

The purpose of today's session is to provide a clear, high-level overview of the county's financial position and upcoming budget considerations.

Packet Induces:

- **Budget Summary for All Funds** – Page 1-2
High-level financial outlook, including major revenues and expenditures by fund.
- **General Fund Summary and Department Breakdown** – Page 3-4
Overview of departmental allocations, primary cost drivers, and year-over-year changes.
- **Historical Trends and Budget Options** – Page 5-8
Estimated rollback rate and projected budget impact on the average resident.
- **Detailed Expenditure Report for General Fund** - Page 9-61
Line-item expenditures for all departments.
- **Budget Summary for Major Funds** – Page 62
High-level financial outlook for each major fund, including key revenue and expenditure trends.
- **Detailed Expenditure Report for Major Funds** – Page 63-74
Department-level line-item detail for major fund expenditures.



Summary - ALL FUNDS

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	\$ 38,000,000	\$ 201,000
100 - General Fund Expense	\$ 42,352,379	\$ 38,097,508	\$ 19,776,880	\$ 39,553,759	\$ 37,799,000	\$ 40,795,000	\$ 2,996,000
Gain/Loss	\$ (7,416,973)	\$ (1,316,244)	\$ 1,373,942	\$ 2,747,885	\$ -	\$ (2,795,000)	\$ (2,795,000)
050 - Development Revenue	\$ 11,983,654	\$ 2,264,336	\$ 7,900,198	\$ 15,800,397	\$ 2,286,614	\$ 7,913,575	\$ 5,626,961
050 - Development Authority Expense	\$ 11,760,060	\$ 2,038,429	\$ 227,161	\$ 454,322	\$ 2,286,614	\$ 7,913,575	\$ 5,626,961
Gain/Loss	\$ 223,594	\$ 225,907	\$ 7,673,037	\$ 15,346,075	\$ -	\$ -	\$ -
205 - Law Library Revenue	\$ 22,273	\$ 19,548	\$ -	\$ -	\$ 21,000	\$ 21,000	\$ -
205 - Law Library Expense	\$ 8,358	\$ 9,714	\$ -	\$ -	\$ 21,000	\$ 21,000	\$ -
Gain/Loss	\$ 13,915	\$ 9,834	\$ -	\$ -	\$ -	\$ -	\$ -
210 - Juvenile Court Revenue	\$ 1,529	\$ 1,295	\$ 358	\$ 716	\$ 2,800	\$ 2,800	\$ -
210 - Juvenile Court Supervision Fund Expense	\$ -	\$ 1,307	\$ -	\$ -	\$ 20,000	\$ 2,800	\$ (17,200)
Gain/Loss	\$ 1,529	\$ (12)	\$ 358	\$ 716	\$ (17,200)	\$ -	\$ 17,200
212 - Forfeiture Fund Revenue	\$ 1,800	\$ -	\$ -	\$ -	\$ 25,200	\$ 15,000	\$ (10,200)
212 - Forfeiture Fund Expense	\$ 4,976	\$ 55	\$ 776	\$ 1,551	\$ 75,000	\$ 15,000	\$ (60,000)
Gain/Loss	\$ (3,176)	\$ (55)	\$ (776)	\$ (1,551)	\$ (49,800)	\$ -	\$ 49,800
213 - Opioid Revenue	\$ 369,050	\$ 140,016	\$ 10,626	\$ 21,253	\$ 300,000	\$ 300,000	\$ -
213 - Opioid Settlement Funds Expense	\$ 5,945	\$ 177,450	\$ 34,481	\$ 68,962	\$ 300,000	\$ 300,000	\$ -
Gain/Loss	\$ 363,105	\$ (37,433)	\$ (23,854)	\$ (47,709)	\$ -	\$ -	\$ -
215 - E911 Revenue	\$ 1,478,183	\$ 1,755,160	\$ 509,005	\$ 1,018,010	\$ 1,789,000	\$ 1,922,000	\$ 133,000
215 - E911 Expense	\$ 1,472,382	\$ 1,762,394	\$ 1,064,953	\$ 2,129,906	\$ 1,809,000	\$ 1,922,000	\$ 113,000
Gain/Loss	\$ 5,801	\$ (7,234)	\$ (555,948)	\$ (1,111,896)	\$ (20,000)	\$ -	\$ 20,000
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
220 - Fire and Rescue Expense	\$ 5,505,826	\$ 7,097,066	\$ 3,901,362	\$ 7,802,723	\$ 7,815,000	\$ 8,615,000	\$ 800,000
Gain/Loss	\$ 414,681	\$ (110,236)	\$ 1,598,097	\$ 3,196,194	\$ (170,000)	\$ -	\$ 170,000
222 - American Revenue	\$ 3,132,500	\$ 477,905	\$ 240	\$ 479	\$ 300,000	\$ -	\$ (300,000)
222 - American Rescue Plan Act of Expense	\$ 2,804,858	\$ 385,467	\$ 11,300	\$ 22,600	\$ 300,000	\$ -	\$ (300,000)
Gain/Loss	\$ 327,642	\$ 92,438	\$ (11,060)	\$ (22,121)	\$ -	\$ -	\$ -
223 - Special Courts Revenue	\$ 708,168	\$ 697,628	\$ 97,252	\$ 194,504	\$ 685,000	\$ 685,000	\$ -
223 - Special Courts Expense	\$ 646,091	\$ 859,786	\$ 453,016	\$ 906,032	\$ 685,000	\$ 696,121	\$ 11,121
Gain/Loss	\$ 62,077	\$ (162,158)	\$ (355,764)	\$ (711,529)	\$ -	\$ (11,121)	\$ (11,121)
224 - Inmate Welfare Revenue	\$ 62,515	\$ 55,135	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -
224 - Inmate Welfare Fund Expense	\$ 26,430	\$ 27,380	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -
Gain/Loss	\$ 36,084	\$ 27,755	\$ -	\$ -	\$ -	\$ -	\$ -

Fund Rev/Exp	FY24 Actual	FY25 Actual	6MNT FY26 Actual	FY 2026 Projected at YE	FY26 Amended Budget	FY27 Proposed	Difference from FY26 Budget
226 - Sheriff Special Revenue	\$ 90,258	\$ 95,670	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -
Projects Expense	\$ 103,744	\$ 63,310	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -
Gain/Loss	\$ (13,486)	\$ 32,360	\$ -	\$ -	\$ -	\$ -	\$ -
242 - DATE Fund Revenue	\$ 49,442	\$ 66,307	\$ 15,138	\$ 30,275	\$ 45,000	\$ 50,000	\$ 5,000
Expense	\$ 42,500	\$ 20,000	\$ -	\$ -	\$ 70,000	\$ 50,000	\$ (20,000)
Gain/Loss	\$ 6,942	\$ 46,307	\$ 15,138	\$ 30,275	\$ (25,000)	\$ -	\$ 25,000
250 - Multiple Grant Revenue	\$ 562,981	\$ 2,678,468	\$ 214,095	\$ 428,190	\$ 818,500	\$ 818,500	\$ -
Fund Expense	\$ 564,974	\$ 2,700,678	\$ 204,318	\$ 408,635	\$ 818,500	\$ 818,500	\$ -
Gain/Loss	\$ (1,994)	\$ (22,209)	\$ 9,777	\$ 19,555	\$ -	\$ -	\$ -
275 - Hotel/Motel Revenue	\$ 837,447	\$ 1,658,463	\$ 607,565	\$ 1,215,131	\$ 1,772,000	\$ 1,792,000	\$ 20,000
Tax Expense	\$ 452,312	\$ 1,959,132	\$ 69,081	\$ 138,163	\$ 1,772,000	\$ 1,792,000	\$ 20,000
Gain/Loss	\$ 385,135	\$ (300,670)	\$ 538,484	\$ 1,076,968	\$ -	\$ -	\$ -
320 - SPLOST 2020 Revenue	\$ 9,324,846	\$ 9,952,746	\$ 2,407,253	\$ 4,814,506	\$ -	\$ -	\$ -
Expense	\$ 11,544,615	\$ 9,190,918	\$ 5,698,392	\$ 11,396,784	\$ -	\$ -	\$ -
Gain/Loss	\$ (2,219,769)	\$ 761,828	\$ (3,291,139)	\$ (6,582,278)	\$ -	\$ -	\$ -
340 - Grant Fund Revenue	\$ 2,296,395	\$ 6,788,962	\$ 974,525	\$ 1,949,049	\$ 1,160,000	\$ 1,160,000	\$ -
(Capital) Expense	\$ 2,278,159	\$ 1,732,605	\$ 969,715	\$ 1,939,430	\$ 1,160,000	\$ 1,160,000	\$ -
Gain/Loss	\$ 18,236	\$ 5,056,357	\$ 4,810	\$ 9,620	\$ -	\$ -	\$ -
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)
Gain/Loss	\$ (35,076)	\$ (36,263)	\$ (245,374)	\$ (490,749)	\$ -	\$ 12,700	\$ 12,700
546 - Transportation Revenue	\$ 1,184,334	\$ 1,233,202	\$ 104,461	\$ 208,922	\$ 1,643,000	\$ 1,814,100	\$ 171,100
Expense	\$ 1,181,863	\$ 1,252,534	\$ 614,129	\$ 1,228,257	\$ 1,763,000	\$ 1,814,100	\$ 51,100
Gain/Loss	\$ 2,471	\$ (19,332)	\$ (509,668)	\$ (1,019,335)	\$ (120,000)	\$ -	\$ 120,000
555 - Special Revenue	\$ 1,550,272	\$ 117,656	\$ 53,682	\$ 107,364	\$ 126,000	\$ 224,200	\$ 98,200
Facilities Expense	\$ 219,686	\$ 353,106	\$ 156,733	\$ 313,467	\$ 288,210	\$ 315,500	\$ 27,290
Gain/Loss	\$ 1,330,586	\$ (235,451)	\$ (103,051)	\$ (206,103)	\$ (162,210)	\$ (91,300)	\$ 70,910
Total Revenue	\$ 76,795,713	\$ 74,446,011	\$ 40,302,084	\$ 80,604,168	\$ 59,038,731	\$ 65,931,175	\$ 6,892,444
Total Expenses	\$ 83,294,390	\$ 70,440,523	\$ 34,185,076	\$ 68,370,152	\$ 59,602,941	\$ 68,815,896	\$ 9,212,955
Grand Total	\$ (6,498,676)	\$ 4,005,488	\$ 6,117,008	\$ 12,234,016	\$ (564,210)	\$ (2,884,721)	\$ (2,320,511)

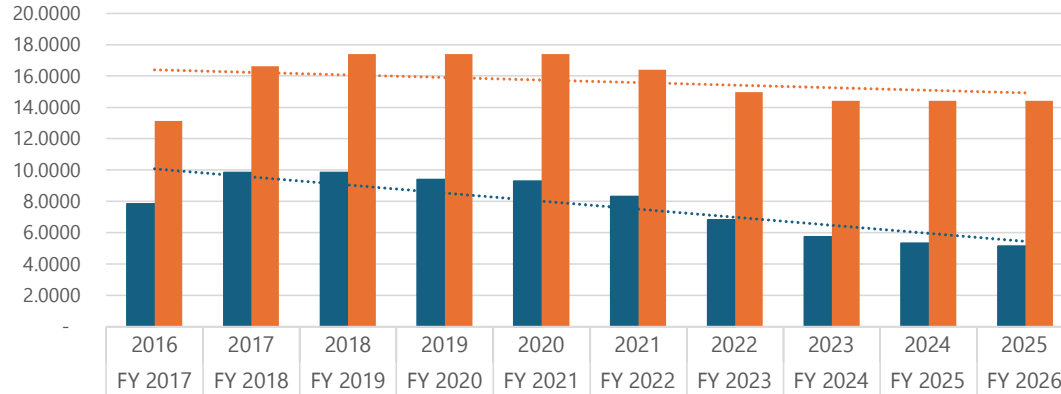
General Fund - Department Level

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
1110-Governing Body	\$ 759,116	\$ 1,259,956	\$ 599,763	\$ 1,199,527	\$ 982,500	\$ 997,000	\$ 14,500	1.5%	0.5%
1400-Elections	\$ 381,968	\$ 438,501	\$ 331,356	\$ 662,712	\$ 443,000	\$ 483,000	\$ 40,000	9.0%	1.3%
1410-Elections Poll Workers	\$ 93,790	\$ 86,239	\$ -	\$ -	\$ 93,000	\$ 99,000	\$ 6,000	6.5%	0.2%
1512-Accounting	\$ 367,192	\$ 626,167	\$ 352,345	\$ 704,690	\$ 616,900	\$ 659,500	\$ 42,600	6.9%	1.4%
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	\$ 130,000	\$ 1,000	0.8%	0.0%
1535-Data Processing/MIS	\$ 1,138,499	\$ 1,407,154	\$ 2,585,081	\$ 5,170,163	\$ 1,117,500	\$ 970,000	\$ (147,500)	-13.2%	-4.9%
1540-Human Resources	\$ 62,115	\$ 152,146	\$ 119,021	\$ 238,042	\$ 221,500	\$ 249,000	\$ 27,500	12.4%	0.9%
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	\$ 1,530,000	\$ (105,000)	-6.4%	-3.5%
1550-Tax Assessor	\$ 1,570,441	\$ 1,762,475	\$ 911,970	\$ 1,823,940	\$ 1,810,000	\$ 1,863,000	\$ 53,000	2.9%	1.8%
1551-Board of Equalization	\$ 15,824	\$ 8,730	\$ 5,768	\$ 11,536	\$ 14,000	\$ 14,000	\$ -	0.0%	0.0%
1555-Risk Management	\$ 619,926	\$ 662,105	\$ 1,464	\$ 2,928	\$ 634,000	\$ 675,000	\$ 41,000	6.5%	1.4%
1565-General Govt Building and Plant	\$ 1,958,527	\$ 1,932,623	\$ 944,981	\$ 1,889,962	\$ 2,243,050	\$ 2,141,000	\$ (102,050)	-4.5%	-3.4%
1567-Marsh Warthen House	\$ 17,985	\$ 17,168	\$ 4,875	\$ 9,749	\$ 23,000	\$ 15,000	\$ (8,000)	-34.8%	-0.3%
1580-Records Management	\$ 48,329	\$ 59,548	\$ 34,741	\$ 69,482	\$ 66,000	\$ 69,000	\$ 3,000	4.5%	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%	-2.3%
2180-Clerk of Superior Court	\$ 1,025,380	\$ 1,238,868	\$ 700,761	\$ 1,401,522	\$ 1,186,000	\$ 1,225,000	\$ 39,000	3.3%	1.3%
2200-District Attorney	\$ 652,416	\$ 722,879	\$ 317,077	\$ 634,155	\$ 862,000	\$ 995,000	\$ 133,000	15.4%	4.4%
2300-State Court	\$ 388,515	\$ 409,661	\$ 191,347	\$ 382,694	\$ 382,000	\$ 400,000	\$ 18,000	4.7%	0.6%
2350-State Court Solicitor	\$ 237,247	\$ 251,038	\$ 144,805	\$ 289,610	\$ 263,000	\$ 293,000	\$ 30,000	11.4%	1.0%
2400-Magistrate Court	\$ 438,072	\$ 522,498	\$ 275,802	\$ 551,604	\$ 551,200	\$ 567,000	\$ 15,800	2.9%	0.5%
2450-Probate Court	\$ 342,197	\$ 364,177	\$ 207,504	\$ 415,008	\$ 446,000	\$ 505,000	\$ 59,000	13.2%	2.0%
2600-Juvenile Court	\$ 553,232	\$ 608,243	\$ 309,295	\$ 618,589	\$ 539,500	\$ 598,000	\$ 58,500	10.8%	2.0%
2800-Public Defender	\$ 383,163	\$ 385,318	\$ 206,565	\$ 413,130	\$ 412,300	\$ 445,000	\$ 32,700	7.9%	1.1%
3200-Codes Enforcement	\$ 228,488	\$ 255,140	\$ 97,486	\$ 194,973	\$ 237,000	\$ 240,000	\$ 3,000	1.3%	0.1%
3215-Building Inspection	\$ 138,826	\$ 178,080	\$ 118,012	\$ 236,024	\$ 225,000	\$ 225,000	\$ -	0.0%	0.0%
3255-Animal Control	\$ -	\$ 9,476	\$ 218,320	\$ 436,641	\$ 350,000	\$ 410,000	\$ 60,000	17.1%	2.0%
3310-3365 - Sheriff Total	\$ 10,003,236	\$ 12,645,215	\$ 5,906,866	\$ 11,813,733	\$ 12,371,250	\$ 12,956,400	\$ 585,150	4.7%	19.5%
3635-Ambulance Service	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ 600,000	\$ 350,000	140.0%	11.7%
3700-Coroner / Medical Examiner	\$ 118,271	\$ 183,135	\$ 92,722	\$ 185,443	\$ 132,000	\$ 166,000	\$ 34,000	25.8%	1.1%
3910-Animal Shelter	\$ -	\$ -	\$ 346,272	\$ 692,545	\$ 525,000	\$ 750,000	\$ 225,000	42.9%	7.5%
3920-Emergency Management	\$ 99,895	\$ 145,522	\$ 121,386	\$ 242,772	\$ 172,600	\$ 253,000	\$ 80,400	46.6%	2.7%
4150-Public Works Projects	\$ -	\$ -	\$ 120,693	\$ 241,386	\$ 300,000	\$ 435,000	\$ 135,000	45.0%	4.5%
4210-Highways & Streets Admin	\$ 2,572,051	\$ 3,267,080	\$ 1,811,136	\$ 3,622,273	\$ 3,198,000	\$ 3,430,000	\$ 232,000	7.3%	7.7%

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
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	\$ 720,000	\$ (14,000)	-1.9%	-0.5%
4990-Coats of America Site Clean-up	\$ -	\$ -	\$ 99,316	\$ 198,632	\$ -	\$ 200,000	\$ 200,000	100.0%	6.7%
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	\$ 107,000	\$ 101,500	1845.5%	3.4%
5440-Intergov Welfare Payments	\$ 63,336	\$ 36,771	\$ 14,289	\$ 28,577	\$ 70,000	\$ 40,000	\$ (30,000)	-42.9%	-1.0%
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	\$ 343,000	\$ 13,800	4.2%	0.5%
6149-Other Recreational	\$ 43,298	\$ 55,024	\$ 28,392	\$ 56,784	\$ 56,500	\$ 50,000	\$ (6,500)	-11.5%	-0.2%
6184-Rossville Comm Centr w/Adv Acres	\$ -	\$ 19,966	\$ 16,602	\$ 33,203	\$ 68,500	\$ 67,500	\$ (1,000)	-1.5%	0.0%
6190-Agricultural Center	\$ 12,576	\$ 10,841	\$ 7,146	\$ 14,291	\$ 16,000	\$ 18,000	\$ 2,000	12.5%	0.1%
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%	0.5%
7135-County Agent	\$ 71,184	\$ 73,518	\$ 24,706	\$ 49,412	\$ 81,000	\$ 83,800	\$ 2,800	3.5%	0.1%
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	\$ 257,000	\$ 19,000	8.0%	0.6%
7520-Economic Development	\$ 175,948	\$ 222,333	\$ 99,157	\$ 198,314	\$ 169,000	\$ 167,000	\$ (2,000)	-1.2%	-0.1%
Transfer Out to Fund 215 - E911	\$ 187,834	\$ 499,048	\$ 15,610	\$ 31,220	\$ 524,000	\$ 632,000	\$ 108,000	20.6%	3.6%
Transfers Out To Fund 220 - Fire and Rescue	\$ 856,783	\$ 1,120,524	\$ -	\$ -	\$ 1,395,000	\$ 1,800,000	\$ 405,000	29.0%	13.5%
Transfers Out To Fund 546 -Transportation	\$ 632,815	\$ 622,445	\$ 39,705	\$ 79,410	\$ 500,000	\$ 800,000	\$ 300,000	60.0%	10.0%
	\$ 42,352,379	\$ 38,097,508	\$ 19,776,880	\$ 39,553,759	\$ 37,799,000	\$ 40,795,000	\$ 2,996,000	7.9%	100%

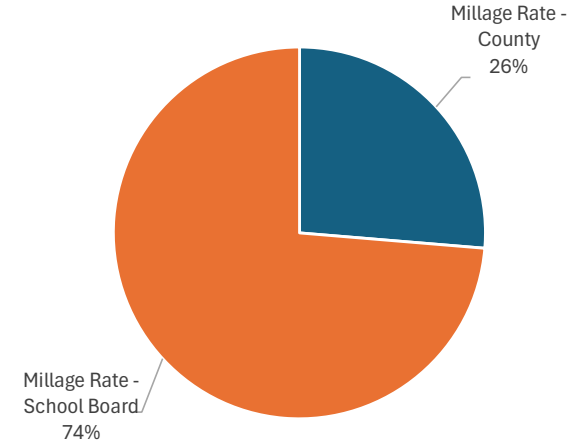
MILLAGE RATE COMPARISON - COUNTY VS SCHOOL BOARD

UNINCORPORATED

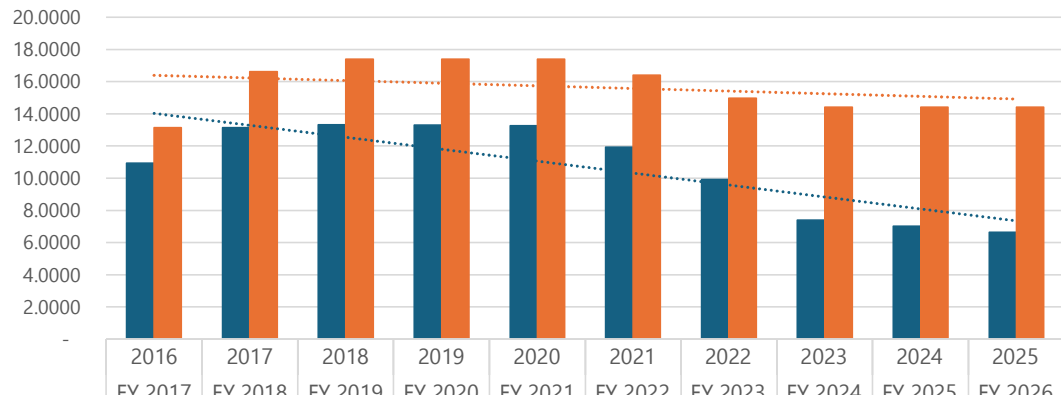


■ Millage Rate - County	7.8380	9.8380	9.8380	9.3822	9.2870	8.3130	6.8283	5.7350	5.3280	5.1510
■ Millage Rate - School Board	13.1290	16.6190	17.4040	17.4040	17.4040	16.4040	14.9830	14.4180	14.4180	14.4180

FY 2026 Unincorporated

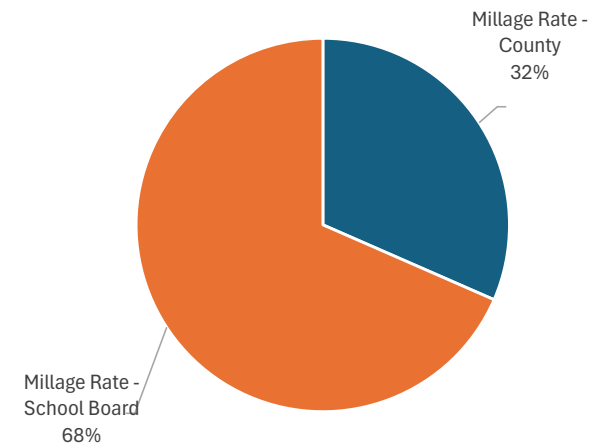


INCORPORATED

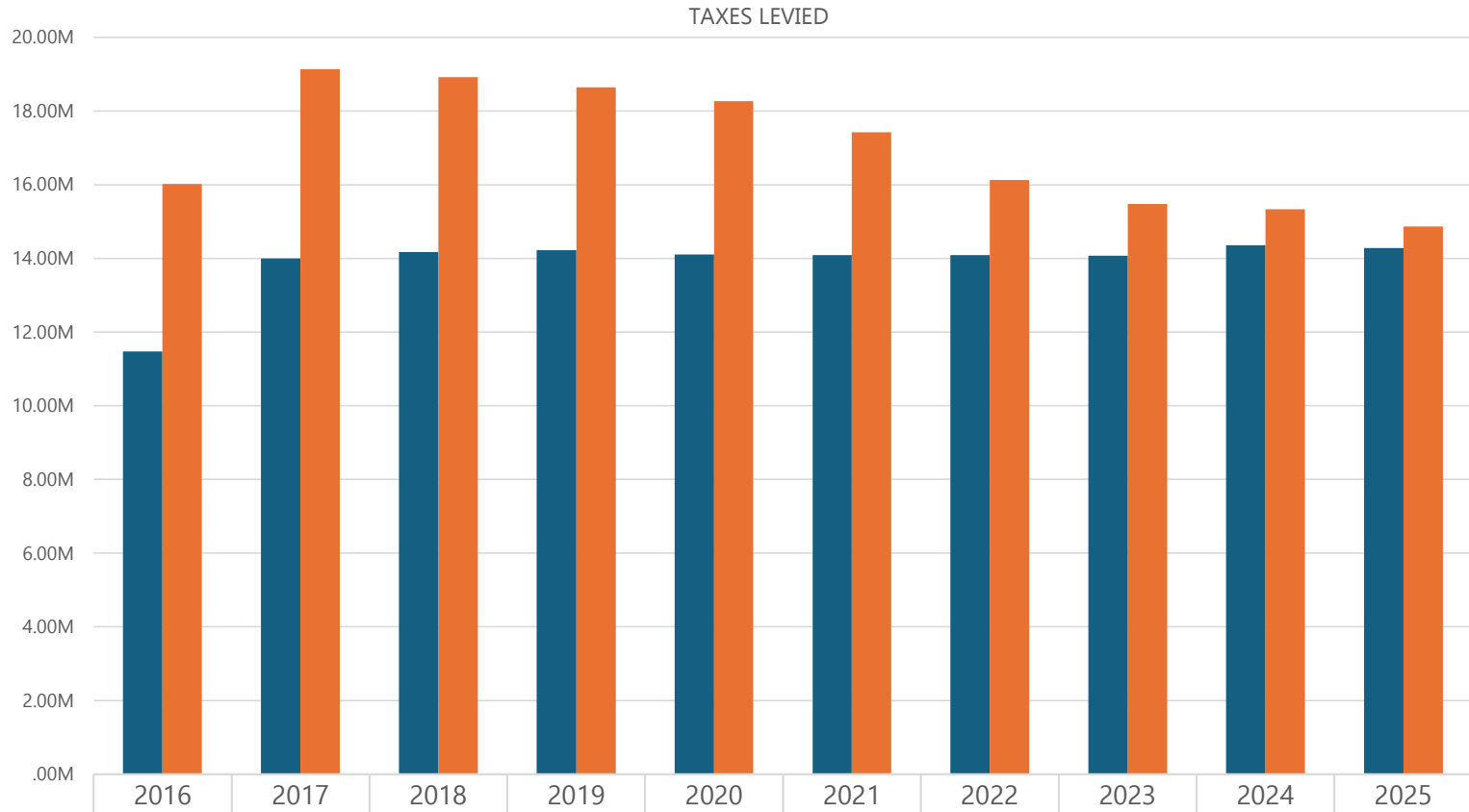


■ Millage Rate - County	10.9400	13.1290	13.3300	13.2930	13.2750	11.9360	9.9213	7.3900	7.0270	6.6450
■ Millage Rate - School Board	13.1290	16.6190	17.4040	17.4040	17.4040	16.4040	14.9830	14.4180	14.4180	14.4180

FY 2026 Incorporated



HISTORICAL TAX LEVIED



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
■ Taxes Levied*	11.47M	14.00M	14.18M	14.22M	14.11M	14.09M	14.08M	14.07M	14.36M	14.28M
■ Adjusted value for inflation to 2026	16.01M	19.14M	18.92M	18.64M	18.27M	17.43M	16.13M	15.48M	15.34M	14.86M

* Based on Tax Digest Values which include Real and Personal Properties, Motor Vehicles, Mobile Homes, Timber and Heavy Duty Equipment less Exemptions

UNINCORPORATED

Option 1 - Department Request

Budget Revenue	\$	37,949,000
Budget Expense	\$	50,449,000
	\$	(12,500,000)

Estimated Rollback Millage Rate	4.8423
Option 1 Millage Rate	9.0816
Increased by	<u>4.2393</u>

Impact on Average Resident

Median Gross Property Value	\$	250,000.00
Assessed Value - 40% of Gross	\$	100,000.00
Homestead Exemption	\$	2,000.00
Taxable Value	\$	98,000.00

Current Millage Rate	5.1510	
Current County Portion of Tax Bill	\$	504.80

Option 1 Millage Rate	9.0816	
Option 1 County Portion of Tax Bill	\$	889.99

Increased by \$ 385.20

Option 2 - At Budget Workshop

Budget Revenue	\$	37,949,000
Budget Expense	\$	44,478,375
	\$	(6,529,375)

Estimated Rollback Millage Rate	4.8423
Option 2 Millage Rate	7.0567
Increased by	<u>2.2144</u>

Impact on Average Resident

Median Gross Property Value	\$	250,000.00
Assessed Value - 40% of Gross	\$	100,000.00
Homestead Exemption	\$	2,000.00
Taxable Value	\$	98,000.00

Current Millage Rate	5.1510	
Current County Portion of Tax Bill	\$	504.80

Option 2 Millage Rate	7.0567	
Option 2 County Portion of Tax Bill	\$	691.56

Increased by \$ 186.76

Option 3 - CEO/CFO Proposed

Budget Revenue	\$	38,000,000
Budget Expense	\$	40,795,000
	\$	(2,795,000)

Estimated Rollback Millage Rate	4.8423
Option 3 Millage Rate	5.7903
Increased by	<u>0.9480</u>

Impact on Average Resident

Median Gross Property Value	\$	250,000.00
Assessed Value - 40% of Gross	\$	100,000.00
Homestead Exemption	\$	2,000.00
Taxable Value	\$	98,000.00

Current Millage Rate	5.1510	
Current County Portion of Tax Bill	\$	504.80

Option 3 Millage Rate	5.7903	
Option 3 County Portion of Tax Bill	\$	567.45

Increased by \$ 62.65

INCORPORATED

Option 1 - Department Request

Budget Revenue	\$	37,949,000
Budget Expense	\$	50,449,000
	\$	(12,500,000)

Estimated Rollback Millage Rate	6.2797
Option 1 Millage Rate	11.7772
Increased by	<u>5.4975</u>

Impact on Average Resident

Median Gross Property Value	\$	250,000.00
Assessed Value - 40% of Gross	\$	100,000.00
Homestead Exemption	\$	2,000.00
Taxable Value	\$	98,000.00

Current Millage Rate	6.6450
Current County Portion of Tax Bill	\$ 651.21

Option 1 Millage Rate	11.7772
Option 1 County Portion of Tax Bill	\$ 1,154.16

Increased by \$ 502.95

Option 2 - At Budget Workshop

Budget Revenue	\$	37,949,000
Budget Expense	\$	44,478,375
	\$	(6,529,375)

Estimated Rollback Millage Rate	6.2797
Option 2 Millage Rate	9.6836
Increased by	<u>3.4039</u>

Impact on Average Resident

Median Gross Property Value	\$	250,000.00
Assessed Value - 40% of Gross	\$	100,000.00
Homestead Exemption	\$	2,000.00
Taxable Value	\$	98,000.00

Current Millage Rate	6.6450
Current County Portion of Tax Bill	\$ 651.21

Option 2 Millage Rate	9.6836
Option 2 County Portion of Tax Bill	\$ 949.00

Increased by \$ 297.79

Option 3 - CEO/CFO Proposed

Budget Revenue	\$	38,000,000
Budget Expense	\$	40,795,000
	\$	(2,795,000)

Estimated Rollback Millage Rate	6.2797
Option 3 Millage Rate	7.5089
Increased by	<u>1.2292</u>

Impact on Average Resident

Median Gross Property Value	\$	250,000.00
Assessed Value - 40% of Gross	\$	100,000.00
Homestead Exemption	\$	2,000.00
Taxable Value	\$	98,000.00

Current Millage Rate	6.6450
Current County Portion of Tax Bill	\$ 651.21

Option 3 Millage Rate	7.5089
Option 3 County Portion of Tax Bill	\$ 735.88

Increased by \$ 84.67

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	\$ 402,119	\$ 520,394	\$ 296,731	\$ 593,463	\$ 533,700	\$ 590,500	\$ 56,800	11%
	Salary and Wages Vacation	100.1110.511100.20	\$ 4,818	\$ 2,680	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100%
	Salary and Wages Holiday	100.1110.511100.30	\$ 1,920	\$ 1,878	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
	Salary and Wages Compensatory	100.1110.511100.40	\$ 2,150	\$ 1,268	\$ -	\$ -	\$ 2,500	\$ -	\$ (2,500)	-100%
	Salary and Wages Bereavement	100.1110.511100.80	\$ 160	\$ 184	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100%
	Personal Pay General	100.1110.511170.00	\$ 8,341	\$ 7,945	\$ -	\$ -	\$ 12,000	\$ -	\$ (12,000)	-100%
	Salary Reimbursement General	100.1110.511190.00	\$ (897)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Overtime General	100.1110.511300.00	\$ 2,885	\$ 2,317	\$ 1,777	\$ 3,554	\$ -	\$ 3,000	\$ 3,000	100%
	Health Expense Health Insurance	100.1110.512110.30	\$ 46,782	\$ 66,592	\$ 43,855	\$ 87,709	\$ 54,000	\$ 51,000	\$ (3,000)	-6%
	Disability Short Term	100.1110.512120.10	\$ 2,545	\$ 3,152	\$ 1,996	\$ 3,993	\$ 3,300	\$ 3,300	\$ -	0%
	Disability Long Term	100.1110.512120.20	\$ 943	\$ 1,411	\$ 917	\$ 1,834	\$ 1,200	\$ 1,200	\$ -	0%
	Life Insurance General	100.1110.512130.00	\$ 131	\$ 179	\$ 100	\$ 200	\$ 200	\$ 300	\$ 100	50%
	Social Security Contribution General	100.1110.512200.00	\$ 25,327	\$ 32,377	\$ 18,058	\$ 36,116	\$ 32,000	\$ 33,800	\$ 1,800	6%
	Medicare General	100.1110.512300.00	\$ 5,924	\$ 7,572	\$ 4,223	\$ 8,447	\$ 7,500	\$ 8,100	\$ 600	8%
	Retirement Contributions 401(a)	100.1110.512400.30	\$ 24,177	\$ 30,907	\$ 19,688	\$ 39,376	\$ 37,500	\$ 36,000	\$ (1,500)	-4%
	Worker's Compensation General	100.1110.512700.00	\$ 6,464	\$ 9,057	\$ 3,972	\$ 7,944	\$ 5,500	\$ 5,500	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.1110.512900.20	\$ 264	\$ 234	\$ 147	\$ 294	\$ 300	\$ 300	\$ -	0%
	Other Employee Benefits Other	100.1110.512900.50	\$ -	\$ -	\$ 105	\$ 210	\$ -	\$ -	\$ -	0%
	Personnel Total			\$ 534,054	\$ 688,146	\$ 391,569	\$ 783,139	\$ 705,700	\$ 733,000	\$ 27,300
Operating	Professional General	100.1110.521200.00	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Professional Legal Fees	100.1110.521200.40	\$ 53,625	\$ 171,974	\$ 71,462	\$ 142,925	\$ 70,000	\$ 70,000	\$ -	0%
	Professional Drug Screens	100.1110.521200.52	\$ 1,835	\$ 1,647	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Professional Other Professional	100.1110.521200.90	\$ 20,600	\$ 47,717	\$ 10,293	\$ 20,585	\$ 30,000	\$ 30,000	\$ -	0%
	Technical Computer Services	100.1110.521300.10	\$ 9,929	\$ 28,294	\$ 474	\$ 948	\$ 6,000	\$ 6,000	\$ -	0%
	Technical Contractual Services	100.1110.521300.95	\$ 17,148	\$ 37,765	\$ 4,092	\$ 8,183	\$ 6,500	\$ 6,500	\$ -	0%
	Cleaning Services Disposal	100.1110.522100.10	\$ -	\$ 213	\$ 1,370	\$ 2,740	\$ -	\$ -	\$ -	0%
	Repairs & Maintenance General	100.1110.522200.00	\$ -	\$ -	\$ 22	\$ 44	\$ -	\$ -	\$ -	0%
	Repairs & Maintenance Contracts	100.1110.522200.10	\$ 1,572	\$ 1,572	\$ 131	\$ 262	\$ 1,800	\$ 1,600	\$ (200)	-11%
	Repairs & Maintenance Supplies	100.1110.522200.20	\$ -	\$ 636	\$ 258	\$ 516	\$ -	\$ -	\$ -	0%
	Repairs Buildings	100.1110.522220.10	\$ -	\$ 25,665	\$ (23)	\$ (47)	\$ -	\$ -	\$ -	0%
	Repairs Equipment	100.1110.522220.20	\$ -	\$ 1,494	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Vehicles	100.1110.522220.60	\$ 9,361	\$ 8,921	\$ 231	\$ 462	\$ 3,000	\$ 3,000	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.1110.522320.30	\$ 3,710	\$ 4,447	\$ 4,567	\$ 9,135	\$ 5,500	\$ 7,000	\$ 1,500	27%
	Communications Cellular Phone	100.1110.523200.10	\$ 18,222	\$ 22,247	\$ 7,481	\$ 14,963	\$ 13,000	\$ 13,000	\$ -	0%
	Communications Telephone	100.1110.523200.15	\$ 1,745	\$ 465	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Communications Website Expense	100.1110.523200.25	\$ -	\$ 23,933	\$ 468	\$ 936	\$ 750	\$ 5,400	\$ 4,650	620%
	Communications Postage	100.1110.523200.30	\$ 32,328	\$ 25,431	\$ 15,678	\$ 31,356	\$ 20,000	\$ 20,000	\$ -	0%
	Communications Postage Charged Other Divisions	100.1110.523200.35	\$ (16,950)	\$ (12,053)	\$ -	\$ -	\$ (20,000)	\$ (20,000)	\$ -	0%
	Communications Television	100.1110.523200.70	\$ 545	\$ 966	\$ 499	\$ 998	\$ -	\$ -	\$ -	0%
Advertising General	100.1110.523300.00	\$ 735	\$ 2,397	\$ 10,175	\$ 20,350	\$ 20,000	\$ 20,000	\$ -	0%	
Advertising Newspaper	100.1110.523300.15	\$ 2,367	\$ 3,780	\$ 4,950	\$ 9,900	\$ -	\$ -	\$ -	0%	
Printing & Binding General	100.1110.523400.00	\$ 650	\$ 4,863	\$ 143	\$ 285	\$ 3,000	\$ 3,000	\$ -	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
	Travel General	100.1110.523500.00	\$ 7,788	\$ 14,565	\$ 2,627	\$ 5,254	\$ 12,000	\$ 12,000	\$ -	0%
	Dues & Fees General	100.1110.523600.00	\$ 15,445	\$ 16,335	\$ 20,449	\$ 40,897	\$ 15,000	\$ 22,000	\$ 7,000	47%
	Dues & Fees Late Charges	100.1110.523600.25	\$ 93	\$ 2,524	\$ 262	\$ 523	\$ -	\$ -	\$ -	0%
	Dues & Fees Membership Fee	100.1110.523600.55	\$ -	\$ 244	\$ 3,803	\$ 7,606	\$ -	\$ -	\$ -	0%
	Dues & Fees Vehicle License	100.1110.523600.75	\$ 148	\$ 130	\$ 471	\$ 942	\$ 250	\$ -	\$ (250)	-100%
	Ed & Training General	100.1110.523700.00	\$ 800	\$ 10,661	\$ 1,072	\$ 2,144	\$ 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	\$ 482	\$ 36,337	\$ 11,746	\$ 23,492	\$ 10,000	\$ 2,000	\$ (8,000)	-80%
	General Supplies & Materials Office Supplies	100.1110.531100.45	\$ 15,129	\$ 43,752	\$ 17,320	\$ 34,641	\$ 25,000	\$ 20,000	\$ (5,000)	-20%
	Energy Water/Sewerage	100.1110.531200.10	\$ 1,227	\$ 1,487	\$ 412	\$ 824	\$ -	\$ -	\$ -	0%
	Energy Natural Gas	100.1110.531200.20	\$ 1,529	\$ 1,708	\$ 1,373	\$ 2,746	\$ -	\$ -	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.1110.531200.70	\$ 4,121	\$ 13,095	\$ 1,318	\$ 2,637	\$ 11,000	\$ 6,000	\$ (5,000)	-45%
	Food General	100.1110.531300.00	\$ 935	\$ 11,951	\$ 15,071	\$ 30,141	\$ 20,000	\$ 20,000	\$ -	0%
	Books & Periodicals General	100.1110.531400.00	\$ -	\$ 43	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Small Equipment Operating Equipment	100.1110.531600.10	\$ 1,328	\$ 12,380	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Other Supplies General	100.1110.531700.00	\$ 1,004	\$ 2,188	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	Self Funded Insurance - Admin Excise Tax	100.1110.552100.60	\$ 1,770	\$ 2,028	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	0%
	Intergovernmental Penalties And Interest	100.1110.571000.80	\$ 9,341	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Payments to Others General	100.1110.573000.00	\$ -	\$ 8	\$ -	\$ -	\$ 7,500	\$ -	\$ (7,500)	-100%
Operating Total			\$ 225,062	\$ 571,810	\$ 208,194	\$ 416,388	\$ 276,800	\$ 264,000	\$ (12,800)	-5%
TOTAL EXPENSE			\$ 759,116	\$ 1,259,956	\$ 599,763	\$ 1,199,527	\$ 982,500	\$ 997,000	\$ 14,500	1%

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	\$ 187,320	\$ 202,638	\$ 200,195	\$ 400,390	\$ 224,000	\$ 268,000	\$ 44,000	20%
	Salary and Wages Vacation	100.1400.511100.20	\$ 3,608	\$ 5,999	\$ -	\$ -	\$ 4,500	\$ -	\$ (4,500)	-100%
	Salary and Wages Holiday	100.1400.511100.30	\$ 5,544	\$ 6,100	\$ -	\$ -	\$ 5,500	\$ -	\$ (5,500)	-100%
	Salary and Wages Bereavement	100.1400.511100.80	\$ -	\$ 574	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.1400.511170.00	\$ 5,023	\$ 5,349	\$ -	\$ -	\$ 6,000	\$ -	\$ (6,000)	-100%
	Overtime General	100.1400.511300.00	\$ 14,028	\$ 15,244	\$ 9,818	\$ 19,635	\$ 15,000	\$ 15,000	\$ -	0%
	Health Expense Health Insurance	100.1400.512110.30	\$ 29,948	\$ 41,612	\$ 27,223	\$ 54,447	\$ 36,000	\$ 34,000	\$ (2,000)	-6%
	Disability Short Term	100.1400.512120.10	\$ 1,766	\$ 1,913	\$ 1,210	\$ 2,420	\$ 2,200	\$ 2,200	\$ -	0%
	Disability Long Term	100.1400.512120.20	\$ 539	\$ 719	\$ 450	\$ 900	\$ 800	\$ 800	\$ -	0%
	Life Insurance General	100.1400.512130.00	\$ 121	\$ 223	\$ 88	\$ 176	\$ 150	\$ 200	\$ 50	33%
	Social Security Contribution General	100.1400.512200.00	\$ 12,582	\$ 14,066	\$ 10,451	\$ 20,902	\$ 14,800	\$ 16,400	\$ 1,600	11%
	Medicare General	100.1400.512300.00	\$ 2,943	\$ 3,289	\$ 2,444	\$ 4,889	\$ 3,400	\$ 3,700	\$ 300	9%
	Retirement Contributions 401(a)	100.1400.512400.30	\$ 15,472	\$ 17,373	\$ 10,159	\$ 20,318	\$ 19,000	\$ 18,400	\$ (600)	-3%
	Worker's Compensation General	100.1400.512700.00	\$ 854	\$ 1,023	\$ 371	\$ 742	\$ 800	\$ 800	\$ -	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	100.1400.512900.20	\$ 237	\$ 215	\$ 66	\$ 132	\$ 150	\$ 200	\$ 50	33%
Personnel Total			\$ 279,983	\$ 316,338	\$ 262,475	\$ 524,951	\$ 332,300	\$ 359,700	\$ 27,400	8%
Operating	Technical Computer Services	100.1400.521300.10	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	100.1400.521300.95	\$ 300	\$ 1,237	\$ 939	\$ 1,879	\$ 2,500	\$ 2,600	\$ 100	4%
	Repairs & Maintenance Contracts	100.1400.522200.10	\$ 31,803	\$ 32,369	\$ 33,340	\$ 66,680	\$ 32,000	\$ 34,000	\$ 2,000	6%
	Repairs Buildings	100.1400.522220.10	\$ -	\$ 53	\$ 280	\$ 560	\$ -	\$ -	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.1400.522320.30	\$ 2,586	\$ 3,557	\$ 1,140	\$ 2,281	\$ 4,000	\$ 4,000	\$ -	0%
	Communications Cellular Phone	100.1400.523200.10	\$ 1,999	\$ 6,086	\$ 1,015	\$ 2,030	\$ 5,000	\$ 5,200	\$ 200	4%
	Communications Internet Service	100.1400.523200.20	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Communications Postage	100.1400.523200.30	\$ 8,140	\$ 11,690	\$ 4,100	\$ 8,200	\$ 14,850	\$ 15,300	\$ 450	3%
	Advertising Newspaper	100.1400.523300.15	\$ 1,966	\$ 4,937	\$ 1,583	\$ 3,166	\$ 5,000	\$ 5,200	\$ 200	4%
	Travel General	100.1400.523500.00	\$ 6,946	\$ 7,503	\$ 308	\$ 617	\$ 15,000	\$ 15,000	\$ -	0%
	Dues & Fees General	100.1400.523600.00	\$ 101	\$ 86	\$ 120	\$ 240	\$ 2,500	\$ 2,500	\$ -	0%
	Dues & Fees Board Member	100.1400.523600.10	\$ 15,800	\$ 21,300	\$ 10,150	\$ 20,300	\$ 18,600	\$ 18,600	\$ -	0%
	Dues & Fees Professional Org	100.1400.523600.50	\$ -	\$ 138	\$ 300	\$ 600	\$ 1,000	\$ 1,800	\$ 800	80%
	Dues & Fees Membership Fee	100.1400.523600.55	\$ -	\$ 93	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Ed & Training General	100.1400.523700.00	\$ 2,880	\$ 3,140	\$ 535	\$ 1,070	\$ 3,500	\$ 3,600	\$ 100	3%
	Other Purchased Services Election Expense	100.1400.523900.20	\$ 14,601	\$ 13,911	\$ (7,612)	\$ (15,225)	\$ 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	\$ 2,138	\$ 2,567	\$ 5,047	\$ 10,093	\$ 500	\$ 500	\$ -	0%
	General Supplies & Materials Office Supplies	100.1400.531100.45	\$ 2,469	\$ 2,125	\$ 12,481	\$ 24,963	\$ 5,000	\$ 8,000	\$ 3,000	60%
	Energy Electricity	100.1400.531200.30	\$ 297	\$ 343	\$ 144	\$ 288	\$ 300	\$ 400	\$ 100	33%
	Energy Vehicle-Gasoline/Diesel	100.1400.531200.70	\$ 168	\$ 615	\$ 50	\$ 100	\$ 600	\$ 600	\$ -	0%
	Small Equipment Operating Equipment	100.1400.531600.10	\$ -	\$ 10,094	\$ 1,164	\$ 2,328	\$ -	\$ -	\$ -	0%
	Other Supplies General	100.1400.531700.00	\$ 305	\$ 319	\$ 183	\$ 366	\$ 350	\$ 1,000	\$ 650	186%
Operating Total			\$ 92,760	\$ 122,163	\$ 65,267	\$ 130,534	\$ 110,700	\$ 123,300	\$ 12,600	11%
Capital	Building Improvements General	100.1400.541350.00	\$ -	\$ -	\$ 3,614	\$ 7,228	\$ -	\$ -	\$ -	0%
	Capital - Other Equipment Other	100.1400.542500.90	\$ 9,225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Total			\$ 9,225	\$ -	\$ 3,614	\$ 7,228	\$ -	\$ -	\$ -	0%
TOTAL EXPENSE			\$ 381,968	\$ 438,501	\$ 331,356	\$ 662,712	\$ 443,000	\$ 483,000	\$ 40,000	9%

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	\$ 81,813	\$ -	\$ -	\$ 89,600	\$ 95,600	\$ 6,000	7%
	Social Security Contribution General	100.1410.512200.00	\$ 1,964	\$ 3,468	\$ -	\$ -	\$ 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
	Medicare General	100.1410.512300.00	\$ 392	\$ 811	\$ -	\$ -	\$ 600	\$ 600	\$ -	0%
	Worker's Compensation General	100.1410.512700.00	\$ 233	\$ 147	\$ -	\$ -	\$ 300	\$ 300	\$ -	0%
TOTAL EXPENSE			\$ 93,790	\$ 86,239	\$ -	\$ -	\$ 93,000	\$ 99,000	\$ 6,000	6%

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	\$ 225,024	\$ 393,747	\$ 211,549	\$ 423,097	\$ 360,000	\$ 386,000	\$ 26,000	7%
	Salary and Wages Vacation	100.1512.511100.20	\$ 192	\$ 2,732	\$ -	\$ -	\$ 6,500	\$ -	\$ (6,500)	-100%
	Salary and Wages Holiday	100.1512.511100.30	\$ 3,776	\$ 3,826	\$ -	\$ -	\$ 7,000	\$ -	\$ (7,000)	-100%
	Salary and Wages Compensatory	100.1512.511100.40	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Salary and Wages Bereavement	100.1512.511100.80	\$ 540	\$ 908	\$ 556	\$ 1,113	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.1512.511170.00	\$ 8,437	\$ 9,202	\$ -	\$ -	\$ 8,500	\$ -	\$ (8,500)	-100%
	Salary Reimbursement General	100.1512.511190.00	\$ (59,601)	\$ (51,084)	\$ (24,891)	\$ (49,782)	\$ (48,000)	\$ (48,000)	\$ -	0%
	Overtime General	100.1512.511300.00	\$ 1,259	\$ 4,022	\$ 738	\$ 1,475	\$ 1,200	\$ 1,200	\$ -	0%
	Health Expense Health Insurance	100.1512.512110.30	\$ 20,282	\$ 49,799	\$ 20,958	\$ 41,915	\$ 45,000	\$ 42,500	\$ (2,500)	-6%
	Disability Short Term	100.1512.512120.10	\$ 1,995	\$ 3,011	\$ 1,381	\$ 2,762	\$ 2,750	\$ 2,750	\$ -	0%
	Disability Long Term	100.1512.512120.20	\$ 663	\$ 1,238	\$ 591	\$ 1,183	\$ 1,000	\$ 1,000	\$ -	0%
	Life Insurance General	100.1512.512130.00	\$ 75	\$ 166	\$ 119	\$ 237	\$ 150	\$ 250	\$ 100	67%
	Social Security Contribution General	100.1512.512200.00	\$ 14,357	\$ 25,037	\$ 12,846	\$ 25,693	\$ 22,600	\$ 22,900	\$ 300	1%
	Medicare General	100.1512.512300.00	\$ 3,358	\$ 5,856	\$ 3,004	\$ 6,009	\$ 5,100	\$ 5,150	\$ 50	1%
	Retirement Contributions Defined Benefit	100.1512.512400.10	\$ 25,627	\$ 34,336	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Retirement Contributions 401(a)	100.1512.512400.30	\$ 14,430	\$ 19,327	\$ 13,568	\$ 27,136	\$ 28,600	\$ 27,000	\$ (1,600)	-6%
	Worker's Compensation General	100.1512.512700.00	\$ 941	\$ 1,748	\$ 631	\$ 1,262	\$ 1,200	\$ 1,200	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.1512.512900.20	\$ 284	\$ 322	\$ 149	\$ 298	\$ 200	\$ 250	\$ 50	25%
Personnel Total			\$ 261,638	\$ 504,692	\$ 241,199	\$ 482,398	\$ 441,800	\$ 442,200	\$ 400	0%
Operating	Professional Audit & Accounting	100.1512.521200.10	\$ 99,145	\$ 102,750	\$ 102,025	\$ 204,050	\$ 155,000	\$ 115,000	\$ (40,000)	-26%
	Technical Computer Services	100.1512.521300.10	\$ 30	\$ 20	\$ 400	\$ 800	\$ 400	\$ 85,500	\$ 85,100	21275%
	Technical Contractual Services	100.1512.521300.95	\$ 2,730	\$ 6,431	\$ 2,000	\$ 4,000	\$ 3,000	\$ 3,000	\$ -	0%
	Travel General	100.1512.523500.00	\$ -	\$ 629	\$ 272	\$ 545	\$ 2,500	\$ 2,500	\$ -	0%
	Dues & Fees General	100.1512.523600.00	\$ 864	\$ 36	\$ 190	\$ 379	\$ -	\$ -	\$ -	0%
	Dues & Fees Professional Org	100.1512.523600.50	\$ 1,000	\$ 305	\$ 90	\$ 180	\$ 1,000	\$ 3,000	\$ 2,000	200%
	Ed & Training General	100.1512.523700.00	\$ 683	\$ 1,269	\$ 1,498	\$ 2,996	\$ 6,000	\$ 5,000	\$ (1,000)	-17%
	Licenses General	100.1512.523800.00	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Office Supplies	100.1512.531100.45	\$ 515	\$ 3,933	\$ 2,421	\$ 4,842	\$ 3,950	\$ 3,000	\$ (950)	-24%

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
	Books & Periodicals General	100.1512.531400.00	\$ 476	\$ 529	\$ -	\$ -	\$ 250	\$ 300	\$ 50	20%
	Small Equipment General	100.1512.531600.00	\$ -	\$ 5,574	\$ 2,250	\$ 4,501	\$ 3,000	\$ -	\$ (3,000)	-100%
Operating Total			\$ 105,554	\$ 121,474	\$ 111,146	\$ 222,292	\$ 175,100	\$ 217,300	\$ 42,200	24%
	TOTAL EXPENSE		\$ 367,192	\$ 626,167	\$ 352,345	\$ 704,690	\$ 616,900	\$ 659,500	\$ 42,600	7%

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	\$ 3,950	\$ 4,650	\$ 2,550	\$ 5,100	\$ 4,000	\$ 4,000	\$ -	0%
	TOTAL EXPENSE		\$ 3,950	\$ 4,650	\$ 2,550	\$ 5,100	\$ 4,000	\$ 4,000	\$ -	0%

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	\$ 99,346	\$ 92,366	\$ 51,754	\$ 103,508	\$ 95,000	\$ 98,000	\$ 3,000	3%
	Salary and Wages Vacation	100.1530.511100.20	\$ -	\$ 8,698	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Health Expense Health Insurance	100.1530.512110.30	\$ 6,167	\$ 7,553	\$ 10,399	\$ 20,799	\$ 9,000	\$ 8,500	\$ (500)	-6%
	Disability Short Term	100.1530.512120.10	\$ 790	\$ 377	\$ 421	\$ 842	\$ 550	\$ 550	\$ -	0%
	Disability Long Term	100.1530.512120.20	\$ 298	\$ 193	\$ 178	\$ 355	\$ 200	\$ 200	\$ -	0%
	Life Insurance General	100.1530.512130.00	\$ 30	\$ 14	\$ 16	\$ 32	\$ 50	\$ 50	\$ -	0%
	Social Security Contribution General	100.1530.512200.00	\$ 5,933	\$ 6,082	\$ 3,033	\$ 6,067	\$ 5,900	\$ 5,500	\$ (400)	-7%
	Medicare General	100.1530.512300.00	\$ 1,388	\$ 1,422	\$ 709	\$ 1,419	\$ 1,400	\$ 1,300	\$ (100)	-7%
	Retirement Contributions 401(a)	100.1530.512400.30	\$ 8,483	\$ 8,064	\$ 4,140	\$ 8,281	\$ 7,600	\$ 7,000	\$ (600)	-8%
	Worker's Compensation General	100.1530.512700.00	\$ 91	\$ 134	\$ 45	\$ 91	\$ 100	\$ 100	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.1530.512900.20	\$ 72	\$ 34	\$ 39	\$ 77	\$ 50	\$ 50	\$ -	0%
Personnel Total			\$ 122,597	\$ 124,937	\$ 70,735	\$ 141,471	\$ 119,850	\$ 121,250	\$ 1,400	1%
Operating	Technical Computer Services	100.1530.521300.10	\$ 380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Communications Cellular Phone	100.1530.523200.10	\$ -	\$ 135	\$ -	\$ -	\$ 360	\$ 360	\$ -	0%
	Communications Postage	100.1530.523200.30	\$ -	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Travel General	100.1530.523500.00	\$ 502	\$ -	\$ (67)	\$ (134)	\$ 2,000	\$ 2,000	\$ -	0%
	Dues & Fees General	100.1530.523600.00	\$ 5,322	\$ 4,855	\$ 2,684	\$ 5,368	\$ 5,000	\$ 4,600	\$ (400)	-8%
	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	\$ 24	\$ -	\$ 927	\$ 1,854	\$ 1,000	\$ 1,000	\$ -	0%
	General Supplies & Materials Office Supplies	100.1530.531100.45	\$ -	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Books & Periodicals General	100.1530.531400.00	\$ -	\$ -	\$ -	\$ -	\$ 490	\$ 490	\$ -	0%
Operating Total			\$ 6,228	\$ 5,150	\$ 3,544	\$ 7,088	\$ 9,150	\$ 8,750	\$ (400)	-4%
	TOTAL EXPENSE		\$ 128,826	\$ 130,086	\$ 74,279	\$ 148,559	\$ 129,000	\$ 130,000	\$ 1,000	1%

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	\$ 127,735	\$ 287,262	\$ 91,349	\$ 182,698	\$ 152,000	\$ 136,000	\$ (16,000)	-11%
	Salary and Wages Vacation	100.1535.511100.20	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
	Salary and Wages Holiday	100.1535.511100.30	\$ 2,111	\$ 2,325	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)	-100%
	Health Expense Health Insurance	100.1535.512110.30	\$ 23,306	\$ 37,200	\$ 23,222	\$ 46,443	\$ 27,000	\$ 17,000	\$ (10,000)	-37%
	Disability Short Term	100.1535.512120.10	\$ 1,259	\$ 1,527	\$ 828	\$ 1,656	\$ 1,650	\$ 1,100	\$ (550)	-33%
	Disability Long Term	100.1535.512120.20	\$ 386	\$ 594	\$ 310	\$ 620	\$ 600	\$ 400	\$ (200)	-33%
	Life Insurance General	100.1535.512130.00	\$ 60	\$ 125	\$ 52	\$ 104	\$ 100	\$ 100	\$ -	0%
	Social Security Contribution General	100.1535.512200.00	\$ 7,665	\$ 17,535	\$ 5,457	\$ 10,915	\$ 9,400	\$ 8,000	\$ (1,400)	-15%
	Medicare General	100.1535.512300.00	\$ 1,793	\$ 4,101	\$ 1,276	\$ 2,553	\$ 2,200	\$ 1,700	\$ (500)	-23%
	Retirement Contributions Defined Benefit	100.1535.512400.10	\$ 33,965	\$ 47,551	\$ 22,592	\$ 45,184	\$ 33,750	\$ 24,000	\$ (9,750)	-29%
	Retirement Contributions 401(a)	100.1535.512400.30	\$ 3,653	\$ 14,894	\$ (3,984)	\$ (7,969)	\$ 5,000	\$ 3,600	\$ (1,400)	-28%
	Worker's Compensation General	100.1535.512700.00	\$ 543	\$ 830	\$ 314	\$ 627	\$ 600	\$ 600	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.1535.512900.20	\$ 91	\$ 110	\$ 59	\$ 118	\$ 100	\$ 100	\$ -	0%
Personnel Total			\$ 202,568	\$ 414,056	\$ 141,474	\$ 282,948	\$ 237,400	\$ 192,600	\$ (44,800)	-19%
Operating	Technical Contractual Services	100.1535.521300.95	\$ 922,615	\$ 892,228	\$ 2,418,508	\$ 4,837,016	\$ 816,000	\$ 750,000	\$ (66,000)	0%
	Repairs Equipment	100.1535.522220.20	\$ -	\$ 194	\$ -	\$ -	\$ -	\$ 4,300	\$ 4,300	
	Repairs Vehicles	100.1535.522220.60	\$ 983	\$ 1,508	\$ 191	\$ 382	\$ 2,500	\$ 2,500	\$ -	100%
	Communications Cellular Phone	100.1535.523200.10	\$ 1,582	\$ 2,809	\$ 601	\$ 1,203	\$ 3,000	\$ 3,000	\$ -	0%
	Communications Internet Service	100.1535.523200.20	\$ 1,964	\$ 1,879	\$ 1,251	\$ 2,503	\$ 2,000	\$ 2,000	\$ -	0%
	Travel General	100.1535.523500.00	\$ 4,618	\$ 1,046	\$ 1,678	\$ 3,355	\$ 4,000	\$ 4,000	\$ -	0%
	Dues & Fees General	100.1535.523600.00	\$ -	\$ 520	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Dues & Fees Vehicle License	100.1535.523600.75	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	
	Ed & Training General	100.1535.523700.00	\$ 570	\$ 293	\$ 6,171	\$ 12,342	\$ 47,000	\$ 5,000	\$ (42,000)	-89%
	General Supplies & Materials Office Supplies	100.1535.531100.45	\$ 149	\$ 922	\$ 1,238	\$ 2,476	\$ 1,000	\$ 1,000	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.1535.531100.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	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
	Energy Vehicle-Gasoline/Diesel	100.1535.531200.70	\$ 3,450	\$ 6,162	\$ 740	\$ 1,479	\$ 3,600	\$ 3,600	\$ -	0%
	Food General	100.1535.531300.00	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Small Equipment General	100.1535.531600.00	\$ -	\$ 61,386	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operating Total			\$ 935,931	\$ 968,969	\$ 2,430,378	\$ 4,860,757	\$ 880,100	\$ 777,400	\$ (102,700)	-12%
	TOTAL EXPENSE		\$ 1,138,499	\$ 1,383,025	\$ 2,571,853	\$ 5,143,705	\$ 1,117,500	\$ 970,000	\$ (147,500)	-13%

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	\$ 39,896	\$ 100,426	\$ 80,727	\$ 161,454	\$ 141,150	\$ 152,000	\$ 10,850	8%
	Salary and Wages Vacation	100.1540.511100.20	\$ 1,111	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
	Salary and Wages Bereavement	100.1540.511100.80	\$ 1,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.1540.511170.00	\$ -	\$ 2,288	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100%
	Overtime General	100.1540.511300.00	\$ 2,396	\$ 1,204	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Health Expense Health Insurance	100.1540.512110.30	\$ 5,869	\$ 6,302	\$ 5,247	\$ 10,495	\$ 18,000	\$ 8,500	\$ (9,500)	-53%
	Disability Short Term	100.1540.512120.10	\$ 220	\$ 666	\$ 697	\$ 1,393	\$ 1,100	\$ 1,100	\$ -	0%
	Disability Long Term	100.1540.512120.20	\$ 68	\$ 275	\$ 263	\$ 526	\$ 400	\$ 400	\$ -	0%
	Life Insurance General	100.1540.512130.00	\$ 11	\$ 82	\$ 40	\$ 81	\$ 100	\$ 100	\$ -	0%
	Social Security Contribution General	100.1540.512200.00	\$ 2,692	\$ 6,340	\$ 4,927	\$ 9,855	\$ 9,000	\$ 9,100	\$ 100	1%
	Medicare General	100.1540.512300.00	\$ 630	\$ 1,483	\$ 1,152	\$ 2,305	\$ 2,100	\$ 2,100	\$ -	0%
	Retirement Contributions 401(a)	100.1540.512400.30	\$ 2,507	\$ 6,668	\$ 5,377	\$ 10,753	\$ 11,600	\$ 10,600	\$ (1,000)	-9%
	Worker's Compensation General	100.1540.512700.00	\$ 23	\$ 477	\$ 235	\$ 470	\$ 400	\$ 400	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.1540.512900.20	\$ 23	\$ 99	\$ 52	\$ 105	\$ 100	\$ 100	\$ -	0%
	Other Employee Benefits Other	100.1540.512900.50	\$ -	\$ -	\$ 275	\$ 550	\$ 3,000	\$ -	\$ (3,000)	-100%
Personnel Total			\$ 57,112	\$ 126,308	\$ 98,994	\$ 197,987	\$ 190,950	\$ 184,400	\$ (6,550)	-3%
Operating	Technical Contractual Services	100.1540.521300.95	\$ 4,211	\$ 17,581	\$ 12,749	\$ 25,499	\$ 24,000	\$ 24,000	\$ -	0%
	Communications Postage	100.1540.523200.30	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Advertising Other	100.1540.523300.90	\$ 727	\$ 1,378	\$ (4,390)	\$ (8,780)	\$ 3,600	\$ 3,600	\$ -	0%
	Travel General	100.1540.523500.00	\$ -	\$ -	\$ 1,020	\$ 2,041	\$ 1,500	\$ 1,500	\$ -	0%
	Dues & Fees Membership Fee	100.1540.523600.55	\$ 65	\$ 465	\$ 8,780	\$ 17,560	\$ 350	\$ 400	\$ 50	14%
	Ed & Training General	100.1540.523700.00	\$ -	\$ 6,415	\$ -	\$ -	\$ 1,000	\$ 35,000	\$ 34,000	3400%
	Small Equipment General	100.1540.531600.00	\$ -	\$ -	\$ 1,868	\$ 3,736	\$ -	\$ -	\$ -	0%
Operating Total			\$ 5,003	\$ 25,838	\$ 20,028	\$ 40,055	\$ 30,550	\$ 64,600	\$ 34,050	111%
	TOTAL EXPENSE		\$ 62,115	\$ 152,146	\$ 119,021	\$ 238,042	\$ 221,500	\$ 249,000	\$ 27,500	12%

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
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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	\$ 153,350	\$ 149,099	\$ 77,859	\$ 155,717	\$ 160,000	\$ 160,000	\$ -	0%
TOTAL EXPENSE			\$ 153,350	\$ 149,099	\$ 77,859	\$ 155,717	\$ 160,000	\$ 160,000	\$ -	0%

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	\$ 792,084	\$ 831,368	\$ 470,392	\$ 940,785	\$ 988,520	\$ 922,000	\$ (66,520)	-7%
	Salary and Wages Vacation	100.1545.511100.20	\$ 13,226	\$ 21,792	\$ 5,424	\$ 10,848	\$ -	\$ -	\$ -	0%
	Salary and Wages Holiday	100.1545.511100.30	\$ 20,940	\$ 25,051	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Salary and Wages Bereavement	100.1545.511100.80	\$ 1,124	\$ -	\$ 1,240	\$ 2,480	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.1545.511170.00	\$ 17,509	\$ 14,366	\$ 39	\$ 78	\$ -	\$ -	\$ -	0%
	Overtime General	100.1545.511300.00	\$ -	\$ -	\$ 168	\$ 336	\$ -	\$ -	\$ -	0%
	Health Expense Health Insurance	100.1545.512110.30	\$ 153,925	\$ 230,548	\$ 110,071	\$ 220,143	\$ 200,000	\$ 155,000	\$ (45,000)	-23%
	Disability Short Term	100.1545.512120.10	\$ 7,932	\$ 8,103	\$ 4,466	\$ 8,932	\$ 11,000	\$ 10,600	\$ (400)	-4%
	Disability Long Term	100.1545.512120.20	\$ 2,500	\$ 3,121	\$ 1,726	\$ 3,452	\$ 4,000	\$ 3,850	\$ (150)	-4%
	Life Insurance General	100.1545.512130.00	\$ 476	\$ 890	\$ 493	\$ 986	\$ 600	\$ 1,000	\$ 400	67%
	Social Security Contribution General	100.1545.512200.00	\$ 48,909	\$ 52,265	\$ 27,950	\$ 55,900	\$ 61,000	\$ 55,000	\$ (6,000)	-10%
	Medicare General	100.1545.512300.00	\$ 11,439	\$ 12,222	\$ 6,537	\$ 13,074	\$ 14,000	\$ 12,600	\$ (1,400)	-10%
	Retirement Contributions 401(a)	100.1545.512400.30	\$ 69,942	\$ 70,471	\$ 38,089	\$ 76,178	\$ 78,000	\$ 64,000	\$ (14,000)	-18%
	Worker's Compensation General	100.1545.512700.00	\$ 3,370	\$ 4,076	\$ 1,269	\$ 2,538	\$ 3,500	\$ 3,500	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.1545.512900.20	\$ 1,306	\$ 1,315	\$ 570	\$ 1,141	\$ 700	\$ 1,000	\$ 300	43%
Personnel Total			\$ 1,144,680	\$ 1,275,586	\$ 668,435	\$ 1,336,871	\$ 1,361,320	\$ 1,228,550	\$ (132,770)	-10%
Operating	Technical Computer Services	100.1545.521300.10	\$ 2,336	\$ 3,780	\$ 24,841	\$ 49,682	\$ 14,000	\$ 35,000	\$ 21,000	150%
	Technical Contractual Services	100.1545.521300.95	\$ 21,722	\$ 52,790	\$ 11,560	\$ 23,120	\$ 85,000	\$ 75,000	\$ (10,000)	-12%
	Repairs Buildings	100.1545.522220.10	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Repairs Equipment	100.1545.522220.20	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.1545.522320.30	\$ 540	\$ 406	\$ 2,256	\$ 4,512	\$ 700	\$ 1,500	\$ 800	114%
	Communications Cellular Phone	100.1545.523200.10	\$ -	\$ -	\$ 241	\$ 481	\$ 480	\$ 750	\$ 270	0%
	Communications Internet Service	100.1545.523200.20	\$ 817	\$ (118)	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Communications Website Expense	100.1545.523200.25	\$ 252	\$ -	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ -	0%
	Communications Postage	100.1545.523200.30	\$ 67,146	\$ 90,580	\$ 32,884	\$ 65,768	\$ 89,000	\$ 94,000	\$ 5,000	6%
	Advertising Newspaper	100.1545.523300.15	\$ 4,850	\$ 43	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	0%
	Printing & Binding General	100.1545.523400.00	\$ 14,754	\$ 9,114	\$ 7,214	\$ 14,429	\$ 35,000	\$ 35,000	\$ -	0%
	Travel General	100.1545.523500.00	\$ 6,133	\$ 4,457	\$ 2,135	\$ 4,271	\$ 7,800	\$ 8,500	\$ 700	0%
	Dues & Fees General	100.1545.523600.00	\$ 192	\$ 71	\$ -	\$ -	\$ -	\$ -	\$ -	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 Professional Org	100.1545.523600.50	\$ 800	\$ 1,213	\$ 625	\$ 1,250	\$ 2,000	\$ 2,000	\$ -	0%
	Ed & Training General	100.1545.523700.00	\$ 1,569	\$ 3,390	\$ 920	\$ 1,840	\$ 6,000	\$ 6,000	\$ -	0%
	General Supplies & Materials General	100.1545.531100.00	\$ 4,757	\$ 5,891	\$ 6,957	\$ 13,915	\$ 12,000	\$ 12,000	\$ -	0%
	General Supplies & Materials Office Supplies	100.1545.531100.45	\$ 3,954	\$ 6,469	\$ 1,674	\$ 3,348	\$ 12,000	\$ 12,000	\$ -	0%
	Energy Water/Sewerage	100.1545.531200.10	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Books & Periodicals General	100.1545.531400.00	\$ 30	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	100%
	Small Equipment General	100.1545.531600.00	\$ -	\$ 11,578	\$ -	\$ -	\$ -	\$ -	\$ -	100%
	Other Supplies General	100.1545.531700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	100%
Operating Total			\$ 129,878	\$ 189,684	\$ 91,307	\$ 182,615	\$ 273,680	\$ 301,450	\$ 27,770	10%
	TOTAL EXPENSE		\$ 1,274,558	\$ 1,465,271	\$ 759,743	\$ 1,519,485	\$ 1,635,000	\$ 1,530,000	\$ (105,000)	-6%

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	\$ 801,216	\$ 860,380	\$ 516,154	\$ 1,032,307	\$ 1,049,000	\$ 1,095,000	\$ 46,000	4%
	Salary and Wages Vacation	100.1550.511100.20	\$ 38,991	\$ 38,470	\$ 10,769	\$ 21,538	\$ -	\$ -	\$ -	0%
	Salary and Wages Holiday	100.1550.511100.30	\$ 42,928	\$ 41,462	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Salary and Wages Bereavement	100.1550.511100.80	\$ 2,514	\$ 3,116	\$ 514	\$ 1,028	\$ -	\$ -	\$ -	0%
	Disability General	100.1550.511160.00	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.1550.511170.00	\$ 36,633	\$ 32,465	\$ 13,230	\$ 26,460	\$ -	\$ -	\$ -	0%
	Supplemental Payroll Board Meetings	100.1550.511290.20	\$ -	\$ -	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ -	0%
	Supplemental Payroll Other	100.1550.511290.90	\$ 1,863	\$ 1,375	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Health Expense Health Insurance	100.1550.512110.30	\$ 162,959	\$ 256,979	\$ 138,174	\$ 276,348	\$ 180,000	\$ 161,000	\$ (19,000)	-11%
	Disability Short Term	100.1550.512120.10	\$ 8,425	\$ 9,219	\$ 5,194	\$ 10,388	\$ 10,450	\$ 10,450	\$ -	0%
	Disability Long Term	100.1550.512120.20	\$ 2,588	\$ 3,512	\$ 1,954	\$ 3,908	\$ 3,800	\$ 3,800	\$ -	0%
	Life Insurance General	100.1550.512130.00	\$ 532	\$ 945	\$ 515	\$ 1,030	\$ 600	\$ 950	\$ 350	58%
	Social Security Contribution General	100.1550.512200.00	\$ 53,232	\$ 56,749	\$ 31,538	\$ 63,076	\$ 60,000	\$ 66,000	\$ 6,000	10%
	Medicare General	100.1550.512300.00	\$ 12,450	\$ 13,271	\$ 7,376	\$ 14,751	\$ 14,500	\$ 15,000	\$ 500	3%
	Retirement Contributions Defined Benefit	100.1550.512400.10	\$ 61,712	\$ 71,322	\$ 35,722	\$ 71,445	\$ 53,000	\$ 72,000	\$ 19,000	36%
	Retirement Contributions 401(a)	100.1550.512400.30	\$ 61,688	\$ 63,412	\$ 30,429	\$ 60,859	\$ 55,000	\$ 58,700	\$ 3,700	7%
	Worker's Compensation General	100.1550.512700.00	\$ 11,576	\$ 17,404	\$ 6,695	\$ 13,390	\$ 11,000	\$ 11,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.1550.512900.20	\$ 1,133	\$ 1,191	\$ 508	\$ 1,016	\$ 700	\$ 950	\$ 250	36%
Personnel Total			\$ 1,300,440	\$ 1,471,282	\$ 798,772	\$ 1,597,544	\$ 1,441,650	\$ 1,498,450	\$ 56,800	4%

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 Computer Services	100.1550.521300.10	\$ 6,205	\$ 6,702	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	0%
	Technical Contractual Services	100.1550.521300.95	\$ 158,200	\$ 144,788	\$ 63,806	\$ 127,613	\$ 157,140	\$ 160,100	\$ 2,960	2%
	Repairs Office Equipment	100.1550.522220.35	\$ -	\$ 352	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Repairs Vehicles	100.1550.522220.60	\$ 2,719	\$ 3,773	\$ 1,165	\$ 2,329	\$ 6,000	\$ 6,000	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.1550.522320.30	\$ 7,278	\$ 6,915	\$ 2,758	\$ 5,517	\$ 6,000	\$ 6,000	\$ -	0%
	Insurance General	100.1550.523100.00	\$ -	\$ -	\$ 314	\$ 629	\$ -	\$ -	\$ -	0%
	Communications Website Expense	100.1550.523200.25	\$ 8,868	\$ 9,240	\$ 9,702	\$ 19,404	\$ 9,600	\$ 9,800	\$ 200	2%
	Communications Postage	100.1550.523200.30	\$ 1,360	\$ 154	\$ -	\$ -	\$ 2,500	\$ 4,200	\$ 1,700	68%
	Communications Radio	100.1550.523200.40	\$ 1,560	\$ 1,300	\$ 910	\$ 1,820	\$ 1,560	\$ 1,600	\$ 40	3%
	Advertising Newspaper	100.1550.523300.15	\$ 30	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Printing & Binding General	100.1550.523400.00	\$ 27,651	\$ 30,058	\$ 3,023	\$ 6,045	\$ 35,000	\$ 35,000	\$ -	0%
	Travel General	100.1550.523500.00	\$ 15,771	\$ 19,077	\$ 6,037	\$ 12,073	\$ 25,000	\$ 25,000	\$ -	0%
	Dues & Fees General	100.1550.523600.00	\$ 1,915	\$ 2,136	\$ 3,542	\$ 7,083	\$ 32,100	\$ 22,000	\$ (10,100)	-31%
	Dues & Fees Board Member	100.1550.523600.10	\$ 19,100	\$ 19,175	\$ 13,725	\$ 27,450	\$ 28,000	\$ 29,400	\$ 1,400	5%
	Dues & Fees Late Charges	100.1550.523600.25	\$ 58	\$ 82	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Dues & Fees Professional Org	100.1550.523600.50	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Ed & Training General	100.1550.523700.00	\$ 2,830	\$ 7,402	\$ 1,158	\$ 2,316	\$ 10,000	\$ 10,000	\$ -	0%
	General Supplies & Materials General	100.1550.531100.00	\$ 5,047	\$ 7,465	\$ 3,388	\$ 6,777	\$ 12,000	\$ 12,000	\$ -	0%
	General Supplies & Materials Office Supplies	100.1550.531100.45	\$ 4,054	\$ 1,448	\$ 308	\$ 616	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.1550.531100.80	\$ 552	\$ 341	\$ 178	\$ 356	\$ 1,000	\$ 1,000	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.1550.531200.70	\$ 4,961	\$ 5,375	\$ 1,342	\$ 2,683	\$ 6,000	\$ 6,000	\$ -	0%
	Books & Periodicals General	100.1550.531400.00	\$ 1,306	\$ 2,475	\$ 920	\$ 1,841	\$ 4,100	\$ 4,100	\$ -	0%
	Small Equipment General	100.1550.531600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000	\$ 11,000	100%
	Other Supplies General	100.1550.531700.00	\$ 297	\$ 332	\$ -	\$ -	\$ 350	\$ 350	\$ -	0%
Operating Total			\$ 270,002	\$ 268,590	\$ 112,276	\$ 224,552	\$ 357,350	\$ 364,550	\$ 7,200	2%
Capital	Capital - Computers Hardware	100.1550.542400.10	\$ -	\$ 22,603	\$ -	\$ -	\$ 6,000	\$ -	\$ (6,000)	-100%
	Capital - Computers Software	100.1550.542400.20	\$ -	\$ -	\$ 922	\$ 1,844	\$ 2,500	\$ -	\$ (2,500)	-100%
	Capital - Other Equipment General	100.1550.542500.00	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ (2,500)	-100%
Capital Total			\$ -	\$ 22,603	\$ 922	\$ 1,844	\$ 11,000	\$ -	\$ (11,000)	-100%
TOTAL EXPENSE			\$ 1,570,441	\$ 1,762,475	\$ 911,970	\$ 1,823,940	\$ 1,810,000	\$ 1,863,000	\$ 53,000	3%

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	\$ 2,250	\$ 300	\$ 600	\$ 3,640	\$ 3,700	\$ 60	2%
	Health Expense Health Insurance	100.1551.512110.30	\$ 226	\$ 88	\$ -	\$ -	\$ 150	\$ -	\$ (150)	-100%
	Disability Short Term	100.1551.512120.10	\$ 33	\$ 17	\$ -	\$ -	\$ 25	\$ -	\$ (25)	-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
	Disability Long Term	100.1551.512120.20	\$ 10	\$ 5	\$ -	\$ -	\$ 25	\$ -	\$ (25)	-100%
	Life Insurance General	100.1551.512130.00	\$ 2	\$ 1	\$ -	\$ -	\$ 10	\$ -	\$ (10)	-100%
	Social Security Contribution General	100.1551.512200.00	\$ 256	\$ 138	\$ -	\$ -	\$ 300	\$ 300	\$ -	0%
	Medicare General	100.1551.512300.00	\$ 60	\$ 32	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Retirement Contributions 401(a)	100.1551.512400.30	\$ 336	\$ 156	\$ 14	\$ 28	\$ 300	\$ 300	\$ -	0%
	Worker's Compensation General	100.1551.512700.00	\$ 21	\$ 40	\$ -	\$ -	\$ 40	\$ -	\$ (40)	-100%
	Other Employee Benefits Identity Theft Protection	100.1551.512900.20	\$ 5	\$ 2	\$ -	\$ -	\$ 10	\$ -	\$ (10)	-100%
Personnel Total			\$ 5,148	\$ 2,730	\$ 314	\$ 628	\$ 4,600	\$ 4,400	\$ (200)	-4%
Operating	Professional Other Professional	100.1551.521200.90	\$ 1,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Advertising Newspaper	100.1551.523300.15	\$ -	\$ 150	\$ 150	\$ 300	\$ 150	\$ 150	\$ -	0%
	Dues & Fees Board Member	100.1551.523600.10	\$ 8,250	\$ 5,850	\$ 4,350	\$ 8,700	\$ 8,400	\$ 8,400	\$ -	0%
	Ed & Training General	100.1551.523700.00	\$ 714	\$ -	\$ 954	\$ 1,908	\$ 700	\$ 800	\$ 100	14%
	General Supplies & Materials Office Supplies	100.1551.531100.45	\$ 150	\$ -	\$ -	\$ -	\$ 150	\$ 250	\$ 100	67%
Operating Total			\$ 10,676	\$ 6,000	\$ 5,454	\$ 10,908	\$ 9,400	\$ 9,600	\$ 200	2%
TOTAL EXPENSE			\$ 15,824	\$ 8,730	\$ 5,768	\$ 11,536	\$ 14,000	\$ 14,000	\$ -	0%

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	\$ 8,169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Insurance General	100.1555.523100.00	\$ 623,451	\$ 673,195	\$ 6,996	\$ 13,992	\$ 634,000	\$ 675,000	\$ 41,000	6%
	Purchased/Contracted Services Reimbursement General	100.1555.529900.00	\$ (11,694)	\$ (11,090)	\$ (5,532)	\$ (11,064)	\$ -	\$ -	\$ -	0%
TOTAL EXPENSE			\$ 619,926	\$ 662,105	\$ 1,464	\$ 2,928	\$ 634,000	\$ 675,000	\$ 41,000	6%

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	\$ 485,786	\$ 551,955	\$ 338,864	\$ 677,729	\$ 600,000	\$ 677,500	\$ 77,500	13%
	Salary and Wages Vacation	100.1565.511100.20	\$ 6,467	\$ 18,835	\$ -	\$ -	\$ 16,000	\$ -	\$ (16,000)	-100%
	Salary and Wages Holiday	100.1565.511100.30	\$ 21,139	\$ 21,594	\$ -	\$ -	\$ 16,000	\$ -	\$ (16,000)	-100%
	Salary and Wages Compensatory	100.1565.511100.40	\$ 1,296	\$ 2,252	\$ -	\$ -	\$ 12,000	\$ -	\$ (12,000)	-100%
	Salary and Wages Bereavement	100.1565.511100.80	\$ 277	\$ 1,136	\$ 356	\$ 713	\$ 1,500	\$ -	\$ (1,500)	-100%
	Personal Pay General	100.1565.511170.00	\$ 22,016	\$ 23,088	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
	Overtime General	100.1565.511300.00	\$ 6,833	\$ 7,218	\$ 2,855	\$ 5,709	\$ 5,500	\$ 6,000	\$ 500	9%
	Health Expense Health Insurance	100.1565.512110.30	\$ 86,534	\$ 124,730	\$ 72,916	\$ 145,832	\$ 126,000	\$ 119,000	\$ (7,000)	-6%
	Disability Short Term	100.1565.512120.10	\$ 5,264	\$ 5,845	\$ 3,198	\$ 6,396	\$ 7,700	\$ 7,700	\$ -	0%
	Disability Long Term	100.1565.512120.20	\$ 1,612	\$ 2,175	\$ 1,179	\$ 2,358	\$ 2,800	\$ 2,800	\$ -	0%
	Life Insurance General	100.1565.512130.00	\$ 365	\$ 689	\$ 294	\$ 587	\$ 500	\$ 700	\$ 200	40%

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
	Social Security Contribution General	100.1565.512200.00	\$ 32,003	\$ 37,172	\$ 20,391	\$ 40,782	\$ 40,000	\$ 41,500	\$ 1,500	4%
	Medicare General	100.1565.512300.00	\$ 7,482	\$ 8,695	\$ 4,769	\$ 9,538	\$ 9,500	\$ 9,700	\$ 200	2%
	Retirement Contributions Defined Benefit	100.1565.512400.10	\$ 13,355	\$ 16,239	\$ 10,203	\$ 20,406	\$ 9,000	\$ 20,000	\$ 11,000	122%
	Retirement Contributions 401(a)	100.1565.512400.30	\$ 43,376	\$ 45,071	\$ 22,861	\$ 45,722	\$ 50,000	\$ 42,800	\$ (7,200)	-14%
	Worker's Compensation General	100.1565.512700.00	\$ 16,974	\$ 36,574	\$ 14,496	\$ 28,991	\$ 26,000	\$ 26,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.1565.512900.20	\$ 838	\$ 975	\$ 445	\$ 890	\$ 500	\$ 700	\$ 200	40%
Personnel Total			\$ 751,616	\$ 904,241	\$ 492,826	\$ 985,653	\$ 943,000	\$ 954,400	\$ 11,400	1%
Operating	Professional Engineering Fees	100.1565.521200.30	\$ 79,828	\$ 490	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Professional Other Professional	100.1565.521200.90	\$ 37,811		\$ -	\$ -	\$ 30,000	\$ -	\$ (30,000)	-100%
	Technical Computer Services	100.1565.521300.10	\$ -	\$ 2,635	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	0%
	Technical Exterminator	100.1565.521300.20	\$ 21,730	\$ 22,095	\$ 13,018	\$ 26,036	\$ 19,500	\$ 25,000	\$ 5,500	28%
	Technical Contractual Services	100.1565.521300.95	\$ 19,010	\$ 8,600	\$ 44,034	\$ 88,067	\$ 12,000	\$ 60,000	\$ 48,000	400%
	Cleaning Services Disposal	100.1565.522100.10	\$ 5,049	\$ 3,611	\$ 11,575	\$ 23,150	\$ 3,000	\$ 18,000	\$ 15,000	500%
	Repairs & Maintenance Contracts	100.1565.522200.10	\$ 52,851	\$ 56,428	\$ 23,856	\$ 47,712	\$ 60,000	\$ 45,000	\$ (15,000)	-25%
	Repairs & Maintenance Supplies	100.1565.522200.20	\$ 3,629	\$ 8,346	\$ 4,196	\$ 8,393	\$ 5,000	\$ 8,000	\$ 3,000	60%
	Repairs Buildings	100.1565.522220.10	\$ 167,613	\$ 313,864	\$ 130,440	\$ 260,881	\$ 369,220	\$ 450,000	\$ 80,780	22%
	Repairs Equipment	100.1565.522220.20	\$ 75,371	\$ 52,753	\$ 766	\$ 1,531	\$ 40,000	\$ 30,000	\$ (10,000)	-25%
	Repairs Vehicles	100.1565.522220.60	\$ 1,969	\$ 583	\$ 97	\$ 195	\$ 600	\$ 600	\$ -	0%
	Rental of Equipment & Vehicles General	100.1565.522320.00	\$ 361	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Communications Cellular Phone	100.1565.523200.10	\$ 1,159	\$ 1,303	\$ 225	\$ 449	\$ 900	\$ 1,300	\$ 400	44%
	Communications Telephone	100.1565.523200.15	\$ 84,939	\$ 94,763	\$ 55,140	\$ 110,280	\$ 65,000	\$ 90,000	\$ 25,000	38%
	Communications Postage	100.1565.523200.30	\$ 1,659	\$ 603	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Travel General	100.1565.523500.00	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 700	\$ 100	17%
	Dues & Fees Property Taxes	100.1565.523600.85	\$ 2,213	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Licenses General	100.1565.523800.00	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Contract Labor Professional	100.1565.523850.10	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ (50,000)	-100%
	Other Purchased Services Hauling & Disposal	100.1565.523900.90	\$ 70,110	\$ 10,897	\$ 11,490	\$ 22,979	\$ 4,000	\$ -	\$ (4,000)	-100%
	Other Purchased Services Other	100.1565.523900.99	\$ 1,964		\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials General	100.1565.531100.00	\$ 23,216	\$ 58,936	\$ 10,586	\$ 21,172	\$ 21,500	\$ 25,000	\$ 3,500	16%
	General Supplies & Materials Office Supplies	100.1565.531100.45	\$ 144	\$ 893	\$ 2,280	\$ 4,560	\$ -	\$ 3,000	\$ 3,000	100%
	General Supplies & Materials Shop Supplies	100.1565.531100.65	\$ -	\$ 58	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.1565.531100.80	\$ 138	\$ 1,572	\$ 1,318	\$ 2,636	\$ 3,000	\$ 2,000	\$ (1,000)	-33%
	General Supplies & Materials Other	100.1565.531100.90	\$ 1,774	\$ 42	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Energy General	100.1565.531200.00	\$ 135	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Energy Water/Sewerage	100.1565.531200.10	\$ 33,752	\$ 46,814	\$ 23,562	\$ 47,124	\$ 38,000	\$ 45,000	\$ 7,000	18%
	Energy Natural Gas	100.1565.531200.20	\$ 17,263	\$ 15,696	\$ 11,774	\$ 23,549	\$ 21,000	\$ 21,000	\$ -	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
	Energy Electricity	100.1565.531200.30	\$ 214,511	\$ 201,244	\$ 101,444	\$ 202,888	\$ 190,000	\$ 200,000	\$ 10,000	5%
	Energy Bottled Gas	100.1565.531200.40	\$ 13,445	\$ 13,308	\$ 4,171	\$ 8,342	\$ 14,000	\$ 14,000	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.1565.531200.70	\$ 18,795	\$ 6,840	\$ 1,441	\$ 2,881	\$ 19,000	\$ 12,000	\$ (7,000)	-37%
	Food General	100.1565.531300.00	\$ 5,721	\$ 8,026	\$ 743	\$ 1,485	\$ 3,500	\$ 3,500	\$ -	0%
	Small Equipment General	100.1565.531600.00	\$ 27,613	\$ 40,121	\$ -	\$ -	\$ 1,500	\$ 30,000	\$ 28,500	1900%
	Small Equipment Operating Equipment	100.1565.531600.10	\$ 2,243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Other Supplies General	100.1565.531700.00	\$ 4,008	\$ 1,303	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
Operating Total			\$ 990,115	\$ 972,234	\$ 452,155	\$ 904,309	\$ 978,820	\$ 1,086,600	\$ 107,780	11%
Capital	Sites General	100.1565.541100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Building Improvements General	100.1565.541350.00	\$ 63,002	\$ 43,423	\$ -	\$ -	\$ 225,000	\$ 100,000	\$ (125,000)	-56%
	Capital - Vehicles General	100.1565.542200.00	\$ 153,794	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Capital - Furniture & Fixtures General	100.1565.542300.00	\$ -	\$ 11,725	\$ -	\$ -	\$ 24,230	\$ -	\$ (24,230)	-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%
Capital Total			\$ 216,795	\$ 56,148	\$ -	\$ -	\$ 321,230	\$ 100,000	\$ (221,230)	-69%
	TOTAL EXPENSE		\$ 1,958,527	\$ 1,932,623	\$ 944,981	\$ 1,889,962	\$ 2,243,050	\$ 2,141,000	\$ (102,050)	-5%

Marsh Warthen House- 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	100.1567.521300.95	\$ 489	\$ 216	\$ 324	\$ 648	\$ 600	\$ 600	\$ -	0%
	Repairs Buildings	100.1567.522220.10	\$ 10,684	\$ 9,461	\$ 460	\$ 920	\$ 15,000	\$ 7,500	\$ (7,500)	-50%
	Repairs Equipment	100.1567.522220.20	\$ -	\$ 1,094	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Communications Telephone	100.1567.523200.15	\$ 1,715	\$ 1,745	\$ 873	\$ 1,746	\$ 1,800	\$ 1,800	\$ -	0%
	Energy Water/Sewerage	100.1567.531200.10	\$ 1,094	\$ 1,791	\$ 560	\$ 1,119	\$ 1,100	\$ 1,700	\$ 600	55%
	Energy Natural Gas	100.1567.531200.20	\$ 767	\$ 1,451	\$ 1,750	\$ 3,499	\$ 1,400	\$ 1,700	\$ 300	21%
	Energy Electricity	100.1567.531200.30	\$ 3,235	\$ 1,409	\$ 908	\$ 1,817	\$ 3,100	\$ 1,700	\$ (1,400)	-45%
	TOTAL EXPENSE		\$ 17,985	\$ 17,168	\$ 4,875	\$ 9,749	\$ 23,000	\$ 15,000	\$ (8,000)	-35%

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	\$ 29,925	\$ 34,110	\$ 24,964	\$ 49,928	\$ 38,850	\$ 48,500	\$ 9,650	25%
	Salary and Wages Vacation	100.1580.511100.20	\$ 1,325	\$ 3,886	\$ -	\$ -	\$ 3,500	\$ -	\$ (3,500)	-100%
	Salary and Wages Holiday	100.1580.511100.30	\$ 1,306	\$ 1,425	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	0%
	Salary and Wages Bereavement	100.1580.511100.80	\$ -	\$ 519	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.1580.511170.00	\$ 2,151	\$ 3,030	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)	-100%
	Health Expense Health Insurance	100.1580.512110.30	\$ 5,677	\$ 7,862	\$ 4,577	\$ 9,155	\$ 9,000	\$ 8,500	\$ (500)	-6%
	Disability Short Term	100.1580.512120.10	\$ 333	\$ 350	\$ 229	\$ 459	\$ 550	\$ 550	\$ -	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
	Disability Long Term	100.1580.512120.20	\$ 102	\$ 131	\$ 86	\$ 171	\$ 200	\$ 200	\$ -	0%
	Life Insurance General	100.1580.512130.00	\$ 30	\$ 56	\$ 22	\$ 44	\$ 50	\$ 50	\$ -	0%
	Social Security Contribution General	100.1580.512200.00	\$ 2,065	\$ 2,577	\$ 1,501	\$ 3,002	\$ 2,700	\$ 2,700	\$ -	0%
	Medicare General	100.1580.512300.00	\$ 483	\$ 602	\$ 351	\$ 702	\$ 600	\$ 600	\$ -	0%
	Retirement Contributions 401(a)	100.1580.512400.30	\$ 1,914	\$ 2,214	\$ 1,248	\$ 2,496	\$ 3,600	\$ 2,300	\$ (1,300)	-36%
	Worker's Compensation General	100.1580.512700.00	\$ 127	\$ 111	\$ 65	\$ 129	\$ 100	\$ 100	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.1580.512900.20	\$ 72	\$ 72	\$ 39	\$ 77	\$ 50	\$ 50	\$ -	0%
Personnel Total			\$ 45,509	\$ 56,944	\$ 33,082	\$ 66,163	\$ 62,700	\$ 65,050	\$ 2,350	4%
Operating	Technical Computer Services	100.1580.521300.10	\$ 100	\$ 130	\$ -	\$ -	\$ -	\$ 300	\$ 300	0%
	Technical Contractual Services	100.1580.521300.95	\$ -	\$ -	\$ 156	\$ 312	\$ -	\$ -	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.1580.522320.30	\$ 146	\$ 54	\$ 105	\$ 209	\$ 100	\$ 200	\$ 100	100%
	Communications Telephone	100.1580.523200.15	\$ 486	\$ 448	\$ 278	\$ 557	\$ 300	\$ 550	\$ 250	83%
	Travel General	100.1580.523500.00	\$ 2,088	\$ 1,971	\$ 1,121	\$ 2,241	\$ 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%
Operating Total			\$ 2,820	\$ 2,604	\$ 1,660	\$ 3,319	\$ 3,300	\$ 3,950	\$ 650	20%
TOTAL EXPENSE			\$ 48,329	\$ 59,548	\$ 34,741	\$ 69,482	\$ 66,000	\$ 69,000	\$ 3,000	5%

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	\$ 59,954	\$ 59,462	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	0%
TOTAL EXPENSE			\$ 59,954	\$ 59,462	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	0%

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	100.2150.511100.10	\$ 82,500	\$ 82,500	\$ 34,375	\$ 68,750	\$ 82,500	\$ -	\$ (82,500)	-100%
	Salary Reimbursement General	100.2150.511190.00	\$ (92,328)	\$ (127,255)	\$ -	\$ -	\$ (18,500)	\$ -	\$ 18,500	-100%
	Health Expense Health Insurance	100.2150.512110.30	\$ 9,501	\$ 15,879	\$ 4,075	\$ 8,150	\$ 9,000	\$ -	\$ (9,000)	-100%
	Disability Short Term	100.2150.512120.10	\$ 532	\$ 395	\$ 294	\$ 587	\$ 550	\$ -	\$ (550)	-100%
	Disability Long Term	100.2150.512120.20	\$ 158	\$ 290	\$ 155	\$ 310	\$ 200	\$ -	\$ (200)	-100%
	Life Insurance General	100.2150.512130.00	\$ 25	\$ 30	\$ 13	\$ 25	\$ 50	\$ -	\$ (50)	-100%
	Social Security Contribution General	100.2150.512200.00	\$ 4,884	\$ 4,838	\$ 2,062	\$ 4,124	\$ 5,000	\$ -	\$ (5,000)	-100%
	Medicare General	100.2150.512300.00	\$ 1,142	\$ 1,131	\$ 482	\$ 964	\$ 1,200	\$ -	\$ (1,200)	-100%
	Retirement Contributions 401(a)	100.2150.512400.30	\$ 4,570	\$ 4,319	\$ 1,719	\$ 3,438	\$ 5,000	\$ -	\$ (5,000)	-100%
	Worker's Compensation General	100.2150.512700.00	\$ 353	\$ 569	\$ 125	\$ 250	\$ 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
	Other Employee Benefits Identity Theft Protection	100.2150.512900.20	\$ 60	\$ 72	\$ 30	\$ 60	\$ 50	\$ -	\$ (50)	-100%
	Benefit Reimbursement General	100.2150.512990.00	\$ -	\$ -	\$ -	\$ -	\$ (5,500)	\$ -	\$ 5,500	-100%
Personnel Total			\$ 11,397	\$ (17,231)	\$ 43,329	\$ 86,658	\$ 79,850	\$ -	\$ (79,850)	-100%
Operating	Professional Court Appointed Attorney	100.2150.521200.15	\$ -	\$ -	\$ -	\$ -	\$ 5,250	\$ 2,000	\$ (3,250)	-62%
	Professional Translating Fees	100.2150.521200.55	\$ 300	\$ 1,665	\$ -	\$ -	\$ 2,000	\$ 5,000	\$ 3,000	150%
	Professional Other Professional	100.2150.521200.90	\$ -	\$ -	\$ 2,200	\$ 4,400	\$ -	\$ -	\$ -	0%
	Technical Court Reporter	100.2150.521300.15	\$ 69,437	\$ 91,469	\$ 57,990	\$ 115,979	\$ 114,000	\$ 125,000	\$ 11,000	10%
	Technical Contractual Services	100.2150.521300.95	\$ 30,223	\$ 32,013	\$ 15,189	\$ 30,377	\$ 38,700	\$ 37,700	\$ (1,000)	100%
	Rental of Equipment & Vehicles Copiers	100.2150.522320.30	\$ 2,573	\$ 575	\$ 1,365	\$ 2,731	\$ 2,500	\$ 2,500	\$ -	0%
	Communications Cellular Phone	100.2150.523200.10	\$ 1,001	\$ 1,061	\$ 302	\$ 604	\$ 1,500	\$ -	\$ (1,500)	-100%
	Communications Telephone	100.2150.523200.15	\$ 509	\$ 886	\$ 383	\$ 766	\$ 600	\$ 600	\$ -	100%
	Communications Postage	100.2150.523200.30	\$ 131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Communications Television	100.2150.523200.70	\$ 1,753	\$ 2,049	\$ 1,166	\$ 2,333	\$ 2,000	\$ -	\$ (2,000)	0%
	Travel General	100.2150.523500.00	\$ 160	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ (200)	100%
	Dues & Fees General	100.2150.523600.00	\$ 2,645	\$ 3,164	\$ 25	\$ 50	\$ 1,000	\$ 1,000	\$ -	100%
	Dues & Fees Jurors	100.2150.523600.30	\$ 42,205	\$ 41,079	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ -	100%
	Dues & Fees Witness	100.2150.523600.80	\$ 431	\$ 410	\$ -	\$ -	\$ 700	\$ 700	\$ -	100%
	General Supplies & Materials General	100.2150.531100.00	\$ -	\$ 95	\$ 942	\$ 1,884	\$ -	\$ -	\$ -	-
	General Supplies & Materials Office Supplies	100.2150.531100.45	\$ 237	\$ 1,295	\$ 3,701	\$ 7,402	\$ 800	\$ 4,600	\$ 3,800	475%
	Books & Periodicals Law Books	100.2150.531400.40	\$ -	\$ 63	\$ 688	\$ 1,375	\$ 500	\$ 500	\$ -	0%
	Other Supplies General	100.2150.531700.00	\$ 521	\$ 327	\$ -	\$ -	\$ 400	\$ 400	\$ -	0%
Operating Total			\$ 152,126	\$ 176,151	\$ 83,951	\$ 167,902	\$ 210,150	\$ 220,000	\$ 9,850	5%
	TOTAL EXPENSE		\$ 163,523	\$ 158,920	\$ 127,280	\$ 254,560	\$ 290,000	\$ 220,000	\$ (70,000)	-24%

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	\$ 657,576	\$ 779,428	\$ 468,057	\$ 936,115	\$ 800,000	\$ 855,000	\$ 55,000	7%
	Salary and Wages Vacation	100.2180.511100.20	\$ 12,869	\$ 12,952	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Salary and Wages Holiday	100.2180.511100.30	\$ 7,946	\$ 19,761	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.2180.511170.00	\$ 11,557	\$ 5,710	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Salary Reimbursement General	100.2180.511190.00	\$ (2,651)	\$ (1,624)	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Supplemental Payroll Other	100.2180.511290.90	\$ 48,900	\$ 46,675	\$ -	\$ -	\$ 40,000	\$ -	\$ (40,000)	-100%
	Overtime General	100.2180.511300.00	\$ 14,734	\$ 19,542	\$ 15,973	\$ 31,945	\$ 10,000	\$ 5,000	\$ (5,000)	-50%
	Health Expense Health Insurance	100.2180.512110.30	\$ 92,762	\$ 144,209	\$ 81,555	\$ 163,109	\$ 120,000	\$ 102,000	\$ (18,000)	-15%
	Disability Short Term	100.2180.512120.10	\$ 6,550	\$ 6,908	\$ 3,980	\$ 7,960	\$ 8,250	\$ 6,600	\$ (1,650)	-20%
	Disability Long Term	100.2180.512120.20	\$ 2,084	\$ 2,641	\$ 1,549	\$ 3,097	\$ 3,000	\$ 2,400	\$ (600)	-20%
	Life Insurance General	100.2180.512130.00	\$ 373	\$ 671	\$ 283	\$ 567	\$ 500	\$ 600	\$ 100	20%
	Social Security Contribution General	100.2180.512200.00	\$ 44,540	\$ 52,563	\$ 28,935	\$ 57,870	\$ 49,000	\$ 51,000	\$ 2,000	4%
	Medicare General	100.2180.512300.00	\$ 10,416	\$ 12,292	\$ 6,767	\$ 13,534	\$ 11,500	\$ 12,000	\$ 500	4%

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
	Retirement Contributions Defined Benefit	100.2180.512400.10	\$ 14,650	\$ 21,365	\$ 10,762	\$ 21,525	\$ 20,000	\$ 19,000	\$ (1,000)	-5%
	Retirement Contributions 401(a)	100.2180.512400.30	\$ 57,415	\$ 64,240	\$ 33,053	\$ 66,106	\$ 55,000	\$ 54,000	\$ (1,000)	-2%
	Unemployment Insurance General	100.2180.512600.00	\$ -	\$ -	\$ 912	\$ 1,824	\$ -	\$ -	\$ -	0%
	Worker's Compensation General	100.2180.512700.00	\$ 2,681	\$ 3,373	\$ 1,300	\$ 2,600	\$ 2,500	\$ 2,500	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.2180.512900.20	\$ 715	\$ 721	\$ 362	\$ 724	\$ 500	\$ 600	\$ 100	20%
Personnel Total			\$ 983,117	\$ 1,191,425	\$ 653,487	\$ 1,306,975	\$ 1,120,250	\$ 1,110,700	\$ (9,550)	-1%
Operating	Professional Legal Fees	100.2180.521200.40	\$ 1,260	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	Professional Other Professional	100.2180.521200.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,800	\$ 34,800	100%
	Technical Computer Services	100.2180.521300.10	\$ -	\$ -	\$ 26,873	\$ 53,745	\$ 5,000	\$ 5,000	\$ -	0%
	Technical Contractual Services	100.2180.521300.95	\$ -	\$ -	\$ 2,902	\$ 5,803	\$ 5,000	\$ 5,000	\$ -	0%
	Insurance Bonding	100.2180.523100.30	\$ -	\$ 1,863	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	0%
	Communications Cellular Phone	100.2180.523200.10	\$ 545	\$ 623	\$ 150	\$ 300	\$ 2,000	\$ 2,000	\$ -	0%
	Communications Postage	100.2180.523200.30	\$ 8,969	\$ 9,645	\$ 4,899	\$ 9,797	\$ 14,000	\$ 14,000	\$ -	0%
	Travel General	100.2180.523500.00	\$ 3,704	\$ 5,524	\$ 104	\$ 207	\$ 7,350	\$ 9,000	\$ 1,650	22%
	Dues & Fees General	100.2180.523600.00	\$ 332	\$ 724	\$ 300	\$ 600	\$ -	\$ -	\$ -	0%
	Dues & Fees Bank Charges	100.2180.523600.15	\$ 136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Dues & Fees Late Charges	100.2180.523600.25	\$ -	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Dues & Fees Professional Org	100.2180.523600.50	\$ -	\$ 700	\$ -	\$ -	\$ 900	\$ 2,000	\$ 1,100	122%
	Ed & Training General	100.2180.523700.00	\$ 308	\$ 913	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	General Supplies & Materials General	100.2180.531100.00	\$ -	\$ 201	\$ 47	\$ 95	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Office Supplies	100.2180.531100.45	\$ 27,011	\$ 27,215	\$ 12,000	\$ 24,000	\$ 25,000	\$ 30,000	\$ 5,000	20%
	Small Equipment General	100.2180.531600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	100%
	Other Supplies General	100.2180.531700.00	\$ -	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operating Total			\$ 42,264	\$ 47,443	\$ 47,274	\$ 94,547	\$ 65,750	\$ 114,300	\$ 48,550	74%
TOTAL EXPENSE			\$ 1,025,380	\$ 1,238,868	\$ 700,761	\$ 1,401,522	\$ 1,186,000	\$ 1,225,000	\$ 39,000	3%

District 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	100.2200.511100.10	\$ (1,440)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Payroll Pass Thru General	100.2200.511185.00	\$ 499,783	\$ 586,225	\$ 260,150	\$ 520,299	\$ 717,850	\$ 821,200	\$ 103,350	14%
	Supplemental Payroll General	100.2200.511290.00	\$ 104,566	\$ 85,181	\$ 37,877	\$ 75,753	\$ 79,000	\$ 97,500	\$ 18,500	23%
	Overtime General	100.2200.511300.00	\$ (41)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Worker's Compensation General	100.2200.512700.00	\$ (5)	\$ 901	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Personnel Total			\$ 602,864	\$ 672,307	\$ 298,026	\$ 596,052	\$ 796,850	\$ 918,700	\$ 121,850	15%

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 Computer Services	100.2200.521300.10	\$ 147	\$ 165	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Technical Court Reporter	100.2200.521300.15	\$ 121	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	0%
	Repairs Buildings	100.2200.522220.10	\$ -	\$ -	\$ -	\$ -	\$ 1,900	\$ 1,900	\$ -	0%
	Repairs Office Equipment	100.2200.522220.35	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Repairs Vehicles	100.2200.522220.60	\$ 1,057	\$ 867	\$ 1,166	\$ 2,333	\$ 1,900	\$ 1,900	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.2200.522320.30	\$ 958	\$ 825	\$ 329	\$ 657	\$ 1,500	\$ 1,500	\$ -	0%
	Insurance Vehicle	100.2200.523100.15	\$ 326	\$ 1,188	\$ 1,046	\$ 2,091	\$ 1,000	\$ 1,900	\$ 900	90%
	Insurance Building	100.2200.523100.20	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ 350	\$ -	0%
	Communications Cellular Phone	100.2200.523200.10	\$ 977	\$ 1,002	\$ 424	\$ 848	\$ 1,000	\$ 1,100	\$ 100	10%
	Communications Telephone	100.2200.523200.15	\$ 599	\$ 324	\$ 216	\$ 432	\$ 6,000	\$ 6,000	\$ -	0%
	Communications Website Expense	100.2200.523200.25	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ (250)	-100%
	Communications Postage	100.2200.523200.30	\$ 1,911	\$ 1,090	\$ 271	\$ 542	\$ 750	\$ 950	\$ 200	27%
	Advertising Other	100.2200.523300.90	\$ 1,386	\$ 462	\$ 484	\$ 968	\$ 950	\$ 950	\$ -	0%
	Travel General	100.2200.523500.00	\$ 3,854	\$ 3,432	\$ 1,578	\$ 3,156	\$ 5,800	\$ 5,800	\$ -	0%
	Travel Reimbursement	100.2200.523500.90	\$ (752)	\$ (951)	\$ (589)	\$ (1,178)	\$ -	\$ -	\$ -	0%
	Dues & Fees General	100.2200.523600.00	\$ 301	\$ 303	\$ 239	\$ 478	\$ 300	\$ 500	\$ 200	67%
	Dues & Fees Professional Org	100.2200.523600.50	\$ 1,570	\$ 1,758	\$ 184	\$ 368	\$ 1,900	\$ 2,100	\$ 200	11%
	Dues & Fees Vehicle License	100.2200.523600.75	\$ 31	\$ 63	\$ 40	\$ 79	\$ 50	\$ 100	\$ 50	100%
	Dues & Fees Witness	100.2200.523600.80	\$ 2,087	\$ 326	\$ 800	\$ 1,600	\$ 4,600	\$ 4,600	\$ -	0%
	Ed & Training General	100.2200.523700.00	\$ 1,610	\$ 1,567	\$ 96	\$ 192	\$ 3,000	\$ 3,000	\$ -	0%
	Contract Labor Professional	100.2200.523850.10	\$ 267	\$ 46	\$ -	\$ -	\$ 150	\$ -	\$ (150)	-100%
	Other Purchased Services Victim/Witness Assistance	100.2200.523900.80	\$ 1,589	\$ 201	\$ 312	\$ 624	\$ 2,700	\$ -	\$ (2,700)	-100%
	Other Purchased Services Hauling & Disposal	100.2200.523900.90	\$ 450	\$ 375	\$ 38	\$ 75	\$ -	\$ 450	\$ 450	10000%
	General Supplies & Materials General	100.2200.531100.00	\$ 574	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Computer Supplies	100.2200.531100.15	\$ 2,540	\$ 1,900	\$ 733	\$ 1,466	\$ 1,300	\$ 2,000	\$ 700	54%
	General Supplies & Materials Investigative Supplies	100.2200.531100.30	\$ 2,554	\$ 1,891	\$ 1,667	\$ 3,334	\$ 2,500	\$ 3,000	\$ 500	20%
	General Supplies & Materials Office Supplies	100.2200.531100.45	\$ 9,892	\$ 7,843	\$ 4,186	\$ 8,372	\$ 11,500	\$ 12,000	\$ 500	4%
	Energy Water/Sewerage	100.2200.531200.10	\$ 625	\$ 897	\$ 323	\$ 646	\$ 1,200	\$ 700	\$ (500)	-42%
	Energy Natural Gas	100.2200.531200.20	\$ 899	\$ 1,052	\$ 521	\$ 1,042	\$ 1,200	\$ 1,200	\$ -	0%
	Energy Electricity	100.2200.531200.30	\$ 3,564	\$ 3,769	\$ 1,508	\$ 3,015	\$ 5,000	\$ 5,000	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.2200.531200.70	\$ 2,487	\$ 1,207	\$ 544	\$ 1,088	\$ 3,800	\$ 3,800	\$ -	0%
	Books & Periodicals Law Books	100.2200.531400.40	\$ 3,432	\$ 4,277	\$ 1,432	\$ 2,865	\$ 3,500	\$ 5,700	\$ 2,200	63%
	Small Equipment General	100.2200.531600.00	\$ -	\$ 10,873	\$ -	\$ -	\$ 750	\$ 9,500	\$ 8,750	1167%
	Small Equipment Operating Equipment	100.2200.531600.10	\$ 4,610	\$ 3,705	\$ 1,504	\$ 3,008	\$ -	\$ -	\$ -	0%
Operating Total			\$ 49,665	\$ 50,458	\$ 19,051	\$ 38,102	\$ 65,150	\$ 76,300	\$ 11,150	17%
	TOTAL EXPENSE		\$ 652,529	\$ 722,766	\$ 317,077	\$ 634,155	\$ 862,000	\$ 995,000	\$ 133,000	15%

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
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State 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	100.2300.511100.10	\$ 229,497	\$ 242,739	\$ 118,938	\$ 237,876	\$ 244,000	\$ 245,000	\$ 1,000	0%
	Health Expense Health Insurance	100.2300.512110.30	\$ 6,498	\$ 8,903	\$ 4,982	\$ 9,965	\$ 18,000	\$ 17,000	\$ (1,000)	-6%
	Disability Short Term	100.2300.512120.10	\$ 1,278	\$ 1,267	\$ 663	\$ 1,327	\$ 1,100	\$ 1,100	\$ -	0%
	Disability Long Term	100.2300.512120.20	\$ 647	\$ 711	\$ 395	\$ 790	\$ 500	\$ 400	\$ (100)	-20%
	Life Insurance General	100.2300.512130.00	\$ 45	\$ 47	\$ 44	\$ 88	\$ 100	\$ 100	\$ -	0%
	Social Security Contribution General	100.2300.512200.00	\$ 13,728	\$ 14,549	\$ 6,876	\$ 13,752	\$ 15,200	\$ 14,000	\$ (1,200)	-8%
	Medicare General	100.2300.512300.00	\$ 3,303	\$ 3,495	\$ 1,712	\$ 3,423	\$ 3,500	\$ 3,200	\$ (300)	-9%
	Retirement Contributions 401(a)	100.2300.512400.30	\$ 2,783	\$ 2,683	\$ 1,413	\$ 2,826	\$ 3,000	\$ 3,000	\$ -	0%
	Worker's Compensation General	100.2300.512700.00	\$ 980	\$ 1,164	\$ 349	\$ 698	\$ 1,000	\$ 1,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.2300.512900.20	\$ 144	\$ 155	\$ 83	\$ 165	\$ 100	\$ 100	\$ -	0%
Personnel Total			\$ 258,904	\$ 275,713	\$ 135,455	\$ 270,909	\$ 286,500	\$ 284,900	\$ (1,600)	-1%
Operating	Professional Court Appointed Attorney	100.2300.521200.15	\$ 82,350	\$ 81,654	\$ 34,650	\$ 69,300	\$ 45,000	\$ 64,300	\$ 19,300	43%
	Professional Translating Fees	100.2300.521200.55	\$ 814	\$ 480	\$ -	\$ -	\$ 700	\$ 700	\$ -	0%
	Technical Court Reporter	100.2300.521300.15	\$ 17,900	\$ 22,334	\$ 6,750	\$ 13,500	\$ 20,000	\$ 20,000	\$ -	0%
	Technical Contractual Services	100.2300.521300.95	\$ 24,000	\$ 24,000	\$ 12,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.2300.522320.30	\$ 20	\$ 10	\$ 4	\$ 7	\$ 100	\$ 100	\$ -	100%
	Communications Postage	100.2300.523200.30	\$ 84	\$ 84	\$ -	\$ -	\$ 150	\$ 150	\$ -	0%
	Travel General	100.2300.523500.00	\$ 2,348	\$ 2,697	\$ 1,268	\$ 2,537	\$ 2,000	\$ 2,000	\$ -	0%
	Dues & Fees General	100.2300.523600.00	\$ 1,357	\$ 1,078	\$ -	\$ -	\$ 500	\$ 500	\$ -	100%
	Dues & Fees Jurors	100.2300.523600.30	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Dues & Fees Witness	100.2300.523600.80	\$ -	\$ 216	\$ 570	\$ 1,139	\$ 500	\$ 500	\$ -	0%
	Ed & Training General	100.2300.523700.00	\$ -	\$ 415	\$ 415	\$ 830	\$ 500	\$ 500	\$ -	100%
	General Supplies & Materials General	100.2300.531100.00	\$ -	\$ 42	\$ 42	\$ 84	\$ -	\$ 100	\$ 100	100%
	General Supplies & Materials Office Supplies	100.2300.531100.45	\$ 570	\$ 863	\$ 174	\$ 347	\$ 600	\$ 800	\$ 200	100%
	Books & Periodicals General	100.2300.531400.00	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 750	\$ -	100%
	Other Supplies General	100.2300.531700.00	\$ 168	\$ 76	\$ 20	\$ 40	\$ 200	\$ 200	\$ -	0%
Operating Total			\$ 129,611	\$ 133,948	\$ 55,892	\$ 111,785	\$ 95,500	\$ 115,100	\$ 19,600	21%
TOTAL EXPENSE			\$ 388,515	\$ 409,661	\$ 191,347	\$ 382,694	\$ 382,000	\$ 400,000	\$ 18,000	5%

State Court Solicitor- 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	100.2350.511100.10	\$ 164,358	\$ 176,254	\$ 101,553	\$ 203,105	\$ 176,800	\$ 213,200	\$ 36,400	21%
	Salary and Wages Holiday	100.2350.511100.30	\$ 3,150	\$ 3,008	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)	-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
	Overtime General	100.2350.511300.00			\$ 1,350	\$ 2,700	\$ -	\$ -	\$ -	0%
	Health Expense Health Insurance	100.2350.512110.30	\$ 23,068	\$ 31,186	\$ 16,613	\$ 33,227	\$ 27,000	\$ 25,500	\$ (1,500)	-6%
	Disability Short Term	100.2350.512120.10	\$ 1,569	\$ 1,522	\$ 770	\$ 1,539	\$ 1,650	\$ 1,650	\$ -	0%
	Disability Long Term	100.2350.512120.20	\$ 498	\$ 591	\$ 340	\$ 681	\$ 600	\$ 600	\$ -	0%
	Life Insurance General	100.2350.512130.00	\$ 91	\$ 127	\$ 102	\$ 204	\$ 100	\$ 150	\$ 50	50%
	Social Security Contribution General	100.2350.512200.00	\$ 9,746	\$ 10,431	\$ 6,045	\$ 12,090	\$ 10,900	\$ 12,700	\$ 1,800	17%
	Medicare General	100.2350.512300.00	\$ 2,279	\$ 2,439	\$ 1,414	\$ 2,828	\$ 2,550	\$ 2,800	\$ 250	10%
	Retirement Contributions 401(a)	100.2350.512400.30	\$ 6,678	\$ 6,456	\$ 4,000	\$ 7,999	\$ 10,000	\$ 7,000	\$ (3,000)	-30%
	Worker's Compensation General	100.2350.512700.00	\$ 701	\$ 874	\$ 1,877	\$ 3,753	\$ 800	\$ 800	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.2350.512900.20	\$ 239	\$ 181	\$ 95	\$ 190	\$ 200	\$ 150	\$ (50)	-25%
Personnel Total			\$ 212,377	\$ 233,069	\$ 134,158	\$ 268,316	\$ 234,600	\$ 264,550	\$ 29,950	13%
Operating	Technical Contractual Services	100.2350.521300.95	\$ 20,450	\$ 15,900	\$ 9,400	\$ 18,800	\$ 24,000	\$ 24,000	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.2350.522320.30	\$ 717	\$ 631	\$ 399	\$ 798	\$ 700	\$ 700	\$ -	0%
	Communications Postage	100.2350.523200.30	\$ 227	\$ 243	\$ 222	\$ 445	\$ 300	\$ 300	\$ -	0%
	Travel General	100.2350.523500.00	\$ 1,693		\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	0%
	Dues & Fees General	100.2350.523600.00	\$ -		\$ 27	\$ 54	\$ -	\$ -	\$ -	100%
	Dues & Fees Membership Fee	100.2350.523600.55	\$ 535	\$ 541	\$ 125	\$ 250	\$ 600	\$ 600	\$ -	0%
	Ed & Training General	100.2350.523700.00	\$ 225	\$ 48	\$ 275	\$ 550	\$ 300	\$ 350	\$ 50	17%
	General Supplies & Materials General	100.2350.531100.00	\$ -	\$ 200	\$ 198	\$ 397	\$ -	\$ -	\$ -	100%
	General Supplies & Materials Office Supplies	100.2350.531100.45	\$ 1,023	\$ 406	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
Operating Total			\$ 24,871	\$ 17,969	\$ 10,647	\$ 21,294	\$ 28,400	\$ 28,450	\$ 50	0%
	TOTAL EXPENSE		\$ 237,247	\$ 251,038	\$ 144,805	\$ 289,610	\$ 263,000	\$ 293,000	\$ 30,000	11%

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	\$ 301,597	\$ 323,613	\$ 189,131	\$ 378,263	\$ 385,500	\$ 405,000	\$ 19,500	5%
	Salary and Wages Vacation	100.2400.511100.20	\$ 6,402	\$ 8,587	\$ 749	\$ 1,497	\$ -	\$ -	\$ -	0%
	Salary and Wages Holiday	100.2400.511100.30	\$ 5,776	\$ 6,800	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Salary and Wages Other	100.2400.511100.90	\$ 15,813	\$ 16,664	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.2400.511170.00	\$ 4,902	\$ 4,222	\$ 2,813	\$ 5,627	\$ -	\$ -	\$ -	0%
	Health Expense Health Insurance	100.2400.512110.30	\$ 29,998	\$ 41,669	\$ 23,406	\$ 46,811	\$ 54,000	\$ 34,000	\$ (20,000)	-37%
	Disability Short Term	100.2400.512120.10	\$ 2,776	\$ 2,769	\$ 1,444	\$ 2,889	\$ 3,300	\$ 2,750	\$ (550)	-17%
	Disability Long Term	100.2400.512120.20	\$ 953	\$ 1,137	\$ 625	\$ 1,249	\$ 1,200	\$ 1,000	\$ (200)	-17%

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
	Life Insurance General	100.2400.512130.00	\$ 136	\$ 248	\$ 167	\$ 334	\$ 200	\$ 250	\$ 50	25%
	Social Security Contribution General	100.2400.512200.00	\$ 20,058	\$ 21,607	\$ 11,597	\$ 23,194	\$ 21,000	\$ 24,000	\$ 3,000	14%
	Medicare General	100.2400.512300.00	\$ 4,690	\$ 5,054	\$ 2,712	\$ 5,424	\$ 5,000	\$ 5,500	\$ 500	10%
	Retirement Contributions Defined Benefit	100.2400.512400.10	\$ 10,511	\$ 14,452	\$ 9,552	\$ 19,104	\$ 13,000	\$ 22,500	\$ 9,500	73%
	Retirement Contributions 401(a)	100.2400.512400.30	\$ 20,546	\$ 22,057	\$ 10,377	\$ 20,753	\$ 16,000	\$ 19,700	\$ 3,700	23%
	Worker's Compensation General	100.2400.512700.00	\$ 1,286	\$ 1,583	\$ 505	\$ 1,010	\$ 1,400	\$ 1,400	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.2400.512900.20	\$ 318	\$ 337	\$ 151	\$ 301	\$ 210	\$ 250	\$ 40	19%
Personnel Total			\$ 425,762	\$ 470,798	\$ 253,228	\$ 506,456	\$ 500,810	\$ 516,350	\$ 15,540	3%
Operating	Professional Court Appointed Attorney	100.2400.521200.15	\$ -	\$ 200	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Professional Translating Fees	100.2400.521200.55	\$ 690	\$ 1,500	\$ 1,980	\$ 3,960	\$ 2,500	\$ 2,500	\$ -	0%
	Technical Computer Services	100.2400.521300.10	\$ 3,000	\$ 3,000	\$ 1,560	\$ 3,120	\$ 4,100	\$ 4,100	\$ -	0%
	Technical Court Reporter	100.2400.521300.15	\$ -	\$ 490	\$ 1,200	\$ 2,400	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	100.2400.521300.95	\$ -	\$ 21,019	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Buildings	100.2400.522220.10	\$ -	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	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	\$ 264	\$ 355	\$ 285	\$ 569	\$ 700	\$ 700	\$ -	0%
	Communications Postage	100.2400.523200.30	\$ 411	\$ 776	\$ 190	\$ 379	\$ 1,600	\$ 1,600	\$ -	0%
	Travel General	100.2400.523500.00	\$ 769	\$ 3,768	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	0%
	Dues & Fees Professional Org	100.2400.523600.50	\$ 245	\$ 45	\$ 45	\$ 90	\$ 500	\$ 500	\$ -	0%
	Dues & Fees Witness	100.2400.523600.80	\$ 50	\$ 50	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Ed & Training General	100.2400.523700.00	\$ 1,535	\$ 1,592	\$ 1,592	\$ 3,183	\$ 2,500	\$ 2,500	\$ -	0%
	General Supplies & Materials General	100.2400.531100.00	\$ -	\$ -	\$ 4,840	\$ 9,680	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Office Supplies	100.2400.531100.45	\$ 3,824	\$ 3,996	\$ 309	\$ 617	\$ 7,600	\$ 7,850	\$ 250	3%
	Books & Periodicals Law Books	100.2400.531400.40	\$ 1,278	\$ 535	\$ 575	\$ 1,149	\$ 1,500	\$ 1,500	\$ -	0%
	Other Supplies General	100.2400.531700.00	\$ 245	\$ 324	\$ -	\$ -	\$ 390	\$ 400	\$ 10	3%
Operating Total			\$ 12,310	\$ 51,699	\$ 22,574	\$ 45,148	\$ 50,390	\$ 50,650	\$ 260	1%
	TOTAL EXPENSE		\$ 438,072	\$ 522,498	\$ 275,802	\$ 551,604	\$ 551,200	\$ 567,000	\$ 15,800	3%

Probate 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	\$ 240,888	\$ 250,116	\$ 145,922	\$ 291,844	\$ 305,000	\$ 353,000	\$ 48,000	16%
	Health Expense Health Insurance	100.2450.512110.30	\$ 12,935	\$ 11,819	\$ 9,768	\$ 19,537	\$ 35,000	\$ 25,500	\$ (9,500)	-27%
	Disability Short Term	100.2450.512120.10	\$ 2,243	\$ 2,139	\$ 1,226	\$ 2,453	\$ 2,750	\$ 2,750	\$ -	0%
	Disability Long Term	100.2450.512120.20	\$ 706	\$ 823	\$ 503	\$ 1,006	\$ 1,000	\$ 1,000	\$ -	0%
	Life Insurance General	100.2450.512130.00	\$ 106	\$ 155	\$ 122	\$ 245	\$ 150	\$ 250	\$ 100	67%
	Social Security Contribution General	100.2450.512200.00	\$ 14,693	\$ 15,265	\$ 8,911	\$ 17,823	\$ 18,500	\$ 20,500	\$ 2,000	11%
	Medicare General	100.2450.512300.00	\$ 3,436	\$ 3,571	\$ 2,084	\$ 4,168	\$ 4,000	\$ 4,800	\$ 800	20%
	Retirement Contributions Defined Benefit	100.2450.512400.10	\$ 38,678	\$ 46,205	\$ 22,082	\$ 44,165	\$ 38,000	\$ 55,000	\$ 17,000	45%

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
	Retirement Contributions 401(a)	100.2450.512400.30	\$ 11,700	\$ 12,271	\$ 4,123	\$ 8,246	\$ 10,000	\$ 10,000	\$ -	0%
	Worker's Compensation General	100.2450.512700.00	\$ 1,027	\$ 1,199	\$ 404	\$ 807	\$ 1,000	\$ 1,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.2450.512900.20	\$ 287	\$ 310	\$ 132	\$ 263	\$ 200	\$ 250	\$ 50	25%
Personnel Total			\$ 326,699	\$ 343,872	\$ 195,278	\$ 390,556	\$ 415,600	\$ 474,050	\$ 58,450	14%
Operating	Professional Court Appointed Attorney	100.2450.521200.15	\$ 150	\$ 550	\$ -	\$ -	\$ 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	\$ 3,811	\$ 1,500	\$ 3,000	\$ 4,150	\$ 4,200	\$ 50	1%
	Repairs Equipment	100.2450.522220.20	\$ -	\$ 250	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.2450.522320.30	\$ 933	\$ 1,008	\$ 643	\$ 1,286	\$ 1,000	\$ 1,200	\$ 200	20%
	Communications Postage	100.2450.523200.30	\$ 1,424	\$ 1,058	\$ 425	\$ 850	\$ 1,500	\$ 1,500	\$ -	0%
	Printing & Binding General	100.2450.523400.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	Travel General	100.2450.523500.00	\$ 2,119	\$ 5,095	\$ 2,554	\$ 5,108	\$ 6,000	\$ 5,400	\$ (600)	-10%
	Dues & Fees General	100.2450.523600.00	\$ 1,770	\$ 1,813	\$ 2,283	\$ 4,566	\$ 2,500	\$ 2,500	\$ -	0%
	Ed & Training General	100.2450.523700.00	\$ 1,010	\$ 515	\$ -	\$ -	\$ 2,500	\$ 2,400	\$ (100)	-4%
	General Supplies & Materials Office Supplies	100.2450.531100.45	\$ 5,063	\$ 6,206	\$ 4,821	\$ 9,642	\$ 7,000	\$ 7,000	\$ -	0%
	Books & Periodicals General	100.2450.531400.00	\$ 30	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ -	0%
Operating Total			\$ 15,498	\$ 20,305	\$ 12,226	\$ 24,452	\$ 30,400	\$ 30,950	\$ 550	2%
TOTAL EXPENSE			\$ 342,197	\$ 364,177	\$ 207,504	\$ 415,008	\$ 446,000	\$ 505,000	\$ 59,000	13%

Juvenile 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	100.2600.511100.10	\$ 253,475	\$ 271,585	\$ 167,925	\$ 335,850	\$ 245,000	\$ 287,000	\$ 42,000	17%
	Salary and Wages Vacation	100.2600.511100.20	\$ -	\$ 472	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Salary and Wages Holiday	100.2600.511100.30	\$ 796	\$ 488	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
	Personal Pay General	100.2600.511170.00	\$ -	\$ 192	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Salary Reimbursement General	100.2600.511190.00	\$ (74,500)	\$ (47,500)	\$ (45,000)	\$ (90,000)	\$ (53,000)	\$ (53,000)	\$ -	0%
	Supplemental Payroll Other	100.2600.511290.90	\$ 3,600	\$ 3,300	\$ -	\$ -	\$ 8,000	\$ -	\$ (8,000)	-100%
	Health Expense Health Insurance	100.2600.512110.30	\$ 21,815	\$ 37,900	\$ 22,654	\$ 45,309	\$ 30,000	\$ 25,500	\$ (4,500)	-15%
	Disability Short Term	100.2600.512120.10	\$ 1,915	\$ 2,092	\$ 1,345	\$ 2,690	\$ 2,000	\$ 2,200	\$ 200	10%
	Disability Long Term	100.2600.512120.20	\$ 681	\$ 898	\$ 541	\$ 1,083	\$ 750	\$ 800	\$ 50	7%
	Life Insurance General	100.2600.512130.00	\$ 99	\$ 220	\$ 193	\$ 386	\$ 100	\$ 200	\$ 100	100%
	Social Security Contribution General	100.2600.512200.00	\$ 15,182	\$ 16,272	\$ 9,831	\$ 19,663	\$ 15,400	\$ 16,900	\$ 1,500	10%

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
	Medicare General	100.2600.512300.00	\$ 3,551	\$ 3,806	\$ 2,299	\$ 4,598	\$ 3,600	\$ 3,800	\$ 200	6%
	Retirement Contributions 401(a)	100.2600.512400.30	\$ 11,796	\$ 13,671	\$ 8,712	\$ 17,424	\$ 12,000	\$ 13,000	\$ 1,000	8%
	Retirement Contributions Other	100.2600.512400.90	\$ 1,512	\$ (4,685)	\$ (337)	\$ (674)	\$ (1,500)	\$ (1,500)	\$ -	0%
	Worker's Compensation General	100.2600.512700.00	\$ 1,077	\$ 1,351	\$ 424	\$ 848	\$ 1,200	\$ 1,200	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.2600.512900.20	\$ 285	\$ 316	\$ 146	\$ 293	\$ 250	\$ 250	\$ -	0%
Personnel Total			\$ 241,285	\$ 300,378	\$ 168,735	\$ 337,470	\$ 266,800	\$ 296,350	\$ 29,550	11%
Operating	Professional Court Appointed Attorney	100.2600.521200.15	\$ 265,825	\$ 222,335	\$ 113,025	\$ 226,050	\$ 220,000	\$ 242,000	\$ 22,000	10%
	Professional Inmate Medical	100.2600.521200.35	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	0%
	Professional Medical Services	100.2600.521200.45	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ -	0%
	Professional Translating Fees	100.2600.521200.55	\$ 1,839	\$ 3,462	\$ 738	\$ 1,475	\$ 2,550	\$ 3,500	\$ 950	37%
	Professional Other Professional	100.2600.521200.90	\$ 25	\$ -	\$ 786	\$ 1,571	\$ 500	\$ 500	\$ -	0%
	Technical Court Reporter	100.2600.521300.15	\$ 31,363	\$ 67,894	\$ 19,463	\$ 38,926	\$ 32,000	\$ 40,000	\$ 8,000	25%
	Technical Contractual Services	100.2600.521300.95	\$ 4,745	\$ 4,985	\$ 2,100	\$ 4,200	\$ 6,000	\$ 5,000	\$ (1,000)	-17%
	Rental of Equipment & Vehicles Copiers	100.2600.522320.30	\$ 773	\$ 839	\$ 473	\$ 946	\$ 800	\$ 800	\$ -	0%
	Communications Postage	100.2600.523200.30	\$ 299	\$ 100	\$ 133	\$ 265	\$ 350	\$ 350	\$ -	0%
	Communications Television	100.2600.523200.70	\$ 807	\$ 1,335	\$ 751	\$ 1,503	\$ 850	\$ -	\$ (850)	-100%
	Advertising Newspaper	100.2600.523300.15	\$ 2,045	\$ 995	\$ 410	\$ 820	\$ 1,500	\$ 1,400	\$ (100)	-7%
	Travel General	100.2600.523500.00	\$ -	\$ 1,882	\$ 791	\$ 1,582	\$ 1,000	\$ -	\$ (1,000)	-100%
	Dues & Fees General	100.2600.523600.00	\$ 325	\$ 376	\$ -	\$ -	\$ -	\$ 400	\$ 400	100%
	Dues & Fees Professional Org	100.2600.523600.50	\$ 674	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100%
	Dues & Fees Membership Fee	100.2600.523600.55	\$ -	\$ 471	\$ -	\$ -	\$ -	\$ 600	\$ 600	100%
	Dues & Fees Witness	100.2600.523600.80	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 100	\$ 50	100%
	Ed & Training General	100.2600.523700.00	\$ -	\$ 398	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Office Supplies	100.2600.531100.45	\$ 2,508	\$ 2,327	\$ 1,891	\$ 3,782	\$ 2,500	\$ 3,400	\$ 900	36%
	Books & Periodicals General	100.2600.531400.00	\$ -	\$ 101	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	Books & Periodicals Law Books	100.2600.531400.40	\$ 132	\$ 79	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Other Supplies General	100.2600.531700.00	\$ 586	\$ 287	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
Operating Total			\$ 311,946	\$ 307,865	\$ 140,560	\$ 281,120	\$ 272,700	\$ 301,650	\$ 28,950	11%
	TOTAL EXPENSE		\$ 553,232	\$ 608,243	\$ 309,295	\$ 618,589	\$ 539,500	\$ 598,000	\$ 58,500	11%

Public Defender- 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 Court Reporter	100.2800.521300.15	\$ -	\$ -	\$ 64	\$ 129	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	100.2800.521300.95	\$ 357,892	\$ 357,892	\$ 189,961	\$ 379,923	\$ 381,000	\$ 419,000	\$ 38,000	10%
	Communications Telephone	100.2800.523200.15	\$ 1,965	\$ 2,313	\$ 1,213	\$ 2,426	\$ 3,000	\$ 2,700	\$ (300)	-10%
	Communications Postage	100.2800.523200.30	\$ 59	\$ 66	\$ 26	\$ 51	\$ -	\$ -	\$ -	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
	Purchased/Contracted Services Reimbursement General	100.2800.529900.00	\$ (6,300)	\$ (4,500)	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Other Supplies General	100.2800.531700.00	\$ 29,547	\$ 29,547	\$ 15,301	\$ 30,602	\$ 28,300	\$ 23,300	\$ (5,000)	-18%
	TOTAL EXPENSE		\$ 383,163	\$ 385,318	\$ 206,565	\$ 413,130	\$ 412,300	\$ 445,000	\$ 32,700	8%

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	\$ 129,709	\$ 146,317	\$ 70,751	\$ 141,502	\$ 125,000	\$ 144,800	\$ 19,800	16%
	Salary and Wages Vacation	100.3200.511100.20	\$ 181	\$ 2,509	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
	Salary and Wages Holiday	100.3200.511100.30	\$ 2,138	\$ 1,248	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
	Salary and Wages Compensatory	100.3200.511100.40	\$ 79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.3200.511170.00	\$ 1,496	\$ 520	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)	-100%
	Overtime General	100.3200.511300.00	\$ 2,428	\$ 102	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0%
	Health Expense Health Insurance	100.3200.512110.30	\$ 17,955	\$ 18,253	\$ 871	\$ 1,742	\$ 27,000	\$ 20,000	\$ (7,000)	-26%
	Disability Short Term	100.3200.512120.10	\$ 744	\$ 1,060	\$ 535	\$ 1,070	\$ 1,650	\$ 1,300	\$ (350)	-21%
	Disability Long Term	100.3200.512120.20	\$ 228	\$ 379	\$ 208	\$ 416	\$ 600	\$ 500	\$ (100)	-17%
	Life Insurance General	100.3200.512130.00	\$ 44	\$ 63	\$ 45	\$ 89	\$ 100	\$ 150	\$ 50	50%
	Social Security Contribution General	100.3200.512200.00	\$ 7,994	\$ 9,014	\$ 4,480	\$ 8,960	\$ 7,500	\$ 8,700	\$ 1,200	16%
	Medicare General	100.3200.512300.00	\$ 1,876	\$ 2,091	\$ 1,048	\$ 2,095	\$ 1,800	\$ 2,000	\$ 200	11%
	Retirement Contributions 401(a)	100.3200.512400.30	\$ 6,802	\$ 10,214	\$ 4,443	\$ 8,887	\$ 10,000	\$ 10,000	\$ -	0%
	Worker's Compensation General	100.3200.512700.00	\$ 2,977	\$ 5,626	\$ 1,794	\$ 3,588	\$ 3,600	\$ 3,600	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3200.512900.20	\$ 33	\$ 145	\$ 81	\$ 162	\$ 150	\$ 150	\$ -	0%
Personnel Total			\$ 174,685	\$ 197,541	\$ 84,256	\$ 168,511	\$ 190,400	\$ 194,200	\$ 3,800	2%
Operating	Cleaning Services Disposal	100.3200.522100.10	\$ 7,816	\$ 4,705	\$ 1,924	\$ 3,848	\$ 9,000	\$ 9,000	\$ -	0%
	Repairs & Maintenance Supplies	100.3200.522200.20	\$ 85	\$ 1,410	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Buildings	100.3200.522220.10	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	100%
	Repairs Vehicles	100.3200.522220.60	\$ 7,214	\$ 5,349	\$ 557	\$ 1,114	\$ 4,000	\$ 4,000	\$ -	0%
	Communications Cellular Phone	100.3200.523200.10	\$ 3,574	\$ 8,862	\$ 1,879	\$ 3,758	\$ 4,000	\$ 4,000	\$ -	0%
	Communications Postage	100.3200.523200.30	\$ 117	\$ 202	\$ 35	\$ 71	\$ 500	\$ 500	\$ -	0%
	Communications Radio	100.3200.523200.40	\$ 720	\$ 2,963	\$ 420	\$ 840	\$ 3,100	\$ 3,100	\$ -	0%
	Travel General	100.3200.523500.00	\$ 2,303	\$ -	\$ 3	\$ 7	\$ 2,000	\$ 1,500	\$ (500)	-25%
	Dues & Fees General	100.3200.523600.00	\$ 1,831	\$ 12	\$ 518	\$ 1,035	\$ 200	\$ -	\$ (200)	-100%
	Dues & Fees Vehicle License	100.3200.523600.75	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Ed & Training General	100.3200.523700.00	\$ 1,725	\$ 3,467	\$ 248	\$ 495	\$ 4,000	\$ 3,000	\$ (1,000)	-25%
	General Supplies & Materials General	100.3200.531100.00	\$ 359	\$ 3,822	\$ 889	\$ 1,779	\$ 1,500	\$ 1,500	\$ -	0%
	General Supplies & Materials Office Supplies	100.3200.531100.45	\$ 119	\$ 121	\$ 297	\$ 594	\$ 1,000	\$ 900	\$ (100)	-10%
	General Supplies & Materials Uniforms & Badges	100.3200.531100.80	\$ 807	\$ 4,940	\$ 1,426	\$ 2,852	\$ 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
	Energy Vehicle-Gasoline/Diesel	100.3200.531200.70	\$ 27,038	\$ 21,513	\$ 5,034	\$ 10,068	\$ 15,000	\$ 15,000	\$ -	0%
	Books & Periodicals General	100.3200.531400.00	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	0%
	Small Equipment General	100.3200.531600.00	\$ 94	\$ 183	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operating Total			\$ 53,803	\$ 57,599	\$ 13,231	\$ 26,462	\$ 46,600	\$ 45,800	\$ (800)	-2%
	TOTAL EXPENSE		\$ 228,488	\$ 255,140	\$ 97,486	\$ 194,973	\$ 237,000	\$ 240,000	\$ 3,000	1%

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	\$ 95,695	\$ 120,452	\$ 85,164	\$ 170,328	\$ 144,000	\$ 154,500	\$ 10,500	7%
	Salary and Wages Vacation	100.3215.511100.20	\$ 407	\$ 1,693	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)	-100%
	Salary and Wages Holiday	100.3215.511100.30	\$ 3,540	\$ 4,176	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)	-100%
	Personal Pay General	100.3215.511170.00	\$ 3,376	\$ 2,178	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)	-100%
	Health Expense Health Insurance	100.3215.512110.30	\$ 10,878	\$ 18,420	\$ 13,278	\$ 26,557	\$ 18,000	\$ 20,000	\$ 2,000	11%
	Disability Short Term	100.3215.512120.10	\$ 1,002	\$ 1,055	\$ 756	\$ 1,512	\$ 1,200	\$ 1,300	\$ 100	8%
	Disability Long Term	100.3215.512120.20	\$ 307	\$ 450	\$ 280	\$ 559	\$ 400	\$ 500	\$ 100	25%
	Life Insurance General	100.3215.512130.00	\$ 60	\$ 129	\$ 125	\$ 250	\$ 100	\$ 150	\$ 50	50%
	Social Security Contribution General	100.3215.512200.00	\$ 6,152	\$ 7,741	\$ 5,106	\$ 10,213	\$ 8,500	\$ 9,200	\$ 700	8%
	Medicare General	100.3215.512300.00	\$ 1,432	\$ 1,828	\$ 1,194	\$ 2,389	\$ 2,000	\$ 2,100	\$ 100	5%
	Retirement Contributions 401(a)	100.3215.512400.30	\$ 7,544	\$ 8,355	\$ 5,898	\$ 11,796	\$ 12,000	\$ 10,800	\$ (1,200)	-10%
	Worker's Compensation General	100.3215.512700.00	\$ 2,245	\$ 3,703	\$ 2,476	\$ 4,953	\$ 3,000	\$ 3,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3215.512900.20	\$ 167	\$ 160	\$ 75	\$ 151	\$ 200	\$ 150	\$ (50)	-25%
Personnel Total			\$ 132,806	\$ 170,339	\$ 114,353	\$ 228,706	\$ 201,400	\$ 201,700	\$ 300	0%
Operating	Repairs & Maintenance Supplies	100.3215.522200.20	\$ -	\$ 207	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Vehicles	100.3215.522220.60	\$ 3,409	\$ 4,801	\$ 605	\$ 1,210	\$ 5,500	\$ 5,500	\$ -	0%
	Communications Cellular Phone	100.3215.523200.10	\$ -	\$ -	\$ 685	\$ 1,370	\$ 1,000	\$ 1,000	\$ -	0%
	Printing & Binding General	100.3215.523400.00	\$ 126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Travel General	100.3215.523500.00	\$ -	\$ 395	\$ 19	\$ 39	\$ 1,000	\$ 1,000	\$ -	0%
	Dues & Fees General	100.3215.523600.00	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Ed & Training General	100.3215.523700.00	\$ 830	\$ 356	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	General Supplies & Materials General	100.3215.531100.00	\$ 172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Office Supplies	100.3215.531100.45	\$ 97	\$ 382	\$ 550	\$ 1,100	\$ 1,000	\$ 1,000	\$ -	0%
	General Supplies & Materials Shop Supplies	100.3215.531100.65	\$ -	\$ -	\$ 435	\$ 870	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.3215.531100.80	\$ 1,324	\$ 919	\$ 832	\$ 1,664	\$ 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	\$ -	\$ 682	\$ 533	\$ 1,065	\$ 1,000	\$ 1,000	\$ -	0%
	Small Equipment General	100.3215.531600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200	\$ 3,200	0%
Operating Total			\$ 6,020	\$ 7,742	\$ 3,659	\$ 7,318	\$ 20,100	\$ 23,300	\$ 3,200	16%

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 - Computers Software	100.3215.542400.20	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ (3,500)	-100%
Capital Total			\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ (3,500)	-100%
TOTAL EXPENSE			\$ 138,826	\$ 178,080	\$ 118,012	\$ 236,024	\$ 225,000	\$ 225,000	\$ -	0%

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	\$ -	\$ 5,511	\$ 144,593	\$ 289,185	\$ 210,000	\$ 280,000	\$ 70,000	33%
	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	\$ -	\$ -	\$ 136	\$ 272	\$ 2,000	\$ -	\$ (2,000)	-100%
	Personal Pay General	100.3255.511170.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
	Overtime General	100.3255.511300.00	\$ -	\$ -	\$ 5,605	\$ 11,209	\$ 3,000	\$ 8,000	\$ 5,000	167%
	Health Expense Health Insurance	100.3255.512110.30	\$ -	\$ 653	\$ 27,595	\$ 55,190	\$ 48,000	\$ 46,750	\$ (1,250)	-3%
	Disability Short Term	100.3255.512120.10	\$ -	\$ 12	\$ 1,375	\$ 2,750	\$ 3,300	\$ 3,000	\$ (300)	-9%
	Disability Long Term	100.3255.512120.20	\$ -	\$ 39	\$ 522	\$ 1,043	\$ 1,200	\$ 1,100	\$ (100)	-8%
	Life Insurance General	100.3255.512130.00	\$ -	\$ 5	\$ 148	\$ 297	\$ 200	\$ 300	\$ 100	50%
	Social Security Contribution General	100.3255.512200.00	\$ -	\$ 337	\$ 9,051	\$ 18,102	\$ 16,000	\$ 15,800	\$ (200)	-1%
	Medicare General	100.3255.512300.00	\$ -	\$ 79	\$ 2,117	\$ 4,233	\$ 3,700	\$ 4,000	\$ 300	8%
	Retirement Contributions 401(a)	100.3255.512400.30	\$ -	\$ 228	\$ 10,455	\$ 20,910	\$ 18,000	\$ 18,900	\$ 900	5%
	Worker's Compensation General	100.3255.512700.00	\$ -	\$ -	\$ 1,179	\$ 2,359	\$ 2,000	\$ 2,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3255.512900.20	\$ -	\$ -	\$ 199	\$ 398	\$ 200	\$ 300	\$ 100	50%
Personnel Total			\$ -	\$ 6,863	\$ 202,974	\$ 405,949	\$ 322,600	\$ 380,150	\$ 57,550	18%
Operating	Professional Other Professional	100.3255.521200.90	\$ -	\$ 702	\$ -	\$ -	\$ -	\$ -	\$ -	-
	Technical Contractual Services	100.3255.521300.95	\$ -	\$ -	\$ 30	\$ 60	\$ 5,000	\$ -	\$ (5,000)	-100%
	Cleaning Services Disposal	100.3255.522100.10	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100%
	Repairs & Maintenance Supplies	100.3255.522200.20	\$ -	\$ -	\$ 104	\$ 208	\$ 1,000	\$ 1,000	\$ -	0%
	Repairs Equipment	100.3255.522220.20	\$ -	\$ -	\$ 368	\$ 736	\$ -	\$ -	\$ -	-
	Repairs Vehicles	100.3255.522220.60	\$ -	\$ -	\$ 5,545	\$ 11,091	\$ 1,000	\$ 4,000	\$ 3,000	300%
	Communications Cellular Phone	100.3255.523200.10	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ (500)	-100%
	Communications Radio	100.3255.523200.40	\$ -	\$ -	\$ 560	\$ 1,120	\$ -	\$ -	\$ -	-
	Travel General	100.3255.523500.00	\$ -	\$ 36	\$ -	\$ -	\$ 400	\$ 400	\$ -	0%
	Dues & Fees General	100.3255.523600.00	\$ -	\$ 120	\$ 20	\$ 40	\$ 200	\$ 200	\$ -	0%
	Ed & Training General	100.3255.523700.00	\$ -	\$ 1,050	\$ 135	\$ 270	\$ 1,500	\$ 1,500	\$ -	0%
	Licenses General	100.3255.523800.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	General Supplies & Materials General	100.3255.531100.00	\$ -	\$ 488	\$ 3,119	\$ 6,238	\$ 2,800	\$ 5,000	\$ 2,200	79%
	General Supplies & Materials Office Supplies	100.3255.531100.45	\$ -	\$ -	\$ 987	\$ 1,974	\$ 1,000	\$ 1,000	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.3255.531100.80	\$ -	\$ 217	\$ 631	\$ 1,262	\$ 2,000	\$ 2,500	\$ 500	25%
	Energy Electricity	100.3255.531200.30	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	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
	Energy Vehicle-Gasoline/Diesel	100.3255.531200.70	\$ -	\$ -	\$ 3,847	\$ 7,694	\$ 5,000	\$ 9,250	\$ 4,250	85%
	Other Supplies General	100.3255.531700.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100%
Operating Total			\$ -	\$ 2,613	\$ 15,346	\$ 30,692	\$ 27,400	\$ 29,850	\$ 2,450	9%
	TOTAL EXPENSE		\$ -	\$ 9,476	\$ 218,320	\$ 436,641	\$ 350,000	\$ 410,000	\$ 60,000	17%

Sheriff - 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	\$ 761,084	\$ 849,650	\$ 377,542	\$ 755,085	\$ 775,920	\$ 904,500	\$ 128,580	17%
		Operating	\$ 650,719	\$ 729,434	\$ 236,637	\$ 473,275	\$ 716,080	\$ 785,500	\$ 69,420	10%
		Capital	\$ -	\$ 399,599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3310-Law Enforcement Administration Total		\$ 1,411,802	\$ 1,978,683	\$ 614,180	\$ 1,228,360	\$ 1,492,000	\$ 1,690,000	\$ 198,000	13%
	3321-Criminal Investigation	Personnel	\$ 999,953	\$ 1,317,824	\$ 666,001	\$ 1,332,003	\$ 1,276,900	\$ 1,409,400	\$ 132,500	10%
		Operating	\$ 22,468	\$ 16,988	\$ 11,361	\$ 22,721	\$ 23,100	\$ 67,600	\$ 44,500	193%
	3321-Criminal Investigation Total		\$ 1,022,420	\$ 1,334,812	\$ 677,362	\$ 1,354,724	\$ 1,300,000	\$ 1,477,000	\$ 177,000	14%
	3322-Vice Control (DTF)	Personnel	\$ 138,704	\$ 173,083	\$ 103,737	\$ 207,475	\$ 200,000	\$ 201,300	\$ 1,300	1%
		Operating	\$ -	\$ -	\$ 49	\$ 98	\$ -	\$ -	\$ -	\$ -
	3322-Vice Control (DTF) Total		\$ 138,704	\$ 173,083	\$ 103,786	\$ 207,573	\$ 200,000	\$ 201,300	\$ 1,300	1%
	3323-Uniform/Road Patrol	Personnel	\$ 2,344,254	\$ 3,016,628	\$ 1,461,825	\$ 2,923,651	\$ 3,106,100	\$ 3,125,300	\$ 19,200	1%
		Operating	\$ 59,051	\$ 90,725	\$ 5,291	\$ 10,581	\$ 92,450	\$ 99,700	\$ 7,250	8%
		Capital	\$ 29,998	\$ 608	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -
	3323-Uniform/Road Patrol Total		\$ 2,433,303	\$ 3,107,961	\$ 1,467,116	\$ 2,934,232	\$ 3,218,550	\$ 3,245,000	\$ 26,450	1%
	3326-Jail Operations	Personnel	\$ 2,295,056	\$ 2,870,431	\$ 1,358,140	\$ 2,716,281	\$ 2,767,050	\$ 2,709,600	\$ (57,450)	-2%
		Operating	\$ 1,021,089	\$ 1,110,742	\$ 575,383	\$ 1,150,766	\$ 1,257,250	\$ 1,390,400	\$ 133,150	11%
		Capital	\$ -	\$ 12,103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3326-Jail Operations Total		\$ 3,316,145	\$ 3,993,276	\$ 1,933,523	\$ 3,867,047	\$ 4,024,300	\$ 4,100,000	\$ 75,700	2%
	3329-CHAMPS Program	Personnel	\$ 399,428	\$ 506,326	\$ 271,317	\$ 542,635	\$ 416,800	\$ 461,700	\$ 44,900	11%
		Operating	\$ 6,367	\$ 6,094	\$ 689	\$ 1,378	\$ 8,200	\$ 8,300	\$ 100	\$ 100
	3329-CHAMPS Program Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000	
	3340-Training	Personnel	\$ 105,057	\$ 107,501	\$ 52,104	\$ 104,208	\$ 106,550	\$ 117,050	\$ 10,500	10%
		Operating	\$ 121,145	\$ 92,997	\$ 58,865	\$ 117,731	\$ 111,350	\$ 112,950	\$ 1,600	1%
		Capital	\$ -	\$ 15,958	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -
	3340-Training Total		\$ 226,201	\$ 216,456	\$ 110,969	\$ 221,938	\$ 242,900	\$ 255,000	\$ 12,100	5%
	3350-Special Detail Services	Operating	\$ 36,731	\$ 48,288	\$ 11,420	\$ 22,839	\$ 40,500	\$ 43,000	\$ 2,500	6%
	3350-Special Detail Services Total		\$ 36,731	\$ 48,288	\$ 11,420	\$ 22,839	\$ 40,500	\$ 43,000	\$ 2,500	6%
	3355-Sheriff's Office and Buildings	Operating	\$ 138,207	\$ 141,122	\$ 90,039	\$ 180,078	\$ 190,000	\$ 195,000	\$ 5,000	3%
		Capital	\$ -	\$ 24,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3355-Sheriff's Office and Buildings Total		\$ 138,207	\$ 166,072	\$ 90,039	\$ 180,078	\$ 190,000	\$ 195,000	\$ 5,000	3%
	3360-Court Services	Personnel	\$ 853,903	\$ 1,101,602	\$ 618,621	\$ 1,237,241	\$ 1,206,600	\$ 1,246,700	\$ 40,100	3%
		Operating	\$ 15,683	\$ 9,833	\$ 4,561	\$ 9,123	\$ 23,400	\$ 23,400	\$ -	\$ -
	3360-Court Services Total		\$ 869,586	\$ 1,111,435	\$ 623,182	\$ 1,246,364	\$ 1,230,000	\$ 1,270,100	\$ 40,100	3%

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
	3365-Bailiff	Personnel	\$ 4,339	\$ 2,727	\$ 3,283	\$ 6,565	\$ 8,000	\$ 10,000	\$ 2,000	25%
		3365-Bailiff Total	\$ 4,339	\$ 2,727	\$ 3,283	\$ 6,565	\$ 8,000	\$ 10,000	\$ 2,000	25%
		TOTAL EXPENSE	\$ 9,597,440	\$ 12,132,795	\$ 5,634,860	\$ 11,269,720	\$ 11,946,250	\$ 12,486,400	\$ 585,150	5%

Law Enforcement 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	100.3310.511100.10	\$ 555,964	\$ 599,351	\$ 258,818	\$ 517,636	\$ 540,000	\$ 640,000	\$ 100,000	19%
	Salary and Wages Vacation	100.3310.511100.20	\$ 575	\$ 689	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
	Salary and Wages Holiday	100.3310.511100.30	\$ 9,498	\$ 9,080	\$ -	\$ -	\$ 10,500	\$ -	\$ (10,500)	-100%
	Personal Pay General	100.3310.511170.00	\$ 2,272	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ (7,000)	-100%
	Supplemental Payroll Other	100.3310.511290.90	\$ -	\$ 416	\$ -	\$ -	\$ 1,800	\$ 7,000	\$ 5,200	289%
	Overtime General	100.3310.511300.00	\$ -	\$ 63	\$ 157	\$ 314	\$ -	\$ 7,000	\$ 7,000	100%
	Health Expense Health Insurance	100.3310.512110.30	\$ 44,497	\$ 59,688	\$ 36,786	\$ 73,572	\$ 60,000	\$ 76,000	\$ 16,000	27%
	Disability Short Term	100.3310.512120.10	\$ 4,710	\$ 4,541	\$ 2,204	\$ 4,408	\$ 3,850	\$ 5,000	\$ 1,150	30%
	Disability Long Term	100.3310.512120.20	\$ 1,625	\$ 1,921	\$ 937	\$ 1,874	\$ 1,400	\$ 1,800	\$ 400	29%
	Life Insurance General	100.3310.512130.00	\$ 193	\$ 292	\$ 165	\$ 329	\$ 220	\$ 500	\$ 280	127%
	Social Security Contribution General	100.3310.512200.00	\$ 34,130	\$ 36,606	\$ 15,450	\$ 30,900	\$ 32,000	\$ 38,500	\$ 6,500	20%
	Medicare General	100.3310.512300.00	\$ 7,983	\$ 8,561	\$ 3,613	\$ 7,227	\$ 7,700	\$ 9,000	\$ 1,300	17%
	Retirement Contributions Defined Benefit	100.3310.512400.10	\$ 58,369	\$ 68,819	\$ 32,656	\$ 65,312	\$ 56,000	\$ 69,000	\$ 13,000	23%
	Retirement Contributions 401(a)	100.3310.512400.30	\$ 32,984	\$ 37,060	\$ 12,365	\$ 24,730	\$ 30,000	\$ 28,000	\$ (2,000)	-7%
	Worker's Compensation General	100.3310.512700.00	\$ 7,644	\$ 11,995	\$ 4,174	\$ 8,348	\$ 12,000	\$ 12,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3310.512900.20	\$ 640	\$ 511	\$ 206	\$ 412	\$ 250	\$ 500	\$ 250	100%
	Other Employee Benefits Other	100.3310.512900.50	\$ -	\$ 10,056	\$ 10,011	\$ 20,022	\$ 10,200	\$ 10,200	\$ -	0%
Personnel Total			\$ 761,084	\$ 849,650	\$ 377,542	\$ 755,085	\$ 775,920	\$ 904,500	\$ 128,580	17%
Operating	Professional Other Professional	100.3310.521200.90	\$ -	\$ 1,313	\$ 36	\$ 71	\$ -	\$ -	\$ -	0%
	Technical Computer Services	100.3310.521300.10	\$ -	\$ 26,040	\$ -	\$ -	\$ 12,000	\$ 70,000	\$ 58,000	483%
	Technical Court Reporter	100.3310.521300.15	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	100.3310.521300.95	\$ 36,869	\$ 52,303	\$ 17,862	\$ 35,725	\$ 70,000	\$ 10,000	\$ (60,000)	-86%
	Repairs & Maintenance Contracts	100.3310.522200.10	\$ 14,417	\$ 10,651	\$ 2,903	\$ 5,806	\$ 22,000	\$ 22,000	\$ -	0%
	Repairs & Maintenance Supplies	100.3310.522200.20	\$ 141	\$ 317	\$ (502)	\$ (1,003)	\$ 500	\$ 500	\$ -	0%
	Repairs Equipment	100.3310.522220.20	\$ 65	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	Repairs Vehicles	100.3310.522220.60	\$ 160,420	\$ 179,324	\$ 60,461	\$ 120,922	\$ 159,000	\$ 179,000	\$ 20,000	13%
	Rental of Equipment & Vehicles Copiers	100.3310.522320.30	\$ 10,926	\$ 11,133	\$ 4,635	\$ 9,270	\$ 11,500	\$ 12,000	\$ 500	4%
	Insurance Liability	100.3310.523100.10	\$ 528	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Communications Cellular Phone	100.3310.523200.10	\$ 39,874	\$ 41,366	\$ 9,343	\$ 18,686	\$ 37,000	\$ 41,000	\$ 4,000	11%
	Communications Telephone	100.3310.523200.15	\$ -	\$ 2,232	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	Communications Internet Service	100.3310.523200.20	\$ 26,262	\$ 24,322	\$ 19,352	\$ 38,704	\$ 24,000	\$ 25,000	\$ 1,000	4%
	Communications Postage	100.3310.523200.30	\$ 4,131	\$ 3,976	\$ 1,983	\$ 3,967	\$ 4,500	\$ 5,000	\$ 500	11%
	Advertising General	100.3310.523300.00	\$ 400	\$ 375	\$ -	\$ -	\$ 900	\$ 900	\$ -	0%
	Travel General	100.3310.523500.00	\$ 2,424	\$ 2,798	\$ 1,411	\$ 2,822	\$ 8,000	\$ 8,000	\$ -	0%
	Dues & Fees General	100.3310.523600.00	\$ 2,675	\$ 2,700	\$ 2,477	\$ 4,954	\$ 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
	Dues & Fees Late Charges	100.3310.523600.25	\$ -	\$ 132	\$ 3	\$ 7	\$ -	\$ -	\$ -	0%
	Dues & Fees Membership Fee	100.3310.523600.55	\$ -	\$ 550	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0%
	Dues & Fees Vehicle License	100.3310.523600.75	\$ 502	\$ 561	\$ 391	\$ 783	\$ 900	\$ 900	\$ -	0%
	Ed & Training General	100.3310.523700.00	\$ 81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Other Purchased Services General	100.3310.523900.00	\$ 1,675	\$ 2,944	\$ 2,711	\$ 5,422	\$ 5,000	\$ 3,200	\$ (1,800)	-36%
	General Supplies & Materials General	100.3310.531100.00	\$ 496	\$ 7,677	\$ 876	\$ 1,752	\$ 2,080	\$ 6,000	\$ 3,920	188%
	General Supplies & Materials Ammo Expense	100.3310.531100.10	\$ 23,633	\$ 19,404	\$ 4,243	\$ 8,485	\$ 37,000	\$ 37,000	\$ -	0%
	General Supplies & Materials Crime Prevention	100.3310.531100.20	\$ 650	\$ 200	\$ 250	\$ 500	\$ 1,500	\$ 2,000	\$ 500	33%
	General Supplies & Materials Investigative Supplies	100.3310.531100.30	\$ -	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Jail Expense	100.3310.531100.35	\$ -	\$ 3,414	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Office Supplies	100.3310.531100.45	\$ 11,713	\$ 10,757	\$ 5,618	\$ 11,235	\$ 11,000	\$ 11,000	\$ -	0%
	General Supplies & Materials Patrolman Accessories	100.3310.531100.50	\$ -	\$ 159	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.3310.531100.80	\$ 912	\$ 790	\$ 345	\$ 690	\$ 1,700	\$ 2,000	\$ 300	0%
	Energy Water/Sewerage	100.3310.531200.10	\$ -	\$ -	\$ 73	\$ 146	\$ -	\$ -	\$ -	0%
	Energy Natural Gas	100.3310.531200.20	\$ -	\$ -	\$ 12	\$ 24	\$ -	\$ -	\$ -	0%
	Energy Electricity	100.3310.531200.30	\$ -	\$ -	\$ 234	\$ 469	\$ -	\$ -	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.3310.531200.70	\$ 310,897	\$ 320,683	\$ 100,888	\$ 201,776	\$ 290,000	\$ 310,000	\$ 20,000	7%
	Food General	100.3310.531300.00	\$ 704	\$ 218	\$ 531	\$ 1,063	\$ 1,000	\$ 1,000	\$ -	0%
	Small Equipment General	100.3310.531600.00	\$ -	\$ 2,103	\$ -	\$ -	\$ 7,500	\$ 30,000	\$ 22,500	0%
	Small Equipment Operating Equipment	100.3310.531600.10	\$ -	\$ 926	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Other Supplies General	100.3310.531700.00	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operating Total			\$ 650,719	\$ 729,434	\$ 236,637	\$ 473,275	\$ 716,080	\$ 785,500	\$ 69,420	10%
Capital	Capital - Vehicles General	100.3310.542200.00	\$ -	\$ 348,101	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Capital - Computers Hardware	100.3310.542400.10	\$ -	\$ 16,840	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Capital - Other Equipment Other	100.3310.542500.90	\$ -	\$ 34,658	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Total			\$ -	\$ 399,599	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	TOTAL EXPENSE		\$ 1,411,802	\$ 1,978,683	\$ 614,180	\$ 1,228,360	\$ 1,492,000	\$ 1,690,000	\$ 198,000	13%

Criminal Investigation - 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	100.3321.511100.10	\$ 682,440	\$ 873,719	\$ 451,433	\$ 902,866	\$ 886,150	\$ 950,000	\$ 63,850	7%
	Salary and Wages Vacation	100.3321.511100.20	\$ 198	\$ 701	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
	Salary and Wages Holiday	100.3321.511100.30	\$ 20,404	\$ 21,622	\$ -	\$ -	\$ 24,000	\$ -	\$ (24,000)	-100%
	Salary and Wages Compensatory	100.3321.511100.40	\$ -	\$ 2,210	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
	Personal Pay General	100.3321.511170.00	\$ -	\$ 4,183	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100%
	Salary Reimbursement General	100.3321.511190.00	\$ -	\$ -	\$ -	\$ -	\$ (3,500)	\$ (5,000)	\$ (1,500)	43%

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
	Supplemental Payroll Extra Duty Pay	100.3321.511290.10	\$ -	\$ 488	\$ -	\$ -	\$ -	\$ 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	\$ 120	\$ 4,273	\$ -	\$ -	\$ 9,200	\$ 9,200	\$ -	0%
	Overtime General	100.3321.511300.00	\$ -	\$ -	\$ 745	\$ 1,490	\$ 17,000	\$ 23,000	\$ 6,000	35%
	Health Expense Health Insurance	100.3321.512110.30	\$ 81,265	\$ 134,570	\$ 82,753	\$ 165,507	\$ 120,000	\$ 127,500	\$ 7,500	6%
	Disability Short Term	100.3321.512120.10	\$ 7,441	\$ 7,574	\$ 4,118	\$ 8,237	\$ 7,000	\$ 8,250	\$ 1,250	18%
	Disability Long Term	100.3321.512120.20	\$ 2,281	\$ 2,800	\$ 1,524	\$ 3,049	\$ 2,500	\$ 3,000	\$ 500	20%
	Life Insurance General	100.3321.512130.00	\$ 383	\$ 715	\$ 369	\$ 738	\$ 450	\$ 750	\$ 300	67%
	Social Security Contribution General	100.3321.512200.00	\$ 42,159	\$ 54,570	\$ 27,058	\$ 54,116	\$ 50,000	\$ 60,000	\$ 10,000	20%
	Medicare General	100.3321.512300.00	\$ 9,859	\$ 12,762	\$ 6,328	\$ 12,656	\$ 12,000	\$ 12,800	\$ 800	7%
	Retirement Contributions Defined Benefit	100.3321.512400.10	\$ 100,807	\$ 127,479	\$ 66,157	\$ 132,315	\$ 90,000	\$ 138,450	\$ 48,450	54%
	Retirement Contributions Life Insurance	100.3321.512400.20	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ (100)	-100%
	Retirement Contributions 401(a)	100.3321.512400.30	\$ 36,619	\$ 44,719	\$ 13,618	\$ 27,235	\$ 26,000	\$ 36,000	\$ 10,000	38%
	Worker's Compensation General	100.3321.512700.00	\$ 15,227	\$ 24,776	\$ 11,577	\$ 23,154	\$ 17,000	\$ 17,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3321.512900.20	\$ 750	\$ 662	\$ 320	\$ 640	\$ 500	\$ 750	\$ 250	50%
Personnel Total			\$ 999,953	\$ 1,317,824	\$ 666,001	\$ 1,332,003	\$ 1,276,900	\$ 1,409,400	\$ 132,500	10%
Operating	Technical Computer Services	100.3321.521300.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 22,000	100%
	Repairs Vehicles	100.3321.522220.60	\$ -	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Travel General	100.3321.523500.00	\$ 100	\$ -	\$ 670	\$ 1,340	\$ 1,300	\$ 1,300	\$ -	0%
	Dues & Fees General	100.3321.523600.00	\$ 100	\$ -	\$ 51	\$ 103	\$ -	\$ -	\$ -	0%
	Ed & Training General	100.3321.523700.00	\$ 4,884	\$ 2,512	\$ 2,396	\$ 4,793	\$ 5,000	\$ 5,000	\$ -	0%
	General Supplies & Materials General	100.3321.531100.00	\$ 96	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 22,000	0%
	General Supplies & Materials Investigative Supplies	100.3321.531100.30	\$ 5,283	\$ 5,380	\$ 3,681	\$ 7,362	\$ 5,500	\$ 5,500	\$ -	0%
	General Supplies & Materials Office Supplies	100.3321.531100.45	\$ 6,957	\$ 5,190	\$ 2,803	\$ 5,607	\$ 6,800	\$ 6,800	\$ -	0%
	General Supplies & Materials Patrolman Accessories	100.3321.531100.50	\$ 1,010	\$ 374	\$ 764	\$ 1,528	\$ 700	\$ 1,000	\$ 300	43%
	General Supplies & Materials Uniforms & Badges	100.3321.531100.80	\$ 4,038	\$ 3,408	\$ 994	\$ 1,989	\$ 3,800	\$ 4,000	\$ 200	5%
Operating Total			\$ 22,468	\$ 16,988	\$ 11,361	\$ 22,721	\$ 23,100	\$ 67,600	\$ 44,500	193%
TOTAL EXPENSE			\$ 1,022,420	\$ 1,334,812	\$ 677,362	\$ 1,354,724	\$ 1,300,000	\$ 1,477,000	\$ 177,000	14%

Vice Control (DTF) - 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	100.3322.511100.10	\$ 110,751	\$ 140,260	\$ 75,800	\$ 151,599	\$ 188,000	\$ 189,750	\$ 1,750	1%
	Salary and Wages Vacation	100.3322.511100.20	\$ -	\$ 679	\$ -	\$ -	\$ 2,500	\$ -	\$ (2,500)	-100%
	Salary and Wages Holiday	100.3322.511100.30	\$ 4,164	\$ 4,433	\$ -	\$ -	\$ 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	\$ (16,207)	\$ (25,284)	\$ -	\$ -	\$ (58,000)	\$ (58,000)	\$ -	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
	Supplemental Payroll Other	100.3322.511290.90	\$ -	\$ 260	\$ -	\$ -	\$ 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	\$ 17,040	\$ 24,064	\$ 12,955	\$ 25,911	\$ 24,530	\$ 25,500	\$ 970	4%
	Disability Short Term	100.3322.512120.10	\$ 1,105	\$ 1,141	\$ 610	\$ 1,220	\$ 1,600	\$ 1,650	\$ 50	3%
	Disability Long Term	100.3322.512120.20	\$ 339	\$ 423	\$ 225	\$ 449	\$ 600	\$ 600	\$ -	0%
	Life Insurance General	100.3322.512130.00	\$ 59	\$ 111	\$ 41	\$ 82	\$ 160	\$ 150	\$ (10)	-6%
	Social Security Contribution General	100.3322.512200.00	\$ 6,964	\$ 8,868	\$ 4,618	\$ 9,236	\$ 10,000	\$ 11,500	\$ 1,500	15%
	Medicare General	100.3322.512300.00	\$ 1,630	\$ 2,073	\$ 1,080	\$ 2,160	\$ 2,400	\$ 2,700	\$ 300	13%
	Retirement Contributions 401(a)	100.3322.512400.30	\$ 9,717	\$ 10,594	\$ 6,064	\$ 12,128	\$ 9,500	\$ 13,700	\$ 4,200	44%
	Worker's Compensation General	100.3322.512700.00	\$ 3,069	\$ 5,329	\$ 2,272	\$ 4,545	\$ 4,000	\$ 4,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3322.512900.20	\$ 72	\$ 132	\$ 72	\$ 145	\$ 110	\$ 150	\$ 40	36%
TOTAL EXPENSE			\$ 138,704	\$ 173,083	\$ 103,737	\$ 207,475	\$ 200,000	\$ 201,300	\$ 1,300	1%

Uniform/Road Patrol - 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	100.3323.511100.10	\$ 1,611,172	\$ 2,016,731	\$ 986,740	\$ 1,973,480	\$ 2,060,000	\$ 2,175,000	\$ 115,000	6%
	Salary and Wages Vacation	100.3323.511100.20	\$ 58,805	\$ 74,105	\$ 30,197	\$ 60,393	\$ 60,000	\$ -	\$ (60,000)	-100%
	Salary and Wages Holiday	100.3323.511100.30	\$ 7,424	\$ 14,589	\$ -	\$ -	\$ 125,000	\$ 100,000	\$ (25,000)	-20%
	Salary and Wages Compensatory	100.3323.511100.40	\$ 10,442	\$ 20,464	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100%
	Salary and Wages Bereavement	100.3323.511100.80	\$ 243	\$ 1,726	\$ 654	\$ 1,308	\$ 2,000	\$ -	\$ (2,000)	-100%
	Personal Pay General	100.3323.511170.00	\$ 19,794	\$ 31,481	\$ 22,831	\$ 45,662	\$ 35,000	\$ -	\$ (35,000)	-100%
	Salary Reimbursement General	100.3323.511190.00	\$ (2,067)	\$ (3,990)	\$ (1,400)	\$ (2,800)	\$ (11,000)	\$ (11,000)	\$ -	100%
	Supplemental Payroll Extra Duty Pay	100.3323.511290.10	\$ 293	\$ 5,871	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
	Supplemental Payroll Other	100.3323.511290.90	\$ 4,193	\$ 11,764	\$ -	\$ -	\$ 65,000	\$ 65,000	\$ -	0%
	Overtime General	100.3323.511300.00	\$ -	\$ -	\$ 16,883	\$ 33,765	\$ 52,000	\$ 75,000	\$ 23,000	44%
	Health Expense Health Insurance	100.3323.512110.30	\$ 295,665	\$ 409,067	\$ 201,274	\$ 402,547	\$ 325,000	\$ 289,000	\$ (36,000)	-11%
	Disability Short Term	100.3323.512120.10	\$ 16,838	\$ 17,047	\$ 9,092	\$ 18,183	\$ 18,000	\$ 18,600	\$ 600	3%
	Disability Long Term	100.3323.512120.20	\$ 5,148	\$ 6,472	\$ 3,378	\$ 6,755	\$ 6,000	\$ 6,800	\$ 800	13%
	Life Insurance General	100.3323.512130.00	\$ 967	\$ 1,781	\$ 878	\$ 1,755	\$ 1,200	\$ 1,700	\$ 500	42%
	Social Security Contribution General	100.3323.512200.00	\$ 100,855	\$ 130,842	\$ 63,279	\$ 126,558	\$ 115,000	\$ 135,000	\$ 20,000	17%
	Medicare General	100.3323.512300.00	\$ 23,591	\$ 30,595	\$ 14,799	\$ 29,599	\$ 25,000	\$ 31,500	\$ 6,500	26%
	Retirement Contributions Defined Benefit	100.3323.512400.10	\$ 17,574	\$ 21,468	\$ 11,215	\$ 22,431	\$ 17,000	\$ 25,000	\$ 8,000	47%
	Retirement Contributions Life Insurance	100.3323.512400.20	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ -	\$ (100)	-100%
	Retirement Contributions 401(a)	100.3323.512400.30	\$ 121,080	\$ 144,023	\$ 71,550	\$ 143,100	\$ 120,000	\$ 153,000	\$ 33,000	28%
	Worker's Compensation General	100.3323.512700.00	\$ 49,996	\$ 80,297	\$ 29,493	\$ 58,986	\$ 59,400	\$ 59,000	\$ (400)	-1%
	Other Employee Benefits Identity Theft Protection	100.3323.512900.20	\$ 2,240	\$ 2,294	\$ 964	\$ 1,928	\$ 1,400	\$ 1,700	\$ 300	21%
Personnel Total			\$ 2,344,254	\$ 3,016,628	\$ 1,461,825	\$ 2,923,651	\$ 3,106,100	\$ 3,125,300	\$ 19,200	1%
Operating	Professional Veterinarian Fees	100.3323.521200.61	\$ 1,158	\$ 1,079	\$ -	\$ -	\$ 2,000	\$ 3,000	\$ 1,000	100%
	Repairs Equipment	100.3323.522220.20	\$ 788	\$ 3,031	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0%
	Repairs Radio	100.3323.522220.40	\$ 1,653	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	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
	Printing & Binding General	100.3323.523400.00	\$ 697	\$ 1,639	\$ -	\$ -	\$ 2,000	\$ 2,500	\$ 500	25%
	Other Purchased Services General	100.3323.523900.00	\$ 1,539	\$ 1,120	\$ -	\$ -	\$ 3,250	\$ 9,000	\$ 5,750	177%
	General Supplies & Materials Drug Enforcement Supply Expense	100.3323.531100.25	\$ 1,176	\$ 2,200	\$ -	\$ -	\$ 2,200	\$ 2,200	\$ -	0%
	General Supplies & Materials Investigative Supplies	100.3323.531100.30	\$ 1,168	\$ 1,190	\$ -	\$ -	\$ 1,400	\$ 1,400	\$ -	0%
	General Supplies & Materials K-9	100.3323.531100.32	\$ 3,536	\$ 1,030	\$ 490	\$ 980	\$ 4,000	\$ 4,000	\$ -	0%
	General Supplies & Materials Office Supplies	100.3323.531100.45	\$ 1,294	\$ 1,546	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	General Supplies & Materials Patrolman Accessories	100.3323.531100.50	\$ 22,150	\$ 7,188	\$ 1,531	\$ 3,062	\$ 18,000	\$ 18,000	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.3323.531100.80	\$ 14,615	\$ 23,493	\$ 3,098	\$ 6,195	\$ 25,000	\$ 25,000	\$ -	0%
	General Supplies & Materials Other	100.3323.531100.90	\$ 6,710	\$ 8,809	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	0%
	Small Equipment General	100.3323.531600.00	\$ 778	\$ 33,605	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	0%
	Other Supplies General	100.3323.531700.00	\$ 1,666	\$ 1,797	\$ 172	\$ 344	\$ 1,600	\$ 1,600	\$ -	0%
	Other Supplies Operating Supplies	100.3323.531700.10	\$ 123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Operating Total			\$ 59,051	\$ 90,725	\$ 5,291	\$ 10,581	\$ 92,450	\$ 99,700	\$ 7,250	8%
Capital	Capital - Other Equipment General	100.3323.542500.00	\$ 29,998	\$ 608	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	0%
Capital Total			\$ 29,998	\$ 608	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	0%
	TOTAL EXPENSE		\$ 2,433,303	\$ 3,107,961	\$ 1,467,116	\$ 2,934,232	\$ 3,218,550	\$ 3,245,000	\$ 26,450	1%

Jail 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
Personnel	Salary and Wages Regular Employees	100.3326.511100.10	\$ 1,728,226	\$ 2,075,968	\$ 1,002,093	\$ 2,004,186	\$ 1,900,000	\$ 1,930,000	\$ 30,000	2%
	Salary and Wages Vacation	100.3326.511100.20	\$ 2,131	\$ 9,705	\$ -	\$ -	\$ 11,000	\$ -	\$ (11,000)	-100%
	Salary and Wages Holiday	100.3326.511100.30	\$ 10,164	\$ 17,567	\$ -	\$ -	\$ 120,000	\$ 80,000	\$ (40,000)	-33%
	Salary and Wages Compensatory	100.3326.511100.40	\$ 1,905	\$ 4,363	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
	Salary and Wages Bereavement	100.3326.511100.80	\$ 271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.3326.511170.00	\$ 1,719	\$ 2,117	\$ -	\$ -	\$ 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	\$ 2,214	\$ 1,030	\$ -	\$ -	\$ 6,000	\$ 6,100	\$ 100	2%
	Overtime General	100.3326.511300.00	\$ -	\$ 4,435	\$ 8,343	\$ 16,687	\$ 30,000	\$ 33,000	\$ 3,000	10%
	Health Expense Health Insurance	100.3326.512110.30	\$ 219,304	\$ 348,778	\$ 159,952	\$ 319,904	\$ 328,300	\$ 297,500	\$ (30,800)	-9%
	Disability Short Term	100.3326.512120.10	\$ 15,919	\$ 16,971	\$ 8,628	\$ 17,257	\$ 20,000	\$ 19,000	\$ (1,000)	-5%
	Disability Long Term	100.3326.512120.20	\$ 4,837	\$ 6,141	\$ 3,162	\$ 6,324	\$ 7,000	\$ 7,000	\$ -	0%
	Life Insurance General	100.3326.512130.00	\$ 1,006	\$ 1,794	\$ 648	\$ 1,296	\$ 1,250	\$ 1,750	\$ 500	40%
	Social Security Contribution General	100.3326.512200.00	\$ 105,013	\$ 127,890	\$ 61,340	\$ 122,680	\$ 120,000	\$ 118,000	\$ (2,000)	-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
	Medicare General	100.3326.512300.00	\$ 24,557	\$ 29,911	\$ 14,346	\$ 28,691	\$ 26,000	\$ 26,500	\$ 500	2%
	Retirement Contributions Defined Benefit	100.3326.512400.10	\$ 169		\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Retirement Contributions 401(a)	100.3326.512400.30	\$ 127,034	\$ 143,056	\$ 69,013	\$ 138,026	\$ 125,000	\$ 126,000	\$ 1,000	1%
	Worker's Compensation General	100.3326.512700.00	\$ 48,602	\$ 78,471	\$ 29,484	\$ 58,968	\$ 56,000	\$ 56,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3326.512900.20	\$ 1,987	\$ 2,236	\$ 1,132	\$ 2,263	\$ 1,500	\$ 1,750	\$ 250	17%
Personnel Total			\$ 2,295,056	\$ 2,870,431	\$ 1,358,140	\$ 2,716,281	\$ 2,767,050	\$ 2,709,600	\$ (57,450)	-2%
Operating	Professional Dental Services	100.3326.521200.25	\$ 18,590	\$ 7,215	\$ -	\$ -	\$ 12,000	\$ 15,000	\$ 3,000	25%
	Professional Inmate Medical	100.3326.521200.35	\$ 263,827	\$ 422,146	\$ 248,863	\$ 497,726	\$ 376,000	\$ 515,000	\$ 139,000	37%
	Professional Exp offset Sheriff fund sweep	100.3326.521200.95	\$ (28,391)	\$ (10,940)	\$ -	\$ -	\$ (28,000)	\$ (28,000)	\$ -	0%
	Cleaning Services Disposal	100.3326.522100.10	\$ -		\$ -	\$ -	\$ 250	\$ 300	\$ 50	20%
	Repairs & Maintenance Contracts	100.3326.522200.10	\$ 2,794	\$ 7,213	\$ 12,085	\$ 24,171	\$ 14,000	\$ 14,000	\$ -	0%
	Repairs & Maintenance Supplies	100.3326.522200.20	\$ 22,571	\$ 44,409	\$ 22,133	\$ 44,265	\$ 36,000	\$ 36,000	\$ -	0%
	Repairs Buildings	100.3326.522220.10	\$ -	\$ 925	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Equipment	100.3326.522220.20	\$ 14,270	\$ 24,108	\$ 3,934	\$ 7,868	\$ 25,000	\$ 25,000	\$ -	0%
	Repairs Jail	100.3326.522220.30	\$ 2,546	\$ 1,144	\$ -	\$ -	\$ 15,000	\$ 25,000	\$ 10,000	67%
	Rental of Equipment & Vehicles Copiers	100.3326.522320.30			\$ 1,076	\$ 2,152	\$ -	\$ -	\$ -	0%
	Travel General	100.3326.523500.00	\$ 192	\$ 181	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Dues & Fees General	100.3326.523600.00	\$ 63		\$ -	\$ -	\$ -	\$ 500	\$ 500	100%
	Dues & Fees Late Charges	100.3326.523600.25	\$ -	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Ed & Training General	100.3326.523700.00	\$ 320		\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials General	100.3326.531100.00	\$ 649	\$ 380	\$ 143	\$ 286	\$ 500	\$ 500	\$ -	0%
	General Supplies & Materials Jail Expense	100.3326.531100.35	\$ 84,568	\$ 96,174	\$ 44,666	\$ 89,332	\$ 93,000	\$ 95,000	\$ 2,000	2%
	General Supplies & Materials Inmate Expense	100.3326.531100.37	\$ 772		\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	0%
	General Supplies & Materials Medical Prescriptions	100.3326.531100.40	\$ 258,067	\$ 153,190	\$ 42,144	\$ 84,288	\$ 264,000	\$ 223,600	\$ (40,400)	-15%
	General Supplies & Materials Office Supplies	100.3326.531100.45	\$ 21,801	\$ 12,313	\$ 9,455	\$ 18,909	\$ 14,000	\$ 15,000	\$ 1,000	0%
	General Supplies & Materials Patrolman Accessories	100.3326.531100.50	\$ 560		\$ 167	\$ 334	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.3326.531100.80	\$ 7,825	\$ 4,725	\$ 2,035	\$ 4,070	\$ 7,000	\$ 9,000	\$ 2,000	0%
	Energy Water/Sewerage	100.3326.531200.10	\$ 60		\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.3326.531200.70	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	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
	Food General	100.3326.531300.00	\$ 345,846	\$ 343,698	\$ 185,158	\$ 370,315	\$ 385,000	\$ 398,000	\$ 13,000	3%
	Small Equipment General	100.3326.531600.00	\$ 973	\$ 586	\$ 280	\$ 560	\$ 25,000	\$ 28,000	\$ 3,000	100%
	Other Supplies General	100.3326.531700.00	\$ 3,184	\$ 3,227	\$ 3,245	\$ 6,491	\$ 3,500	\$ 3,500	\$ -	0%
Operating Total			\$ 1,021,089	\$ 1,110,742	\$ 575,383	\$ 1,150,766	\$ 1,257,250	\$ 1,390,400	\$ 133,150	11%
Capital	Capital - Other Equipment General	100.3326.542500.00	\$ -	\$ 12,100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Total			\$ -	\$ 12,100	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL EXPENSE			\$ 3,316,145	\$ 3,993,273	\$ 1,933,523	\$ 3,867,047	\$ 4,024,300	\$ 4,100,000	\$ 75,700	2%

CHAMPS Program - 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	100.3329.511100.10	\$ 273,881	\$ 336,696	\$ 207,602	\$ 415,204	\$ 402,000	\$ 442,000	\$ 40,000	10%
	Salary and Wages Vacation	100.3329.511100.20	\$ 9,781	\$ 8,985	\$ -	\$ -	\$ 12,000	\$ -	\$ (12,000)	-100%
	Salary and Wages Holiday	100.3329.511100.30	\$ 8,606	\$ 13,454	\$ -	\$ -	\$ 19,000	\$ -	\$ (19,000)	-100%
	Salary and Wages Compensatory	100.3329.511100.40	\$ 1,236	\$ 1,022	\$ -	\$ -	\$ 1,500	\$ -	\$ (1,500)	-100%
	Personal Pay General	100.3329.511170.00	\$ 10,330	\$ 16,439	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
	Salary Reimbursement General	100.3329.511190.00	\$ -	\$ -	\$ (5,735)	\$ (11,471)	\$ (170,000)	\$ (170,000)	\$ -	0%
	Supplemental Payroll Other	100.3329.511290.00	\$ 3,360	\$ 2,628	\$ -	\$ -	\$ 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	\$ 20,001	\$ 34,216	\$ 23,366	\$ 46,732	\$ 33,200	\$ 76,500	\$ 43,300	130%
	Disability Short Term	100.3329.512120.10	\$ 3,357	\$ 4,247	\$ 2,246	\$ 4,491	\$ 4,000	\$ 4,950	\$ 950	24%
	Disability Long Term	100.3329.512120.20	\$ 1,026	\$ 1,600	\$ 819	\$ 1,638	\$ 1,200	\$ 1,800	\$ 600	50%
	Life Insurance General	100.3329.512130.00	\$ 168	\$ 376	\$ 225	\$ 450	\$ 250	\$ 450	\$ 200	80%
	Social Security Contribution General	100.3329.512200.00	\$ 18,622	\$ 23,069	\$ 12,610	\$ 25,221	\$ 24,000	\$ 28,150	\$ 4,150	17%
	Medicare General	100.3329.512300.00	\$ 4,356	\$ 5,394	\$ 2,949	\$ 5,899	\$ 6,000	\$ 6,500	\$ 500	8%
	Retirement Contributions Defined Benefit	100.3329.512400.10	\$ 15,566	\$ 18,467	\$ 9,550	\$ 19,100	\$ 15,500	\$ 19,000	\$ 3,500	23%
	Retirement Contributions 401(a)	100.3329.512400.30	\$ 20,949	\$ 25,215	\$ 12,034	\$ 24,067	\$ 24,000	\$ 29,000	\$ 5,000	21%
	Worker's Compensation General	100.3329.512700.00	\$ 7,763	\$ 14,007	\$ 5,436	\$ 10,872	\$ 11,000	\$ 11,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3329.512900.20	\$ 426	\$ 510	\$ 215	\$ 431	\$ 250	\$ 450	\$ 200	80%
Personnel Total			\$ 399,428	\$ 506,326	\$ 271,317	\$ 542,635	\$ 416,800	\$ 461,700	\$ 44,900	11%
Operating	Printing & Binding General	100.3329.523400.00	\$ 5,114	\$ 5,753	\$ 189	\$ 378	\$ 5,500	\$ 5,500	\$ -	0%
	Ed & Training General	100.3329.523700.00	\$ 1,253	\$ -	\$ -	\$ -	\$ 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
	General Supplies & Materials Uniforms & Badges	100.3329.531100.80	\$ -	\$ -	\$ -	\$ -	\$ 700	\$ 800	\$ 100	14%
	Other Supplies General	100.3329.531700.00	\$ -	\$ 341	\$ 500	\$ 1,000	\$ 500	\$ 500	\$ -	0%
Operating Total			\$ 6,367	\$ 6,094	\$ 689	\$ 1,378	\$ 8,200	\$ 8,300	\$ 100	1%
TOTAL EXPENSE			\$ 405,795	\$ 512,420	\$ 272,006	\$ 544,013	\$ 425,000	\$ 470,000	\$ 45,000	11%

Training - 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	100.3340.511100.10	\$ 65,345	\$ 63,466	\$ 32,239	\$ 64,477	\$ 70,000	\$ 74,000	\$ 4,000	6%
	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	\$ 15,211	\$ 14,657	\$ 7,408	\$ 14,817	\$ 9,000	\$ 8,500	\$ (500)	-6%
	Disability Short Term	100.3340.512120.10	\$ 624	\$ 633	\$ 295	\$ 590	\$ 550	\$ 550	\$ -	0%
	Disability Long Term	100.3340.512120.20	\$ 192	\$ 190	\$ 114	\$ 229	\$ 200	\$ 200	\$ -	0%
	Life Insurance General	100.3340.512130.00	\$ 30	\$ 51	\$ 56	\$ 111	\$ 50	\$ 50	\$ -	0%
	Social Security Contribution General	100.3340.512200.00	\$ 3,751	\$ 3,671	\$ 1,879	\$ 3,758	\$ 4,000	\$ 4,500	\$ 500	13%
	Medicare General	100.3340.512300.00	\$ 877	\$ 859	\$ 440	\$ 879	\$ 900	\$ 1,000	\$ 100	11%
	Retirement Contributions Defined Benefit	100.3340.512400.10	\$ 17,087	\$ 20,648	\$ 10,755	\$ 21,510	\$ 15,000	\$ 22,000	\$ 7,000	47%
	Retirement Contributions 401(a)	100.3340.512400.30	\$ -	\$ -	\$ (2,283)	\$ (4,565)	\$ -	\$ -	\$ -	0%
	Worker's Compensation General	100.3340.512700.00	\$ 1,844	\$ 3,238	\$ 1,168	\$ 2,336	\$ 2,200	\$ 2,200	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3340.512900.20	\$ 96	\$ 88	\$ 33	\$ 66	\$ 50	\$ 50	\$ -	0%
Personnel Total			\$ 105,057	\$ 107,501	\$ 52,104	\$ 104,208	\$ 106,550	\$ 117,050	\$ 10,500	10%
Operating	Repairs Buildings	100.3340.522220.10	\$ 26	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Equipment	100.3340.522220.20	\$ 607	\$ 433	\$ 214	\$ 428	\$ 1,000	\$ 1,000	\$ -	0%
	Dues & Fees General	100.3340.523600.00	\$ -	\$ -	\$ 63	\$ 126	\$ -	\$ -	\$ -	0%
	Ed & Training General	100.3340.523700.00	\$ 43,804	\$ 26,538	\$ 10,132	\$ 20,264	\$ 47,000	\$ 46,350	\$ (650)	-1%
	General Supplies & Materials General	100.3340.531100.00	\$ 2,495	\$ 1,836	\$ 1,299	\$ 2,597	\$ 1,600	\$ 1,600	\$ -	0%
	General Supplies & Materials Ammo Expense	100.3340.531100.10	\$ 32,754	\$ 30,375	\$ 37,599	\$ 75,198	\$ 34,000	\$ 35,000	\$ 1,000	3%
	General Supplies & Materials Office Supplies	100.3340.531100.45	\$ 167	\$ 133	\$ 64	\$ 128	\$ 250	\$ 500	\$ 250	100%
	General Supplies & Materials Patrolman Accessories	100.3340.531100.50	\$ 8,725	\$ 9,393	\$ 8,749	\$ 17,498	\$ 9,000	\$ 10,000	\$ 1,000	11%
	General Supplies & Materials Uniforms & Badges	100.3340.531100.80	\$ 4,045	\$ 3,200	\$ 746	\$ 1,491	\$ 3,500	\$ 3,500	\$ -	0%
	Small Equipment General	100.3340.531600.00	\$ 25,889	\$ 10,426	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ -	0%
	Small Equipment Operating Equipment	100.3340.531600.10	\$ 2,633	\$ 664	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operating Total			\$ 121,145	\$ 92,997	\$ 58,865	\$ 117,731	\$ 111,350	\$ 112,950	\$ 1,600	1%

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	\$ -	\$ 15,958	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Total			\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ -	0%
	TOTAL EXPENSE		\$ 226,201	\$ 200,498	\$ 110,969	\$ 221,938	\$ 242,900	\$ 255,000	\$ 12,100	5%

Special Detail Services - 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	Repairs Buildings	100.3350.522220.10	\$ 672		\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Ed & Training General	100.3350.523700.00	\$ 1,316	\$ 15,684	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Ammo Expense	100.3350.531100.10	\$ 5,360	\$ 10,191	\$ -	\$ -	\$ 12,000	\$ 12,000	\$ -	0%
	General Supplies & Materials Office Supplies	100.3350.531100.45	\$ 338	\$ 99	\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	General Supplies & Materials Patrolman Accessories	100.3350.531100.50	\$ 11,079	\$ 9,386	\$ 5,694	\$ 11,388	\$ 10,000	\$ 11,000	\$ 1,000	10%
	General Supplies & Materials Uniforms & Badges	100.3350.531100.80	\$ 7,979	\$ 6,155	\$ 2,142	\$ 4,283	\$ 8,000	\$ 9,500	\$ 1,500	19%
	Small Equipment General	100.3350.531600.00	\$ 9,987	\$ 6,774	\$ 3,584	\$ 7,168	\$ 10,000	\$ 10,000	\$ -	0%
	TOTAL EXPENSE		\$ 36,731	\$ 48,288	\$ 11,420	\$ 22,839	\$ 40,500	\$ 43,000	\$ 2,500	6%

Sheriff's Office and Buildings - 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	Repairs Buildings	100.3355.522220.10	\$ 20,446	\$ 6,038	\$ -	\$ -	\$ 20,000	\$ 25,000	\$ 5,000	25%
	Energy Water/Sewerage	100.3355.531200.10	\$ 22,232	\$ 31,966	\$ 33,482	\$ 66,963	\$ 56,000	\$ 56,000	\$ -	0%
	Energy Natural Gas	100.3355.531200.20	\$ 33,120	\$ 32,931	\$ 20,409	\$ 40,818	\$ 44,000	\$ 44,000	\$ -	0%
	Energy Electricity	100.3355.531200.30	\$ 62,409	\$ 70,034	\$ 36,148	\$ 72,297	\$ 70,000	\$ 70,000	\$ -	0%
	Small Equipment General	100.3355.531600.00	\$ -	\$ 154	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operating Total			\$ 138,207	\$ 141,122	\$ 90,039	\$ 180,078	\$ 190,000	\$ 195,000	\$ 5,000	3%
Capital	Capital Site Improvements General	100.3355.541200.00	\$ -	\$ 24,950	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Total			\$ -	\$ 24,950	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	TOTAL EXPENSE		\$ 138,207	\$ 166,072	\$ 90,039	\$ 180,078	\$ 190,000	\$ 195,000	\$ 5,000	3%

Court Services - 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	100.3360.511100.10	\$ 701,744	\$ 927,834	\$ 534,515	\$ 1,069,030	\$ 940,000	\$ 1,025,000	\$ 85,000	9%
	Salary and Wages Vacation	100.3360.511100.20	\$ 19,807	\$ 9,568	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
	Salary and Wages Holiday	100.3360.511100.30	\$ 31,646	\$ 32,594	\$ -	\$ -	\$ 40,000	\$ -	\$ (40,000)	-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 and Wages Compensatory	100.3360.511100.40	\$ 9,580	\$ 8,994	\$ -	\$ -	\$ 12,000	\$ -	\$ (12,000)	-100%
	Salary and Wages Bereavement	100.3360.511100.80	\$ -	\$ 390	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.3360.511170.00	\$ 21,762	\$ 20,677	\$ -	\$ -	\$ 28,000	\$ -	\$ (28,000)	-100%
	Salary Reimbursement General	100.3360.511190.00	\$ (203,198)	\$ (291,355)	\$ (128,078)	\$ (256,157)	\$ (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	\$ -	\$ 1,326	\$ -	\$ -	\$ 3,900	\$ 16,100	\$ 12,200	313%
	Overtime General	100.3360.511300.00	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 37,000	\$ 12,000	48%
	Health Expense Health Insurance	100.3360.512110.30	\$ 90,053	\$ 162,323	\$ 98,197	\$ 196,394	\$ 150,000	\$ 136,000	\$ (14,000)	-9%
	Disability Short Term	100.3360.512120.10	\$ 7,679	\$ 8,468	\$ 4,943	\$ 9,885	\$ 9,000	\$ 8,800	\$ (200)	-2%
	Disability Long Term	100.3360.512120.20	\$ 2,346	\$ 3,196	\$ 1,821	\$ 3,643	\$ 3,000	\$ 3,200	\$ 200	7%
	Life Insurance General	100.3360.512130.00	\$ 389	\$ 790	\$ 363	\$ 725	\$ 500	\$ 800	\$ 300	60%
	Social Security Contribution General	100.3360.512200.00	\$ 46,480	\$ 61,564	\$ 31,774	\$ 63,548	\$ 54,100	\$ 65,000	\$ 10,900	20%
	Medicare General	100.3360.512300.00	\$ 10,870	\$ 13,894	\$ 7,431	\$ 14,862	\$ 12,500	\$ 15,000	\$ 2,500	20%
	Retirement Contributions Defined Benefit	100.3360.512400.10	\$ 39,978	\$ 36,860	\$ 18,466	\$ 36,933	\$ 30,000	\$ 56,000	\$ 26,000	87%
	Retirement Contributions 401(a)	100.3360.512400.30	\$ 53,602	\$ 68,499	\$ 35,076	\$ 70,153	\$ 55,000	\$ 60,000	\$ 5,000	9%
	Worker's Compensation General	100.3360.512700.00	\$ 20,352	\$ 35,136	\$ 13,631	\$ 27,261	\$ 24,000	\$ 24,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3360.512900.20	\$ 814	\$ 844	\$ 482	\$ 964	\$ 600	\$ 800	\$ 200	33%
Personnel Total			\$ 853,903	\$ 1,101,602	\$ 618,621	\$ 1,237,241	\$ 1,206,600	\$ 1,246,700	\$ 40,100	3%
Operating	Repairs Equipment	100.3360.522220.20	\$ 1,105	\$ -	\$ 1,039	\$ 2,077	\$ 1,000	\$ 1,000	\$ -	0%
	Communications Postage	100.3360.523200.30	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ -	0%
	Advertising Newspaper	100.3360.523300.15	\$ 896	\$ 1,101	\$ 328	\$ 656	\$ 1,000	\$ 1,000	\$ -	0%
	Printing & Binding General	100.3360.523400.00	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	0%
	Travel General	100.3360.523500.00	\$ 239	\$ 399	\$ 340	\$ 679	\$ 1,500	\$ 1,500	\$ -	0%
	Ed & Training General	100.3360.523700.00	\$ 501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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 General	100.3360.531100.00	\$ -	\$ 31	\$ 38	\$ 76	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Office Supplies	100.3360.531100.45	\$ 1,824	\$ 1,506	\$ 854	\$ 1,708	\$ 3,900	\$ 3,900	\$ -	0%
	General Supplies & Materials Patrolman Accessories	100.3360.531100.50	\$ 1,221	\$ 2,452	\$ 1,041	\$ 2,083	\$ 2,000	\$ 2,000	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.3360.531100.80	\$ 9,871	\$ 4,345	\$ 922	\$ 1,845	\$ 6,800	\$ 6,800	\$ -	100%
	Energy Vehicle-Gasoline/Diesel	100.3360.531200.70	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Small Equipment General	100.3360.531600.00	\$ -	\$ -	\$ -	\$ -	\$ 3,200	\$ 3,200	\$ -	0%
Operating Total			\$ 15,683	\$ 9,833	\$ 4,561	\$ 9,123	\$ 23,400	\$ 23,400	\$ -	0%
	TOTAL EXPENSE		\$ 869,586	\$ 1,111,435	\$ 623,182	\$ 1,246,364	\$ 1,230,000	\$ 1,270,100	\$ 40,100	3%

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
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Bailiff - 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	100.3365.511100.10	\$ 3,748	\$ 2,364	\$ 3,040	\$ 6,080	\$ 7,240	\$ 9,250	\$ 2,010	28%
	Social Security Contribution General	100.3365.512200.00	\$ 232	\$ 151	\$ 188	\$ 377	\$ 390	\$ 400	\$ 10	3%
	Medicare General	100.3365.512300.00	\$ 54	\$ 36	\$ 44	\$ 88	\$ 110	\$ 100	\$ (10)	-9%
	Retirement Contributions 401(a)	100.3365.512400.30	\$ 282	\$ 104	\$ -	\$ -	\$ 140	\$ 150	\$ 10	7%
	Worker's Compensation General	100.3365.512700.00	\$ 15	\$ 54	\$ 10	\$ 20	\$ 120	\$ 100	\$ (20)	-17%
TOTAL EXPENSE			\$ 4,331	\$ 2,709	\$ 3,283	\$ 6,565	\$ 8,000	\$ 10,000	\$ 2,000	25%

Ambulance Services - Department Detail

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%
TOTAL EXPENSE			\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ 600,000	\$ 350,000	140%

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	\$ 50,850	\$ 72,015	\$ 38,000	\$ 76,000	\$ 75,000	\$ 77,000	\$ 2,000	3%
	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	\$ 443	\$ 10,143	\$ 8,445	\$ 16,891	\$ 9,000	\$ 8,500	\$ (500)	-6%
	Disability Short Term	100.3700.512120.10	\$ 301	\$ 478	\$ 329	\$ 659	\$ 550	\$ 600	\$ 50	9%
	Disability Long Term	100.3700.512120.20	\$ 92	\$ 185	\$ 147	\$ 294	\$ 200	\$ 200	\$ -	0%
	Life Insurance General	100.3700.512130.00	\$ 21	\$ 61	\$ 31	\$ 62	\$ 50	\$ 50	\$ -	0%
	Social Security Contribution General	100.3700.512200.00	\$ 3,120	\$ 4,265	\$ 2,215	\$ 4,429	\$ 3,500	\$ 4,550	\$ 1,050	30%
	Medicare General	100.3700.512300.00	\$ 730	\$ 998	\$ 518	\$ 1,036	\$ 800	\$ 1,000	\$ 200	25%
	Retirement Contributions 401(a)	100.3700.512400.30	\$ 1,878	\$ 2,362	\$ 1,235	\$ 2,470	\$ 1,800	\$ 2,400	\$ 600	33%
	Worker's Compensation General	100.3700.512700.00	\$ 1,189	\$ 2,221	\$ 887	\$ 1,774	\$ 1,700	\$ 2,000	\$ 300	18%
	Other Employee Benefits Identity Theft Protection	100.3700.512900.20	\$ 60	\$ 95	\$ 68	\$ 136	\$ 100	\$ 100	\$ -	0%
Personnel Total			\$ 59,084	\$ 92,823	\$ 51,875	\$ 103,751	\$ 94,600	\$ 96,400	\$ 1,800	2%
Operating	Technical Contractual Services	100.3700.521300.95	\$ 22,541	\$ 55,351	\$ 32,508	\$ 65,015	\$ 21,250	\$ 50,000	\$ 28,750	0%
	Repairs & Maintenance Supplies	100.3700.522200.20	\$ -	\$ -	\$ 116	\$ 232	\$ -	\$ -	\$ -	-
	Repairs Equipment	100.3700.522220.20	\$ -	\$ -	\$ 164	\$ 328	\$ -	\$ -	\$ -	0%
	Repairs Vehicles	100.3700.522220.60	\$ 3,470	\$ 870	\$ 207	\$ 414	\$ 1,000	\$ 1,500	\$ 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
	Rental of Land & Buildings General	100.3700.522310.00	\$ 4,108	\$ 5,658	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Communications Postage	100.3700.523200.30	\$ 88	\$ 179	\$ -	\$ -	\$ 50	\$ 100	\$ 50	0%
	Travel General	100.3700.523500.00	\$ 2,648	\$ 7,623	\$ 1,520	\$ 3,041	\$ 3,500	\$ 3,500	\$ -	0%
	Dues & Fees General	100.3700.523600.00	\$ 585	\$ 50	\$ 750	\$ 1,500	\$ -	\$ -	\$ -	
	Dues & Fees Membership Fee	100.3700.523600.55	\$ -	\$ 600	\$ -	\$ -	\$ 300	\$ 300	\$ -	0%
	Ed & Training General	100.3700.523700.00	\$ 1,440	\$ 1,080	\$ 1,000	\$ 2,000	\$ 2,500	\$ 2,500	\$ -	0%
	General Supplies & Materials General	100.3700.531100.00	\$ 11,946	\$ 9,170	\$ 2,439	\$ 4,879	\$ 2,000	\$ 4,000	\$ 2,000	100%
	General Supplies & Materials Office Supplies	100.3700.531100.45	\$ 879	\$ 1,473	\$ 446	\$ 892	\$ 1,300	\$ 1,500	\$ 200	15%
	General Supplies & Materials Uniforms & Badges	100.3700.531100.80	\$ 1,816	\$ 1,725	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.3700.531200.70	\$ 9,666	\$ 6,275	\$ 1,696	\$ 3,393	\$ 4,000	\$ 4,700	\$ 700	18%
Operating Total			\$ 59,187	\$ 90,053	\$ 40,846	\$ 81,693	\$ 37,400	\$ 69,600	\$ 32,200	0%
	TOTAL EXPENSE		\$ 118,271	\$ 182,876	\$ 92,722	\$ 185,443	\$ 132,000	\$ 166,000	\$ 34,000	26%

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	\$ -	\$ -	\$ 137,417	\$ 274,834	\$ 300,000	\$ 375,000	\$ 75,000	25%
	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	\$ -	\$ -	\$ 2,705	\$ 5,410	\$ 2,000	\$ 6,000	\$ 4,000	200%
	Health Expense Health Insurance	100.3910.512110.30	\$ -	\$ -	\$ 25,316	\$ 50,633	\$ 65,000	\$ 76,500	\$ 11,500	18%
	Disability Short Term	100.3910.512120.10	\$ -	\$ -	\$ 1,275	\$ 2,549	\$ 4,400	\$ 4,950	\$ 550	13%
	Disability Long Term	100.3910.512120.20	\$ -	\$ -	\$ 398	\$ 795	\$ 1,600	\$ 1,800	\$ 200	13%
	Life Insurance General	100.3910.512130.00	\$ -	\$ -	\$ 117	\$ 234	\$ 250	\$ 450	\$ 200	80%
	Social Security Contribution General	100.3910.512200.00	\$ -	\$ -	\$ 8,449	\$ 16,898	\$ 23,000	\$ 23,000	\$ -	0%
	Medicare General	100.3910.512300.00	\$ -	\$ -	\$ 1,976	\$ 3,952	\$ 5,400	\$ 5,400	\$ -	0%
	Retirement Contributions 401(a)	100.3910.512400.30	\$ -	\$ -	\$ 8,809	\$ 17,619	\$ 20,000	\$ 26,000	\$ 6,000	30%
	Worker's Compensation General	100.3910.512700.00	\$ -	\$ -	\$ 1,258	\$ 2,517	\$ 4,000	\$ 4,000	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3910.512900.20	\$ -	\$ -	\$ 181	\$ 361	\$ 250	\$ 450	\$ 200	80%
Personnel Total			\$ -	\$ -	\$ 187,901	\$ 375,802	\$ 443,900	\$ 523,550	\$ 79,650	18%
Operating	Professional Veterinarian Fees	100.3910.521200.61	\$ -	\$ -	\$ 33,644	\$ 67,289	\$ 20,000	\$ 50,000	\$ 30,000	150%
	Professional Spay & Neuter	100.3910.521200.63	\$ -	\$ -	\$ 20,862	\$ 41,724	\$ 18,500	\$ 60,000	\$ 41,500	224%
	Professional Voucher Spay & Neuter	100.3910.521200.64	\$ -	\$ -	\$ 29,053	\$ 58,106	\$ -	\$ -	\$ -	0%
	Professional Other Professional	100.3910.521200.90	\$ -	\$ -	\$ 137	\$ 273	\$ 5,000	\$ 1,000	\$ (4,000)	-80%
	Technical Computer Services	100.3910.521300.10	\$ -	\$ -	\$ 5,907	\$ 11,815	\$ -	\$ 4,000	\$ 4,000	100%
	Technical Contractual Services	100.3910.521300.95	\$ -	\$ -	\$ 82	\$ 164	\$ -	\$ -	\$ -	0%
	Cleaning Services Disposal	100.3910.522100.10	\$ -	\$ -	\$ 517	\$ 1,033	\$ 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 Buildings	100.3910.522220.10	\$ -	\$ -	\$ 16	\$ 32	\$ -	\$ -	\$ -	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 Equipment	100.3910.522220.20	\$ -	\$ -	\$ 673	\$ 1,346	\$ -	\$ 2,000	\$ 2,000	100%
	Repairs Vehicles	100.3910.522220.60	\$ -	\$ -	\$ 1,558	\$ 3,117	\$ -	\$ 3,000	\$ 3,000	100%
	Rental of Equipment & Vehicles Copiers	100.3910.522320.30	\$ -	\$ -	\$ 1,335	\$ 2,669	\$ -	\$ 2,500	\$ 2,500	100%
	Communications Cellular Phone	100.3910.523200.10	\$ -	\$ -	\$ 1,436	\$ 2,872	\$ -	\$ 3,500	\$ 3,500	100%
	Communications Telephone	100.3910.523200.15	\$ -	\$ -	\$ 917	\$ 1,834	\$ 500	\$ 2,000	\$ 1,500	300%
	Travel General	100.3910.523500.00	\$ -	\$ -	\$ 13	\$ 27	\$ 500	\$ 500	\$ -	0%
	Dues & Fees General	100.3910.523600.00	\$ -	\$ -	\$ 884	\$ 1,768	\$ -	\$ -	\$ -	0%
	Dues & Fees Credit Card	100.3910.523600.20	\$ -	\$ -	\$ 65	\$ 130	\$ -	\$ -	\$ -	0%
	Ed & Training General	100.3910.523700.00	\$ -	\$ -	\$ 13	\$ 27	\$ 600	\$ 600	\$ -	0%
	Licenses General	100.3910.523800.00	\$ -	\$ -	\$ 400	\$ 800	\$ -	\$ -	\$ -	0%
	General Supplies & Materials General	100.3910.531100.00	\$ -	\$ -	\$ 33,961	\$ 67,923	\$ 15,000	\$ 45,350	\$ 30,350	202%
	General Supplies & Materials Other Medical Supplies	100.3910.531100.42	\$ -	\$ -	\$ 1,918	\$ 3,837	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Office Supplies	100.3910.531100.45	\$ -	\$ -	\$ 2,219	\$ 4,438	\$ 2,000	\$ 4,000	\$ 2,000	100%
	General Supplies & Materials Uniforms & Badges	100.3910.531100.80	\$ -	\$ -	\$ 720	\$ 1,441	\$ 1,000	\$ 2,000	\$ 1,000	100%
	Energy Water/Sewerage	100.3910.531200.10	\$ -	\$ -	\$ 2,718	\$ 5,437	\$ 2,000	\$ 5,000	\$ 3,000	150%
	Energy Electricity	100.3910.531200.30	\$ -	\$ -	\$ 4,742	\$ 9,484	\$ 8,000	\$ 8,000	\$ -	0%
	Energy Bottled Gas	100.3910.531200.40	\$ -	\$ -	\$ 5,339	\$ 10,677	\$ -	\$ 10,000	\$ 10,000	0%
	Energy Vehicle-Gasoline/Diesel	100.3910.531200.70	\$ -	\$ -	\$ 2,901	\$ 5,802	\$ 3,000	\$ 6,000	\$ 3,000	100%
	Food General	100.3910.531300.00	\$ -	\$ -	\$ 6,155	\$ 12,310	\$ 3,000	\$ 15,000	\$ 12,000	400%
	Other Supplies General	100.3910.531700.00	\$ -	\$ -	\$ 186	\$ 372	\$ -	\$ -	\$ -	0%
Operating Total			\$ -	\$ -	\$ 158,372	\$ 316,743	\$ 81,100	\$ 226,450	\$ 145,350	179%
	TOTAL EXPENSE		\$ -	\$ -	\$ 346,272	\$ 692,545	\$ 525,000	\$ 750,000	\$ 225,000	43%

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	\$ 99,951	\$ 118,129	\$ 59,395	\$ 118,790	\$ 83,200	\$ 151,000	\$ 67,800	81%
	Salary & Wages Director Salary	100.3920.511135.00	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ (35,000)	-100%
	Salary Reimbursement General	100.3920.511190.00	\$ (19,621)	\$ (20,374)	\$ -	\$ -	\$ (19,000)	\$ (19,000)	\$ -	0%
	Health Expense Health Insurance	100.3920.512110.30	\$ 487	\$ 2,934	\$ 15,685	\$ 31,370	\$ 9,000	\$ 12,750	\$ 3,750	42%
	Disability Short Term	100.3920.512120.10	\$ 790	\$ 1,238	\$ 702	\$ 1,404	\$ 550	\$ 825	\$ 275	50%
	Disability Long Term	100.3920.512120.20	\$ 285	\$ 508	\$ 263	\$ 527	\$ 200	\$ 300	\$ 100	50%
	Life Insurance General	100.3920.512130.00	\$ 30	\$ 17	\$ 72	\$ 144	\$ 50	\$ 100	\$ 50	100%
	Social Security Contribution General	100.3920.512200.00	\$ 5,943	\$ 8,401	\$ 3,500	\$ 6,999	\$ 7,150	\$ 9,400	\$ 2,250	31%
	Medicare General	100.3920.512300.00	\$ 1,390	\$ 1,965	\$ 819	\$ 1,637	\$ 1,700	\$ 2,000	\$ 300	18%
	Retirement Contributions Defined Benefit	100.3920.512400.10	\$ -	\$ 16,991	\$ 12,818	\$ 25,636	\$ 11,000	\$ 43,000	\$ 32,000	291%

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
	Retirement Contributions 401(a)	100.3920.512400.30	\$ 7,996	\$ 8,435	\$ 2,791	\$ 5,582	\$ 2,800	\$ -	\$ (2,800)	-100%
	Worker's Compensation General	100.3920.512700.00	\$ 2,358	\$ 1,281	\$ 116	\$ 231	\$ 2,300	\$ 2,300	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.3920.512900.20	\$ 96	\$ 24	\$ 30	\$ 60	\$ 50	\$ 100	\$ 50	100%
Personnel Total			\$ 99,704	\$ 139,548	\$ 96,191	\$ 192,382	\$ 134,000	\$ 202,775	\$ 68,775	51%
Operating	Technical Computer Services	100.3920.521300.10	\$ -	\$ -	\$ 50	\$ 100	\$ -	\$ -	\$ -	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	\$ -	\$ -	\$ 2,285	\$ 4,571	\$ 2,300	\$ 2,500	\$ 200	9%
	Communications Cellular Phone	100.3920.523200.10	\$ -	\$ 204	\$ 77	\$ 155	\$ 500	\$ 600	\$ 100	20%
	Travel Reimbursement	100.3920.523500.90	\$ -	\$ -	\$ 272	\$ 543	\$ 2,000	\$ 4,000	\$ 2,000	100%
	Ed & Training General	100.3920.523700.00	\$ -	\$ 350	\$ 1,548	\$ 3,096	\$ 2,000	\$ 4,400	\$ 2,400	120%
	General Supplies & Materials Office Supplies	100.3920.531100.45	\$ -	\$ -	\$ 1,262	\$ 2,524	\$ 2,000	\$ 2,500	\$ 500	25%
	General Supplies & Materials Uniforms & Badges	100.3920.531100.80	\$ -	\$ -	\$ 1,125	\$ 2,250	\$ 1,500	\$ 3,000	\$ 1,500	100%
	General Supplies & Materials Other	100.3920.531100.90	\$ 191	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.3920.531200.70	\$ -	\$ 1,202	\$ 2,276	\$ 4,552	\$ -	\$ 5,225	\$ 5,225	100%
	Food General	100.3920.531300.00	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	Small Equipment General	100.3920.531600.00	\$ -	\$ 4,218	\$ 16,300	\$ 32,600	\$ 16,300	\$ 17,000	\$ 700	4%
Operating Total			\$ 191	\$ 5,973	\$ 25,195	\$ 50,390	\$ 32,600	\$ 50,225	\$ 17,625	54%
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%
TOTAL EXPENSE			\$ 99,895	\$ 145,522	\$ 121,386	\$ 242,772	\$ 172,600	\$ 253,000	\$ 80,400	47%

Public Works Projects - 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	\$ -	\$ -	\$ 65,499	\$ 130,997	\$ 125,000	\$ 139,500	\$ 14,500	12%
	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%
	Personal Pay General	100.4150.511170.00	\$ -	\$ -	\$ 33	\$ 67	\$ -	\$ -	\$ -	0%
	Health Expense Health Insurance	100.4150.512110.30	\$ -	\$ -	\$ 17,352	\$ 34,704	\$ 17,400	\$ 17,000	\$ (400)	-2%
	Disability Short Term	100.4150.512120.10	\$ -	\$ -	\$ 587	\$ 1,174	\$ 1,100	\$ 1,100	\$ -	0%
	Disability Long Term	100.4150.512120.20	\$ -	\$ -	\$ 228	\$ 455	\$ 400	\$ 400	\$ -	0%
	Life Insurance General	100.4150.512130.00	\$ -	\$ -	\$ 39	\$ 79	\$ 100	\$ 100	\$ -	0%
	Social Security Contribution General	100.4150.512200.00	\$ -	\$ -	\$ 3,756	\$ 7,513	\$ 7,900	\$ 8,300	\$ 400	5%
	Medicare General	100.4150.512300.00	\$ -	\$ -	\$ 878	\$ 1,757	\$ 1,800	\$ 2,000	\$ 200	11%
	Retirement Contributions Defined Benefit	100.4150.512400.10	\$ -	\$ -	\$ 12,028	\$ 24,056	\$ 22,100	\$ 25,000	\$ 2,900	13%

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
	Retirement Contributions 401(a)	100.4150.512400.30	\$ -	\$ -	\$ 716	\$ 1,433	\$ 3,600	\$ 3,300	\$ (300)	-8%
	Worker's Compensation General	100.4150.512700.00	\$ -	\$ -	\$ 2,528	\$ 5,056	\$ 1,700	\$ 1,700	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.4150.512900.20	\$ -	\$ -	\$ 72	\$ 144	\$ 100	\$ 100	\$ -	0%
Personnel Total			\$ -	\$ -	\$ 103,717	\$ 207,435	\$ 194,200	\$ 198,500	\$ 4,300	2%
Operating	Professional Engineering Fees	100.4150.521200.30	\$ -	\$ -	\$ 15,424	\$ 30,848	\$ 80,000	\$ 100,000	\$ 20,000	25%
	Professional Other Professional	100.4150.521200.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,000	\$ 71,000	100%
	Cleaning Services Disposal	100.4150.522100.10	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	100%
	Repairs & Maintenance Supplies	100.4150.522200.20	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,500	\$ 500	100%
	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	\$ -	\$ -	\$ 585	\$ 1,170	\$ 500	\$ 700	\$ 200	40%
	Communications Telephone	100.4150.523200.15	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ 600	\$ 150	100%
	Communications Radio	100.4150.523200.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	100%
	Travel General	100.4150.523500.00	\$ -	\$ -	\$ -	\$ -	\$ 1,350	\$ 1,500	\$ 150	11%
	Ed & Training General	100.4150.523700.00	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 3,000	\$ 500	100%
	General Supplies & Materials General	100.4150.531100.00	\$ -	\$ -	\$ 281	\$ 562	\$ 2,000	\$ 15,000	\$ 13,000	650%
	General Supplies & Materials Office Supplies	100.4150.531100.45	\$ -	\$ -	\$ 348	\$ 697	\$ 500	\$ 1,000	\$ 500	100%
	General Supplies & Materials Uniforms & Badges	100.4150.531100.80	\$ -	\$ -	\$ 213	\$ 426	\$ 500	\$ 1,000	\$ 500	100%
	Energy Vehicle-Gasoline/Diesel	100.4150.531200.70	\$ -	\$ -	\$ 68	\$ 135	\$ 7,500	\$ 6,000	\$ (1,500)	-20%
	Food General	100.4150.531300.00	\$ -	\$ -	\$ 56	\$ 112	\$ -	\$ 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			\$ -	\$ -	\$ 16,976	\$ 33,951	\$ 105,800	\$ 236,500	\$ 130,700	124%
TOTAL EXPENSE			\$ -	\$ -	\$ 120,693	\$ 241,386	\$ 300,000	\$ 435,000	\$ 135,000	45%

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	\$ 1,164,382	\$ 1,310,840	\$ 935,869	\$ 1,871,739	\$ 1,432,000	\$ 1,700,000	\$ 268,000	19%
	Salary and Wages Vacation	100.4210.511100.20	\$ 33,046	\$ 37,179	\$ -	\$ -	\$ 30,000	\$ -	\$ (30,000)	-100%
	Salary and Wages Holiday	100.4210.511100.30	\$ 47,866	\$ 52,444	\$ -	\$ -	\$ 57,000	\$ -	\$ (57,000)	-100%
	Salary and Wages Compensatory	100.4210.511100.40	\$ 15,325	\$ 24,004	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
	Salary and Wages Bereavement	100.4210.511100.80	\$ 1,545	\$ 3,969	\$ 1,596	\$ 3,193	\$ 2,500	\$ -	\$ (2,500)	-100%
	Personal Pay General	100.4210.511170.00	\$ 46,811	\$ 46,466	\$ 1,171	\$ 2,342	\$ 50,000	\$ -	\$ (50,000)	-100%
	Salary Reimbursement General	100.4210.511190.00	\$ (1,002)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	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
	Overtime General	100.4210.511300.00	\$ 7,179	\$ 42,570	\$ 29,432	\$ 58,864	\$ 15,000	\$ 20,000	\$ 5,000	33%
	Health Expense Health Insurance	100.4210.512110.30	\$ 286,274	\$ 413,905	\$ 236,039	\$ 472,077	\$ 324,600	\$ 289,000	\$ (35,600)	-11%
	Disability Short Term	100.4210.512120.10	\$ 13,427	\$ 13,751	\$ 8,310	\$ 16,620	\$ 19,900	\$ 18,700	\$ (1,200)	-6%
	Disability Long Term	100.4210.512120.20	\$ 4,108	\$ 5,188	\$ 3,099	\$ 6,199	\$ 7,100	\$ 6,800	\$ (300)	-4%
	Life Insurance General	100.4210.512130.00	\$ 937	\$ 1,704	\$ 843	\$ 1,685	\$ 1,100	\$ 1,700	\$ 600	55%
	Social Security Contribution General	100.4210.512200.00	\$ 76,573	\$ 89,083	\$ 57,148	\$ 114,295	\$ 103,100	\$ 101,600	\$ (1,500)	-1%
	Medicare General	100.4210.512300.00	\$ 17,908	\$ 20,834	\$ 13,365	\$ 26,731	\$ 24,200	\$ 23,000	\$ (1,200)	-5%
	Retirement Contributions Defined Benefit	100.4210.512400.10	\$ 41,047	\$ 50,599	\$ 15,232	\$ 30,464	\$ 24,900	\$ 30,000	\$ 5,100	20%
	Retirement Contributions 401(a)	100.4210.512400.30	\$ 94,370	\$ 108,272	\$ 70,234	\$ 140,469	\$ 106,400	\$ 112,000	\$ 5,600	5%
	Worker's Compensation General	100.4210.512700.00	\$ 70,495	\$ 108,614	\$ 53,306	\$ 106,612	\$ 78,300	\$ 80,000	\$ 1,700	2%
	Other Employee Benefits Identity Theft Protection	100.4210.512900.20	\$ 2,476	\$ 2,434	\$ 1,137	\$ 2,274	\$ 1,400	\$ 1,700	\$ 300	21%
Personnel Total			\$ 1,922,767	\$ 2,331,855	\$ 1,426,782	\$ 2,853,564	\$ 2,297,500	\$ 2,384,500	\$ 87,000	4%
Operating	Professional Engineering Fees	100.4210.521200.30	\$ -	\$ 19,939	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Professional Drug Screens	100.4210.521200.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	100%
	Professional Other Professional	100.4210.521200.90	\$ -	\$ -	\$ 340	\$ 680	\$ -	\$ 1,000	\$ 1,000	100%
	Technical Computer Services	100.4210.521300.10	\$ -	\$ -	\$ 2,094	\$ 4,188	\$ -	\$ 1,000	\$ 1,000	100%
	Technical Contractual Services	100.4210.521300.95	\$ -	\$ -	\$ 52	\$ 104	\$ 100,000	\$ 104,000	\$ 4,000	4%
	Cleaning Services Disposal	100.4210.522100.10	\$ 46,290	\$ 50,720	\$ 14,478	\$ 28,956	\$ 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	\$ 970	\$ 50	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	100%
	Repairs & Maintenance Supplies	100.4210.522200.20	\$ 4,729	\$ 4,677	\$ 8,831	\$ 17,662	\$ 5,000	\$ -	\$ (5,000)	-100%
	Repairs Buildings	100.4210.522220.10	\$ 2,258	\$ 2,823	\$ 2,404	\$ 4,808	\$ 13,000	\$ -	\$ (13,000)	-100%
	Repairs Equipment	100.4210.522220.20	\$ 143,647	\$ 96,441	\$ 61,613	\$ 123,226	\$ 130,000	\$ 120,000	\$ (10,000)	-8%
	Repairs Right Of Way	100.4210.522220.45	\$ 94,464	\$ 269,857	\$ 55,834	\$ 111,668	\$ 130,000	\$ 160,000	\$ 30,000	23%
	Repairs Road Material	100.4210.522220.50	\$ 99,995	\$ 112,238	\$ 56,110	\$ 112,220	\$ 130,000	\$ 125,000	\$ (5,000)	-4%
	Repairs Vehicles	100.4210.522220.60	\$ 102,123	\$ 150,623	\$ 56,671	\$ 113,343	\$ 145,000	\$ 140,000	\$ (5,000)	-3%
	Rental of Equipment & Vehicles General	100.4210.522320.00	\$ 78	\$ 188	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 5,000	100%
	Rental of Equipment & Vehicles Copiers	100.4210.522320.30	\$ 1,298	\$ 764	\$ 546	\$ 1,092	\$ 1,400	\$ 1,000	\$ (400)	-29%
	Communications Cellular Phone	100.4210.523200.10	\$ 1,813	\$ 3,464	\$ 1,441	\$ 2,882	\$ 1,500	\$ 4,400	\$ 2,900	193%
	Communications Telephone	100.4210.523200.15	\$ 1,668	\$ 2,514	\$ 1,268	\$ 2,536	\$ 1,250	\$ 1,700	\$ 450	36%
	Communications Internet Service	100.4210.523200.20	\$ 475	\$ 75	\$ 41	\$ 82	\$ -	\$ -	\$ -	0%
	Communications Postage	100.4210.523200.30	\$ 11	\$ -	\$ -	\$ -	\$ 50	\$ 100	\$ 50	100%
	Communications Radio	100.4210.523200.40	\$ 3,480	\$ 10,922	\$ 2,030	\$ 4,060	\$ 5,000	\$ 25,200	\$ 20,200	404%
	Travel General	100.4210.523500.00	\$ 40	\$ -	\$ 1,100	\$ 2,200	\$ 300	\$ 2,000	\$ 1,700	567%
	Dues & Fees General	100.4210.523600.00	\$ 264	\$ 458	\$ 120	\$ 240	\$ -	\$ 500	\$ 500	100%
	Dues & Fees Vehicle License	100.4210.523600.75	\$ 373	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600	100%
	Ed & Training General	100.4210.523700.00	\$ 2,769	\$ 1,790	\$ (45)	\$ (90)	\$ 4,000	\$ 3,000	\$ (1,000)	-25%
	Purchased/Contracted Services	100.4210.529900.00	\$ (68,242)	\$ (60,252)	\$ (24,892)	\$ (49,784)	\$ (50,000)	\$ (50,000)	\$ -	0%
	Reimbursement General									
	General Supplies & Materials General	100.4210.531100.00	\$ 6,082	\$ 17,154	\$ 5,441	\$ 10,883	\$ 8,000	\$ 8,000	\$ -	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 Medical Prescriptions	100.4210.531100.40	\$ -	\$ -	\$ 46	\$ 93	\$ -	\$ 200	\$ 200	100%
	General Supplies & Materials Office Supplies	100.4210.531100.45	\$ 279	\$ 1,212	\$ 3,114	\$ 6,228	\$ 1,500	\$ 2,500	\$ 1,000	67%
	General Supplies & Materials Shop Supplies	100.4210.531100.65	\$ 166	\$ 5,897	\$ 2,416	\$ 4,831	\$ 5,000	\$ 5,000	\$ -	0%
	General Supplies & Materials Snow & Ice Removal	100.4210.531100.70	\$ 9,355	\$ 21,895	\$ 39,705	\$ 79,410	\$ 50,000	\$ 48,000	\$ (2,000)	-4%
	General Supplies & Materials Uniforms & Badges	100.4210.531100.80	\$ 11,718	\$ 12,471	\$ 15,858	\$ 31,715	\$ 16,500	\$ 31,700	\$ 15,200	92%
	General Supplies & Materials Other	100.4210.531100.90	\$ -	\$ -	\$ 550	\$ 1,101	\$ -	\$ 600	\$ 600	100%
	Energy Water/Sewerage	100.4210.531200.10	\$ 11	\$ -	\$ 55	\$ 110	\$ -	\$ -	\$ -	0%
	Energy Electricity	100.4210.531200.30	\$ 9,364	\$ 9,133	\$ 4,558	\$ 9,115	\$ 8,500	\$ 10,000	\$ 1,500	18%
	Energy Bottled Gas	100.4210.531200.40	\$ 234	\$ -	\$ 125	\$ 250	\$ -	\$ 200	\$ 200	100%
	Energy Vehicle-Gasoline/Diesel	100.4210.531200.70	\$ 161,514	\$ 189,678	\$ 57,517	\$ 115,034	\$ 145,000	\$ 177,000	\$ 32,000	22%
	Food General	100.4210.531300.00	\$ -	\$ -	\$ 6,335	\$ 12,669	\$ -	\$ 3,200	\$ 3,200	100%
	Small Equipment General	100.4210.531600.00	\$ 10,928	\$ 8,054	\$ 8,439	\$ 16,878	\$ 5,000	\$ 5,600	\$ 600	12%
	Small Equipment Operating Equipment	100.4210.531600.10	\$ 465	\$ 1,697	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Other Supplies General	100.4210.531700.00	\$ 665	\$ 744	\$ 160	\$ 321	\$ 500	\$ 1,000	\$ 500	100%
Operating Total			\$ 649,284	\$ 935,225	\$ 384,355	\$ 768,709	\$ 900,500	\$ 1,045,500	\$ 145,000	16%
	TOTAL EXPENSE		\$ 2,572,051	\$ 3,267,080	\$ 1,811,136	\$ 3,622,273	\$ 3,198,000	\$ 3,430,000	\$ 232,000	7%

Closure and Post-Closure Care - Department Detail

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	\$ 48,173	\$ 50,396	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -	0%
	TOTAL EXPENSE		\$ 48,173	\$ 50,396	\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -	0%

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	\$ 395,816	\$ 413,617	\$ 312,561	\$ 625,123	\$ 570,000	\$ 628,000	\$ 58,000	10%
	Salary and Wages Vacation	100.4900.511100.20	\$ 7,665	\$ 13,882	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
	Salary and Wages Holiday	100.4900.511100.30	\$ 14,159	\$ 13,495	\$ -	\$ -	\$ 20,000	\$ -	\$ (20,000)	-100%
	Salary and Wages Compensatory	100.4900.511100.40	\$ 1,870	\$ 1,937	\$ -	\$ -	\$ 2,500	\$ -	\$ (2,500)	-100%
	Salary and Wages Bereavement	100.4900.511100.80	\$ 1,060	\$ -	\$ 477	\$ 953	\$ 1,000	\$ -	\$ (1,000)	-100%
	Personal Pay General	100.4900.511170.00	\$ 9,123	\$ 16,667	\$ 501	\$ 1,003	\$ 15,000	\$ -	\$ (15,000)	-100%
	Salary Reimbursement General	100.4900.511190.00	\$ -	\$ -	\$ (70)	\$ (140)	\$ -	\$ -	\$ -	0%
	Overtime General	100.4900.511300.00	\$ 2,115	\$ 9,230	\$ 11,588	\$ 23,176	\$ 5,000	\$ 5,000	\$ -	0%
	Health Expense Health Insurance	100.4900.512110.30	\$ 62,796	\$ 76,911	\$ 62,147	\$ 124,294	\$ 95,000	\$ 85,000	\$ (10,000)	-11%
	Disability Short Term	100.4900.512120.10	\$ 3,430	\$ 4,256	\$ 3,017	\$ 6,035	\$ 6,000	\$ 5,500	\$ (500)	-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
	Disability Long Term	100.4900.512120.20	\$ 1,049	\$ 1,518	\$ 1,118	\$ 2,235	\$ 2,200	\$ 2,000	\$ (200)	-9%
	Life Insurance General	100.4900.512130.00	\$ 234	\$ 361	\$ 181	\$ 363	\$ 350	\$ 500	\$ 150	43%
	Social Security Contribution General	100.4900.512200.00	\$ 25,593	\$ 28,004	\$ 19,300	\$ 38,601	\$ 38,000	\$ 38,000	\$ -	0%
	Medicare General	100.4900.512300.00	\$ 5,985	\$ 6,550	\$ 4,514	\$ 9,028	\$ 9,000	\$ 8,500	\$ (500)	-6%
	Retirement Contributions Defined Benefit	100.4900.512400.10	\$ 16,305	\$ 16,400	\$ -	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100%
	Retirement Contributions 401(a)	100.4900.512400.30	\$ 28,969	\$ 29,811	\$ 24,678	\$ 49,356	\$ 40,000	\$ 43,000	\$ 3,000	8%
	Worker's Compensation General	100.4900.512700.00	\$ 5,919	\$ 10,568	\$ 5,586	\$ 11,171	\$ 10,000	\$ 15,000	\$ 5,000	50%
	Other Employee Benefits Identity Theft Protection	100.4900.512900.20	\$ 558	\$ 526	\$ 320	\$ 639	\$ 400	\$ 500	\$ 100	25%
Personnel Total			\$ 582,646	\$ 643,732	\$ 445,918	\$ 891,836	\$ 844,450	\$ 831,000	\$ (13,450)	-2%
Operating	Technical Computer Services	100.4900.521300.10	\$ -	\$ 260	\$ 1,495	\$ 2,990	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	100.4900.521300.95	\$ 2,428	\$ 8,025	\$ 6,170	\$ 12,340	\$ 7,000	\$ 7,000	\$ -	0%
	Repairs & Maintenance Supplies	100.4900.522200.20	\$ 321,550	\$ 291,601	\$ 185,034	\$ 370,067	\$ 200,000	\$ 300,000	\$ 100,000	50%
	Repairs General	100.4900.522220.00	\$ -	\$ 975	\$ 540	\$ 1,079	\$ -	\$ -	\$ -	0%
	Repairs Buildings	100.4900.522220.10	\$ 250	\$ 2,861	\$ 11,146	\$ 22,291	\$ -	\$ -	\$ -	0%
	Repairs Equipment	100.4900.522220.20	\$ 17,306	\$ 30,885	\$ 3,478	\$ 6,957	\$ 20,000	\$ 15,000	\$ (5,000)	-25%
	Repairs Right Of Way	100.4900.522220.45	\$ 33	\$ 138	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Vehicles	100.4900.522220.60	\$ 11,673	\$ 17,659	\$ 23,108	\$ 46,216	\$ 10,000	\$ 10,000	\$ -	0%
	Repairs Reimbursement General	100.4900.522295.00	\$ (379,423)	\$ (390,654)	\$ (155,074)	\$ (310,149)	\$ (350,000)	\$ (475,000)	\$ (125,000)	36%
	Communications Cellular Phone	100.4900.523200.10	\$ 230	\$ -	\$ -	\$ -	\$ 650	\$ 700	\$ 50	8%
	Communications Telephone	100.4900.523200.15	\$ 207	\$ 213	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Communications Postage	100.4900.523200.30	\$ 1,234	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Travel General	100.4900.523500.00	\$ 2,592	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	Dues & Fees General	100.4900.523600.00	\$ -	\$ -	\$ 18	\$ 35	\$ -	\$ -	\$ -	0%
	Ed & Training General	100.4900.523700.00	\$ 1,280	\$ 12	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	General Supplies & Materials General	100.4900.531100.00	\$ 785	\$ 2,844	\$ 4,818	\$ 9,635	\$ 1,600	\$ 5,000	\$ 3,400	213%
	General Supplies & Materials Office Supplies	100.4900.531100.45	\$ 40	\$ 1,623	\$ 1,384	\$ 2,768	\$ 1,300	\$ 1,500	\$ 200	15%
	General Supplies & Materials Shop Supplies	100.4900.531100.65	\$ 9,752	\$ 14,979	\$ 12,555	\$ 25,109	\$ 6,000	\$ 25,000	\$ 19,000	317%
	General Supplies & Materials Uniforms & Badges	100.4900.531100.80	\$ 15,658	\$ 15,609	\$ 6,243	\$ 12,487	\$ 15,000	\$ 6,800	\$ (8,200)	0%
	Energy Natural Gas	100.4900.531200.20	\$ -	\$ 1,147	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Energy Bottled Gas	100.4900.531200.40	\$ -	\$ 532	\$ 4,721	\$ 9,442	\$ -	\$ -	\$ -	0%
	Energy Oil	100.4900.531200.50	\$ 42,476	\$ 37,723	\$ 18,829	\$ 37,659	\$ 25,000	\$ 40,000	\$ 15,000	60%
	Energy Vehicle-Gasoline/Diesel	100.4900.531200.70	\$ 708,910	\$ 633,392	\$ 229,030	\$ 458,060	\$ 700,000	\$ 550,000	\$ (150,000)	-21%
	Energy Reimbursement From Others	100.4900.531200.75	\$ (797,892)	\$ (789,191)	\$ (176,729)	\$ (353,459)	\$ (750,000)	\$ (600,000)	\$ 150,000	-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
	Small Equipment General	100.4900.531600.00	\$ 434	\$ 2,437	\$ (10,884)	\$ (21,769)	\$ 3,000	\$ 6,000	\$ 3,000	100%
	Small Equipment Operating Equipment	100.4900.531600.10	\$ 1,759	\$ 14,415	\$ 650	\$ 1,300	\$ 3,000	\$ -	\$ (3,000)	0%
	Other Supplies General	100.4900.531700.00	\$ 223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Supply Reimbursement General	100.4900.539950.00	\$ (5,444)	\$ (5,645)	\$ (1,616)	\$ (3,232)	\$ (6,000)	\$ (6,000)	\$ -	0%
Operating Total			\$ (43,936)	\$ (108,151)	\$ 164,914	\$ 329,828	\$ (110,450)	\$ (111,000)	\$ (550)	0%
Capital	Sites General	100.4900.541100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%
	Capital - Machinery General	100.4900.542100.00	\$ -	\$ -	\$ (24,490)	\$ (48,979)	\$ -	\$ -	\$ -	0%
	Capital - Other Equipment Shop	100.4900.542500.30	\$ 9,819	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Total			\$ 9,819	\$ -	\$ (24,490)	\$ (48,979)	\$ -	\$ -	\$ -	100%
	TOTAL EXPENSE		\$ 548,529	\$ 535,581	\$ 586,342	\$ 1,172,685	\$ 734,000	\$ 720,000	\$ (14,000)	-2%

Coats of America Site Clean-up- Department Detail

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	4990-Coats of America Site Clean-up	Operating	\$ -	\$ -	\$ 99,316	\$ 198,632	\$ -	\$ 200,000	\$ 200,000	100%
	TOTAL EXPENSE		\$ -	\$ -	\$ 99,316	\$ 198,632	\$ -	\$ 200,000	\$ 200,000	100%

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	Payments To Other Agencies General	100.5110.572000.00	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	0%
	TOTAL EXPENSE		\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	0%

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	Other Purchased Services Funeral Expense	100.5410.523900.30	\$ 7,772	\$ 5,552	\$ 4,230	\$ 8,460	\$ 5,500	\$ 7,000	\$ 1,500	27%
	Payments to Others Donation Expense	100.5410.573000.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	100%
	TOTAL EXPENSE		\$ 7,772	\$ 5,552	\$ 4,230	\$ 8,460	\$ 5,500	\$ 107,000	\$ 101,500	1845%

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	\$ 34,341	\$ 12,019	\$ 6,001	\$ 12,002	\$ 8,000	\$ 15,000	\$ 7,000	88%
	Intergovernmental Foster Care Expense	100.5440.571000.20	\$ 28,996	\$ 24,752	\$ 8,288	\$ 16,575	\$ 62,000	\$ 25,000	\$ (37,000)	-60%
	TOTAL EXPENSE		\$ 63,336	\$ 36,771	\$ 14,289	\$ 28,577	\$ 70,000	\$ 40,000	\$ (30,000)	-43%

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
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DFCS 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
Operating	Repairs & Maintenance Contracts	100.5460.522200.10	\$ 5,904	\$ 5,904	\$ 492	\$ 984	\$ 6,000	\$ 6,000	\$ -	0%
	Repairs & Maintenance Supplies	100.5460.522200.20	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Buildings	100.5460.522220.10	\$ 26,443	\$ 3,611	\$ 280	\$ 560	\$ 6,000	\$ 6,000	\$ -	0%
	Repairs Equipment	100.5460.522220.20	\$ 661	\$ 1,037	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0%
	General Supplies & Materials General	100.5460.531100.00	\$ 2,134	\$ 2,885	\$ 1,829	\$ 3,657	\$ 2,500	\$ 3,300	\$ 800	32%
Operating Total			\$ 35,154	\$ 13,436	\$ 2,601	\$ 5,201	\$ 17,500	\$ 18,300	\$ 800	0%
Capital	Building Improvements General	100.5460.541350.00	\$ -	\$ 238,459	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital Total			\$ -	\$ 238,459	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	TOTAL EXPENSE		\$ 35,154	\$ 251,896	\$ 2,601	\$ 5,201	\$ 17,500	\$ 18,300	\$ 800	5%

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	\$ 48,141	\$ 56,427	\$ 30,588	\$ 61,176	\$ 52,800	\$ 52,800	\$ -	0%
	Repairs Vehicles	100.5510.522220.60	\$ 640	\$ 124	\$ -	\$ -	\$ 700	\$ 700	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.5510.531200.70	\$ 1,219	\$ 1,162	\$ 327	\$ 653	\$ 1,500	\$ 1,500	\$ -	0%
	TOTAL EXPENSE		\$ 49,999	\$ 57,713	\$ 30,915	\$ 61,829	\$ 55,000	\$ 55,000	\$ -	0%

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	\$ 2,252	\$ 1,812	\$ 302	\$ 604	\$ 2,000	\$ 2,000	\$ -	0%
	Repairs Buildings	100.5520.522220.10	\$ 338	\$ 2,822	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	0%
	Repairs Equipment	100.5520.522220.20	\$ 1,809	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	TOTAL EXPENSE		\$ 4,398	\$ 4,634	\$ 302	\$ 604	\$ 6,000	\$ 6,000	\$ -	0%

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	\$ 95,718	\$ 181,220	\$ 135,414	\$ 270,828	\$ 215,000	\$ 233,000	\$ 18,000	8%
	Salary and Wages Vacation	100.5530.511100.20	\$ 1,204	\$ 2,074	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)	-100%
	Salary and Wages Holiday	100.5530.511100.30	\$ 2,040	\$ 4,328	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-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 and Wages Compensatory	100.5530.511100.40	\$ 249	\$ 2,422	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100%
	Salary and Wages Bereavement	100.5530.511100.80	\$ -	\$ 408	\$ 463	\$ 926	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.5530.511170.00	\$ 5,835	\$ 3,517	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
	Salary Reimbursement General	100.5530.511190.00	\$ (35,000)	\$ (36,228)	\$ (2,917)	\$ (5,833)	\$ (30,000)	\$ (30,000)	\$ -	0%
	Overtime General	100.5530.511300.00	\$ -	\$ 9	\$ 89	\$ 179	\$ -	\$ -	\$ -	0%
	Health Expense Health Insurance	100.5530.512110.30	\$ 15,694	\$ 53,877	\$ 40,510	\$ 81,020	\$ 45,000	\$ 42,500	\$ (2,500)	-6%
	Disability Short Term	100.5530.512120.10	\$ 792	\$ 1,537	\$ 1,294	\$ 2,589	\$ 2,500	\$ 2,750	\$ 250	10%
	Disability Long Term	100.5530.512120.20	\$ 246	\$ 630	\$ 472	\$ 943	\$ 1,000	\$ 1,000	\$ -	0%
	Life Insurance General	100.5530.512130.00	\$ 65	\$ 200	\$ 110	\$ 221	\$ 150	\$ 250	\$ 100	67%
	Social Security Contribution General	100.5530.512200.00	\$ 6,174	\$ 11,252	\$ 7,887	\$ 15,773	\$ 13,000	\$ 14,000	\$ 1,000	8%
	Medicare General	100.5530.512300.00	\$ 1,444	\$ 2,632	\$ 1,844	\$ 3,689	\$ 3,000	\$ 3,200	\$ 200	7%
	Retirement Contributions 401(a)	100.5530.512400.30	\$ 8,885	\$ 15,330	\$ 10,665	\$ 21,330	\$ 17,000	\$ 16,000	\$ (1,000)	-6%
	Worker's Compensation General	100.5530.512700.00	\$ 958	\$ 4,454	\$ 3,697	\$ 7,393	\$ 3,400	\$ 3,400	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.5530.512900.20	\$ 155	\$ 254	\$ 216	\$ 431	\$ 200	\$ 250	\$ 50	25%
Personnel Total			\$ 104,456	\$ 247,914	\$ 199,744	\$ 399,489	\$ 279,250	\$ 286,350	\$ 7,100	3%
Operating	Technical Contractual Services	100.5530.521300.95	\$ 5,914	\$ 1,408	\$ 1,360	\$ 2,720	\$ 2,500	\$ 2,500	\$ -	0%
	Cleaning Services Disposal	100.5530.522100.10	\$ 3,132	\$ 3,715	\$ 2,347	\$ 4,693	\$ 3,400	\$ 3,700	\$ 300	9%
	Repairs & Maintenance Contracts	100.5530.522200.10	\$ 4,872	\$ 4,872	\$ 581	\$ 1,162	\$ 5,000	\$ 5,000	\$ -	0%
	Repairs & Maintenance Supplies	100.5530.522200.20	\$ 710	\$ 281	\$ 527	\$ 1,054	\$ 700	\$ 700	\$ -	0%
	Repairs Buildings	100.5530.522220.10	\$ 1,448	\$ 932	\$ 227	\$ 455	\$ 1,700	\$ 1,700	\$ -	0%
	Repairs Equipment	100.5530.522220.20	\$ 571	\$ 3,829	\$ 21	\$ 42	\$ 1,000	\$ 1,000	\$ -	0%
	Repairs Vehicles	100.5530.522220.60	\$ 575	\$ 549	\$ 201	\$ 401	\$ 700	\$ 700	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.5530.522320.30	\$ 463	\$ 598	\$ 232	\$ 464	\$ 500	\$ 650	\$ 150	30%
	Communications Cellular Phone	100.5530.523200.10	\$ 955	\$ 1,112	\$ 380	\$ 759	\$ 800	\$ 800	\$ -	0%
	Communications Postage	100.5530.523200.30	\$ -	\$ -	\$ 12	\$ 24	\$ -	\$ -	\$ -	0%
	Printing & Binding General	100.5530.523400.00	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Travel General	100.5530.523500.00	\$ 757	\$ 408	\$ -	\$ -	\$ 600	\$ 600	\$ -	0%
	Dues & Fees General	100.5530.523600.00	\$ -	\$ 363	\$ 51	\$ 101	\$ -	\$ -	\$ -	0%
	Dues & Fees Credit Card	100.5530.523600.20	\$ 70	\$ 944	\$ 45	\$ 90	\$ -	\$ -	\$ -	0%
	Other Purchased Services Civic Center Refunds	100.5530.523900.10	\$ 605	\$ 1,678	\$ 1,853	\$ 3,706	\$ -	\$ -	\$ -	0%
	General Supplies & Materials General	100.5530.531100.00	\$ 3,840	\$ 5,792	\$ 3,672	\$ 7,345	\$ 4,500	\$ 5,300	\$ 800	0%
	General Supplies & Materials Office Supplies	100.5530.531100.45	\$ 191	\$ 409	\$ -	\$ -	\$ -	\$ -	\$ -	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 Uniforms & Badges	100.5530.531100.80	\$ -	\$ 176	\$ 38	\$ 76	\$ 300	\$ 400	\$ 100	33%
	General Supplies & Materials Farmer's Market	100.5530.531100.85	\$ -	\$ 1,847	\$ 2,127	\$ 4,254	\$ 1,000	\$ 3,000	\$ 2,000	200%
	Energy Water/Sewerage	100.5530.531200.10	\$ 1,793	\$ 2,006	\$ 1,330	\$ 2,661	\$ 2,000	\$ 2,000	\$ -	0%
	Energy Natural Gas	100.5530.531200.20	\$ 6,836	\$ 6,709	\$ 5,087	\$ 10,173	\$ 6,750	\$ 6,800	\$ 50	1%
	Energy Electricity	100.5530.531200.30	\$ 19,521	\$ 14,418	\$ 8,631	\$ 17,261	\$ 18,000	\$ 18,000	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.5530.531200.70	\$ 260	\$ 796	\$ 312	\$ 624	\$ 500	\$ 1,200	\$ 700	0%
	Small Equipment General	100.5530.531600.00	\$ -	\$ 1,636	\$ 3,262	\$ 6,524	\$ -	\$ -	\$ -	100%
	Other Supplies General	100.5530.531700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,600	\$ 2,600	100%
Operating Total			\$ 52,560	\$ 54,476	\$ 32,294	\$ 64,589	\$ 49,950	\$ 56,650	\$ 6,700	13%
	TOTAL EXPENSE		\$ 157,016	\$ 302,391	\$ 232,039	\$ 464,078	\$ 329,200	\$ 343,000	\$ 13,800	4%

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	\$ 1,685	\$ 917	\$ 216	\$ 432	\$ 1,200	\$ 1,200	\$ -	0%
	Cleaning Services Disposal	100.6149.522100.10	\$ 52	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ (500)	-100%
	Repairs & Maintenance Contracts	100.6149.522200.10	\$ 1,735	\$ 988	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	Repairs & Maintenance Supplies	100.6149.522200.20	\$ -	\$ 204	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Buildings	100.6149.522220.10	\$ 5,049	\$ 4,367	\$ -	\$ -	\$ 3,600	\$ 3,600	\$ -	0%
	Repairs Equipment	100.6149.522220.20	\$ 3,891	\$ 1,206	\$ -	\$ -	\$ 2,000	\$ 1,500	\$ (500)	-25%
	Communications Telephone	100.6149.523200.15	\$ 4,381	\$ 10,193	\$ 7,053	\$ 14,105	\$ 7,400	\$ 7,400	\$ -	0%
	General Supplies & Materials General	100.6149.531100.00	\$ 1,102	\$ 286	\$ -	\$ -	\$ 6,000	\$ 500	\$ (5,500)	-92%
	Energy Water/Sewerage	100.6149.531200.10	\$ 3,875	\$ 7,360	\$ 2,622	\$ 5,245	\$ 5,000	\$ 5,000	\$ -	0%
	Energy Natural Gas	100.6149.531200.20	\$ -	\$ 1,346	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	Energy Electricity	100.6149.531200.30	\$ 20,496	\$ 27,691	\$ 17,071	\$ 34,142	\$ 25,000	\$ 25,000	\$ -	0%
	Energy Bottled Gas	100.6149.531200.40	\$ 1,033	\$ 465	\$ 1,430	\$ 2,860	\$ 1,800	\$ 1,800	\$ -	0%
	TOTAL EXPENSE		\$ 43,298	\$ 55,024	\$ 28,392	\$ 56,784	\$ 56,500	\$ 50,000	\$ (6,500)	-12%

Rossville 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	Salary and Wages Regular Employees	100.6184.511100.10	\$ -	\$ -	\$ -	\$ -	\$ 37,500	\$ 38,000	\$ 500	1%
	Health Expense Health Insurance	100.6184.512110.30	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ 8,500	\$ (500)	-6%
	Disability Short Term	100.6184.512120.10	\$ -	\$ -	\$ -	\$ -	\$ 550	\$ 550	\$ -	0%
	Disability Long Term	100.6184.512120.20	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ -	0%
	Life Insurance General	100.6184.512130.00	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ -	0%
	Social Security Contribution General	100.6184.512200.00	\$ -	\$ -	\$ -	\$ -	\$ 2,200	\$ 2,300	\$ 100	5%
	Medicare General	100.6184.512300.00	\$ -	\$ -	\$ -	\$ -	\$ 550	\$ 500	\$ (50)	-9%
	Retirement Contributions 401(a)	100.6184.512400.30	\$ -	\$ -	\$ -	\$ -	\$ 2,900	\$ 2,700	\$ (200)	-7%

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
	Worker's Compensation General	100.6184.512700.00	\$ -	\$ -	\$ 780	\$ 1,559	\$ 300	\$ 400	\$ 100	33%
	Other Employee Benefits Identity Theft Protection	100.6184.512900.20	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 50	\$ -	0%
Personnel Total			\$ -	\$ -	\$ 780	\$ 1,559	\$ 53,300	\$ 53,250	\$ (50)	0%
Operating	Technical Contractual Services	100.6184.521300.95	\$ -	\$ 306	\$ 321	\$ 642	\$ -	\$ -	\$ -	0%
	Cleaning Services General	100.6184.522100.00	\$ -	\$ 545	\$ 629	\$ 1,257	\$ 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	\$ -	\$ 6,068	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.6184.522320.30	\$ -	\$ 1	\$ 0	\$ 0	\$ 250	\$ 300	\$ 50	20%
	Other Purchased Services Other	100.6184.523900.99	\$ -	\$ 60	\$ 2,139	\$ 4,278	\$ -	\$ -	\$ -	0%
	General Supplies & Materials General	100.6184.531100.00	\$ -	\$ 870	\$ 994	\$ 1,989	\$ 3,500	\$ 3,550	\$ 50	1%
	General Supplies & Materials Office Supplies	100.6184.531100.45	\$ -	\$ -	\$ 554	\$ 1,107	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Uniforms & Badges	100.6184.531100.80	\$ -	\$ -	\$ 294	\$ 588	\$ 450	\$ 400	\$ (50)	0%
	Energy Water/Sewerage	100.6184.531200.10	\$ -	\$ 441	\$ 1,911	\$ 3,822	\$ -	\$ -	\$ -	0%
	Energy Natural Gas	100.6184.531200.20	\$ -	\$ 1,456	\$ 4,081	\$ 8,161	\$ -	\$ -	\$ -	0%
	Energy Electricity	100.6184.531200.30	\$ -	\$ 5,235	\$ 4,900	\$ 9,800	\$ -	\$ -	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	100.6184.531200.70	\$ -	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ (300)	-100%
	Small Equipment General	100.6184.531600.00	\$ -	\$ 4,986	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operating Total			\$ -	\$ 19,966	\$ 15,822	\$ 31,644	\$ 15,200	\$ 14,250	\$ (950)	-6%
	TOTAL EXPENSE		\$ -	\$ 19,966	\$ 16,602	\$ 33,203	\$ 68,500	\$ 67,500	\$ (1,000)	-1%

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	\$ 474	\$ -	\$ -	\$ 600	\$ 500	\$ (100)	-17%
	Repairs & Maintenance Contracts	100.6190.522200.10	\$ -	\$ 203	\$ 203	\$ 406	\$ -	\$ 1,000	\$ 1,000	100%
	Repairs Buildings	100.6190.522220.10	\$ 995	\$ 961	\$ 76	\$ 151	\$ 2,000	\$ 1,000	\$ (1,000)	-50%
	Repairs Equipment	100.6190.522220.20	\$ 707	\$ 139	\$ 179	\$ 357	\$ -	\$ -	\$ -	0%
	General Supplies & Materials General	100.6190.531100.00	\$ 129	\$ 158	\$ 1,117	\$ 2,233	\$ 400	\$ 2,500	\$ 2,100	525%
	Energy Electricity	100.6190.531200.30	\$ 10,445	\$ 8,906	\$ 5,572	\$ 11,144	\$ 13,000	\$ 13,000	\$ -	0%
	TOTAL EXPENSE		\$ 12,576	\$ 10,841	\$ 7,146	\$ 14,291	\$ 16,000	\$ 18,000	\$ 2,000	13%

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
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Historic Preservation- 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	100.6191.521300.95	\$ 134	\$ -	\$ 3,250	\$ 6,500	\$ -	\$ -	\$ -	0%
	Repairs Buildings	100.6191.522220.10	\$ 15	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	0%
	Repairs Equipment	100.6191.522220.20	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	Communications Telephone	100.6191.523200.15	\$ 1,230	\$ 1,230	\$ 615	\$ 1,230	\$ 2,000	\$ 2,000	\$ -	0%
	Printing & Binding General	100.6191.523400.00	\$ 40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Travel General	100.6191.523500.00	\$ -	\$ -	\$ 597	\$ 1,195	\$ -	\$ -	\$ -	0%
	Dues & Fees General	100.6191.523600.00	\$ -	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Ed & Training General	100.6191.523700.00	\$ -	\$ -	\$ 495	\$ 990	\$ -	\$ -	\$ -	0%
	General Supplies & Materials General	100.6191.531100.00	\$ 4,935	\$ -	\$ 51	\$ 102	\$ 1,500	\$ 1,500	\$ -	0%
	General Supplies & Materials Other	100.6191.531100.90	\$ -	\$ -	\$ 510	\$ 1,020	\$ -	\$ -	\$ -	0%
	Energy Water/Sewerage	100.6191.531200.10	\$ 339	\$ 878	\$ 299	\$ 597	\$ 700	\$ 700	\$ -	0%
	Energy Electricity	100.6191.531200.30	\$ 2,984	\$ 1,942	\$ 1,146	\$ 2,292	\$ 2,800	\$ 2,800	\$ -	0%
	TOTAL EXPENSE		\$ 9,678	\$ 4,450	\$ 6,963	\$ 13,925	\$ 10,500	\$ 10,500	\$ -	0%

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	\$ 366,406	\$ 195,000	\$ 390,000	\$ 390,000	\$ 405,000	\$ 15,000	4%
	Intergovernmental Library Appropriation	100.6510.571000.50	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	TOTAL EXPENSE		\$ 324,000	\$ 396,406	\$ 195,000	\$ 390,000	\$ 390,000	\$ 405,000	\$ 15,000	4%

County Agent - 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	100.7135.511100.10	\$ 29,541	\$ 29,484	\$ 16,800	\$ 33,600	\$ 31,575	\$ 32,000	\$ 425	1%
	Salary and Wages Holiday	100.7135.511100.30	\$ 519	\$ 346	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Social Security Contribution General	100.7135.512200.00	\$ 1,864	\$ 1,849	\$ 1,042	\$ 2,083	\$ 2,200	\$ 2,000	\$ (200)	-9%
	Medicare General	100.7135.512300.00	\$ 436	\$ 432	\$ 244	\$ 487	\$ 525	\$ 500	\$ (25)	0%
	Retirement Contributions 401(a)	100.7135.512400.30	\$ -	\$ 390	\$ 3,507	\$ 7,013	\$ -	\$ -	\$ -	0%
	Retirement Contributions Other	100.7135.512400.90	\$ 6,054	\$ 5,715	\$ -	\$ -	\$ 6,800	\$ 6,800	\$ -	0%
	Worker's Compensation General	100.7135.512700.00	\$ 416	\$ 711	\$ 260	\$ 519	\$ 750	\$ 800	\$ 50	7%
Personnel Total			\$ 38,830	\$ 38,927	\$ 21,852	\$ 43,703	\$ 41,850	\$ 42,100	\$ 250	1%

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	100.7135.521300.95	\$ 25,081	\$ 27,794	\$ -	\$ -	\$ 26,500	\$ 29,000	\$ 2,500	9%
	Repairs & Maintenance Contracts	100.7135.522200.10	\$ 1,032	\$ 1,032	\$ 430	\$ 860	\$ 1,300	\$ 1,300	\$ -	0%
	Repairs Equipment	100.7135.522220.20	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 300	\$ 50	20%
	Repairs Vehicles	100.7135.522220.60	\$ 728	\$ 1,894	\$ 477	\$ 953	\$ 1,000	\$ 1,000	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.7135.522320.30	\$ 1,354	\$ 1,121	\$ 725	\$ 1,451	\$ 1,300	\$ 1,300	\$ -	0%
	Communications Cellular Phone	100.7135.523200.10	\$ 360	\$ 360	\$ -	\$ -	\$ 360	\$ 400	\$ 40	11%
	Communications Postage	100.7135.523200.30	\$ 348	\$ 352	\$ 368	\$ 736	\$ 500	\$ 500	\$ -	0%
	Travel General	100.7135.523500.00	\$ 2,014	\$ 884	\$ 76	\$ 153	\$ 2,200	\$ 2,200	\$ -	0%
	Dues & Fees General	100.7135.523600.00	\$ 240	\$ 150	\$ 110	\$ 220	\$ 500	\$ 500	\$ -	0%
	Ed & Training General	100.7135.523700.00	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ -	0%
	General Supplies & Materials General	100.7135.531100.00	\$ 17	\$ 24	\$ 498	\$ 995	\$ 300	\$ 300	\$ -	0%
	General Supplies & Materials Office Supplies	100.7135.531100.45	\$ 433	\$ 39	\$ -	\$ -	\$ 1,140	\$ 1,100	\$ (40)	-4%
	Energy Vehicle-Gasoline/Diesel	100.7135.531200.70	\$ 747	\$ 940	\$ 171	\$ 341	\$ 1,300	\$ 1,300	\$ -	100%
Operating Total			\$ 32,354	\$ 34,591	\$ 2,854	\$ 5,709	\$ 39,150	\$ 41,700	\$ 2,550	7%
	TOTAL EXPENSE		\$ 71,184	\$ 73,518	\$ 24,706	\$ 49,412	\$ 81,000	\$ 83,800	\$ 2,800	3%

Forest Resource - 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	100.7140.572000.00	\$ 12,018	\$ 12,761	\$ 12,761	\$ 25,522	\$ 13,000	\$ 13,000	\$ -	0%
	TOTAL EXPENSE		\$ 12,018	\$ 12,761	\$ 12,761	\$ 25,522	\$ 13,000	\$ 13,000	\$ -	0%

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	\$ 80,376	\$ 96,769	\$ 77,064	\$ 154,129	\$ 140,000	\$ 160,000	\$ 20,000	14%
	Salary and Wages Vacation	100.7410.511100.20	\$ 2,816	\$ 3,596	\$ -	\$ -	\$ 4,500	\$ -	\$ (4,500)	-100%
	Salary and Wages Holiday	100.7410.511100.30	\$ 4,123	\$ 4,351	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)	-100%
	Salary and Wages Bereavement	100.7410.511100.80	\$ -	\$ 100	\$ 750	\$ 1,500	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.7410.511170.00	\$ 5,215	\$ 5,312	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)	-100%
	Health Expense Health Insurance	100.7410.512110.30	\$ 12,320	\$ 17,038	\$ 10,746	\$ 21,493	\$ 27,000	\$ 20,000	\$ (7,000)	-26%
	Disability Short Term	100.7410.512120.10	\$ 874	\$ 903	\$ 625	\$ 1,250	\$ 1,650	\$ 1,300	\$ (350)	-21%
	Disability Long Term	100.7410.512120.20	\$ 268	\$ 339	\$ 242	\$ 484	\$ 600	\$ 500	\$ (100)	-17%
	Life Insurance General	100.7410.512130.00	\$ 60	\$ 111	\$ 56	\$ 113	\$ 100	\$ 150	\$ 50	50%
	Social Security Contribution General	100.7410.512200.00	\$ 5,556	\$ 6,621	\$ 4,693	\$ 9,386	\$ 9,000	\$ 9,000	\$ -	0%
	Medicare General	100.7410.512300.00	\$ 1,300	\$ 1,548	\$ 1,098	\$ 2,195	\$ 2,200	\$ 2,200	\$ -	0%
	Retirement Contributions 401(a)	100.7410.512400.30	\$ 6,305	\$ 7,006	\$ 5,139	\$ 10,278	\$ 12,000	\$ 11,200	\$ (800)	-7%
	Worker's Compensation General	100.7410.512700.00	\$ 342	\$ 469	\$ 166	\$ 332	\$ 500	\$ 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
	Other Employee Benefits Identity Theft Protection	100.7410.512900.20	\$ 144	\$ 144	\$ 81	\$ 162	\$ 150	\$ 150	\$ -	0%
Personnel Total			\$ 119,697	\$ 144,308	\$ 100,661	\$ 201,322	\$ 205,700	\$ 205,000	\$ (700)	0%
Operating	Professional Engineering Fees	100.7410.521200.30	\$ 13,301	\$ 10,952	\$ 4,246	\$ 8,491	\$ 13,000	\$ 13,000	\$ -	0%
	Professional Other Professional	100.7410.521200.90	\$ 2,925		\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Professional Services Reimbursed	100.7410.521200.99	\$ 5,114	\$ 13,834	\$ 8,146	\$ 16,292	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	100.7410.521300.95	\$ 908	\$ 366	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	0%
	Repairs Buildings	100.7410.522220.10	\$ -	\$ 38	\$ 225	\$ 450	\$ -	\$ -	\$ -	0%
	Rental of Equipment & Vehicles Copiers	100.7410.522320.30	\$ 1,019	\$ 1,174	\$ 797	\$ 1,593	\$ 1,200	\$ 1,200	\$ -	0%
	Communications Cellular Phone	100.7410.523200.10	\$ 669	\$ 1,169	\$ 380	\$ 759	\$ 800	\$ 800	\$ -	0%
	Communications Postage	100.7410.523200.30	\$ 1,312	\$ 271	\$ 150	\$ 300	\$ 2,000	\$ 1,500	\$ (500)	-25%
	Advertising General	100.7410.523300.00	\$ 135		\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Advertising Newspaper	100.7410.523300.15	\$ 255	\$ 390	\$ 150	\$ 300	\$ 1,200	\$ 1,200	\$ -	0%
	Travel General	100.7410.523500.00	\$ -		\$ -	\$ -	\$ 500	\$ 500	\$ -	0%
	Dues & Fees General	100.7410.523600.00	\$ 241	\$ 467	\$ 159	\$ 318	\$ -	\$ -	\$ -	0%
	Dues & Fees Board Member	100.7410.523600.10	\$ 4,900	\$ 6,150	\$ 4,300	\$ 8,600	\$ 8,100	\$ 8,100	\$ -	0%
	Dues & Fees Credit Card	100.7410.523600.20	\$ (1)	\$ 30	\$ 30	\$ 60	\$ -	\$ -	\$ -	0%
	Ed & Training General	100.7410.523700.00	\$ 965	\$ 1,861	\$ 35	\$ 69	\$ 2,000	\$ 2,000	\$ -	100%
	Condemned Properties Clean-up General	100.7410.523910.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000	0%
	General Supplies & Materials General	100.7410.531100.00	\$ 14	\$ 443	\$ 128	\$ 256	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Office Supplies	100.7410.531100.45	\$ 1,207	\$ 2,585	\$ 494	\$ 987	\$ 2,000	\$ 1,800	\$ (200)	-10%
	General Supplies & Materials Uniforms & Badges	100.7410.531100.80	\$ 242	\$ 214	\$ 352	\$ 704	\$ 500	\$ 500	\$ -	100%
	Food General	100.7410.531300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 400	0%
	Books & Periodicals General	100.7410.531400.00	\$ -	\$ 52	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Other Supplies General	100.7410.531700.00	\$ -	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operating Total			\$ 33,207	\$ 40,020	\$ 19,590	\$ 39,180	\$ 32,300	\$ 52,000	\$ 19,700	61%
	TOTAL EXPENSE		\$ 152,904	\$ 184,328	\$ 120,251	\$ 240,503	\$ 238,000	\$ 257,000	\$ 19,000	8%

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	\$ 62,281	\$ 67,628	\$ 40,292	\$ 80,584	\$ 75,000	\$ 77,300	\$ 2,300	3%
	Salary and Wages Vacation	100.7520.511100.20	\$ 507	\$ 507	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Personal Pay General	100.7520.511170.00	\$ 3,171	\$ 2,902	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Salary Reimbursement General	100.7520.511190.00	\$ (61,838)	\$ (40,071)	\$ (28,056)	\$ (56,112)	\$ (53,540)	\$ (58,500)	\$ (4,960)	9%
	Health Expense Health Insurance	100.7520.512110.30	\$ 6,167	\$ 8,291	\$ 4,955	\$ 9,911	\$ 9,000	\$ 8,500	\$ (500)	-6%
	Disability Short Term	100.7520.512120.10	\$ 658	\$ 678	\$ 390	\$ 781	\$ 550	\$ 550	\$ -	0%
	Disability Long Term	100.7520.512120.20	\$ 202	\$ 253	\$ 144	\$ 288	\$ 200	\$ 200	\$ -	0%
	Life Insurance General	100.7520.512130.00	\$ 30	\$ 29	\$ 16	\$ 32	\$ 50	\$ 50	\$ -	0%
	Social Security Contribution General	100.7520.512200.00	\$ 4,008	\$ 4,320	\$ 2,454	\$ 4,908	\$ 4,300	\$ 4,700	\$ 400	9%

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
	Medicare General	100.7520.512300.00	\$ 937	\$ 1,010	\$ 574	\$ 1,148	\$ 1,000	\$ 1,100	\$ 100	10%
	Retirement Contributions 401(a)	100.7520.512400.30	\$ 5,632	\$ 5,749	\$ 3,223	\$ 6,447	\$ 5,600	\$ 5,400	\$ (200)	-4%
	Worker's Compensation General	100.7520.512700.00	\$ 266	\$ 336	\$ 105	\$ 209	\$ 300	\$ 300	\$ -	0%
	Other Employee Benefits Identity Theft Protection	100.7520.512900.20	\$ 18	\$ 58	\$ 39	\$ 77	\$ 50	\$ 50	\$ -	0%
	Benefit Reimbursement General	100.7520.512990.00	\$ (18,067)	\$ (12,049)	\$ (8,280)	\$ (16,560)	\$ (17,928)	\$ (17,050)	\$ 878	-5%
Personnel Total			\$ 3,974	\$ 39,643	\$ 15,857	\$ 31,714	\$ 24,582	\$ 22,600	\$ (1,982)	-8%
Operating	Technical Contractual Services	100.7520.521300.95	\$ 158,008	\$ 130,008	\$ 82,506	\$ 165,012	\$ 112,000	\$ 112,000	\$ -	0%
	Communications Cellular Phone	100.7520.523200.10	\$ 485	\$ 517	\$ 150	\$ 300	\$ 600	\$ 600	\$ -	0%
	Communications Postage	100.7520.523200.30	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Dues & Fees General	100.7520.523600.00	\$ 12,388	\$ 51,244	\$ 20	\$ 40	\$ 31,000	\$ 31,000	\$ -	0%
	General Supplies & Materials General	100.7520.531100.00	\$ -	\$ -	\$ 45	\$ 91	\$ 100	\$ 100	\$ -	0%
	General Supplies & Materials Office Supplies	100.7520.531100.45	\$ 156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Energy Electricity	100.7520.531200.30	\$ 937	\$ 919	\$ 579	\$ 1,157	\$ 718	\$ 700	\$ (18)	0%
Operating Total			\$ 171,973	\$ 182,690	\$ 83,300	\$ 166,600	\$ 144,418	\$ 144,400	\$ (18)	0%
TOTAL EXPENSE			\$ 175,948	\$ 222,333	\$ 99,157	\$ 198,314	\$ 169,000	\$ 167,000	\$ (2,000)	-8%

Transfers to Other Funds 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	Interfund Transfers Out General	100.9000.611000.00	\$ 51,000		\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	0%
	Interfund Transfers Out WC Development Authority	100.9000.611000.05	\$ 10,306,627		\$ -	\$ -	\$ -	\$ -	\$ -	
	Interfund Transfers Out Transfer To E911	100.9000.611000.10	\$ 187,834	\$ 499,048	\$ 15,610	\$ 31,220	\$ 524,000	\$ 632,000	\$ 108,000	21%
	Interfund Transfers Out Transfer To Fire	100.9000.611000.20	\$ 856,783	\$ 1,120,524	\$ -	\$ -	\$ 1,395,000	\$ 1,800,000	\$ 405,000	29%
	Interfund Transfers Out Op Transfer - Multigrant Fund	100.9000.611000.60	\$ 35,068	\$ 314,360	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Interfund Transfers Out Op Transfer - Transport Grant	100.9000.611000.70	\$ 632,815	\$ 622,445	\$ 39,705	\$ 79,410	\$ 500,000	\$ 800,000	\$ 300,000	0%
	Interfund Transfers Out Op Transfer - Mountain Cove	100.9000.611000.80	\$ 1,437,729	\$ 529	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Interfund Transfers Out Capital Project funds	100.9000.611000.90	\$ 158,984	\$ 214,370	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL EXPENSE			\$ 13,666,840	\$ 2,771,276	\$ 55,315	\$ 110,630	\$ 2,424,000	\$ 3,232,000	\$ 808,000	33%

Summary - Other Major Funds

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 Revenue	\$ 11,983,654	\$ 2,264,336	\$ 7,900,198	\$ 15,800,397	\$ 2,286,614	\$ 7,913,575	\$ 5,626,961
Authority Expense	\$ 11,760,060	\$ 2,038,429	\$ 227,161	\$ 454,322	\$ 2,286,614	\$ 7,913,575	\$ 5,626,961
Gain/Loss	\$ 223,594	\$ 225,907	\$ 7,673,037	\$ 15,346,075	\$ -	\$ -	\$ -
215 - E911 Revenue	\$ 1,478,183	\$ 1,755,160	\$ 509,005	\$ 1,018,010	\$ 1,789,000	\$ 1,922,000	\$ 133,000
Expense	\$ 1,472,382	\$ 1,762,394	\$ 1,064,953	\$ 2,129,906	\$ 1,809,000	\$ 1,922,000	\$ 113,000
Gain/Loss	\$ 5,801	\$ (7,234)	\$ (555,948)	\$ (1,111,896)	\$ (20,000)	\$ -	\$ 20,000
220 - Fire and Revenue	\$ 5,920,507	\$ 6,986,830	\$ 5,499,458	\$ 10,998,917	\$ 7,645,000	\$ 8,615,000	\$ 970,000
Rescue Expense	\$ 5,505,826	\$ 7,097,066	\$ 3,901,362	\$ 7,802,723	\$ 7,815,000	\$ 8,615,000	\$ 800,000
Gain/Loss	\$ 414,681	\$ (110,236)	\$ 1,598,097	\$ 3,196,194	\$ (170,000)	\$ -	\$ 170,000
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)
Gain/Loss	\$ (35,076)	\$ (36,263)	\$ (245,374)	\$ (490,749)	\$ -	\$ 12,700	\$ 12,700
546 - Transportation Revenue	\$ 1,184,334	\$ 1,233,202	\$ 104,461	\$ 208,922	\$ 1,643,000	\$ 1,814,100	\$ 171,100
Expense	\$ 1,181,863	\$ 1,252,534	\$ 614,129	\$ 1,228,257	\$ 1,763,000	\$ 1,814,100	\$ 51,100
Gain/Loss	\$ 2,471	\$ (19,332)	\$ (509,668)	\$ (1,019,335)	\$ (120,000)	\$ -	\$ 120,000
555 - Special Revenue	\$ 1,550,272	\$ 117,656	\$ 53,682	\$ 107,364	\$ 126,000	\$ 224,200	\$ 98,200
Facilities Expense	\$ 219,686	\$ 353,106	\$ 156,733	\$ 313,467	\$ 288,210	\$ 315,500	\$ 27,290
Gain/Loss	\$ 1,330,586	\$ (235,451)	\$ (103,051)	\$ (206,103)	\$ (162,210)	\$ (91,300)	\$ 70,910

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	\$ 49,470	\$ 52,438	\$ 28,056	\$ 56,112	\$ 56,250	\$ 58,500	\$ 2,250	4%
	Other Employee Benefits General	050.7520.512900.00	\$ 14,451	\$ 15,665	\$ 8,280	\$ 16,560	\$ 15,787	\$ 17,050	\$ 1,263	8%
Personnel Total			\$ 63,921	\$ 68,103	\$ 36,336	\$ 72,672	\$ 72,037	\$ 75,550	\$ 3,513	5%
Operating	Professional Audit & Accounting	050.7520.521200.10	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ -	0%
	Professional Engineering Fees	050.7520.521200.30	\$ 31,500	\$ 12,216	\$ 23,767	\$ 47,534	\$ 50,000	\$ 150,000	\$ 100,000	200%
	Professional Legal Fees	050.7520.521200.40	\$ -	\$ 30,329	\$ 32,143	\$ 64,286	\$ 50,000	\$ 100,000	\$ 50,000	100%
	Technical Computer Services	050.7520.521300.10	\$ 5,612	\$ 5,283	\$ 6,083	\$ 12,167	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ 250	\$ 250	\$ -	0%
	Repairs Vehicles	050.7520.522220.60	\$ 73	\$ 75	\$ -	\$ -	\$ 250	\$ 250	\$ -	0%
	Insurance Liability	050.7520.523100.10	\$ 756	\$ 3,019	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	0%
	Insurance Vehicle	050.7520.523100.15	\$ 450	\$ 1,837	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	Communications Postage	050.7520.523200.30	\$ 34	\$ -	\$ 44	\$ 87	\$ 110	\$ 50	\$ (60)	-55%
	Advertising Other	050.7520.523300.90	\$ 25	\$ -	\$ 9,100	\$ 18,200	\$ 10,000	\$ 21,000	\$ 11,000	110%
	Travel General	050.7520.523500.00	\$ 1,850	\$ 2,241	\$ 1,150	\$ 2,300	\$ 4,000	\$ 3,000	\$ (1,000)	-25%
	Dues & Fees Membership Fee	050.7520.523600.55	\$ 500	\$ 503	\$ 500	\$ 1,000	\$ 850	\$ 750	\$ (100)	-12%
	Ed & Training General	050.7520.523700.00	\$ 690	\$ 995	\$ 3,898	\$ 7,796	\$ 4,000	\$ 2,000	\$ (2,000)	-50%
	General Supplies & Materials Office Supplies	050.7520.531100.45	\$ 20	\$ 255	\$ 314	\$ 627	\$ 750	\$ 250	\$ (500)	-67%
	Energy Vehicle-Gasoline/Diesel	050.7520.531200.70	\$ 1,049	\$ 1,027	\$ 302	\$ 605	\$ 1,500	\$ 1,500	\$ -	0%
	Food General	050.7520.531300.00	\$ 853	\$ 1,030	\$ 24	\$ 49	\$ 1,350	\$ 150	\$ (1,200)	-89%
	Intergovernmental Local governments	050.7520.571000.60	\$ 1,310,950	\$ 1,897,367	\$ -	\$ -	\$ 1,897,367	\$ 1,992,000	\$ 94,633	5%
Bond Debt Principal General	050.7520.581100.00	\$ 10,171,947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Bond Debt Interest General	050.7520.582100.00	\$ 134,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Fiscal Agent's Fees General	050.7520.583000.00	\$ 6,150	\$ 1,150	\$ -	\$ -	\$ 1,150	\$ 1,325	\$ 175	15%	
Issuance Costs Placement Agent	050.7520.584000.10	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
Operating Total			\$ 11,696,139	\$ 1,970,326	\$ 84,825	\$ 169,651	\$ 2,072,577	\$ 2,305,525	\$ 232,948	11%
Capital	Sites General	050.7520.541100.00	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ -	\$ (21,000)	-100%
Capital Total			\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ -	\$ (21,000)	-100%
Transfers to oth Interfund Transfers Out General			\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ (15,000)	-100%
Transfers to other Funds Total			\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ (15,000)	-100%
TOTAL EXPENSE			\$ 11,760,060	\$ 2,038,429	\$ 121,161	\$ 242,322	\$ 2,180,614	\$ 2,381,075	\$ 200,461	9%

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%
TOTAL EXPENSE			\$ -	\$ -	\$ 106,000	\$ 212,000	\$ 106,000	\$ 5,532,500	\$ 5,426,500	5119%

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
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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 Sources	\$ 187,800	\$ 499,000	\$ -	\$ -	\$ 524,000	\$ 700,000	\$ 176,000	34%
		Rental Income	\$ 31,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		Revenue Total	\$ 1,478,100	\$ 1,755,100	\$ 509,000	\$ 1,018,000	\$ 1,789,000	\$ 1,990,000	\$ 201,000	11%
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%
		Expense Total	\$ 1,472,500	\$ 1,762,100	\$ 1,065,000	\$ 2,130,000	\$ 1,809,100	\$ 1,990,000	\$ 180,900	10%
		GAIN/(LOSS)	\$ 5,600	\$ (7,000)	\$ (556,000)	\$ (1,112,000)	\$ (20,100)	\$ -	\$ 20,100	-100%

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	\$ 707,753	\$ 819,208	\$ 550,071	\$ 1,100,142	\$ 952,000	\$ 1,055,000	\$ 103,000	11%
	Salary and Wages Vacation	215.3800.511100.20	\$ 14,170	\$ 35,803	\$ -	\$ -	\$ 17,000	\$ -	\$ (17,000)	-100%
	Salary and Wages Holiday	215.3800.511100.30	\$ 31,582	\$ 37,741	\$ -	\$ -	\$ 30,000	\$ -	\$ (30,000)	-100%
	Salary and Wages Compensatory	215.3800.511100.40	\$ 1,023	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ (1,500)	-100%
	Salary and Wages Bereavement	215.3800.511100.80	\$ 997	\$ 2,689	\$ 899	\$ 1,797	\$ 1,500	\$ -	\$ (1,500)	-100%
	Personal Pay General	215.3800.511170.00	\$ 32,804	\$ 55,384	\$ -	\$ -	\$ 36,000	\$ -	\$ (36,000)	-100%
	Overtime General	215.3800.511300.00	\$ 119,703	\$ 125,743	\$ 72,555	\$ 145,111	\$ 80,000	\$ 115,000	\$ 35,000	44%
	Health Expense Health Insurance	215.3800.512110.30	\$ 112,264	\$ 218,704	\$ 122,011	\$ 244,022	\$ 189,000	\$ 157,250	\$ (31,750)	-17%
	Disability Short Term	215.3800.512120.10	\$ 7,383	\$ 8,363	\$ 4,758	\$ 9,517	\$ 11,500	\$ 10,000	\$ (1,500)	-13%
	Disability Long Term	215.3800.512120.20	\$ 2,252	\$ 3,117	\$ 1,758	\$ 3,516	\$ 4,200	\$ 3,700	\$ (500)	-12%
	Life Insurance General	215.3800.512130.00	\$ 481	\$ 965	\$ 429	\$ 859	\$ 600	\$ 950	\$ 350	58%
	Social Security Contribution General	215.3800.512200.00	\$ 54,546	\$ 64,229	\$ 37,140	\$ 74,279	\$ 63,000	\$ 70,000	\$ 7,000	11%
	Medicare General	215.3800.512300.00	\$ 12,761	\$ 15,017	\$ 8,686	\$ 17,372	\$ 14,000	\$ 15,500	\$ 1,500	11%
	Retirement Contributions General	215.3800.512400.00	\$ -	\$ 10,845	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Retirement Contributions Defined Benefit	215.3800.512400.10	\$ 68,805	\$ 63,836	\$ 34,293	\$ 68,585	\$ 80,000	\$ 71,000	\$ (9,000)	-11%
	Retirement Contributions 401(a)	215.3800.512400.30	\$ 53,034	\$ 67,348	\$ 37,911	\$ 75,823	\$ 60,000	\$ 62,000	\$ 2,000	3%
Worker's Compensation General	215.3800.512700.00	\$ 3,519	\$ 4,356	\$ 1,549	\$ 3,097	\$ 5,000	\$ 5,000	\$ -	0%	
Other Employee Benefits Identity Theft Protection	215.3800.512900.20	\$ 985	\$ 1,095	\$ 539	\$ 1,078	\$ 700	\$ 950	\$ 250	36%	
Other Employee Benefits Other	215.3800.512900.50	\$ -	\$ 1,535	\$ 1,528	\$ 3,057	\$ -	\$ -	\$ -	0%	
Personnel Total			\$ 1,224,063	\$ 1,535,977	\$ 874,127	\$ 1,748,254	\$ 1,546,000	\$ 1,566,350	\$ 20,350	1%
Operating	Professional General	215.3800.521200.00	\$ 115	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Professional Other Professional	215.3800.521200.90	\$ 225	\$ 126	\$ -	\$ -	\$ -	\$ -	\$ -	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%

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 & Maintenance Contracts	215.3800.522200.10	\$ 142,858	\$ 112,479	\$ 124,168	\$ 248,337	\$ 141,000	\$ 140,000	\$ (1,000)	-1%
	Repairs Buildings	215.3800.522220.10	\$ -	\$ 23	\$ 72	\$ 143	\$ 500	\$ -	\$ (500)	-100%
	Repairs Equipment	215.3800.522220.20	\$ 3,432	\$ 8,154	\$ 5,239	\$ 10,478	\$ 5,000	\$ 5,000	\$ -	0%
	Repairs Vehicles	215.3800.522220.60	\$ 834	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Rentals General	215.3800.522300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000	\$ 24,000	100%
	Rental of Equipment & Vehicles General	215.3800.522320.00	\$ -	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Rental of Equipment & Vehicles Copiers	215.3800.522320.30	\$ 798	\$ 285	\$ 234	\$ 468	\$ 750	\$ 800	\$ 50	7%
	Communications Cellular Phone	215.3800.523200.10	\$ 2,005	\$ 2,094	\$ 460	\$ 920	\$ 2,000	\$ 3,000	\$ 1,000	50%
	Communications Telephone	215.3800.523200.15	\$ 64,140	\$ 66,499	\$ 34,206	\$ 68,412	\$ 65,000	\$ 60,000	\$ (5,000)	-8%
	Communications Postage	215.3800.523200.30	\$ 1,571	\$ 1	\$ -	\$ -	\$ 50	\$ 100	\$ 50	100%
	Travel General	215.3800.523500.00	\$ 1,324	\$ 6,626	\$ 1,431	\$ 2,862	\$ 6,500	\$ 13,300	\$ 6,800	105%
	Dues & Fees General	215.3800.523600.00	\$ 351	\$ 438	\$ 134	\$ 268	\$ 500	\$ 500	\$ -	0%
	Ed & Training General	215.3800.523700.00	\$ 3,651	\$ 6,051	\$ 2,705	\$ 5,409	\$ 8,000	\$ 11,000	\$ 3,000	38%
	General Supplies & Materials General	215.3800.531100.00	\$ 3,987	\$ 3,245	\$ 1,865	\$ 3,731	\$ 4,000	\$ 4,000	\$ -	0%
	General Supplies & Materials Office Supplies	215.3800.531100.45	\$ 1,718	\$ 728	\$ 361	\$ 721	\$ 2,000	\$ 2,000	\$ -	0%
	General Supplies & Materials Uniforms & Badges	215.3800.531100.80	\$ 3,292	\$ 2,547	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
	Energy Natural Gas	215.3800.531200.20	\$ 1,310	\$ 1,298	\$ 617	\$ 1,233	\$ 2,000	\$ 2,000	\$ -	0%
	Energy Electricity	215.3800.531200.30	\$ 15,973	\$ 14,211	\$ 8,356	\$ 16,712	\$ 17,200	\$ 15,350	\$ (1,850)	-11%
	Food General	215.3800.531300.00	\$ 920	\$ 1,473	\$ 110	\$ 219	\$ 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%
Operating Total			\$ 248,305	\$ 226,417	\$ 179,956	\$ 359,913	\$ 263,000	\$ 355,650	\$ 92,650	35%
Capital	Building Improvements General	215.3800.541350.00	\$ -	\$ -	\$ 3,679	\$ 7,357	\$ -	\$ -	\$ -	0%
	Capital - Other Equipment Office	215.3800.542500.20	\$ -	\$ -	\$ 7,191	\$ 14,382	\$ -	\$ -	\$ -	0%
Capital Total			\$ -	\$ -	\$ 10,870	\$ 21,739	\$ -	\$ -	\$ -	0%
TOTAL EXPENSE			\$ 1,472,369	\$ 1,762,394	\$ 1,064,953	\$ 2,129,906	\$ 1,809,000	\$ 1,922,000	\$ 113,000	6%

Fire and Rescue - 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
Revenue	3520-Fire and Rescue	Charges For Services	\$ 5,849,307	\$ 5,866,299	\$ 5,499,458	\$ 10,998,917	\$ 6,250,000	\$ 6,250,000	\$ -	0%
		Other Financing Sources	\$ -	\$ 1,120,524	\$ -	\$ -	\$ 1,395,000	\$ 2,365,000	\$ 970,000	70%
		Rental Income	\$ 71,200	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		Revenue Total	\$ 5,920,507	\$ 6,986,830	\$ 5,499,458	\$ 10,998,917	\$ 7,645,000	\$ 8,615,000	\$ 970,000	13%

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
Expense	3520-Fire and Rescue	Personnel	\$ 4,736,281	\$ 6,003,831	\$ 3,325,074	\$ 6,650,147	\$ 6,619,000	\$ 7,391,500	\$ 772,500	12%
		Operating	\$ 768,538	\$ 1,058,533	\$ 444,175	\$ 888,350	\$ 1,126,000	\$ 1,148,500	\$ 22,500	2%
		Capital	\$ -	\$ 34,702	\$ 132,113	\$ 264,226	\$ 70,000	\$ 75,000	\$ 5,000	7%
		Transfers to other Funds	\$ 1,007	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			\$ 5,505,826	\$ 7,097,066	\$ 3,901,362	\$ 7,802,723	\$ 7,815,000	\$ 8,615,000	\$ 800,000	10%
GAIN/(LOSS)			\$ 414,681	\$ (110,236)	\$ 1,598,097	\$ 3,196,194	\$ (170,000)	\$ -	\$ 170,000	

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	
Personnel	Salary and Wages Regular Employees	220.3520.511100.10	\$ 3,063,876	\$ 3,672,596	\$ 2,171,412	\$ 4,342,824	\$ 4,585,000	\$ 4,750,000	\$ 165,000	4%	
	Salary and Wages Vacation	220.3520.511100.20	\$ 44,624	\$ 76,726	\$ 2,458	\$ 4,917	\$ 60,000	\$ 60,000	\$ -	0%	
	Salary and Wages Holiday	220.3520.511100.30	\$ 89,518	\$ 93,929	\$ -	\$ -	\$ 114,000	\$ 135,000	\$ 21,000	18%	
	Salary and Wages Bereavement	220.3520.511100.80	\$ 833	\$ 2,662	\$ 3,551	\$ 7,102	\$ -	\$ -	\$ -	0%	
	Personal Pay General	220.3520.511170.00	\$ 99,357	\$ 105,685	\$ 2,076	\$ 4,152	\$ 95,000	\$ 95,000	\$ -	0%	
	Salary Reimbursement General	220.3520.511190.00	\$ (400)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Temporary Employees	220.3520.511200.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -	100%
	Temporary Employees Volunteer	220.3520.511200.20	\$ 14,090	\$ 22,910	\$ 4,760	\$ 9,520	\$ 20,000	\$ 20,000	\$ -	0%	
	Overtime General	220.3520.511300.00	\$ 248,688	\$ 362,289	\$ 223,726	\$ 447,452	\$ 220,000	\$ 412,000	\$ 192,000	\$ 87%	
	Health Expense Health Insurance	220.3520.512110.30	\$ 451,578	\$ 779,733	\$ 447,661	\$ 895,322	\$ 648,000	\$ 729,000	\$ 81,000	13%	
	Health Expense Firefighters Cancer Insurance	220.3520.512110.35	\$ 8,203	\$ 7,942	\$ 3,813	\$ 7,627	\$ 10,000	\$ 10,000	\$ -	0%	
	Disability Short Term	220.3520.512120.10	\$ 29,473	\$ 33,920	\$ 17,830	\$ 35,660	\$ 40,000	\$ 44,500	\$ 4,500	11%	
	Disability Long Term	220.3520.512120.20	\$ 9,020	\$ 12,786	\$ 6,748	\$ 13,496	\$ 15,000	\$ 16,500	\$ 1,500	10%	
	Life Insurance General	220.3520.512130.00	\$ 1,726	\$ 3,230	\$ 1,772	\$ 3,543	\$ 3,000	\$ 4,000	\$ 1,000	33%	
	Social Security Contribution General	220.3520.512200.00	\$ 211,784	\$ 258,136	\$ 143,660	\$ 287,321	\$ 280,000	\$ 344,000	\$ 64,000	23%	
	Medicare General	220.3520.512300.00	\$ 49,534	\$ 60,369	\$ 33,598	\$ 67,196	\$ 65,000	\$ 80,400	\$ 15,400	24%	
	Retirement Contributions Defined Benefit	220.3520.512400.10	\$ 60,411	\$ 56,159	\$ 24,001	\$ 48,002	\$ 40,000	\$ 54,500	\$ 14,500	36%	
	Retirement Contributions 401(a)	220.3520.512400.30	\$ 265,148	\$ 308,326	\$ 173,696	\$ 347,392	\$ 320,000	\$ 382,600	\$ 62,600	20%	
	Retirement Contributions Volunteer Firefighters	220.3520.512400.40	\$ 575	\$ 575	\$ 600	\$ 1,200	\$ 1,000	\$ 1,000	\$ -	0%	
	Worker's Compensation General	220.3520.512700.00	\$ 84,053	\$ 136,766	\$ 56,677	\$ 113,355	\$ 100,000	\$ 100,000	\$ -	0%	
Other Employee Benefits Identity Theft Protection	220.3520.512900.20	\$ 4,190	\$ 4,256	\$ 2,219	\$ 4,439	\$ 3,000	\$ 3,000	\$ -	0%		
Other Employee Benefits Other	220.3520.512900.50	\$ -	\$ 4,836	\$ 4,814	\$ 9,629	\$ -	\$ -	\$ -	0%		
Personnel Total			\$ 4,736,281	\$ 6,003,831	\$ 3,325,074	\$ 6,650,147	\$ 6,619,000	\$ 7,391,500	\$ 772,500	12%	
Operating	Technical Computer Services	220.3520.521300.10	\$ -	\$ -	\$ 12,024	\$ 24,048	\$ -	\$ 30,000	\$ 30,000	100%	
	Technical Contractual Services	220.3520.521300.95	\$ -	\$ 624	\$ 218	\$ 435	\$ -	\$ -	\$ -	0%	
	Cleaning Services Disposal	220.3520.522100.10	\$ 5,415	\$ 5,209	\$ 3,020	\$ 6,040	\$ 6,000	\$ 6,000	\$ -	0%	
	Repairs & Maintenance General	220.3520.522200.00	\$ (500)	\$ -	\$ 325	\$ 650	\$ -	\$ -	\$ -	0%	
	Repairs & Maintenance Contracts	220.3520.522200.10	\$ 64	\$ 5,630	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
	Repairs Buildings	220.3520.522220.10	\$ 30,462	\$ 69,973	\$ 24,012	\$ 48,024	\$ 60,000	\$ 75,000	\$ 15,000	25%	
	Repairs Equipment	220.3520.522220.20	\$ 14,041	\$ 30,085	\$ 7,944	\$ 15,888	\$ 20,000	\$ 20,000	\$ -	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 Radio	220.3520.522220.40	\$ 1,155	\$ 1,667	\$ 205	\$ 410	\$ 2,000	\$ 2,000	\$ -	0%
	Repairs Vehicles	220.3520.522220.60	\$ 256,448	\$ 297,791	\$ 173,798	\$ 347,596	\$ 300,000	\$ 280,000	\$ (20,000)	-7%
	Rental of Equipment & Vehicles Copiers	220.3520.522320.30	\$ 1,547	\$ 886	\$ 940	\$ 1,880	\$ -	\$ -	\$ -	0%
	Insurance General	220.3520.523100.00	\$ -	\$ (5,000)	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Insurance Vehicle	220.3520.523100.15	\$ 63,795	\$ 71,588	\$ -	\$ -	\$ 100,000	\$ 75,000	\$ (25,000)	-25%
	Insurance Building	220.3520.523100.20	\$ 16,934	\$ 14,078	\$ -	\$ -	\$ 20,000	\$ 15,000	\$ (5,000)	-25%
	Communications Cellular Phone	220.3520.523200.10	\$ 15,405	\$ 19,913	\$ 11,161	\$ 22,321	\$ 15,000	\$ 18,000	\$ 3,000	20%
	Communications Telephone	220.3520.523200.15	\$ 3,499	\$ 2,653	\$ 1,327	\$ 2,655	\$ 3,000	\$ 3,000	\$ -	0%
	Communications Internet Service	220.3520.523200.20	\$ 26,736	\$ 26,645	\$ 14,669	\$ 29,337	\$ 25,000	\$ 25,000	\$ -	0%
	Communications Postage	220.3520.523200.30	\$ 974	\$ 763	\$ 131	\$ 263	\$ 1,000	\$ 1,000	\$ -	0%
	Travel General	220.3520.523500.00	\$ 5,005	\$ 6,619	\$ 3,384	\$ 6,767	\$ 7,000	\$ 12,000	\$ 5,000	71%
	Dues & Fees General	220.3520.523600.00	\$ 4,830	\$ 16,776	\$ 2,712	\$ 5,424	\$ 6,000	\$ 6,000	\$ -	0%
	Dues & Fees Membership Fee	220.3520.523600.55	\$ 450	\$ -	\$ 3,301	\$ 6,602	\$ -	\$ -	\$ -	0%
	Dues & Fees Vehicle License	220.3520.523600.75	\$ 363	\$ 241	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Ed & Training General	220.3520.523700.00	\$ 4,883	\$ 3,633	\$ 2,180	\$ 4,361	\$ 6,000	\$ 8,000	\$ 2,000	33%
	Ed & Training Prevention	220.3520.523700.20	\$ 3,425	\$ 2,648	\$ 1,240	\$ 2,480	\$ 5,000	\$ 5,000	\$ -	0%
	Licenses General	220.3520.523800.00	\$ 3,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	General Supplies & Materials General	220.3520.531100.00	\$ 102	\$ 349	\$ 1,349	\$ 2,698	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Office Supplies	220.3520.531100.45	\$ 3,953	\$ 4,883	\$ 2,989	\$ 5,979	\$ 6,000	\$ 6,000	\$ -	0%
	General Supplies & Materials Fire & Rescue	220.3520.531100.60	\$ 26,897	\$ 22,910	\$ 17,383	\$ 34,765	\$ 38,000	\$ 38,000	\$ -	0%
	General Supplies & Materials Uniforms & Badges	220.3520.531100.80	\$ 21,498	\$ 21,097	\$ 10,796	\$ 21,592	\$ 30,000	\$ 35,000	\$ 5,000	17%
	Energy Water/Sewerage	220.3520.531200.10	\$ 11,764	\$ 12,119	\$ 5,941	\$ 11,883	\$ 12,000	\$ 12,000	\$ -	0%
	Energy Natural Gas	220.3520.531200.20	\$ 10,174	\$ 12,543	\$ 7,952	\$ 15,903	\$ 10,000	\$ 12,000	\$ 2,000	20%
	Energy Electricity	220.3520.531200.30	\$ 54,265	\$ 56,505	\$ 27,782	\$ 55,565	\$ 50,000	\$ 50,000	\$ -	0%
	Energy Bottled Gas	220.3520.531200.40	\$ 28,204	\$ 24,666	\$ 20,667	\$ 41,334	\$ 28,000	\$ 28,000	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	220.3520.531200.70	\$ 150,440	\$ 139,558	\$ 62,895	\$ 125,789	\$ 125,000	\$ 135,000	\$ 10,000	8%
	Food General	220.3520.531300.00	\$ 788	\$ 980	\$ 122	\$ 245	\$ 1,000	\$ 1,500	\$ 500	50%
	Books & Periodicals General	220.3520.531400.00	\$ 159	\$ 532	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Small Equipment General	220.3520.531600.00	\$ 1,462	\$ 175,283	\$ 23,709	\$ 47,418	\$ 250,000	\$ 250,000	\$ -	0%
	Small Equipment Operating Equipment	220.3520.531600.10	\$ -	\$ (337)	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Other Supplies General	220.3520.531700.00	\$ -	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Payments to Others General	220.3520.573000.00	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Operating Total			\$ 768,538	\$ 1,058,533	\$ 444,175	\$ 888,350	\$ 1,126,000	\$ 1,148,500	\$ 22,500	2%
Capital	Building Improvements General	220.3520.541350.00	\$ -	\$ -	\$ 123,748	\$ 247,495	\$ -	\$ -	\$ -	0%
	Capital - Vehicles General	220.3520.542200.00	\$ -	\$ 22,903	\$ -	\$ -	\$ 70,000	\$ 75,000	\$ 5,000	7%
	Capital - Other Equipment General	220.3520.542500.00	\$ -	\$ 11,799	\$ 1,174	\$ 2,348	\$ -	\$ -	\$ -	0%
	Capital - Other Equipment Office	220.3520.542500.20	\$ -	\$ 7,191	\$ 7,191	\$ 14,382	\$ -	\$ -	\$ -	0%
Capital Total			\$ -	\$ 34,702	\$ 132,113	\$ 264,226	\$ 70,000	\$ 75,000	\$ 5,000	7%

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
Transfers to other Funds	Interfund Transfers Out Op Transfer - Multigrant Fund	220.3520.611000.60	\$ 1,007	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Transfers to other Funds Total			\$ 1,007	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
TOTAL EXPENSE			\$ 5,505,826	\$ 7,097,066	\$ 3,901,362	\$ 7,802,723	\$ 7,815,000	\$ 8,615,000	\$ 800,000	10%

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 Revenue	\$ -	\$ -	\$ -	\$ -	\$ 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%
Revenue Total			\$ 2,284,100	\$ 2,675,500	\$ 757,400	\$ 1,514,800	\$ 2,470,600	\$ 2,448,000	\$ (22,600)	-1%
Expense		4560-Closure and Post-Closure Care	\$ -	\$ -	\$ 7,010	\$ 14,020	\$ 3,500	\$ -	\$ (3,500)	-100%
		4531-Transfer Station	\$ 1,319,938	\$ 1,362,396	\$ 492,521	\$ 985,042	\$ 1,121,803	\$ 1,095,500	\$ (26,303)	-2%
		4533-Inert Landfill	\$ 49,085	\$ 56,740	\$ 525	\$ 1,051	\$ 71,250	\$ 83,300	\$ 12,050	17%
		4550-Recyclables Operations	\$ 4,050	\$ 3,479	\$ 2,871	\$ 5,741	\$ 7,000	\$ 40,000	\$ 33,000	471%
		4510-Solid Waste and Recycling Admin	\$ 723,725	\$ 1,106,471	\$ 478,024	\$ 956,048	\$ 1,047,061	\$ 1,049,500	\$ 2,439	0%
		4532-C & D Landfill	\$ 222,434	\$ 182,596	\$ 21,829	\$ 43,658	\$ 220,003	\$ 167,000	\$ (53,003)	-24%
Expense Total			\$ 2,319,231	\$ 2,711,683	\$ 1,002,780	\$ 2,005,560	\$ 2,470,617	\$ 2,435,300	\$ (35,317)	-1%
GAIN/(LOSS)			\$ (35,131)	\$ (36,183)	\$ (245,380)	\$ (490,760)	\$ (17)	\$ 12,700	\$ 12,717	

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	\$ -	\$ -	\$ 7,010	\$ 14,020	\$ 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%
TOTAL EXPENSE			\$ -	\$ -	\$ 7,010	\$ 14,020	\$ 3,500	\$ -	\$ (3,500)	-100%

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	\$ 381,814	\$ 485,980	\$ 275,429	\$ 550,858	\$ 569,100	\$ 606,000	\$ 36,900	6%
	Salary and Wages Vacation	540.4510.511100.20	\$ 12,190	\$ 13,407	\$ -	\$ -	\$ 24,295	\$ -	\$ (24,295)	-100%
	Salary and Wages Holiday	540.4510.511100.30	\$ 15,173	\$ 16,200	\$ -	\$ -	\$ 22,086	\$ -	\$ (22,086)	-100%
	Salary and Wages Compensatory	540.4510.511100.40	\$ 3,553	\$ 2,788	\$ -	\$ -	\$ 5,500	\$ -	\$ (5,500)	-100%
	Salary and Wages Bereavement	540.4510.511100.80	\$ 167	\$ 158	\$ 462	\$ 924	\$ -	\$ -	\$ -	0%
	Personal Pay General	540.4510.511170.00	\$ 18,813	\$ 17,158	\$ 3,054	\$ 6,108	\$ -	\$ -	\$ -	0%
	Overtime General	540.4510.511300.00	\$ 9,681	\$ 7,145	\$ 6,817	\$ 13,633	\$ 8,000	\$ 8,000	\$ -	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
	Health Expense Health Insurance	540.4510.512110.30	\$ 68,215	\$ 112,395	\$ 68,749	\$ 137,498	\$ 95,000	\$ 99,000	\$ 4,000	4%
	Disability Short Term	540.4510.512120.10	\$ 4,072	\$ 4,510	\$ 2,543	\$ 5,086	\$ 6,050	\$ 6,050	\$ -	0%
	Disability Long Term	540.4510.512120.20	\$ 1,262	\$ 1,690	\$ 963	\$ 1,927	\$ 2,200	\$ 2,200	\$ -	0%
	Life Insurance General	540.4510.512130.00	\$ 270	\$ 528	\$ 307	\$ 615	\$ 330	\$ 550	\$ 220	67%
	Social Security Contribution General	540.4510.512200.00	\$ 26,266	\$ 30,689	\$ 16,915	\$ 33,829	\$ 32,000	\$ 37,000	\$ 5,000	16%
	Medicare General	540.4510.512300.00	\$ 6,143	\$ 7,176	\$ 3,956	\$ 7,912	\$ 8,000	\$ 8,800	\$ 800	10%
	Retirement Contributions Defined Benefit	540.4510.512400.10	\$ 389	\$ 161,187	\$ 12,878	\$ 25,757	\$ -	\$ 28,000	\$ 28,000	100%
	Retirement Contributions 401(a)	540.4510.512400.30	\$ 29,088	\$ 34,852	\$ 18,345	\$ 36,689	\$ 30,000	\$ 35,000	\$ 5,000	17%
	Worker's Compensation General	540.4510.512700.00	\$ 12,460	\$ 23,215	\$ 9,213	\$ 18,425	\$ 13,000	\$ 5,500	\$ (7,500)	-58%
	Other Employee Benefits Identity Theft Protection	540.4510.512900.20	\$ 569	\$ 690	\$ 315	\$ 629	\$ 550	\$ 550	\$ -	0%
Personnel Total			\$ 590,125	\$ 919,770	\$ 419,945	\$ 839,889	\$ 816,111	\$ 836,650	\$ 20,539	3%
Operating	Professional General	540.4510.521200.00	\$ -	\$ 3,693	\$ -	\$ -	\$ -	\$ -	\$ -	
	Professional Engineering Fees	540.4510.521200.30	\$ -	\$ -	\$ -	\$ -	\$ 23,000	\$ 5,000	\$ (18,000)	-78%
	Professional Other Professional	540.4510.521200.90	\$ -	\$ 6,647	\$ 3,464	\$ 6,929	\$ 22,500	\$ 15,000	\$ (7,500)	-33%
	Technical Computer Services	540.4510.521300.10	\$ 2,400	\$ 8,274	\$ 1,200	\$ 2,400	\$ 3,750	\$ 3,200	\$ (550)	-15%
	Technical Contractual Services	540.4510.521300.95	\$ 570	\$ 591	\$ 926	\$ 1,852	\$ 600	\$ 3,000	\$ 2,400	400%
	Repairs & Maintenance General	540.4510.522200.00	\$ 3,976	\$ 3,876	\$ 2,101	\$ 4,202	\$ 25,000	\$ 15,000	\$ (10,000)	-40%
	Repairs & Maintenance Contracts	540.4510.522200.10	\$ 4,109	\$ 4,074	\$ 1,455	\$ 2,910	\$ 7,000	\$ 5,000	\$ (2,000)	-29%
	Repairs & Maintenance Supplies	540.4510.522200.20	\$ -	\$ (104)	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs Buildings	540.4510.522220.10	\$ 1,933	\$ 2,179	\$ 2,361	\$ 4,722	\$ 5,000	\$ 5,000	\$ -	0%
	Repairs Equipment	540.4510.522220.20	\$ 3,891	\$ 89	\$ 283	\$ 566	\$ 3,500	\$ 3,500	\$ -	0%
	Repairs Office Equipment	540.4510.522220.35	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,200	\$ 200	20%
	Repairs Vehicles	540.4510.522220.60	\$ 10,964	\$ 13,852	\$ 5,255	\$ 10,510	\$ 7,000	\$ 7,500	\$ 500	7%
	Rental of Equipment & Vehicles General	540.4510.522320.00	\$ 13	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Rental of Equipment & Vehicles Copiers	540.4510.522320.30	\$ 148	\$ 135	\$ 92	\$ 184	\$ 200	\$ 200	\$ -	0%
	Communications Cellular Phone	540.4510.523200.10	\$ 328	\$ 1,248	\$ 540	\$ 1,079	\$ -	\$ 1,600	\$ 1,600	100%
	Communications Telephone	540.4510.523200.15	\$ 1,783	\$ 1,948	\$ 2,060	\$ 4,121	\$ 1,850	\$ 2,500	\$ 650	35%
	Communications Internet Service	540.4510.523200.20	\$ 1,000	\$ 4,540	\$ 1,151	\$ 2,303	\$ 1,500	\$ 2,000	\$ 500	33%
	Communications Postage	540.4510.523200.30	\$ 187	\$ 223	\$ 114	\$ 229	\$ 1,100	\$ 500	\$ (600)	-55%
	Communications Radio	540.4510.523200.40	\$ 1,200	\$ 4,780	\$ 700	\$ 1,400	\$ 8,000	\$ 8,500	\$ 500	6%
	Travel General	540.4510.523500.00	\$ 1,444	\$ 410	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
	Dues & Fees General	540.4510.523600.00	\$ -	\$ 44	\$ 32	\$ 63	\$ 400	\$ 450	\$ 50	13%
	Dues & Fees Credit Card	540.4510.523600.20	\$ 0	\$ 30	\$ 30	\$ 60	\$ -	\$ 100	\$ 100	100%
	Dues & Fees Membership Fee	540.4510.523600.55	\$ 340	\$ 355	\$ -	\$ -	\$ 1,000	\$ 800	\$ (200)	-20%
	Dues & Fees Vehicle License	540.4510.523600.75	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 300	\$ 150	100%
	Ed & Training General	540.4510.523700.00	\$ 2,242	\$ 1,964	\$ 40	\$ 80	\$ 10,000	\$ 10,000	\$ -	0%
	General Supplies & Materials General	540.4510.531100.00	\$ 7,969	\$ 14,585	\$ 4,697	\$ 9,395	\$ 8,500	\$ 9,500	\$ 1,000	12%
	General Supplies & Materials Inmate Expense	540.4510.531100.37	\$ 1,645	\$ 2,020	\$ 420	\$ 840	\$ 2,500	\$ 2,500	\$ -	0%
	General Supplies & Materials Office Supplies	540.4510.531100.45	\$ 3,809	\$ 2,760	\$ 4,795	\$ 9,589	\$ 2,800	\$ 7,500	\$ 4,700	168%

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 Shop Supplies	540.4510.531100.65	\$ 9,329	\$ 8,429	\$ 6,025	\$ 12,051	\$ 7,000	\$ 11,000	\$ 4,000	57%
	General Supplies & Materials Uniforms & Badges	540.4510.531100.80	\$ 3,589	\$ 3,003	\$ 3,712	\$ 7,424	\$ 3,200	\$ 7,000	\$ 3,800	119%
	Energy Water/Sewerage	540.4510.531200.10	\$ 2,675	\$ 3,758	\$ 1,449	\$ 2,898	\$ 2,800	\$ 3,000	\$ 200	7%
	Energy Electricity	540.4510.531200.30	\$ 9,993	\$ 9,523	\$ 6,176	\$ 12,352	\$ 7,250	\$ 11,500	\$ 4,250	59%
	Energy Bottled Gas	540.4510.531200.40	\$ 1,279	\$ 939	\$ 1,236	\$ 2,472	\$ 1,350	\$ 1,500	\$ 150	11%
	Energy Vehicle-Gasoline/Diesel	540.4510.531200.70	\$ 10,484	\$ 11,712	\$ 4,934	\$ 9,868	\$ 14,000	\$ 13,500	\$ (500)	-4%
	Food General	540.4510.531300.00	\$ 1,172	\$ 1,144	\$ 1,473	\$ 2,946	\$ 2,000	\$ 3,500	\$ 1,500	75%
	Small Equipment General	540.4510.531600.00	\$ -	\$ -	\$ 3,334	\$ 6,668	\$ -	\$ -	\$ -	0%
	Supply Reimbursement General	540.4510.539950.00	\$ -	\$ -	\$ (1,977)	\$ (3,953)	\$ -	\$ -	\$ -	0%
	Depreciation General	540.4510.561000.00	\$ 45,129	\$ 69,965	\$ -	\$ -	\$ 55,000	\$ 50,000	\$ (5,000)	-9%
Operating Total			\$ 133,599	\$ 186,701	\$ 58,079	\$ 116,159	\$ 230,950	\$ 212,850	\$ (18,100)	-8%
	TOTAL EXPENSE		\$ 723,725	\$ 1,106,471	\$ 478,024	\$ 956,048	\$ 1,047,061	\$ 1,049,500	\$ 2,439	0%

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	\$ -	\$ 224	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	540.4531.521300.95	\$ -	\$ 936	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Repairs & Maintenance General	540.4531.522200.00	\$ 18,479	\$ 38,728	\$ 20,028	\$ 40,056	\$ 27,500	\$ 30,000	\$ 2,500	9%
	Repairs Buildings	540.4531.522220.10	\$ 5,759	\$ 11,154	\$ 788	\$ 1,576	\$ 16,250	\$ 15,000	\$ (1,250)	-8%
	Repairs Equipment	540.4531.522220.20	\$ 7,545	\$ 14,067	\$ -	\$ -	\$ 5,500	\$ 15,000	\$ 9,500	173%
	Repairs Vehicles	540.4531.522220.60	\$ 1,780	\$ 456	\$ -	\$ -	\$ 4,250	\$ 2,500	\$ (1,750)	-41%
	Rental of Equipment & Vehicles General	540.4531.522320.00	\$ -	\$ 36,582	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Other Purchased Services Hauling & Disposal	540.4531.523900.90	\$ 1,254,704	\$ 1,227,038	\$ 459,856	\$ 919,712	\$ 1,036,203	\$ 1,000,000	\$ (36,203)	-3%
	General Supplies & Materials General	540.4531.531100.00	\$ 754	\$ 206	\$ 116	\$ 232	\$ 600	\$ 500	\$ (100)	-17%
	General Supplies & Materials Shop Supplies	540.4531.531100.65	\$ -	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	540.4531.531200.70	\$ 30,917	\$ 32,979	\$ 11,733	\$ 23,466	\$ 31,500	\$ 32,500	\$ 1,000	3%
	TOTAL EXPENSE		\$ 1,319,938	\$ 1,362,396	\$ 492,521	\$ 985,042	\$ 1,121,803	\$ 1,095,500	\$ (26,303)	-2%

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%

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 & Maintenance Supplies	540.4532.522200.20	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	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%
TOTAL EXPENSE			\$ 222,400	\$ 182,700	\$ 21,800	\$ 43,600	\$ 220,000	\$ 167,000	\$ (53,000)	-24%

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	\$ 750	\$ -	\$ -	\$ -	\$ 750	\$ 800	\$ 50	7%
	Technical Contractual Services	540.4533.521300.95	\$ 40,749	\$ 45,995	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -	0%
	Repairs & Maintenance General	540.4533.522200.00	\$ 4,415	\$ 9,095	\$ 275	\$ 550	\$ 7,500	\$ 5,000	\$ (2,500)	-33%
	Repairs Vehicles	540.4533.522220.60	\$ 3,170	\$ 1,651	\$ 250	\$ 501	\$ 3,000	\$ 17,500	\$ 14,500	483%
TOTAL EXPENSE			\$ 49,085	\$ 56,740	\$ 525	\$ 1,051	\$ 71,250	\$ 83,300	\$ 12,050	17%

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	\$ 4,050	\$ 3,479	\$ 2,871	\$ 5,741	\$ 7,000	\$ 40,000	\$ 33,000	471%
TOTAL EXPENSE			\$ 4,050	\$ 3,479	\$ 2,871	\$ 5,741	\$ 7,000	\$ 40,000	\$ 33,000	471%

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	\$ 155,374	\$ 130,472	\$ 49,146	\$ 98,292	\$ 207,000	\$ 194,000	\$ (13,000)	-6%
		Intergovernmental Reven	\$ 387,278	\$ 480,285	\$ -	\$ -	\$ 936,000	\$ 820,100	\$ (115,900)	-12%
		Other Financing Sources	\$ 632,815	\$ 622,445	\$ 55,315	\$ 110,630	\$ 500,000	\$ 800,000	\$ 300,000	60%
		Rental Income	\$ 8,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Revenue Total			\$ 1,184,334	\$ 1,233,202	\$ 104,461	\$ 208,922	\$ 1,643,000	\$ 1,814,100	\$ 171,100	10%

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
Expense	5540-Transportation Services	Personnel	\$ 831,369	\$ 904,945	\$ 479,082	\$ 958,163	\$ 1,101,500	\$ 1,102,000	\$ 500	0%
		Operating	\$ 339,725	\$ 347,589	\$ 135,047	\$ 270,094	\$ 305,500	\$ 339,500	\$ 34,000	11%
		Capital	\$ 10,769	\$ -	\$ -	\$ -	\$ 356,000	\$ 372,600	\$ 16,600	5%
		Expense Total	\$ 1,181,863	\$ 1,252,534	\$ 614,129	\$ 1,228,257	\$ 1,763,000	\$ 1,814,100	\$ 51,100	3%
		GAIN/(LOSS)	\$ 2,471	\$ (19,332)	\$ (509,668)	\$ (1,019,335)	\$ (120,000)	\$ -	\$ 120,000	-100%

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	\$ 400,010	\$ 416,341	\$ 256,600	\$ 513,199	\$ 505,000	\$ 530,000	\$ 25,000	5%
	Salary and Wages Vacation	546.5540.511100.20	\$ 11,007	\$ 13,386	\$ -	\$ -	\$ 12,000	\$ -	\$ (12,000)	-100%
	Salary and Wages Holiday	546.5540.511100.30	\$ 22,948	\$ 21,401	\$ -	\$ -	\$ 28,500	\$ -	\$ (28,500)	-100%
	Salary and Wages Bereavement	546.5540.511100.80	\$ 815	\$ 1,099	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)	-100%
	Transit Dispatcher	546.5540.511110.20	\$ 78,350	\$ 78,073	\$ 31,152	\$ 62,303	\$ 110,000	\$ 110,000	\$ -	0%
	Salary & Wages Public Transit Manager	546.5540.511130.10	\$ -	\$ 7,233	\$ 18,708	\$ 37,415	\$ 50,000	\$ 50,000	\$ -	0%
	Salary & Wages Director Salary	546.5540.511135.00	\$ 66,598	\$ 65,824	\$ 27,731	\$ 55,462	\$ 70,000	\$ 73,000	\$ 3,000	4%
	Personal Pay General	546.5540.511170.00	\$ 21,116	\$ 19,827	\$ -	\$ -	\$ 23,500	\$ -	\$ (23,500)	-100%
	Overtime General	546.5540.511300.00	\$ 16,667	\$ 10,947	\$ 3,271	\$ 6,541	\$ 15,000	\$ 15,000	\$ -	0%
	Health Expense Other Expense	546.5540.512110.20	\$ -	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Health Expense Health Insurance	546.5540.512110.30	\$ 103,393	\$ 144,839	\$ 81,133	\$ 162,267	\$ 146,000	\$ 170,000	\$ 24,000	16%
	Disability Short Term	546.5540.512120.10	\$ 4,945	\$ 5,300	\$ 2,867	\$ 5,734	\$ 9,000	\$ 11,000	\$ 2,000	22%
	Disability Long Term	546.5540.512120.20	\$ 1,518	\$ 1,927	\$ 1,064	\$ 2,129	\$ 3,200	\$ 4,000	\$ 800	25%
	Life Insurance General	546.5540.512130.00	\$ 412	\$ 745	\$ 380	\$ 761	\$ 500	\$ 1,000	\$ 500	0%
	Social Security Contribution General	546.5540.512200.00	\$ 36,260	\$ 37,356	\$ 19,905	\$ 39,811	\$ 45,000	\$ 49,000	\$ 4,000	100%
	Medicare General	546.5540.512300.00	\$ 8,478	\$ 8,736	\$ 4,655	\$ 9,310	\$ 10,500	\$ 11,000	\$ 500	100%
	Retirement Contributions 401(a)	546.5540.512400.30	\$ 42,555	\$ 41,155	\$ 19,685	\$ 39,370	\$ 50,000	\$ 57,000	\$ 7,000	14%
Worker's Compensation General	546.5540.512700.00	\$ 15,185	\$ 29,547	\$ 11,503	\$ 23,005	\$ 20,000	\$ 20,000	\$ -	100%	
Other Employee Benefits Identity Theft Protection	546.5540.512900.20	\$ 1,113	\$ 1,084	\$ 428	\$ 856	\$ 1,300	\$ 1,000	\$ (300)	-23%	
Personnel Total			\$ 831,369	\$ 904,945	\$ 479,082	\$ 958,163	\$ 1,101,500	\$ 1,102,000	\$ 500	0%
Operating	Professional Audit & Accounting	546.5540.521200.10	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 2,500	\$ 1,000	67%
	Professional Drug Screens	546.5540.521200.52	\$ -	\$ 555	\$ 80	\$ 160	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	546.5540.521300.95	\$ 210	\$ 437	\$ -	\$ -	\$ 1,500	\$ 1,000	\$ (500)	-33%
	Repairs & Maintenance Supplies	546.5540.522200.20	\$ -	\$ 8	\$ 836	\$ 1,672	\$ -	\$ -	\$ -	0%
	Repairs Vehicles	546.5540.522220.60	\$ 39,916	\$ 33,849	\$ 30,775	\$ 61,550	\$ 40,000	\$ 45,000	\$ 5,000	13%
	Insurance Vehicle	546.5540.523100.15	\$ 5,956	\$ 28,684	\$ -	\$ -	\$ 24,000	\$ 24,000	\$ -	0%
	Insurance Building	546.5540.523100.20	\$ 214	\$ 960	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ -	0%
	Communications Cellular Phone	546.5540.523200.10	\$ 7,985	\$ 8,076	\$ 1,581	\$ 3,162	\$ 7,800	\$ 7,600	\$ (200)	-3%
	Communications Telephone	546.5540.523200.15	\$ 2,203	\$ 2,228	\$ 1,118	\$ 2,236	\$ 2,500	\$ 2,500	\$ -	0%
	Communications Radio	546.5540.523200.40	\$ 2,280	\$ 1,900	\$ 9,070	\$ 18,140	\$ 3,900	\$ 3,900	\$ -	0%
	Travel General	546.5540.523500.00	\$ 3,674	\$ 1,778	\$ 1,149	\$ 2,298	\$ 3,000	\$ 3,000	\$ -	0%
	Dues & Fees Membership Fee	546.5540.523600.55	\$ -	\$ 89	\$ 73	\$ 146	\$ 500	\$ 500	\$ -	0%
	Dues & Fees Vehicle License	546.5540.523600.75	\$ 44	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	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	546.5540.523700.00	\$ 842	\$ 680	\$ 380	\$ 760	\$ 1,000	\$ 1,000	\$ -	0%
	General Supplies & Materials General	546.5540.531100.00	\$ 1,504	\$ 2,435	\$ 598	\$ 1,195	\$ -	\$ -	\$ -	0%
	General Supplies & Materials Office Supplies	546.5540.531100.45	\$ 2,035	\$ 1,145	\$ 354	\$ 708	\$ 3,200	\$ 3,000	\$ (200)	-6%
	General Supplies & Materials Uniforms & Badges	546.5540.531100.80	\$ -	\$ 1,280	\$ -	\$ -	\$ 2,400	\$ 2,300	\$ (100)	-4%
	Energy Vehicle-Gasoline/Diesel	546.5540.531200.70	\$ 155,620	\$ 152,385	\$ 33,719	\$ 67,438	\$ 165,000	\$ 150,000	\$ (15,000)	100%
	Small Equipment General	546.5540.531600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,000	\$ 44,000	0%
	Other Supplies General	546.5540.531700.00	\$ 287	\$ 184	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Indirect cost allocations General Fund	546.5540.551100.10	\$ 116,956	\$ 110,893	\$ 55,315	\$ 110,630	\$ 48,000	\$ 48,000	\$ -	0%
Operating Total			\$ 339,725	\$ 347,589	\$ 135,047	\$ 270,094	\$ 305,500	\$ 339,500	\$ 34,000	11%
Capital	Capital - Vehicles General	546.5550.542200.00	\$ 10,769	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Capital - Vehicles General	546.5551.542200.00	\$ -	\$ -	\$ -	\$ -	\$ 356,000	\$ 372,600	\$ 16,600	100%
Capital Total			\$ 10,769	\$ -	\$ -	\$ -	\$ 356,000	\$ 372,600	\$ 16,600	0%
	GAIN/(LOSS)		\$ 1,181,863	\$ 1,252,534	\$ 614,129	\$ 1,228,257	\$ 1,763,000	\$ 1,814,100	\$ 51,100	3%

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	\$ 7,611	\$ 6,610	\$ 2,556	\$ 5,112	\$ 10,000	\$ 20,000	\$ 10,000	100%
		Investment Income	\$ 21,006	\$ 19,042	\$ 9,016	\$ 18,031	\$ 16,000	\$ 16,000	\$ -	0%
		Other Financing Sources	\$ 1,437,729	\$ 529	\$ -	\$ -	\$ -	\$ -	\$ -	0%
		Rental Income	\$ 83,925	\$ 91,475	\$ 42,111	\$ 84,221	\$ 100,000	\$ 188,200	\$ 88,200	88%
		Revenue Total	\$ 1,550,272	\$ 117,656	\$ 53,682	\$ 107,364	\$ 126,000	\$ 224,200	\$ 98,200	78%
Expense	6180-Other Recreational	Personnel	\$ 154,461	\$ 188,283	\$ 107,975	\$ 215,950	\$ 196,210	\$ 216,950	\$ 20,740	11%
		Operating	\$ 65,225	\$ 164,824	\$ 48,698	\$ 97,397	\$ 92,000	\$ 98,550	\$ 6,550	7%
		Expense Total	\$ 219,686	\$ 353,106	\$ 156,673	\$ 313,347	\$ 288,210	\$ 315,500	\$ 27,290	9%
	GAIN/(LOSS)		\$ 1,330,586	\$ (235,451)	\$ (102,991)	\$ (205,983)	\$ (162,210)	\$ (91,300)	\$ 70,910	-44%

Mountain Cove - 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	\$ 97,870	\$ 120,435	\$ 77,167	\$ 154,334	\$ 140,000	\$ 166,000	\$ 26,000	19%
	Salary and Wages Vacation	555.6180.511100.20	\$ 4,969	\$ 4,661	\$ -	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100%
	Salary and Wages Holiday	555.6180.511100.30	\$ 5,380	\$ 5,881	\$ -	\$ -	\$ 2,600	\$ -	\$ (2,600)	-100%
	Salary and Wages Bereavement	555.6180.511100.80	\$ -	\$ 137	\$ 548	\$ 1,096	\$ -	\$ -	\$ -	0%
	Personal Pay General	555.6180.511170.00	\$ 4,938	\$ 4,003	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Overtime General	555.6180.511300.00	\$ -	\$ 59	\$ 293	\$ 586	\$ -	\$ -	\$ -	0%
	Health Expense Health Insurance	555.6180.512110.30	\$ 23,297	\$ 32,353	\$ 18,858	\$ 37,717	\$ 27,000	\$ 25,500	\$ (1,500)	-6%
	Disability Short Term	555.6180.512120.10	\$ 1,176	\$ 1,221	\$ 693	\$ 1,385	\$ 1,700	\$ 1,650	\$ (50)	-3%
	Disability Long Term	555.6180.512120.20	\$ 360	\$ 458	\$ 255	\$ 510	\$ 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
	Life Insurance General	555.6180.512130.00	\$ 90	\$ 167	\$ 66	\$ 132	\$ 100	\$ 150	\$ 50	50%
	Social Security Contribution General	555.6180.512200.00	\$ 6,341	\$ 7,397	\$ 4,432	\$ 8,863	\$ 8,000	\$ 9,500	\$ 1,500	19%
	Medicare General	555.6180.512300.00	\$ 1,484	\$ 1,730	\$ 1,036	\$ 2,073	\$ 1,900	\$ 2,200	\$ 300	16%
	Retirement Contributions Defined Benefit	555.6180.512400.10	\$ (197)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Retirement Contributions 401(a)	555.6180.512400.30	\$ 7,523	\$ 7,603	\$ 4,208	\$ 8,417	\$ 10,000	\$ 10,000	\$ -	0%
	Worker's Compensation General	555.6180.512700.00	\$ 1,013	\$ 1,963	\$ 302	\$ 605	\$ 1,200	\$ 1,200	\$ -	0%
	Other Employee Benefits Identity Theft Protection	555.6180.512900.20	\$ 215	\$ 215	\$ 116	\$ 232	\$ 110	\$ 150	\$ 40	36%
Personnel Total			\$ 154,461	\$ 188,283	\$ 107,975	\$ 215,950	\$ 196,210	\$ 216,950	\$ 20,740	11%
Operating	Technical Computer Services	555.6180.521300.10	\$ -	\$ 100	\$ 122	\$ 243	\$ -	\$ -	\$ -	0%
	Technical Contractual Services	555.6180.521300.95	\$ 351	\$ 312	\$ -	\$ -	\$ 750	\$ 800	\$ 50	7%
	Cleaning Services General	555.6180.522100.00	\$ 1,591	\$ 2,112	\$ 850	\$ 1,700	\$ -	\$ -	\$ -	0%
	Repairs & Maintenance Supplies	555.6180.522200.20	\$ 711	\$ 323	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 1,000	100%
	Repairs Buildings	555.6180.522220.10	\$ 1,224	\$ 69,909	\$ 1,401	\$ 2,802	\$ 5,000	\$ 5,000	\$ -	0%
	Repairs Equipment	555.6180.522220.20	\$ 1,604	\$ 5,862	\$ 390	\$ 780	\$ 5,000	\$ 5,000	\$ -	0%
	Repairs Vehicles	555.6180.522220.60	\$ 1,651	\$ 918	\$ 1,085	\$ 2,170	\$ 2,500	\$ 2,500	\$ -	0%
	Rental of Equipment & Vehicles General	555.6180.522320.00	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
	Rental of Equipment & Vehicles Copiers	555.6180.522320.30	\$ 161	\$ 341	\$ 311	\$ 622	\$ 100	\$ 100	\$ -	0%
	Communications Cellular Phone	555.6180.523200.10	\$ 485	\$ 517	\$ 150	\$ 300	\$ 600	\$ 600	\$ -	0%
	Communications Telephone	555.6180.523200.15	\$ 3,573	\$ 2,777	\$ 515	\$ 1,030	\$ 3,000	\$ 2,200	\$ (800)	-27%
	Communications Internet Service	555.6180.523200.20	\$ -	\$ 3,757	\$ 9,834	\$ 19,668	\$ 10,000	\$ 10,000	\$ -	0%
	Communications Television	555.6180.523200.70	\$ 2,759	\$ 2,644	\$ 1,376	\$ 2,753	\$ -	\$ -	\$ -	0%
	Advertising Other	555.6180.523300.90	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -	0%
	Dues & Fees General	555.6180.523600.00	\$ 725	\$ 603	\$ 197	\$ 395	\$ 750	\$ 1,000	\$ 250	100%
	Dues & Fees Bank Charges	555.6180.523600.15	\$ 0	\$ 32	\$ 56	\$ 112	\$ -	\$ -	\$ -	-
	Other Purchased Services Hauling & Disposal	555.6180.523900.90	\$ 133	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	100%
	General Supplies & Materials General	555.6180.531100.00	\$ 2,955	\$ 16,094	\$ 7,351	\$ 14,702	\$ 11,000	\$ 12,050	\$ 1,050	100%
	General Supplies & Materials Office Supplies	555.6180.531100.45	\$ -	\$ 211	\$ 277	\$ 555	\$ -	\$ -	\$ -	100%
	Energy Water/Sewerage	555.6180.531200.10	\$ 4,705	\$ 5,577	\$ 2,753	\$ 5,506	\$ 4,300	\$ 4,300	\$ -	100%
	Energy Electricity	555.6180.531200.30	\$ 20,973	\$ 26,460	\$ 15,867	\$ 31,734	\$ 21,000	\$ 21,000	\$ -	0%
	Energy Bottled Gas	555.6180.531200.40	\$ 3,897	\$ 7,209	\$ 4,236	\$ 8,472	\$ 4,000	\$ 4,000	\$ -	0%
	Energy Vehicle-Gasoline/Diesel	555.6180.531200.70	\$ 4,656	\$ 4,598	\$ 449	\$ 898	\$ 5,000	\$ 5,000	\$ -	0%
	Supplies/Inventory Purchased for Resale General	555.6180.531500.00	\$ 2,860	\$ 2,687	\$ 1,478	\$ 2,955	\$ 3,000	\$ 8,000	\$ 5,000	0%
		555.6180.561000.00	\$ 10,202	\$ 11,781	\$ -	\$ -	\$ 10,500	\$ 10,500	\$ -	0%
Operating Total			\$ 65,225	\$ 164,824	\$ 48,698	\$ 97,397	\$ 92,000	\$ 98,550	\$ 6,550	7%
Capital	Capital - Computers Software	555.6180.542400.20	\$ -	\$ -	\$ 100	\$ 200	\$ -	\$ -	\$ -	0%
Capital Total			\$ -	\$ -	\$ 100	\$ 200	\$ -	\$ -	\$ -	0%
TOTAL EXPENSE			\$ 219,686	\$ 353,106	\$ 156,773	\$ 313,547	\$ 288,210	\$ 315,500	\$ 27,290	9%