1,400	\$ 1,000	\$ 2,000	\$ 1,000	100%
	Energy Water/Sewerage	100.3910.531200.10	\$ -	\$ -	\$ 2,700	\$ 5,400	\$ 2,000	\$ 5,000	\$ 3,000	150%
	Energy Electricity	100.3910.531200.30	\$ -	\$ -	\$ 4,700	\$ 9,400	\$ 8,000	\$ 8,000	\$ -	0%
	Energy Bottled Gas	100.3910.531200.40	\$ -	\$ -	\$ 5,300	\$ 10,600	\$ -	\$ 10,000	\$ 10,000	100%
	Energy Vehicle-Gasoline/Diesel	100.3910.531200.70	\$ -	\$ -	\$ 2,900	\$ 5,800	\$ 3,000	\$ 6,000	\$ 3,000	100%
	Food General	100.3910.531300.00	\$ -	\$ -	\$ 6,200	\$ 12,400	\$ 3,000	\$ 15,000	\$ 12,000	400%
	Other Supplies General	100.3910.531700.00	\$ -	\$ -	\$ 200	\$ 400	\$ -	\$ -	\$ -	0%
Operating Total			\$ -	\$ -	\$ 158,300	\$ 316,600	\$ 81,100	\$ 290,900	\$ 209,800	259%
	<b>TOTAL EXPENSE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 346,200</b>	<b>\$ 692,400</b>	<b>\$ 525,100</b>	<b>\$ 840,500</b>	<b>\$ 315,400</b>	<b>60%</b>

## Mountain Cove

### Department Summary

Account Type	Department	Expense Type	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26	
Revenue	6180-Other Recreational	Charges For Services	\$ 7,600	\$ 6,700	\$ 2,600	\$ 5,200	\$ 10,000	\$ 20,000	\$ 10,000	100%	
		Investment Income	\$ 21,000	\$ 19,000	\$ 9,000	\$ 18,000	\$ 16,000	\$ 16,000	\$ -	0%	
		Other Financing Sources	\$ 1,437,700	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		Rental Income	\$ 83,900	\$ 91,500	\$ 42,100	\$ 84,200	\$ 100,000	\$ 188,200	\$ 88,200	88%	
		<b>Revenue Total</b>	<b>\$ 1,550,200</b>	<b>\$ 117,700</b>	<b>\$ 53,700</b>	<b>\$ 107,400</b>	<b>\$ 126,000</b>	<b>\$ 224,200</b>	<b>\$ 98,200</b>	<b>78%</b>	
Expense	6180-Other Recreational	Personnel	\$ 154,500	\$ 188,400	\$ 108,000	\$ 216,000	\$ 196,200	\$ 219,800	\$ 23,600	12%	
		Operating	\$ 65,500	\$ 164,800	\$ 48,800	\$ 97,600	\$ 92,100	\$ 105,600	\$ 13,500	15%	
		<b>Expense Total</b>	<b>\$ 220,000</b>	<b>\$ 353,200</b>	<b>\$ 156,800</b>	<b>\$ 313,600</b>	<b>\$ 288,300</b>	<b>\$ 325,400</b>	<b>\$ 37,100</b>	<b>13%</b>	
<b>GAIN/(LOSS)</b>			<b>\$ 1,330,200</b>	<b>\$ (235,500)</b>	<b>\$ (103,100)</b>	<b>\$ (206,200)</b>	<b>\$ (162,300)</b>	<b>\$ (101,200)</b>	<b>\$ 61,100</b>	<b>-38%</b>	

### Department Details

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26	
Personnel	Salary and Wages Regular Employees	555.6180.511100.10	\$ 97,900	\$ 120,400	\$ 77,200	\$ 154,400	\$ 140,000	\$ 166,000	\$ 26,000	19%	
	Salary and Wages Vacation	555.6180.511100.20	\$ 5,000	\$ 4,700	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%	
	Salary and Wages Holiday	555.6180.511100.30	\$ 5,400	\$ 5,900	\$ -	\$ -	\$ 2,600	\$ -	\$ (2,600)	-100%	
	Salary and Wages Bereavement	555.6180.511100.80	\$ -	\$ 100	\$ 500	\$ 1,000	\$ -	\$ -	\$ -	0%	
	Personal Pay General	555.6180.511170.00	\$ 4,900	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
	Overtime General	555.6180.511300.00	\$ -	\$ 100	\$ 300	\$ 600	\$ -	\$ -	\$ -	0%	
	Health Expense Health Insurance	555.6180.512110.30	\$ 23,300	\$ 32,400	\$ 18,900	\$ 37,800	\$ 27,000	\$ 27,000	\$ -	0%	
	Disability Short Term	555.6180.512120.10	\$ 1,200	\$ 1,200	\$ 700	\$ 1,400	\$ 1,700	\$ 1,700	\$ -	0%	
	Disability Long Term	555.6180.512120.20	\$ 400	\$ 500	\$ 300	\$ 600	\$ 600	\$ 600	\$ -	0%	
	Life Insurance General	555.6180.512130.00	\$ 100	\$ 200	\$ 100	\$ 200	\$ 100	\$ 200	\$ 100	100%	
	Social Security Contribution General	555.6180.512200.00	\$ 6,300	\$ 7,400	\$ 4,400	\$ 8,800	\$ 8,000	\$ 10,000	\$ 2,000	25%	
	Medicare General	555.6180.512300.00	\$ 1,500	\$ 1,700	\$ 1,000	\$ 2,000	\$ 1,900	\$ 2,400	\$ 500	26%	
	Retirement Contributions Defined Benefit	555.6180.512400.10	\$ (200)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Retirement Contributions 401(a)	555.6180.512400.30	\$ 7,500	\$ 7,600	\$ 4,200	\$ 8,400	\$ 10,000	\$ 10,500	\$ 500	5%	
Worker's Compensation General	555.6180.512700.00	\$ 1,000	\$ 2,000	\$ 300	\$ 600	\$ 1,200	\$ 1,200	\$ -	0%		
Other Employee Benefits Identity Theft Protection	555.6180.512900.20	\$ 200	\$ 200	\$ 100	\$ 200	\$ 100	\$ 200	\$ 100	100%		
<b>Personnel Total</b>			<b>\$ 154,500</b>	<b>\$ 188,400</b>	<b>\$ 108,000</b>	<b>\$ 216,000</b>	<b>\$ 196,200</b>	<b>\$ 219,800</b>	<b>\$ 23,600</b>	<b>12%</b>	
Operating	Technical Computer Services	555.6180.521300.10	\$ -	\$ 100	\$ 100	\$ 200	\$ -	\$ -	\$ -	0%	
	Technical Contractual Services	555.6180.521300.95	\$ 400	\$ 300	\$ -	\$ -	\$ 800	\$ 800	\$ -	0%	
	Cleaning Services General	555.6180.522100.00	\$ 1,600	\$ 2,100	\$ 900	\$ 1,800	\$ -	\$ -	\$ -	0%	
	Repairs & Maintenance Supplies	555.6180.522200.20	\$ 700	\$ 300	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 1,000	100%	
	Repairs Buildings	555.6180.522220.10	\$ 1,200	\$ 69,900	\$ 1,400	\$ 2,800	\$ 5,000	\$ 5,000	\$ -	0%	
	Repairs Equipment	555.6180.522220.20	\$ 1,600	\$ 5,900	\$ 400	\$ 800	\$ 5,000	\$ 5,000	\$ -	0%	
	Repairs Vehicles	555.6180.522220.60	\$ 1,700	\$ 900	\$ 1,100	\$ 2,200	\$ 2,500	\$ 2,500	\$ -	0%	
	Rental of Equipment & Vehicles Copiers	555.6180.522320.30	\$ 200	\$ 300	\$ 300	\$ 600	\$ 100	\$ 100	\$ -	0%	
	Communications Cellular Phone	555.6180.523200.10	\$ 500	\$ 500	\$ 100	\$ 200	\$ 600	\$ 600	\$ -	0%	

Expense Type	Account Description	Account	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget	% Change from FY26
	Communications Telephone	555.6180.523200.15	\$ 3,600	\$ 2,800	\$ 500	\$ 1,000	\$ 3,000	\$ 2,200	\$ (800)	-27%
	Communications Internet Service	555.6180.523200.20	\$ -	\$ 3,800	\$ 9,800	\$ 19,600	\$ 10,000	\$ 15,000	\$ 5,000	50%
	Communications Television	555.6180.523200.70	\$ 2,800	\$ 2,600	\$ 1,400	\$ 2,800	\$ -	\$ -	\$ -	0%
	Advertising Other	555.6180.523300.90	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	0%
	Dues & Fees General	555.6180.523600.00	\$ 700	\$ 600	\$ 200	\$ 400	\$ 800	\$ 1,000	\$ 200	25%
	Dues & Fees Bank Charges	555.6180.523600.15	\$ -	\$ -	\$ 100	\$ 200	\$ -	\$ -	\$ -	100%
	Other Purchased Services Hauling & Disposal	555.6180.523900.90	\$ 100	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	General Supplies & Materials General	555.6180.531100.00	\$ 3,000	\$ 16,100	\$ 7,400	\$ 14,800	\$ 11,000	\$ 12,100	\$ 1,100	100%
	General Supplies & Materials Office Supplies	555.6180.531100.45	\$ -	\$ 200	\$ 300	\$ 600	\$ -	\$ -	\$ -	100%
	Energy Water/Sewerage	555.6180.531200.10	\$ 4,700	\$ 5,600	\$ 2,800	\$ 5,600	\$ 4,300	\$ 4,300	\$ -	100%
	Energy Electricity	555.6180.531200.30	\$ 21,000	\$ 26,500	\$ 15,900	\$ 31,800	\$ 21,000	\$ 21,000	\$ -	100%
	Energy Bottled Gas	555.6180.531200.40	\$ 3,900	\$ 7,200	\$ 4,200	\$ 8,400	\$ 4,000	\$ 4,000	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	555.6180.531200.70	\$ 4,700	\$ 4,600	\$ 400	\$ 800	\$ 5,000	\$ 5,000	\$ -	0%
	Supplies/Inventory Purchased for Resale General	555.6180.531500.00	\$ 2,900	\$ 2,700	\$ 1,500	\$ 3,000	\$ 3,000	\$ 8,000	\$ 5,000	0%
	Depreciation General	555.6180.561000.00	\$ 10,200	\$ 11,800	\$ -	\$ -	\$ 10,500	\$ 12,500	\$ 2,000	0%
<b>Operating Total</b>			<b>\$ 65,500</b>	<b>\$ 164,800</b>	<b>\$ 48,800</b>	<b>\$ 97,600</b>	<b>\$ 92,100</b>	<b>\$ 105,600</b>	<b>\$ 13,500</b>	<b>15%</b>
Capital	Capital - Computers Software	555.6180.542400.20	\$ -	\$ -	\$ 100	\$ 200	\$ -	\$ -	\$ -	0%
<b>Capital Total</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>TOTAL EXPENSE</b>			<b>\$ 220,000</b>	<b>\$ 353,200</b>	<b>\$ 156,900</b>	<b>\$ 313,800</b>	<b>\$ 288,300</b>	<b>\$ 325,400</b>	<b>\$ 37,100</b>	<b>13%</b>