

AGENDA
WALKER COUNTY
BOARD OF COMMISSIONERS
WALKER COUNTY COURTHOUSE ANNEX IV, 201 S DUKE STREET
LAFAYETTE, GEORGIA 30728

The following constitutes the agenda for the regular scheduled meeting of the Board of Commissioners of Walker County, Georgia to be held at 6:00 p.m. on August 07, 2025

REGULAR SCHEDULED MEETING

- 1. Invocation & Pledge**
- 2. Chairwoman Teems will Call to Order the Regular Meeting**
- 3. Clerk to Establish a Quorum is present**
- 4. Approve Agenda**
- 5. Approve Minutes**
 - 5.1. Minutes for the Regular Scheduled Meeting Held on July 10, 2025 at 6:00 p.m.
- 6. Chairwoman's Report**
- 7. Financial Report**
- 8. Committee Reports**
- 9. Department Reports**
- 10. Public Hearing - FY2026 Budget**
- 11. Public Hearing - Planning & Zoning**

Per Walker County Code Chapter 22-109(c), all comments concerning a proposed zoning decision under consideration by the Board of Commissioners shall be in writing prior to the commencement of the hearing. The only exception will be the applicant who has filed the zoning request. The applicant shall be allowed five minutes to address the Board, unless the Board allows additional time.

 - 11.1. Jeff Tucker requests a rezone from R-3 (Residential) to C-1 (Commercial) for property located at 1423 Happy Valley Road, Rossville, GA. 30741. Tax map & parcel number 0-135-080. *(Planning Commission approved rezone with conditions)*
- 12. Unfinished Business**
 - 12.1. Paul Leming requests a variance for less than five acres in an A-1 (Agricultural) zone for property located at 0 Old Mineral Springs Road, LaFayette, GA 30728. Tax map & parcel number 0-315-001. *(Tabled at July 10th meeting) (Mr. Leming is requesting this be tabled until September)*
- 13. Public Comment**

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BOARD OF COMMISSIONERS
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LAFAYETTE, GEORGIA 30728

14. Consent Agenda

The Consent Agenda is a special rule of order providing for non-controversial matters to be considered in gross or without debate or amendment. Should a Board member object to any item being in the Consent Agenda, it is restored to the place it would have otherwise been considered on the regular agenda.

- 14.1 Approval of Office of the Governor Criminal Justice Coordinating Council Subgrant Award, Project Name: Mental Health Court, Subgrant Number: AW-ACFP-26-223-035
- 14.2 Resolution R-049-25 to establish a Paid Time Off Policy for County Employees
- 14.3 Resolution R-050-25 to establish PTO and Compensatory Time Buyback Policy for County Employees
- 14.4 Resolution R-051-25 to establish a County Vehicle and Equipment Operating Policy

15. New Business

- 15.1 Resolution R-052-25 to Adopt a General Fund Budget for Fiscal 2026
- 15.2 Resolution R-053-25 to Adopt an Enterprise Funds & Special Revenue Budget for Fiscal 2026
- 15.3 Resolution R-054-25 to Increase the Capitalization threshold for both Government and Business type activities to \$15,000.00
- 15.4 Resolution R-055-25 to Authorize the Chairwoman to Execute Documents Relating to the Financing of Fire Apparatus
- 15.5 Resolution R-056-25 to Allocate Funds for Sediment Remediation Associated with the Former Coats American Plant
- 15.6 Resolution R-057-25 to Amend the Walker County, Georgia Enabling Legislation to Modify the Length of Service Allowed by the Auditor
- 15.7 Intergovernmental Agreement for Use and Distribution of Proceeds Generated by the 2026 Special Purpose Local Option Sales Tax (SPLOST)
- 15.8 Resolution R-058-25 to Authorize a Referendum to Impose, Levy and Collect a Special Purpose Local Option Sales Tax (SPLOST) within Walker County upon expiration of the 2020 SPLOST
- 15.9 Consideration of Proposals for Disposal of Organic Waste at the Walker County Landfill
- 15.10 Purchase Order 2025-00002321 to UniFirst for \$38,885.40 for AED Devices for County Facilities
- 15.11 Jeff Tucker requests a rezone from R-3 (Residential) to C-1 (Commercial) for property located at 1423 Happy Valley Road, Rossville, GA. 30741. Tax map & parcel number 0-135-080. *(Planning Commission recommended this rezone be approved with conditions)*

16. Commissioner Comments

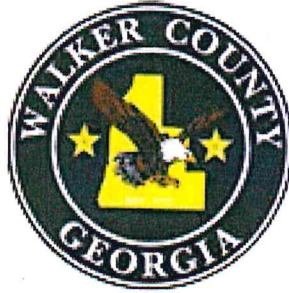
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17. Executive Session

18. Adjourn

The next regularly scheduled meeting will be held on Thursday, September 4th at 6:00 PM. Please note the new location: 201 South Duke Street.

As set forth in the Americans with Disabilities Act of 1992, Walker County does not discriminate on the basis of disability, and will assist citizens with special needs, given proper notice. Please contact the Office of the County Clerk for assistance prior to each meeting. We can be reached at 706-638-1437.



Walker County Governmental Authority
 201 South Duke Street, Annex. IV
 LaFayette, GA 30728

Minutes of the Regular Meeting of the Board of Commissioners
 July 10, 2025 - 6:00 PM

Call to Order:

Chairwoman Angie Teems called to order the Regular Meeting of the Board of Commissioners held at Courthouse Annex IV, 201 S. Main Street, LaFayette, Georgia at 6:00 PM on July 10th, 2025.

Attendees:

The following were present: Chairwoman Teems, Commissioner Robert Blakemore, Commissioner Mark Askew, Commissioner Brian Hart, Commissioner Gene Wilson, Chief Financial Officer Christian Roach, County Clerk Lisa Richardson, Communications & Community Development Director Joe Legge, Chief of Staff Dakiya Porter, Compliance Officer Aleks Jagiella-Litts, Planning and Zoning Director Jon Pursley, Director of Solid Waste and Environmental Management Paine Gily. Walker County Fire Chief Blake Hodge. Other guests signed in at the meeting as well. Please see the attached sign in sheet.

Approval of Agenda:

Chairwoman Teems announced an amendment to the agenda. The presentation by Paine Gily for Coats America has been removed. In its place, Mr. Gily will provide an update on the litter commission

- a. Commissioner Hart made a motion to approve the amended agenda
- b. Seconded by Commissioner Askew
- c. No discussion
- d. 4 Ayes, 0 nays. Amended agenda approved.

Approval of Minutes:

Approval of Minutes for the Regular Scheduled Meeting held on June 5, 2025 at 6:00 p.m.

- a. Motion to approve June 5th Minutes made by Commissioner Blakemore
- b. Seconded by Commissioner Wilson
- c. No discussion
- d. 4 Ayes and 0 nays
- e. June 5th Meeting Minutes approved

Approval of Minutes for the Special Called Meeting held on June 26, 2025 at 6:00 p.m.

- a. Motion to approve June 26 Minutes made by Commissioner Hart
- b. Seconded by Commissioner Wilson
- c. No Discussion
- d. 4 Ayes and 0 Nays
- e. June 26th Minutes Approved

Proclamation for Blood Assurance:

Blood Assurance received a proclamation from the Walker County Board of Commissioners, presented by Chairwoman Teems, designating July as Blood Assurance Month.

Chairwoman's Report:

Chairwoman Teems addressed inquiries regarding the new ladder truck purchase. She stated that this conversation would not be occurring now had the previous ladder truck not been in a wreck, and she would not elaborate further on that aspect. The board will vote on the purchase later in this meeting. Fire Chief Blake Hodge will offer additional details on the vehicle selection in his department report. Chairwoman Teems noted that her team is assessing the most fiscally responsible method for proceeding, considering both direct payment and financing. Various options are being analyzed to ensure the most cost-effective approach while maintaining the county's financial stability.

The recent wreck has highlighted a critical problem with our essential equipment's insurance coverage. The previous Chairman's choice to carry only liability insurance, especially on such a valuable asset, appears to have been a deliberate attempt to cut costs. According to ACCG's analysis from our insurance provider, the county saved roughly \$11,220 over the last 12 years by not fully insuring this vehicle, despite the fire truck's estimated value of \$640,000.00. This savings is minimal in comparison to the risk taken.

The county's current annual auto coverage for 345 vehicles costs \$416,618.00. With additional coverage added this week, the estimated new cost is \$462,618.00, representing an increase of approximately \$46,000.00. This is considered a modest investment, offering protection for millions of dollars in critical equipment. County-owned vehicles and equipment are presently being evaluated based on their value, usage, and replacement cost to determine necessary asset coverages.

Chairwoman Teems reported on the successful Town Hall Meetings, noting strong community participation and engagement. True to her word, Angie Teems has maintained high visibility and accessibility, visiting various county areas throughout June, July, and August. For a complete list of Town Hall locations and dates, please visit our Facebook page or contact the county office.

The county has partnered with FlashVote to launch a new community survey, offering a cost-effective and user-friendly platform. This service will facilitate up to four surveys annually, capturing valuable community input on diverse topics. Participants will automatically receive complete survey results once data collection is finalized.

Financial Report:

CFO Christian Roach addressed the board and stated he will be presenting financials monthly at the Board Meeting. Data presented was for the first 6 months of the year (October 2024 through March 2025) and after the August meeting he will be on a monthly schedule. CFO Roach clarified budget items, revenue and expenditures.

Committee Reports:

~~Paine Gily presenting on Coats America Building in Rossville, GA~~

Director Paine Gily reported on the litter committee's July 1st meeting. Roper Industries was approached regarding the distribution of flyers in their break areas and the placement of roadside trash cans to combat litter. Mr. Gily provided contact numbers for litter found on State Routes: the Georgia Department of Transportation can be reached at 706-295-6025 or 470-543-2007.

Department Reports:

Fire Chief Blake Hodge reported on several Fire Department matters. The department's new fleet mechanic has completed over 62 work orders in 60 days, significantly improving the timely servicing of apparatus and vehicles. This addition is viewed as a very positive development for the department.

In February 2025, McLemore Fire Department underwent an administrative change and sought assistance with their ISO evaluation. They achieved a very good ISO score of 4. As of September 1st, homeowners and businesses within a five-mile radius of McLemore Fire Station will be able to utilize the ISO3 rating (due to Automatic Aid), resulting in lower insurance premiums.

On June 24th, the fire department experienced the loss of a Frontline Ladder/Aerial Truck, which is a critical piece of equipment that requires immediate replacement. The Fire Chief's research indicated a 2-4 year manufacturing turnaround time for aerial/ladder trucks. Despite contacting multiple manufacturers, only Pierce Manufacturing had a unit currently available and in production. Blake Hodge presented specifications and options for this ladder truck for the commissioners to review.

Public Hearing - 2026 Fiscal Year Budget:

The initial proposed fiscal year 2026 budget was presented to the board during a special called meeting on June 26, 2025. This meeting was open to the public. Revisions were made to the budget by the board to strengthen our ability to deliver high-quality services to citizens. This is the first of two public hearings to gather input from our citizens. The second hearing will be on August 7, 2025.

- a. Melissa Hulseley had questions in regards to hotel/motel line items, SUTA and payroll increases.

Public Hearing:

Ordinance O-02-25 to Amend Chapter 22 of the Code of Walker County Georgia regarding land development.

- a. Chairwoman Teems announced that the County has begun the process of amending its public hearing procedure for planning and zoning. This amendment aims to update the code to comply with State law, which mandates a minimum of 10 minutes for verbal comments from both sides. The commission intends to make further revisions to this document after receiving public input. No action will be taken by the board tonight, as this is solely a public hearing.
- b. Jamey Hulseley spoke noting he is against public comment limitations. He also thinks each change should be voted on independently instead of as one item.

Public Hearing - Planning & Zoning:

Per Walker County Code Chapter 22-109(c), all comments concerning a proposed zoning decision under consideration by the Board of Commissioners shall be in writing prior to the commencement of the hearing. The only exception will be the applicant who has filed the zoning request. The applicant shall be allowed five minutes to address the Board, unless the Board allows additional time.

1. Paul Lemming requests a variance for less than five acres in an A-1 (Agricultural) zone for property located at 0 Old Mineral Springs Road, LaFayette, GA 30728. Tax map & parcel number 0-315-001. *(Planning Commission recommended this rezone be denied).*
 - a. No one in attendance to discuss for or against

Public Comment:

1. Lisa Duffy spoke on the animal shelter and animal control.
2. Sean Lawler questioned the diesel mechanic termination for the 24June fire truck incident
3. Melissa Hulsey commented on the handling of termination of county employees due to firetruck incident
4. Jamey Hulsey discussed operational efficiency of departments and forensic audit
5. Jan Weaver disagrees with open record comments made in previous meeting
6. Luke Harvey spoke on the high property taxes in Walker County
7. Ralph Harris submitted a petition on keeping Concord Road in East Armuchee open
8. Jim Pope questioned Brian Hart regarding his vote on the Concord Road closure.
9. Carla Hunt interjected the historical value of Concord Road
10. Randy Pittman Save the Date - Operation Outreach Veterans Appreciation Banquet will be held Monday November 10th at 6pm at the Walker County Civic Center.
11. Interim Mayor of Rossville, Jonathan Lassiter, discussed the delay on the MOU to finalize the location for fire training the Rossville Fire Department.
12. Dewayne Wilson, Fire Chief at McLemore, spoke on the Mutual Aid Agreement and his appreciation of Blake Hodge and the commission for allowing this service
13. Al Kramer addressed the flooding of his land on Wilder Road, Chickamauga

Consent Agenda:

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1. Approval for the use of Opioid Settlement Funds for Walker County Sheriff's Office Certificate Program Training Addressing Opioid Use Disorder and Co-occurring Condition.
2. Approval of the agreement between Walker County Sheriff's Office and Bridgepoint Correctional Health, LLC
3. Approval Fiscal Year 2026 Lookout Mountain Judicial Circuit Mental Health Court Grant Budget
4. Amendment No. 2 to the Trail Development Agreement and Grant of Temporary Access and Construction Easement between Walker County, Georgia and the

Trust for Public Land.

5. Award a Contract to Hasbun Construction LLC for the Construction of the Chickamauga Battlefield Connector Multi-Use Trail
 - a. Noel Durant was asked to speak on Amendment No. 2 on the Trail Development Agreement and on the construction of the Chickamauga Battlefield Connector multi-use trail to give more clarity on the project.
 - b. Motion to Approve all 4 items made by Commissioner Blakemore
 - c. Seconded by Commissioner Hart
 - d. No Discussion
 - e. 4 Ayes, 0 Nays, All items Approved

New Business:

1. Approval for Automatic Aid Agreement with New Salem Fire Department
 - a. Motion to approve made by Commissioner Hart
 - b. Seconded by Commissioner Askew
 - c. No Discussion
 - d. 4 Ayes, 0 Nays. Automatic Aid Approved
2. Purchase Order 2025-0002338 for \$1,469,735.00 for the purchase of a ladder truck for Walker County Fire Rescue
 - a. Motion to approve made by Commissioner Blakemore
 - b. Seconded by Commissioner Wilson
 - c. Discussion on financing/payment of truck
 - d. 4 Ayes, 0 Nays, Purchase Approved
3. Discussion on replacing a culvert on Wilder Road, Chickamauga, GA.
 - a. Jon Pursley asked to come forward to speak on culvert and ditch line and give engineering feedback
 - b. County will clean up ditches to help flow and re-evaluate need
 - c. No vote taken, discussion only
4. Paul Lemming requests a variance for less than five acres in an A-1 (Agricultural) zone for property located at 0 Old Mineral Springs Road, LaFayette, GA 30728. Tax map & parcel number 0-315-001. (*Planning Commission recommended this variance be denied*)
 - a. Motion to deny made by Commissioner Hart
 - b. Seconded by Commissioner Askew
 - c. Discussion on conservation rating for property, leading to reversal
 - d. Motion to made to rescind original deny motion made by Commissioner Wilson
 - e. Seconded by Commissioner Blakemore
 - f. No Discussion
 - g. 4 Ayes, 0 Nays, Deny motion rescinded
 - h. Motion to table until August 7th meeting made by Commissioner Wilson
 - i. Seconded by Commissioner Askew
 - j. No Discussion
 - k. 4 Ayes, 0 Nays, Motion to table Approved

Commissioner Comments:

1. Commissioner Blakemore expressed gratitude to attendees for their engagement in government. He extended thanks to Chief Hodge for his dedication to

emergency services and his effective efforts in acquiring a ladder truck. Additionally, he acknowledged and appreciated the work of all other department heads and what they do for the county.

- 2. Commissioner Askew expressed gratitude for the community's input and attendance. He acknowledged the team's hard work, stating that every department contributes 100% effort to the county and its decisions. Commissioner Askew also commended the new meeting space and its updated layout.
- 3. Chairwoman Teems announced that the county is exploring a 1-cent sales tax, known as FLOST, to potentially reduce property taxes by approximately 40%. The county is currently researching this option and if favorable would try to get this on the next ballot.
- 4. Commissioner Hart noted that Chattooga County is currently implementing FLOST as a means to reduce property taxes, and Catoosa County is also exploring this option. Mr. Hart concluded by expressing gratitude to all attendees for their presence and ongoing support.
- 5. Commissioner Wilson highlighted the significance of the FLOST, acknowledging the difficulty in proposing another one-cent sales tax. However, he emphasized its benefit in reducing property taxes. He then recognized Ms. Duffy's remarks regarding the animal shelter, sharing a personal anecdote about his daughter's work with a local veterinarian, which underscored the critical need for improved animal facilities and services. He concluded by reminding the community about the ongoing availability of the spay and neuter voucher program.

Adjournment:

No actions taken in the Executive Session and with no further business on the agenda, Chairwoman Teems adjourned the meeting at 8:06 P.M.

Angela Teems
Chairwoman/CEO
Walker County Georgia

Date

Minutes prepared by: Walker County County Clerk, Lisa Richardson

Regular Scheduled Board of Commissioners Meeting

Walker County Annex IV

July 10, 2025

6:00 PM

<u>Roll Call</u>	<u>Present/Absent</u>
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Commissioner Blakemore	Present
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Commissioner Askew	Present
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Chairwoman Teems	Present
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Commissioner Hart	Present
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Commissioner Wilson	Present
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Sign In Sheet

Regular Scheduled Board of Commissioners Meeting

July 10, 2025

6:00 PM

<u>Name</u>	<u>Address</u>
Ruby Allen	
Andy Richardson	
Lisa Duffey	6444 Hog Jaw Rd Chick.
John Johnson	Rossville
Bobbie Hodge	
Randall Pittman	
PAINE GUY	LAUREL FILL
Chip Catlett	154 Driftwood Dr 30707
CJ Catlett	" "
Doris White	214 Jonah Dr, Rossville 30741
Curtis Creekmur	WC
Tom Purley	Planning & Inspection
Bruce Rhitt	214 Rhitt Dr
Buddy CHAPMAN	La Fayette GA

Misty Reyes	Cherokee Regional Library
Jim Faye	Villanova
Fay Tankersley	
AL CREAME	
Billy Ann	Carroll
Lecia Lumbkin	Library
NEP VATES	
Stacy Hays	
Bobby W. Sudder	Head Dept
ERIC CRISP	CRISP GEOLOGY LLC
Jan Weaver	
Ky Hoke	
Jonathan Lassetter	
Jamey Holsey	chick.
M. Holsey	Chick
Noel Durant	TPL
Corbin	Rand
Jodie ^{Harris} Reel / Ralph Harris	Villanova
Doreen A. Williams	Rock Spring
HS V. L.	
Luke Harvey	chick

W. Derayne Wilson

High Point

Eric Pullen

Chickamauga

Carla Hunt

La Fayette

Jeff Conley

Flintstone

Walker County Board of Commissioners Meeting Agenda Item Form

SECTION	DETAILS
MEETING TITLE	Board of Commissioners – Monthly Meeting
DATE OF MEETING	Aug 7 th , 2025
SUBMITTED BY	Christian Roach - Finance
AGENDA ITEM TITLE	Financials for the months of April, May, and June 2025
TYPE OF ITEM	Informational
BACKGROUND & JUSTIFICATION	For the month ending June 30th, 2025 • Year to date revenue is \$30,988,665.47 or 89.35% of budget • Year to date expenditures are \$27,194,251.95 or 78.14% of budget • Hotel Motel Tax Received YTD is \$1,033,686.19 • Alcohol Tax Received YTD is \$240,636.71
ATTACHMENTS INCLUDED	None
PRESENTER(S)	Christian Roach, CFO
ADDITIONAL NOTES	

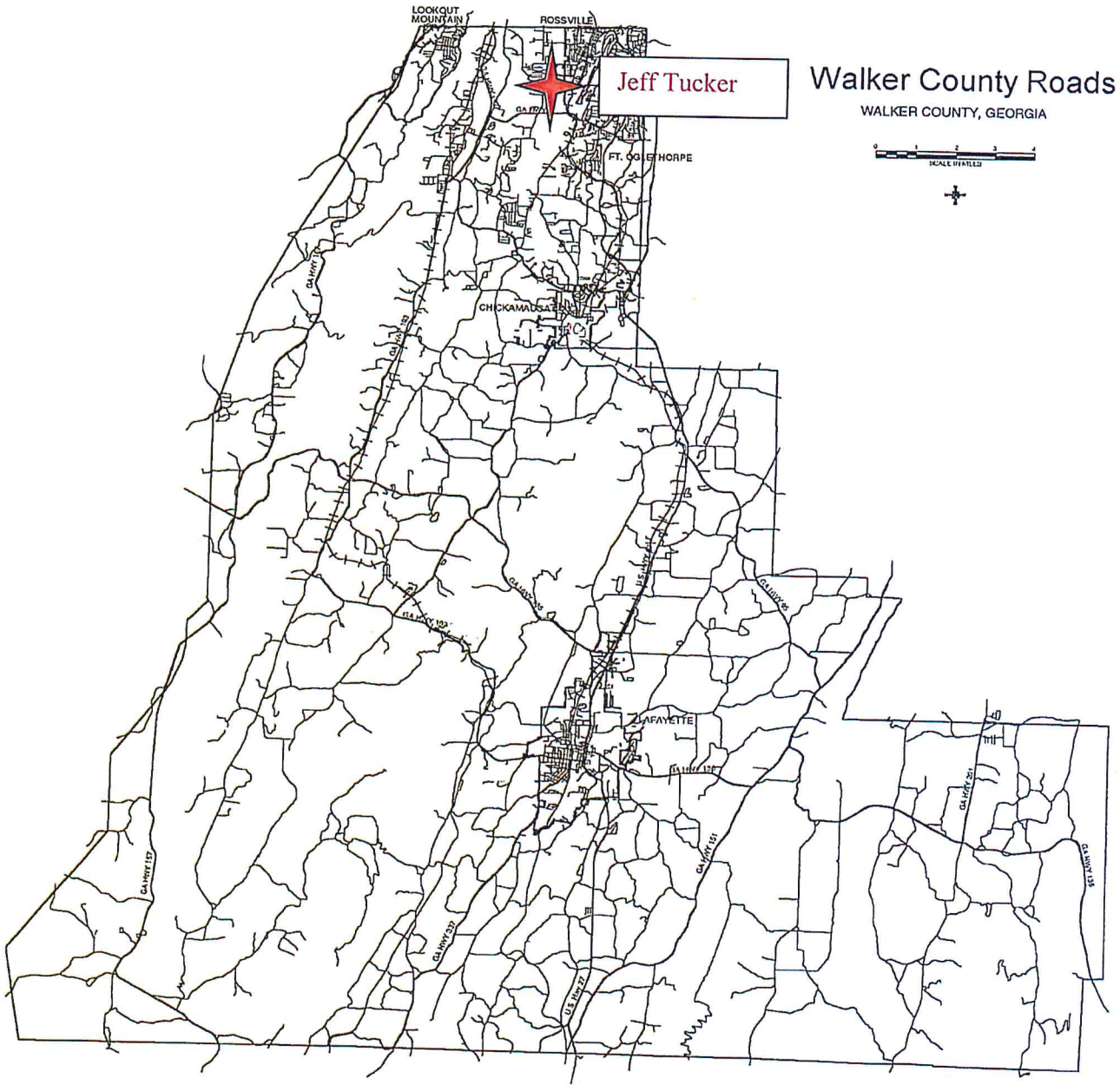


**Walker County
Planning Commission Meeting**

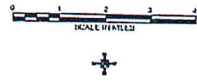
**July 17, 2025
6:00 P.M.
Walker County Civic Center**

AGENDA

- I. CALL TO ORDER**
- II. ROLL CALL**
- III. READING AND APPROVAL OF MINUTES FOR JUNE 26, 2025 MEETING**
- IV. MOTION TO OPEN PUBLIC HEARING:**
- V. NEW BUSINESS:**
 - A. REZONE:**
 - 1. Jeff Tucker:** Requests a rezone from R-3 (Residential) to C-1 (Commercial) for property located at 1423 Happy Valley Road Rossville, GA. 30741. Tax map & parcel number 0-135-080.
- VI. MOTION TO CLOSE PUBLIC HEARING:**
- VII. MOTION TO GO INTO NEW BUSINESS:**
 - 1. Jeff Tucker**
- VIII. ADJOURNMENT:**



Walker County Roads
WALKER COUNTY, GEORGIA





Walker County Planning Commission
Minutes

June 26, 2025
Walker County Civic Center
6:00 PM

ATTENDEES:

Planning Commission Members

Cindy Askew
Randy Pittman
Will Ingram
John Morehouse
Stan Porter
Jon Hentz
Todd Holt
Rob Walthour
Zack Chapman

Walker County Planning Staff

Jon Pursley, Planning Director
Kristy Parker, Planning Commission Secretary

I. CALL TO ORDER:

Chairman Pittman called the meeting to order at 6:00 P.M.

II. ROLL CALL:

III. READING & APPROVAL OF MAY 15, 2025 MEETING MINUTES:

Chairman Pittman asked if there was a motion to approve the May 15th minutes. Todd Holt made a motion to approve the minutes as is. Will Ingram seconded the motion to approve. Zack Chapman abstained from the vote due to not being present at that meeting. The rest of the Board voted to approve the minutes. The motion to approve carried.

IV. MOTION TO OPEN THE PUBLIC HEARING:

Chairman Pittman asked if there was a motion to open the public hearing. John Morehouse made a motion to open the public hearing. Rob Walthour seconded the motion. The vote was unanimous. The motion to open the public hearing carried.

V. PUBLIC HEARING:

New Business:

1. Paul Leming: Chairman Pittman asked if Mr. Leming was present. Paul Leming came forward and stated that he would like to divide off 2.96 acres for his niece so she could build a house on. Jon Pursley asked if he could divide her off the required five acres and Mr. Leming stated that he would need to keep at least ten acres so it could stay in conservation, and he could continue farming it. Zack Chapman asked if building the house on the 12.96 acres would take it out of conservation. Mike Leming came forward and stated that it is his daughter that is wanting to build the house on this property. Cindy Askew asked if the reason they were only wanting to cut out the 2.96 was so it could stay in the conservation, and he said yes. She also asked how much longer they have on the conservation and Mr. Leming said about six or seven years. John Morehouse asked who owns the property and could you not keep less than ten acres and combine it with the property across the street in order to keep it in conservation. Mr. Leming said that the property across the street is in several family members' names. Jon Pursley went over the surrounding properties and the lots sizes stating that there were several that do not meet the five-acre requirements.

2. Amendments to Land Development Regulations: Chairman Pittman went to the list of people that signed up to discuss these regulations. He called Melissa Hulsey up. Melissa Hulsey came forward and said that can verses should. She said that can these regulations be changed, yes they can be. Second, should they be changed. She stated that should public speech be denied to the community on input on their opinions on county matters. She asked the Board to imagine if they had a house and beside it there was someone wanting to build a shooting range, or a quarry, or even a lithium battery facility and you were only given twelve minutes to speak, and the Chairman would get to pick who that would be. So, he could pick one person to take up the whole twelve minutes and no one else would have a chance to give their input. She stated that this Board was important and was being asked to hand over your power. She then stated that it is her understanding that Mr. Pittman was the one that sets the agenda and Chairman Pittman stated that no he was not the one that sets the agendas. Chairman Pittman then called up Jamie Hulsey. Mr. Hulsey then came forward and stated that he supported Chairwoman Teems because she ran on transparency, and accountability. He said he feels like there is a message being sent regarding the public speaking time and the special use regulations are wrong. He stated that he has noticed that the number of Board of Commissioners' meetings has been cut from two a month to one. He said that now the Board of Commissioner's hears all zoning requests and that most of the time they overrule the Planning Commissions decisions. He said that something may come before the Board where fifty people show up to voice their concerns. He asked that this Board vote no on these changes. Chairman Pittman then asked Delyn Williams to come forward. Ms. Williams came forward and stated that she just saw where this meeting would be tonight and that they would be talking about the twelve minutes. She stated that she lives over by the new development on Guy Williams Road. She stated that this development was passed in 2021 and that at that meeting they were given five minutes to speak. She said that twelve minutes would not be enough time for a neighborhood to voice their concerns.

VII: MOTION TO CLOSE PUBLIC HEARING:

Chairman Pittman asked if there was a motion to close the public hearing. Stan Porter made a motion to close the public hearing. Todd Holt seconded the motion. The vote was unanimous. The motion to close the public hearing carried.

VIII: MOTION TO OPEN NEW BUSINESS:

Chairman Pittman asked if there was a motion to open the new business. Zack Chapman made a motion to open new business. Cindy Askew seconded the motion. The vote was unanimous. The motion to open new business carried.

IX: NEW BUSINESS:

1. Paul Leming: Chairman Pittman asked if there was a motion. Zack Chapman made a motion to deny the rezone due to not meeting the five acre requirement nor meeting the Comprehensive Plan. John Morehouse seconded the motion to deny. The vote was unanimous. The motion to deny carried.

2. Amendments to the Land Development Regulations: Chairman Pittman asked if there was any discussion on these amendments. Zack Chapman asked where these requested changes came from. Chairman Pittman stated that these amendment changes were set to the Planning Commission from the Board of Commissioners. Jon Pursley stated that per our ordinance that if you are apposed to a zoning change this Board would be the only time you would be allowed to voice your concerns and at the Board of Commissioners you would not be allowed to speak. Zack Chapman asked if this was a resent change and Jon said no that it has been in the ordinance but not inforced. Now they are wanting to change it so you are allowed time to speak. The state says you can have ten minutes but the Board of Commisisoners is wanting it to be twelve minutes for or against. These changes came from the Commissioners Office. Zack Chapman said that he understands that this Board is required to not have contact with the public about anything that will be coming before them but if you have watched any of the Commissioners meeting they have said that they will talk to the public before they make a decision and this is very concerning to him that they are willing to go and talk to the public and that is what these meeting are suppose to be for and not private discussions. Stan Porter said that in most cases twelve minutes might be enough time but there some situations where more time is needed like on big developments. Rob Walthour asked if there was an order of how people would be picked to speak or would it be just how they sign in. Chairman Pittman said that these guildlines do not specify that but as Chairman he would ask if any adjoining neighbors had anything to say first. He said like if it was something in LaFayette and then someone from the Rossville area come forward and took up ten minutes of the time. He said that the people that it will affect most would need to speak first. Cindy Askew stated that anyone on this Board should be willing to take the time to hear what the people have to say. Rob Walthour asked if they could make recommendations tonight regarding these and Jon Pursley stated yes. Zack Chapman asked Chairman Pittman if it was his choice to present this packet as a whole and Chairman Pittman said yes but the Board can make recommendations. Jon Pursley stated that this Board has had this packet for almost a month to review in case you had recommentaions. Rob Walthour said that to his understanding that this twleve minutes could be used up by one person and Jon said yes. Todd Holt said that he feels that the people should have a chance to talk. Will Ingram also said they should hear from the public. Zack Chapman said that this Board shows up each month and gets paid \$50.00 per

meeting and the Board of Commissioners make \$20,000.00 to show up once a month and for them to ask us to show up and make recommendations for them on line item by line item is a little much. He said that if there are other areas in here where they would fully back our authority and the reason we show up is to try to have a positive impact on the community is pretty disheartening to hear them say “they pay us” and then have us sit here and go line item by line item to make a recommendation. I make a motion to fully deny these recommendations. Todd Holt seconded the motion. The motion to deny was unanimous. The motion to deny carried.

XIV: ADJOURNMENT:

Chairman Pittman asked if there was a motion to adjourn. Rob Walthour made a motion to adjourn. Stan Porter seconded the motion. The vote was unanimous. Motion to adjourn carried.

Date Submitted:	_____	Planning Commission Chairman
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Date Submitted:	_____	Planning Commission Secretary
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Date Submitted:	_____	Planning Commission Director
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WALKER COUNTY
PLANNING & DEVELOPMENT
AGENDA ITEM

Owner: Jeff Tucker

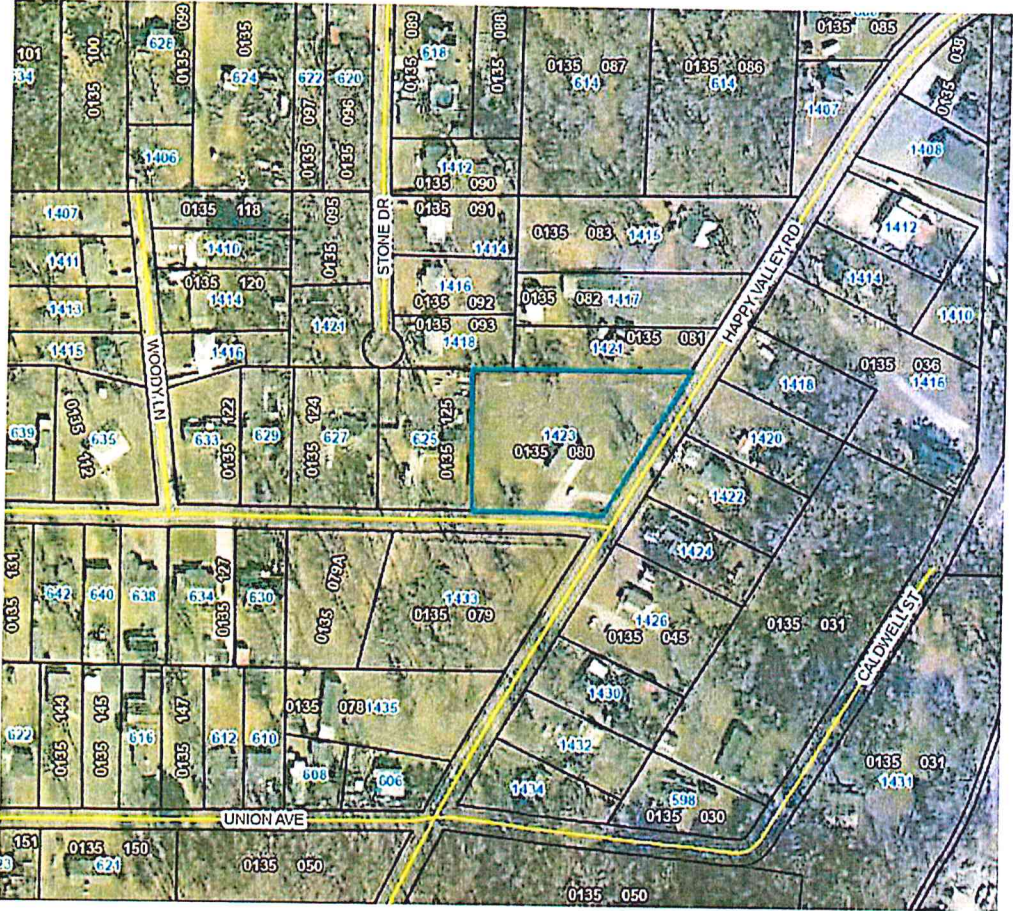
Petitioner: same

Location of Property: 1423 Happy Valley Road
Rossville, GA. 30741

Tax map & parcel number 0-135-080

	PC Meeting Date:	7/17/2025
	Present Zoning:	R-3 (Residential)
APPLICANT'S INTENT:	Requesting to rezone the 1.22-acre parcel from R-3 to C-1 and fence the entire property and park his asphalt company equipment on	
DETAILS OF REQUEST:	The Comprehensive Plan shows Country Suburban Area that smaller retail establishments as commercial use	

Projected Area:





Walker County Planning Office
Rezone, Conditional Use Variance & Variance Application

☒ Rezone ☐ Conditional Use Variance ☐ Variance

Current Zoning:	Requested Change:	
R-3	C-1	
Map & Parcel	Date:	Fee:
Parcel ID 0135 080	6-10-25	300.00

Applicant/Owner & Phone: Jeff Tucker 423-834-1535
Street Name & Number: 1423 Happy Valley Rd Rossville
GA
Mailing Address: 21 Pine Lake Rd Ringgold GA 30735
City, State, Zip Code: Ringgold GA 30736
Request: Want to fence the entire property and park my asphalt company equipment. Want to make a secure equipment yard.

PLANNING COMMISSION RECOMMENDATION:

- ☐ APPROVED AS SUBMITTED
☐ APPROVED WITH CONDITIONS
☐ TABLED
☐ DENIAL

BOARD OF COMMISSIONERS FINAL DECISION:

- ☐ APPROVED AS SUBMITTED
☐ APPROVED WITH CONDITIONS
☐ TABLED
☐ DENIAL

The following disclosure is required of the applicant(s) by Section 36-67A of O.C.G.A. The following is for disclosure purposes only and does not disqualify the petition.

Within the past two years, have you made either campaign contributions totaling \$250.00 or more and/or given gifts having value of \$250.00 or more to a local government official who will be responsible for making a recommendation or decision on the application? YES ☐ NO ☒ If YES, then on a separate page, please furnish the following information:

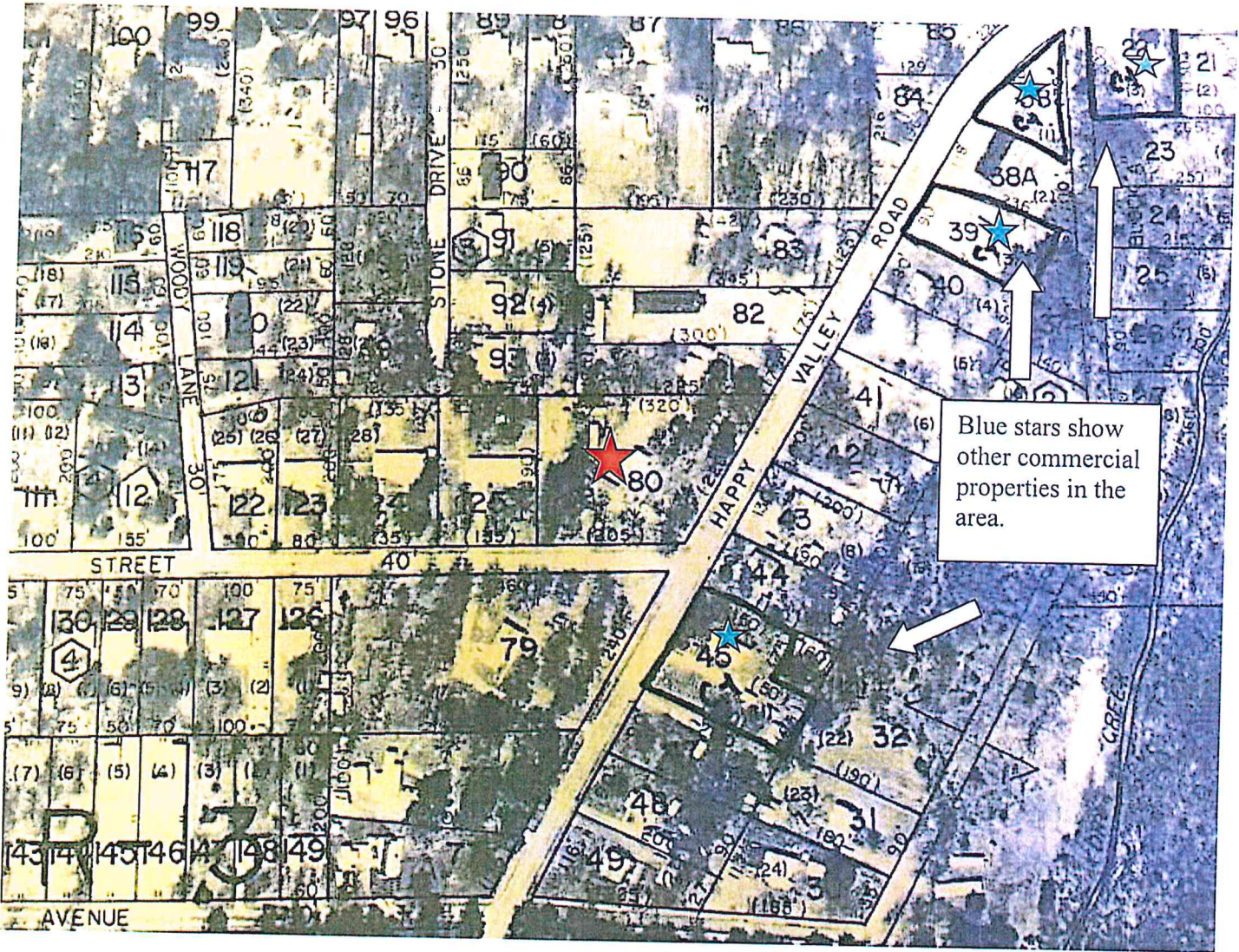
- A) The name of the local government official(s) to whom cash contribution or gift was made.
B) The total dollar amount(s) of each campaign made by the applicant to each local official during the two years immediately preceding the filing of the application.
C) An enumeration and description of each gift having value of \$250.00 or more made by the applicant to each local government official within the past two years.

Signature of Applicant/Owner:

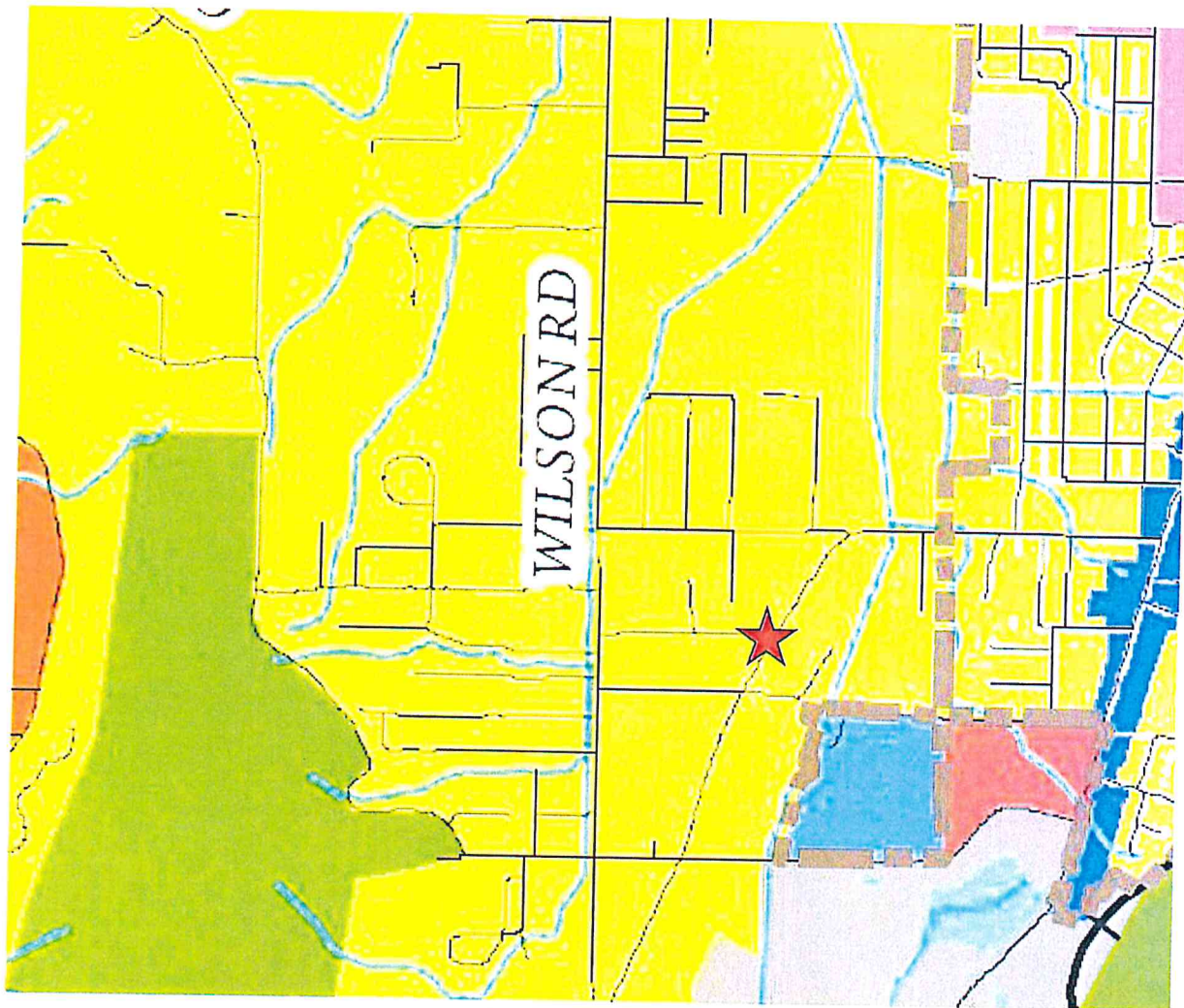
APPLICANT/OWNER

6-10-25
DATE

Zoning Map:



Future Land Use Map:



— Roads — Railroads — Lakes & Ponds — Crossroad Community
 — Highways — Rivers & Streams — City Limits

Character Areas

Activity Center	Downtown Mixed Use	Historic Mill Redevelopment Area	Residential Redevelopment Area
Activity Destination District	Estate Residential	Industrial	Rural Residential
Agriculture / Forestry	Fairland Proper	Lookout Mountain Neighborhood	School
Airport	Gateway Corridor	Mill Village	Town Center
County Suburban	Greenspace / Conservation Area	Missionary Ridge Residential	Traditional Neighborhood
Downtown Business District	Historic Downtown	Mixed Use	



Figure 52. Residential development in the Mountain View area

County Suburban: Walker County

Description: Location of predominately Post-WWII residential single family housing within subdivided parcels of large amounts of open space. County suburban housing is often found in proximity of public water. These locations are characterized by low pedestrian mobility, little or no transit, a high amount of open space, and a high to moderate degree of residential building separation. Smaller retail establishments may be found in these locations also. Public institutional uses may be found at these locations in the form of fire departments, public school, recreational facilities, and ect.

Suggested Development Strategy:

1. Provide only limited planned expansion of water and sewer infrastructure so to control the rate of growth.
2. Wherever possible, connect to regional network of greenspace and trails made available to pedestrians, bicyclists, and other non-vehicular means of transportation.
3. Encourage compatible architecture styles that maintain the desired, local character, and do not include "franchise" or "corporate" architecture.
4. Discourage tourist-based industries
5. Permit conservation subdivisions, accessory housing units, and well-designed multifamily residences to increase neighborhood density versus traditional suburban development
6. Add traffic calming improvements, sidewalks, street trees, and increased street interconnection to improve walkability and slow traffic within existing neighborhood.

Land uses:

- Single family residential
- Commercial
- Parks/Recreation/Conservation
- Public/Institutional

Key Word Objectives: Post- WWII housing, Subdivision, Building separation, Limited commercial, Public Water, Open space, Recreation, Conservation, Traditional neighborhood, Sense of place, Alternative multimodal transportation, regional identity, Heritage Preservation, Infill development, Open space preservation, Environmental protection



Walker County Planning Commission
Minutes

July 17, 2025
Walker County Civic Center
6:00 PM

ATTENDEES:

Planning Commission Members

Cindy Askew
Randy Pittman
John Morehouse
Stan Porter
Jon Hentz
Todd Holt
Rob Walthour

Walker County Planning Staff

Jon Pursley, Planning Director
Kristy Parker, Planning Commission Secretary

I. CALL TO ORDER:

Chairman Pittman called the meeting to order at 6:00 P.M.

II. ROLL CALL:

III. READING & APPROVAL OF JUNE 26, 2025 MEETING MINUTES:

Chairman Pittman asked if there was a motion to approve the June 26th minutes. Stan Porter made a motion to approve the minutes as is. Todd Holt seconded the motion to approve. The vote was unanimous. The motion to approve carried.

IV. MOTION TO OPEN THE PUBLIC HEARING:

Chairman Pittman asked if there was a motion to open the public hearing. Todd Holt made a motion to open the public hearing. Rob Walthour seconded the motion. The vote was unanimous. The motion to open the public hearing carried.

V. PUBLIC HEARING:

New Business:

1. Jeff Tucker: Chairman Pittman asked if Mr. Tucker was present. Jeff Tucker came forward and stated that he owns about an acre and a half and would like to park some of his equipment on the property. He said that there is a mobile home on the property that his son lives in. He said that his equipment keeps getting vandalized where it sits in Chattanooga. He said he would like to fence in where he would park it. Cindy Askew asked how many trucks he had, and he stated two. He said that he has a small paving company, and the pavers are the small ones. Planning Director Jon Pursley spoke on the surrounding area and that he felt like a commercial neighborhood (CN) zone would be a better fit for the area and still allow the mobile home to be lived in since zone C-1 does not allow residential use. Mr. Tucker said that he was not aware that asking for a C-1 rezone would not allow for the home to still be used and agreed with a CN change if approved. Chairman Pittman asked if anyone else had any comments. Tina Groce came forward and stated that she was a small business owner and that she appreciated the Board for listening to the citizens and all they do for the community. There were no other people present.

VI: MOTION TO CLOSE PUBLIC HEARING:

Chairman Pittman asked if there was a motion to close the public hearing. John Morehouse made a motion to close the public hearing. Stan Porter seconded the motion. The vote was unanimous. The motion to close the public hearing carried.

VII: MOTION TO OPEN NEW BUSINESS:

Chairman Pittman asked if there was a motion to open the new business. Jon Hentz made a motion to open new business. Todd Holt seconded the motion. The vote was unanimous. The motion to open new business carried.

VIII: NEW BUSINESS:

1. Jeff Tucker: Chairman Pittman asked if there was a motion to approve or deny the rezone request. Stan Porter made a motion to approve a rezone of CN (Commerical Neighborhood) instead of the C-1 request with the applicant requesting an ammendment from the Board of Commissioners for the CN change. John Morehouse seconded the motion. The vote was unanimous. The motion to approve a rezone to CN carried.

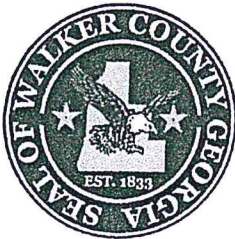
IX: ADJOURNMENT:

Chairman Pittman asked if there was a motion to adjourn. Rob Walthour made a motion to adjourn. Stan Porter seconded the motion. The vote was unanimous. Motion to adjourn carried.

Date Submitted:	_____	Planning Commission Chairman
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Date Submitted:	_____	Planning Commission Secretary
-----------------	-------	-------------------------------

Date Submitted:	_____	Planning Commission Director
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Walker County Planning Office
Rezone, Conditional Use Variance & Variance Application

☒ Rezone ☐ Conditional Use Variance ☐ Variance

Current Zoning:	Requested Change:	
R-3	C-1	
Map & Parcel	Date:	Fee:
Parcel ID 0135 080	6-10-25	300.00

Applicant/Owner & Phone: Jeff Tucker 423-834-1535
Street Name & Number: 1423 Harry Valley Rd Rossville GA
Mailing Address: 21 Pine Lake Rd Ringgold GA 30736
City, State, Zip Code: Ringgold GA 30736
Request: Want to fence the entire property and park my asphalt company equipment. Want to make a secure equipment yard.

PLANNING COMMISSION RECOMMENDATION:

7-17-2025 ☐ APPROVED AS SUBMITTED
☒ APPROVED WITH CONDITIONS
☐ TABLED
☐ DENIAL

BOARD OF COMMISSIONERS FINAL DECISION:

☐ APPROVED AS SUBMITTED
☐ APPROVED WITH CONDITIONS
☐ TABLED
☐ DENIAL

Stan Porter made a motion to approve the rezone as CN instead of C-1 with the applicant making the request to the Board of Commissioners to amend his original request of C-1 (Commercial) to CN (Commercial Neighborhood). John Morehouse seconded the motion to approve the CN rezone. The vote was unanimous. The motion to approve carried.

The following disclosure is required of the applicant(s) by Section 36-67A of O.C.G.A. The following is for disclosure purposes only and does not disqualify the petition.

Within the past two years, have you made either campaign contributions totaling \$250.00 or more and/or given gifts having value of \$250.00 or more to a local government official who will be responsible for making a recommendation or decision on the application? YES ☐ NO ☒ If YES, then on a separate page, please furnish the following information;

- The name of the local government official(s) to whom cash contribution or gift was made.
- The total dollar amount(s) of each campaign made by the applicant to each local official during the two years immediately preceding the filing of the application.
- An enumeration and description of each gift having value of \$250.00 or more made by the applicant to each local government official within the past two years.

Signature of Applicant/Owner:

[Signature]
APPLICANT/OWNER

6-10-25
DATE



Walker County Planning Office
Rezone, Conditional Use Variance & Variance Application

☐ Rezone ☐ Conditional Use Variance ☐ Variance

Current Zoning:	Requested Change:	
A1	VARIANCE OF ACREAGE	
Map & Parcel	Date:	Fee:
0315 001	5-2-2025	150.00

Applicant/Owner & Phone: Paul Leming 706-764-7076

Street Name & Number: 210 Mineral Springs Road

Mailing Address: 2740 Old Mineral Springs Road

City, State, Zip Code: Lafayette, GA. 30228

Request: We have 12.96 Acres Conserve Program
That we use for Hay Production. My niece would
like to build a house on 2.96 Acres

PLANNING COMMISSION RECOMMENDATION:

☐ APPROVED AS SUBMITTED
☐ APPROVED WITH CONDITIONS
☐ TABLED
6-26-2025 ☒ DENIAL

Zack Chapman made a motion to deny the rezone due to not meeting the five acre requirement nor meeting the Comprehensive Plan. John Morehouse seconded the motion to deny. The vote was unanimous. The motion to deny carried.

BOARD OF COMMISSIONERS FINAL DECISION:

☐ APPROVED AS SUBMITTED
☐ APPROVED WITH CONDITIONS
Boyle Teem ☒ TABLED to August 7, 2025
☐ DENIAL

The following disclosure is required of the applicant(s) by Section 36-67A of O.C.G.A. The following is for disclosure purposes only and does not disqualify the petition.

Within the past two years, have you made either campaign contributions totaling \$250.00 or more and/or given gifts having value of \$250.00 or more to a local government official who will be responsible for making a recommendation or decision on the application? YES ☐ NO ☒ If YES, then on a separate page, please furnish the following information:

- The name of the local government official(s) to whom cash contribution or gift was made.
- The total dollar amount(s) of each campaign made by the applicant to each local official during the two years immediately preceding the filing of the application.
- An enumeration and description of each gift having value of \$250.00 or more made by the applicant to each local government official within the past two years.

Signature of Applicant/Owner:

Paul Leming
APPLICANT/OWNER

5-2-2025
DATE

V. PUBLIC HEARING:

New Business:

1. Paul Leming: Chairman Pittman asked if Mr. Leming was present. Paul Leming came forward and stated that he would like to divide off 2.96 acres for his niece so she could build a house on. Jon Pursley asked if he could divide her off the required five acres and Mr. Leming stated that he would need to keep at least ten acres so it could stay in conservation, and he could continue farming it. Zack Chapman asked if building the house on the 12.96 acres would take it out of conservation. Mike Leming came forward and stated that it is his daughter that is wanting to build the house on this property. Cindy Askew asked if the reason they were only wanting to cut out the 2.96 was so it could stay in the conservation, and he said yes. She also asked how much longer they have on the conservation and Mr. Leming said about six or seven years. John Morehouse asked who owns the property and could you not keep less than ten acres and combine it with the property across the street in order to keep it in conservation. Mr. Leming said that the property across the street is in several family members' names. Jon Pursley went over the surrounding properties and the lots sizes stating that there were several that do not meet the five-acre requirements.

2. Amendments to Land Development Regulations: Chairman Pittman went to the list of people that signed up to discuss these regulations. He called Melissa Hulsey up. Melissa Hulsey came forward and said that can verses should. She said that can these regulations be changed, yes they can be. Second, should they be changed. She stated that should public speech be denied to the community on input on their opinions on county matters. She asked the Board to imagine if they had a house and beside it there was someone wanting to build a shooting range, or a quarry, or even a lithium battery facility and you were only given twelve minutes to speak, and the Chairman would get to pick who that would be. So, he could pick one person to take up the whole twelve minutes and no one else would have a chance to give their input. She stated that this Board was important and was being asked to hand over your power. She then stated that it is her understanding that Mr. Pittman was the one that sets the agenda and Chairman Pittman stated that no he was not the one that sets the agendas. Chairman Pittman then called up Jamie Hulsey. Mr. Hulsey then came forward and stated that he supported Chairwoman Teems because she ran on transparency, and accountability. He said he feels like there is a message being sent regarding the public speaking time and the special use regulations are wrong. He stated that he has noticed that the number of Board of Commissioners' meetings has been cut from two a month to one. He said that now the Board of Commissioner's hears all zoning requests and that most of the time they overrule the Planning Commissions decisions. He said that something may come before the Board where fifty people show up to voice their concerns. He asked that this Board vote no on these changes. Chairman Pittman then asked Delyn Williams to come forward. Ms. Williams came forward and stated that she just saw where this meeting would be tonight and that they would be talking about the twelve minutes. She stated that she lives over by the new development on Guy Williams Road. She stated that this development was passed in 2021 and that at that meeting they were given five minutes to speak. She said that twelve minutes would not be enough time for a neighborhood to voice their concerns.

GRANT AWARD

CRIMINAL JUSTICE COORDINATING COUNCIL

2026 Accountability Court Funding Program

SUBAWARDEE:		CFDA NUMBER:	N/A
Employer Identification Number (EIN):	586000901	SUBAWARD NUMBER:	AW-ACFP-26-223-035
IMPLEMENTING AGENCY:	Lookout Mountain Circuit Mental Health Court	SUBGRANT PERIOD:	07/01/2025 - 06/30/2026
PROJECT TYPE:	Mental Health Court	SUB AWARD AMOUNT:	\$204,253.00
AWARD NUMBER:	State Accountability Court Program	MATCHING FUNDS:	\$36,045.00
AWARD PERIOD:	07/01/2025 - 06/30/2026	TOTAL FUNDS:	\$240,298.00

This award is made under the Council of Accountability Courts Judges State of Georgia grant program. The purpose of the Accountability Court Grants program is to make grants to local courts and judicial circuits to establish specialty courts or dockets to address offenders arrested for drug charges or mental health issues. This grant program is subject to the administrative rules established by the Criminal Justice Coordinating Council. This Subgrant shall become effective on the beginning date of the grant period, provided that a properly executed original of this "Subgrant Award" is returned to the Criminal Justice Coordinating Council by June 30, 2025.

Reimbursement/Payment
Frequency:

Agency Approval



Jay Neal, Director
Criminal Justice Coordinating
Date
6/13/2025

Awardee Approval

Signed Name: 

Printed Name: Christian Roach
Title: CFO

Date: 07/15/2025

Special Conditions
2026 Accountability Court Funding Program

AW-ACFP-26-223-035

CRIMINAL JUSTICE COORDINATING COUNCIL

State of Georgia – Accountability Courts FY26 SPECIAL CONDITIONS

1. All project costs not exclusively related to activities of the funded accountability court must be approved with a Subgrant Adjustment Request, and only the costs of approved project-related activities will be reimbursable under the Subgrant Award.

Initials

2. The subgrantee must submit Subgrant Adjustment Request #1 with its signed, completed award documentation. The adjustment request is accompanied by a detailed project budget that itemizes all projected expenditures as approved by the Council of Accountability Court Judges (CACJ) Funding Committee. This initial SAR is part of the grant activation process and enables the Criminal Justice Coordinating Council (CJCC) to initiate the grant. The project budget and summary will not be established, or officially approved, until the subgrantee receives a written approval notice from CJCC. All project costs and project activities must coincide with the approved budget, summary, and implementation plan unless subsequent revisions are approved by CJCC.

Initials

3. The subgrantee must submit subsequent Subgrant Adjustment Requests to revise the budget, project summary, and implementation plan prior to any substantial changes, but no later than 30 days prior to the end of the subgrant period.

Initials

4. The subgrantee agrees that no funds shall be expensed outside of the approved budget. In addition, any funds spent under this subgrant award must be expended by the grant end date and not encumbered.

Initials

5. The subgrantee agrees that at least 25% of the awarded funds will be spent in the first quarter, 50% in the second quarter and 75% in the third quarter. If this condition is not met, any unused remaining funds from that quarter will be retained by the Council to be managed by the CACJ Funding Committee.

Initials

6. Waivers for the above 25% expenditure requirement may be granted at the committee's discretion for the 1st and 2nd quarters only. If a waiver is granted, the funds held over to the next quarter must be spent in the next quarter.

Initials

7. This is a reimbursement grant. Requests for reimbursement must be made on a quarterly basis. Subgrant Expenditure Reports (SERs) are due 15 days after the end of the reporting period. SERs may be submitted monthly. SER submissions must be accurate and complete. Subgrantees should not submit incomplete SERs. Incomplete SERs will be considered late, and a 10% penalty will be assessed after expiration of a 10-day grace period. A failure to follow SER procedures outlined in these conditions and in the CACJ Rules may subject a court to rescission of a grant award as outlined in Article 4 of the Rules.

Initials

8. The subgrantee certifies that state funds will not be used to supplant funds that would otherwise be made available for grant-funded initiatives. State funds must be used to supplement existing funds for program activities and not replace funds appropriated for the same purpose. Potential supplanting will be the subject of application review, as well as pre-award review, post-award monitoring, and audit. If there is a potential presence of supplanting, the subgrantee will be required to document that the reduction in non-state resources occurred for reasons other than the receipt or anticipated receipt of state funds.

Initials

9. Statistical and/or evaluation data describing project performance must be submitted to CACJ on a quarterly

basis using the CACJ-funded case management system . Failure to submit all requested data by 15 days after the end of the quarter will result in the withholding of grant funds on this subgrant and/or any other subgrant administered by CJCC until compliance is achieved. If data are not received, funds for subsequent quarters may be rescinded.

Initials

10. The subgrantee certifies that 1) title to all equipment and/or supplies purchased with funds under this subgrant shall vest in the agency that purchased the property; 2) equipment and/or supplies will be maintained in accordance with established local or state procedures as long as the equipment and/or supplies are used for program-related purposes; and 3) once the project concludes and/or equipment is no longer utilized for its grant-funded purpose, CJCC and CACJ will be informed of the available equipment and determine its future use to assure it is utilized in furtherance of the goals and objectives of the grant program and the State of Georgia.

Initials

11. If your court uses a CSB/DBHDD enrolled provider for treatment and receives specific contracted funds for mental health and/or addictive disease treatment court services, these funds have been awarded provisionally. Prior to use, the court must meet with the CSB/DBHDD enrolled provider to determine what services are billable and are not being provided. These funds should only be applied to services that are not billable by the CSB/DBHDD enrolled provider. The court should work to enter into an agreement with the CSB/DBHDD enrolled provider that outlines billable and non-billable services.

Initials

12. All drug, veteran, mental health, family, and DUI courts must use a validated assessment tool approved by CACJ. All courts are required to use evidence-based treatment modalities.

Initials

13. Subgrantees must comply with the training requirements as determined by CACJ. All evidence-based training attendees will be required to sign and submit the CACJ Training Acknowledgement & Agreement Form upon registering for CACJ supported training sessions. The court shall implement the evidence-based treatment within 60 days of the training attendee achieving certification.

Initials

14. All evidence-based training attendees that achieve certification are subject to fidelity monitoring by a CACJ treatment team staff member. Subgrantees shall provide treatment scheduling documentation to CACJ to support the fidelity visit and shall adhere to the policies and procedures outlined in the Model Fidelity Handbook for Evidence-Based Programs.

Initials

15. Subgrantees in receipt of funds to support participant treatment are subject to fidelity monitoring by a CACJ treatment team staff member. Subgrantees shall provide treatment scheduling documentation to CACJ to support the fidelity visit and shall adhere to the policies and procedures outlined in the Model Fidelity Handbook for Evidence-Based Programs

Initials

16. Subgrantees in receipt of funds to support internally provided, grant supported, evidence-based trainings must comply with the following: notify CACJ of scheduled training sessions; enter into agreements with qualified evidence-based facilitators; submit a CACJ Training Acknowledgement & Agreement Form for each attendee to CACJ prior to the start of training session; and provide CACJ with documentation of each attendee who achieved certification.

Initials

17. CACJ may designate preferred vendors or suppliers of products or services that are either on state contract or with which CACJ has an agreement or contract in place. Subgrantees may be required to utilize such contracts or agreements for designated products or services or be required to justify that their purchases are less costly.

Initials

18. All subgrantee programs are subject to the jurisdiction of the Funding Committee of CACJ by their acceptance of a CACJ-awarded grant. Failure to comply with any of the special conditions contained within this document, by the authorized official, project officials, agents, and/or employees of this grant, will subject the program to the enforcement procedures outlined in Article 4 of the CACJ Rules.

Initials

19. Subgrantees must follow all accountability court standards as approved by CACJ. Initials

20. Medication-Assisted Treatment (MAT) is the use of medications in combination with counseling and behavioral therapies and is an effective treatment for substance use disorders (SUD), including opioid use disorders (OUD). The Americans with Disabilities Act (ADA) protects persons with OUD and SUD from discrimination for using lawfully prescribed medication. Subgrantees agree not to prohibit a program participant from accessing MAT services or from using lawfully prescribed MAT medication. This condition only applies to adult program participants.

Initials

21. Subgrantees must abide by CACJ Rules. Subgrantees are responsible for obtaining the current version of the Rules and ensuring that program activities operate in compliance with the Rules. The Rules, in their entirety, are incorporated herein by reference and compliance with the Rules is a condition of this grant. A failure to comply with the Rules may result in a referral to Section VIII of Article 4 of the Rules governing rescission of grant awards after violations of special conditions or a referral under Article 8 governing compliance with the Rules, state standards, and Georgia law.

Initials

22. The grantee acknowledges that funds provided under this grant award are state-appropriated funds and may not be accessible after the end of the grant period. The final reimbursement request under this award must be received by CJCC no later than July 15, 2026. In addition, if the grantee has not received payments for any prior reimbursements, the grantee must notify CJCC by June 15, 2026 or risk losing access to those funds.

Initials

23. All services must be rendered to the Court before payment is made. If it is found that a Court/County made an advance payment, those funds may be required to be repaid to CJCC.

Initials

24. Subgrantees must comply with the training attendance requirements as determined by CACJ and as required by Article 10 of the CACJ Rules. Attendees will be informed of additional training attendance requirements during the training registration process for each training. CACJ expects that everyone who registers for training will be able to attend that training. To be good stewards of state funds, attendees must cancel training reservations as soon as a conflict, illness, or other circumstance arises that prevents them from attending the training. It is understood by CACJ that emergency situations occur. Emergency situations are considered the exception but not the rule. If these requirements are not met, any expenses incurred by CACJ may be de-obligated from the subgrantee in the form of a fee or other penalty. Funds de-obligated due to noncompliance with a training requirement will be retained by CACJ to be managed by the CACJ Funding Committee.

Initials

25. The subgrantee agrees that all personnel charging time to this grant must maintain timesheets documenting hours for all work performed for pay, including both grant-related and non-grant related work activities. This includes work performed that is unrelated to an accountability court.

Initials

26. The subgrantee understands and agrees that payments made by CJCC do not constitute final approval of submitted expenditures. Subsequent reviews, audits, or examinations may identify expenses that fall outside the grant scope or rules. In such cases, the subgrantee may be required to repay those funds.

Initials

27. The subgrantee understands and agrees that in order to receive a state grant award, as well as to receive any reimbursement for funds expended under a state grant award, the subgrantee's fiscal agent must not be on the audit list maintained by the Georgia Department of Audit & Accounts (DOAA). Further, if a subgrantee is unable to be awarded state grant funds due to being on the audit list, the subgrantee must be removed from the audit list on or before December 31, 2025 in order for an award to be made. If the subgrantee's fiscal agent is not removed from the audit list by that date, funds will be reallocated for other purposes. No award, nor any reimbursement for funds expended in anticipation of an award, can be made while the subgrantee's fiscal agent is on the audit list. Subgrantee understands and agrees that any funds expended in anticipation of receiving an award before the award is made cannot be reimbursed via this grant.

28. The subgrantee understands and agrees to comply with the Case Management System Use Policy which dictates that CACJ-funded case management systems can only be used for data collection of referrals and participants served by accountability courts. Use of the CACJ-funded case management system for non-

accountability court purposes is strictly prohibited. Courts found to be using the system for non- accountability court purposes may be subject to de-obligation and cancellation of some or all of their operating grant award.

Awardee Approval

Signed Name: 
Printed Name: Chris Har Roach
Title: CFO
Date: 07/15/2025



RESOLUTION R-049-25

A RESOLUTION OF THE WALKER COUNTY BOARD OF COMMISSIONERS TO ADOPT A POLICY FOR EMPLOYEE PAID TIME OFF

WHEREAS, the Board of Commissioners of Walker County ("Board") is the governing authority of Walker County, Georgia; and

WHEREAS, the Board has determined it is desirable and necessary to adopt and implement a comprehensive paid time off (PTO) policy that prioritize employee well-being, foster a positive work environment, and support a healthy work-life balance; and

WHEREAS, a fair and comprehensive PTO policy is crucial for attracting and retaining skilled workers, boosting morale, and improving overall productivity and employee satisfaction which in turn benefits the County; and

WHEREAS, providing paid time off for vacation, sick leave and personal time allows employees to rest, recover from illness, attend to family matters and engage in civic responsibilities; and

WHEREAS, a well-defined PTO policy establishes clear guidelines for employees, ensuring fairness, transparency and consistency in the administration of time off requests;

THEREFORE BE IT RESOLVED by the Board of Commissioners of Walker County, Georgia that the Paid Time Off Policy, attached hereto marked "Exhibit A," and incorporated by reference is hereby adopted and shall be implemented effective October 1, 2025;

BE IT FURTHER RESOLVED any other Resolution or county policy addressing paid time off prior to this date, that is now in conflict with any of the provisions of this Resolution, is hereby repealed.

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

ATTEST:

WALKER COUNTY, GEORGIA

LISA RICHARDSON, County Clerk

ANGELA TEEMS, Chairwoman/CEO

(SEAL)

The foregoing Resolution received a motion for _____ from Commissioner _____, second by Commissioner _____, and upon the question the vote is _____ ayes, _____ nays to adopt the Resolution.

Exhibit A



Walker County Government
Office of the Commissioner
Human Resources Department

PAID TIME OFF POLICY

SUMMARY

It is the policy of Walker County Government (WCG) to provide various leave benefits for eligible employees. While this summary is extensive, it may not be all inclusive and other policies may carry more detail regarding certain types of leaves itemized here.

DEFINITIONS and PROCEDURES

ELIGIBILITY – Full-time hourly and salaried employees are eligible for paid time off as described in this policy. An employee is considered full-time if their normal and regular schedule is 32 or more working hours per week.

Salaried employees are not paid for hours worked, but for total contribution. If a salaried employee has provided a meaningful contribution but has not worked a full eight hours, it will be considered a day worked. Leave time will normally be charged in whole days (or eight hours).

New employees begin accruing leave benefits upon hire; however, they are not eligible to use Personal Time Off (PTO) until they have successfully completed a 90-day introductory period.

LEAVE BANK – Full-time hourly employees will track all earned leave time in 2 “banks.” Those banks are Personal Time Off (PTO) and Compensatory Time earned.

Salaried employees do not earn overtime, nor do they accumulate compensatory time.

Payout of Banked Time at End of Employment -

Final paycheck may not be released until it is determined that the leave banks have been properly balanced and that all Walker County property, such as office equipment, clothing, tools and safety gear have been inventoried and accounted for by the employee’s supervisor. In the event any property is unaccounted for, Walker County reserves the right to hold the Accrued Leave Check until the matter is reconciled.

Departments are not permitted to implement or maintain any Paid Time Off (PTO) policies that differ from or are not included in this policy

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Walker County Government
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Human Resources Department

PAID TIME OFF POLICY

TYPES OF LEAVE

PAID HOLIDAYS – All Full-time employees are eligible to receive all county holidays each year.

Part-time, temporary, and seasonal employees, or employees on Leave Without Pay, Military Leave, FMLA, or Suspension Without Pay are not entitled to holiday pay.

Hourly employees will be paid 8 hours for the holiday regardless of normal shift length. If an hourly employee is required to work on the holiday, they will be paid for the hours worked and accrue 8 hours of holiday pay. Employees who opt to accrue and 'bank' their time instead of receiving payment must deposit it into their PTO bank. Holiday hours do not count toward overtime.

An employee must be present at work or have an excused or permitted absence on the regularly scheduled workdays immediately before or after a holiday absence in order to receive pay for the holiday.

Holidays that occur during paid PTO will be paid as holiday pay and not charged against PTO.

If the holiday occurs on Saturday, it will normally be observed on the Friday before. If it occurs on Sunday, it will normally be observed on the Monday after.

The 12 (Twelve) Paid Holidays are:

1. New Year's Day
2. Martin Luther King, Jr. Day
3. Good Friday
4. Memorial Day
5. Juneteenth
6. Independence Day
7. Labor Day
8. Veteran's Day
9. Thanksgiving Day
10. The Friday after Thanksgiving
11. Christmas Eve
12. Christmas Day

Observance of Religious Holidays – An employee may submit a request to his or her department head at least 7 days in advance for Leave from work for observance of religious holidays not already provided as a paid holiday by WCG. Such requests will be given priority consideration and shall not be denied if the employee has PTO or Comp Time to cover the time

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Walker County Government
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PAID TIME OFF POLICY

away from work, the duties performed by the employee will not be urgently required, and his or her absence will not create an undue hardship if granted.

Advance Personal Time Off Accrual – At the beginning of each fiscal year, a week (40 hours) will be advanced to every eligible full-time employee. An employee must be out of their 90-day Introductory Period to be eligible to receive this advancement. After advancement, the remainder of the time accrued will follow years of service.

If an employee is voluntary or involuntary terminated for any reason before 3 months into the fiscal year, this advancement will be forfeited back to Walker County Government. This forfeiture may be deducted from the employee's current personal time off bank or compensatory time off bank.

Personal Time Off yearly accrual rate is as follows, after 40-hour advancement:

1 through 3 years of service – 80 hours, or 2 weeks per year, 6.66 hours a month

4 through 6 years of service – 100 hours, or 2.5 weeks per year, 8.33 hours a month

7 through 9 years of service – 120 hours or 3 weeks per year, 10 hours a month

10 through 12 years of service – 140 hours or 3.5 weeks per year, 11.66 hours a month

13 or more years of service – 160 hours or 4 weeks per year, 13.33 hour a month

Cap limits is as follows:

1 through 3 years of service – 200 hours

4 through 6 years of service – 240 hours

7 through 9 years of service – 280 hours

10 through 12 years of service – 320 hours

13 or more years of service – 360 hours

Any employee that falls under first responders (Fire Rescue, E-911, Sheriff's Office and Animal Control) will have 40 added to their cap from what is shown above for years of service.

Change in earning rate occurs in the month following the employee's anniversary date. For example, if the employee was hired on June 3, the increase will be reflected on the second paycheck in the month of July.

If the employee terminates before the beginning of the second pay period, no PTO hours will be earned for that month.

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Personal Time Off will be accrued each month and added to the employee's Personal Time Off Bank on the second pay period. Unused time may be carried forward from year to year and the employee will continue to earn until the bank reaches your years of service cap. The employee may not earn any more hours until this is used, and then will only earn to the cap. At no time will an employee ever carry more than your years of service cap.

This leave may be taken in hourly increments, but never less than one hour. It may not be used to offset tardiness or unapproved extended breaks. Salaried employees must work a minimum of three (3) hours in a workday for the day to be considered a full day worked.

COMPENSATORY TIME: Under certain prescribed conditions hourly employees may receive compensatory time off, at a rate of not less than one and one-half hours for each overtime hour worked, instead of overtime pay. The FLSA (Fair Labor Standards Acts) specifies that "... law enforcement, fire protection, and emergency response personnel and employees engaged in seasonal activities may accrue up to 480 hours of comp time; all other state and local government employees may accrue up to 240 hours. An employee must be permitted to use compensatory time on the date requested unless doing so would "unduly disrupt" the operations of the agency."

WCG requires that all overtime, whether paid in wages or banked as comp time, be pre-approved by the department head. It must be necessary for legitimate County business reasons.

When an employee reaches the bank limit as prescribed by the FLSA, they will not be allowed to bank any more time until it is used down.

BEREAVEMENT LEAVE – It is the policy of Walker County Government that all full-time employees are allowed paid bereavement as follows:

Up to three working days' leave is granted to the employee for the following family members: spouse, child, stepchild, parent, stepparent, parent-in-law, sibling, step-sibling, relative for whom the employee is a caregiver.

One-day leave is granted for grandparent, step-grandparent, aunt, uncle, cousin, niece, nephew, grandchild, son-in-law, daughter-in-law, brother-in-law, sister-in-law.

Department Heads may approve up to one day of bereavement leave for the passing of an individual outside the employee's immediate family. Any additional time off must be taken as Personal Time Off (PTO).

Four hours is granted to the employee for attending the funeral of a co-worker within the same department who died while still employed by WCG. Funeral attendance for former co-workers will be subject to the department head's discretion and charged to PTO.

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At no time may a department be completely closed during regular business hours so the entire staff may attend a funeral without the prior consent of the Commissioner or Elected Official.

Human Resources may also request supporting documentation to justify the amount of time that has been requested, such as a funeral announcement.

JUDICIAL PROCEEDINGS - Under Georgia law (O.C.G.A. § 34-1-3), employees must be excused from work to attend judicial proceedings in response to a subpoena, summons for jury duty, or other court order.

Per O.C.G.A. § 34-1-3, an employer may not discharge, discipline, or otherwise penalize an employee who has been summoned for jury duty. Additionally, Georgia law (O.C.G.A. § 16-10-93) prohibits anyone from dissuading witnesses from testifying by making threats, including threatening the witness' employment or the employment of the witness' relatives or associates.

An employee's total compensation cannot be penalized for time away from work to serve on jury duty. However, it is not required that the employee receive extra financial reward for serving on jury duty. Therefore, although employers cannot penalize employees, employers are authorized to offset employees' salaries or wages by the amount of funds the employees receive for jury service so that the combined amounts equal their gross salary or wages.

A copy of the summons, including time at court and signed by an officer of the court, and a copy of the check received for the required jury duty, must be submitted to Payroll to substantiate the reason for the absence and adjustment in pay.

Employees dismissed early from jury duty or released from a subpoena with reasonable hours remaining in the workday are required to return to work for the completion of the workday. Failure to do so could result in the employee not being paid by the County for those remaining hours.

These requirements do not apply to employees who have been charged with a crime or subpoenaed to testify as a witness in a matter that does not pertain to their employment with WCG. Such individuals must comply with WCG's policy regarding advance notification for time off needed when needed for attendance at judicial proceedings. Use of PTO OR Comp Time will be used for the time missed. If no PTO or Comp Time is available, the employee's absence will be considered unpaid and may lead to disciplinary action, up to and including termination, depending on the circumstances.

VOTING – Georgia law (O.C.G.A. § 21-2-404) requires employers to give their employees up to 2 hours off to vote in any election for which they are registered and qualified. This law does not apply if the employee begins work more than 2 hours after the polls open or leaves work more

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than 2 hours before the polls close. WCG can specify the hours when an employee may be absent.

MILITARY LEAVE – Both the Federal Uniformed Services Employment and Reeducation Rights Act (USERRA) and Georgia law (O.C.G.A. § 38-2-280) protects the job rights of individuals who voluntarily or involuntarily leave employment positions to undertake military service or certain types of service in the National Disaster Medical System. Those rights may vary depending on circumstances. Any employee required to attend annual reserve training must notify their supervisor and Human Resources one month prior to the military leave and may use any earned PTO or Comp Time time before taking leave without pay. Employees entering extended active duty in the Armed Forces of the United States are placed on an unpaid Military Leave of Absence status. These employees will need to contact Human Resources as soon as possible.

MILITARY LEAVE ENTITLEMENTS – Eligible employees with a spouse, child, or parent on active duty or call to active duty status in the National Guard or Reserves in support of a contingency operation may use their 26 weeks of entitlement to address certain qualifying events. This special leave entitlement is provided under the FMLA and permits the employee to take up to 26 weeks of leave to care for a covered service member during a single 12-month period. Human Resources should be notified at least 30 days prior to the beginning of the military leave, unless the employee receives shorter notice of call-up. In this case, Human Resources should be notified as soon as possible. See the FMLA policy for more information.

FMLA – An employee who has been employed for at least 12 months and worked at least 1250 hours during the 12 months period preceding the commencement of the leave may be eligible for a family medical leave absence.

Eligible employees may take up to 12 weeks of unpaid leave during a 12 months period under certain circumstances, including the birth of the employee's child, the placement of a child with the employee for adoption or foster care, or when the employee is required to care for a parent, spouse, or child with a serious medical condition, or is unable to perform the functions of his or her position because of his or her own serious medical condition. A medical certificate from the medical provider is required showing a serious medical condition as defined by the Family Medical Leave Act. The employee should contact Human Resources 30 days before the leave is to begin, or as soon as possible. This is unpaid leave, and the employee will be required to use any available PTO or Comp Time for qualifying absences. Accrual of PTO will be frozen during this time. Holidays do not count and will not be paid during this time.

There is also provision for intermittent leave under the FMLA, for employees with chronic health conditions that are episodic or with flare-ups that do not require one continuous period of absence.

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All FMLA benefits are coordinated through Human Resources. The employee should review the complete FMLA policy for full details and contact Human Resources as soon as they become aware of a possible need for FMLA leave.

PARENTAL - MATERNITY LEAVE – Parental and Maternity leave is afforded to employees pursuant to, and governed by, the provisions of the Family and Medical Leave Act (FMLA) and those provisions set forth in WCG's FMLA policy. Parental Leave is available for any eligible employee for the bonding with a newborn child, an adoptive child, or the placement of a foster child.

Maternity leave shall be granted to pregnant employees upon written request filed by the employee at least 10 regularly scheduled working days prior to the effective date (unless emergency conditions prohibit the filing of such prior notice, in which case, it shall be filed as soon as possible). Time for beginning maternity leave shall be when the employee, with approval of her doctor, deems she is no longer able to carry out the duties and responsibilities of her position. Time for termination of maternity leave shall be governed by the FMLA when applicable time provided thereunder has lapsed. An employee working in a position judged by the Elected Official or department head to be dangerous to the health of the employee or the unborn child shall be required to sign a statement of personal responsibility and furnish a doctor's certificate if the employee elects to continue working.

An employee on parental or maternity leave must utilize any available paid leave and/or comp time during any period of maternity leave to run concurrent with the FMLA leave. Upon expiration of any paid leave, the remainder of FMLA leave, if any, shall be unpaid.

See the WCG FMLA Policy for more information.

BREASTFEEDING – The Patient Protection and Affordable Care Act (Affordable Care Act") amended section 7 of the Fair Labor Standards Act (FLSA) provides reasonable break time for an employee to express breast milk for her nursing child for one year after the child's birth each time such an employee has need to express milk. WCG will make reasonable accommodation for employees to express milk. The room will be private and sanitary, located near a sink with running water for washing hands and rinsing out breast pump parts, and have an electrical outlet. If preferred, employees may use a private office or other comfortable location agreed upon in consultation with the supervisor and Human Resources. Breastfeeding employees are allowed to express milk during work hours using their normal breaks and meal times. For time that may be needed beyond the usual work break times, employees may choose to use PTO or Comp Time to make up the paid time, otherwise it is unpaid. Employees who wish to express milk during the work period shall keep supervisors informed of their needs so that appropriate accommodations can be made to satisfy the needs of both the employee and WCG. Each employee is responsible for proper storage of her milk using either the employer's refrigerator

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and clearly marking the container or a personal storage container. The employee is also responsible for keeping the milk expression area clean.

Pregnant employees are encouraged to contact Human Resources to coordinate this benefit before taking FMLA leave.

HAZARDOUS WEATHER or OTHER EMERGENCY CONDITIONS – Hourly employees will be compensated for the full duration of any County office closures caused by hazardous weather or other emergency situations. If questionable weather exists, but the County is open for business, employees should make their own independent safety determinations concerning travel to work. If the full-time hourly employee elects not to attend work due to safety concerns when the County is open for business, the employee's absence will be charged against any accrued PTO or Comp Time. If no PTO or Comp Time is available, the employee's absence will be considered unpaid and may lead to disciplinary action, up to and including termination, depending on the circumstances

Non-essential, salaried employees may be allowed to work from home and be paid for the day as appropriate and upon approval by the Elected Official or the County Chairperson.

Part-time employees are paid only for hours actually worked.

Emergency Services employees are expected to monitor weather conditions and report as scheduled. Certain positions require mandatory coverage because they provide a critical County service such as Fire, Building Maintenance, and Public Works Departments. Department heads may wish to provide transportation to assure proper staffing of services.

All other departments may be called in to assist in the case of emergency and will be compensated in accordance with FLSA laws.

LEAVE OF ABSENCE – WCG currently has no formal policy or provision for any Leave not addressed in this policy. If an employee has a special need and requires a leave for education, medical necessity not covered by FMLA or ADA (Americans with Disabilities Act), or any other personal situation, he or she should contact Human Resources. The Human Resources Director will work with the employee and the department head to determine the best possible alternatives. A formal written request will then be submitted to the County Chairperson, or appropriate Elected Official, who will make a final determination regarding the employee's request.

RECORDKEEPING - Under the FLSA, WCG is required to keep certain records for each employee who is in the payroll system. These records include, but are not limited to, time cards, wage rate tables, work and time schedules, and records of additions to or deductions from wages. The department head is responsible for maintaining accurate data on forms provided by

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the Finance Department. For hourly employees, these forms will include hours worked, paid time off earned, balances carried forward, as well as the amount and category of leave used each pay period. For exempt employees, the form will report only paid time off earned, used and balances carried forward, as well as the amount and category of leave used each pay period. These payroll documents will be reviewed periodically with the employee who will either sign agreement or, in the event of a question, will be given an opportunity to meet with Payroll to resolve any issues.

DISCIPLINARY ACTION

Examples of behavior that is not permitted and will subject the individual to disciplinary action, up to and including immediate termination, include, but are not limited to: excessive tardiness; excessive absenteeism; unexcused absences; absences when the employee does not have accrued PTO to accommodate the absence; failure to follow established reporting procedures in any way.



RESOLUTION R-050-25

A RESOLUTION OF THE WALKER COUNTY BOARD OF COMMISSIONERS TO ADOPT AN EMPLOYEE PAID TIME OFF AND COMPENSATORY TIME BUYBACK POLICY

WHEREAS, the Board of Commissioners of Walker County (“Board”) is the governing authority of Walker County, Georgia; and

WHEREAS, the Board recognizes the importance of attracting and retaining a skilled and dedicated workforce to serve its citizens effectively; and

WHEREAS, current Georgia law does not mandate paid time off (PTO) payout upon termination or at the end of the year, leaving policies to the discretion of individual employers; and

WHEREAS, implementing clear and fair guidelines for PTO and compensatory time buyback can enhance employee morale, promote work-life balance, and potentially reduce financial liabilities associated with accrued leave;

WHEREAS, the Board has the authority to establish a policy to address how accumulated paid time off (PTO) and compensatory time is handled upon termination or at the end of the fiscal year; and

THEREFORE BE IT RESOLVED by the Board of Commissioners of Walker County, Georgia that the PTO and Compensatory Time Buyback Policy, attached hereto marked “Exhibit A,” and incorporated by reference is hereby adopted and shall be implemented October 1, 2025;

BE IT FURTHER RESOLVED any other Resolution or county policy addressing PTO and/or Compensatory Time Buyback prior to this date, that is now in conflict with any of the provisions of this Resolution, is hereby repealed.

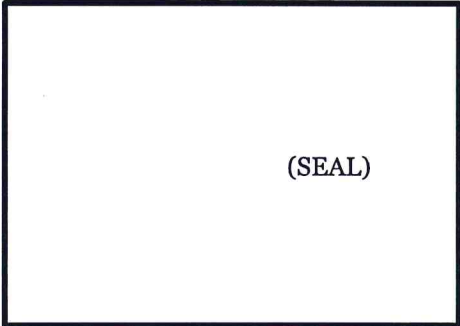
SO RESOLVED AND ADOPTED this 7th day of August, 2025.

ATTEST:

WALKER COUNTY, GEORGIA

LISA RICHARDSON, County Clerk

ANGELA TEEMS, Chairwoman/CEO



The foregoing Resolution received a motion for _____ from Commissioner _____, second by Commissioner _____, and upon the question the vote is _____ ayes, _____ nays to adopt the Resolution.

Exhibit A



Walker County Government
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Human Resources Department

PTO AND COMPENSATORY TIME BUYBACK

SUMMARY

This policy outlines the procedures and guidelines for the end-of-year buyback of accrued Personal Time Off (PTO) and Compensatory Time (Comp Time) for eligible employees of Walker County. The goal is to provide flexibility while maintaining a healthy balance between work and time off.

Eligibility

- All full-time employees who have accrued unused PTO and/or Comp Time as of September 1st of each fiscal year are eligible for the buyback program.
- Employees must be in good standing and have completed their probationary period.

Policy Guidelines

- 1. Buyback Limit:**
 - o Employees may request a buyback of up to 40 hours total from their combined accrued PTO and Comp Time balances.
 - o The maximum of 40 hours applies to the total combined hours and not per category.
- 2. Request Process:**
 - o Employees must submit a written request to the Human Resources Department using the designated form by September 1st of each year.
 - o Requests received after the deadline will not be processed.
- 3. Approval and Payment:**
 - o Requests will be reviewed and approved by the Department Head and Human Resources.
 - o Approved hours will be paid out at the employee's current hourly rate.
 - o Payment will be included in the second paycheck of September, subject to applicable taxes and withholdings.
- 4. Balance Retention:**
 - o Any hours not requested for buyback will remain in the employees' PTO or Comp Time bank, subject to normal carryover limits and usage policies.

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PTO AND COMPENSATORY TIME BUYBACK

5. Exceptions

- o Employees who are separating from employment prior to the end of the year are not eligible for the buyback program and will follow standard payout policies for accrued leave at separation.
- o Constitutional Officers and their departments may choose to opt in or out of the PTO and Compensatory time buyback program.

6. Suspension or Modify

- o Walker County reserves the right to suspend or modify the buyback program at its discretion based on budgetary considerations.

No other Walker County department is authorized to implement a buyback policy outside of the provisions outlined in this policy



RESOLUTION R-051-25

A RESOLUTION OF THE WALKER COUNTY BOARD OF COMMISSIONERS TO ADOPT A COUNTY VEHICLE AND EQUIPMENT OPERATING POLICY

WHEREAS, the Board of Commissioners of Walker County ("Board") is the governing authority of Walker County, Georgia; and

WHEREAS, the Board of Commissioners recognizes the importance of providing safe, efficient, and well-maintained vehicles and equipment for county employees to perform their official duties; and

WHEREAS, the effective management of the county fleet is crucial for responsible stewardship of public resources, minimizing costs, and ensuring accountability; and

WHEREAS, the Board deems it necessary to establish clear guidelines and procedures for the use, assignment, maintenance, and operation of all county owned vehicles and equipment; and

WHEREAS, this policy aims to promote the safety of county employees and the public, ensure compliance with all applicable laws and regulations, and establish standards for responsible vehicle and equipment use;

THEREFORE BE IT RESOLVED the Board of Commissioners of Walker County, Georgia hereby adopts the Walker County Vehicle and Equipment Operation Policy, as attached hereto marked "Exhibit A," and incorporated by reference.

BE IT FURTHER RESOLVED that all county employees who operate or are assigned county vehicles and/or equipment shall be required to adhere to the provisions outlined in this policy.

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

ATTEST:

WALKER COUNTY, GEORGIA

LISA RICHARDSON, County Clerk

ANGELA TEEMS, Chairwoman/CEO

(SEAL)

The foregoing Resolution received a motion for _____ from Commissioner _____, second by Commissioner _____, and upon the question the vote is _____ ayes, _____ nays to adopt the Resolution.



COUNTY VEHICLE AND EQUIPMENT OPERATING POLICY

Purpose

The purpose of this policy is to establish clear procedures and responsibilities for all employees who operate county owned vehicles or equipment. This ensures safety, accountability, compliance with licensing requirements, federal, state, and local traffic and vehicle laws and proper maintenance of public assets.

Scope

This policy applies to all Walker County employees, contractors, or authorized personnel who operate or are responsible for the operation of any county owned or leased vehicles and equipment.

Driver Requirements

- **Proper Licensing:**

All drivers or operators of county vehicles or equipment must hold a valid driver's license appropriate for the type and class of vehicle or equipment they are assigned to drive or operate.

- o CDL (Commercial Driver's License) is required where applicable.
- o Licenses must be kept current and in good standing.
- o Non-Commercial Class E or F for Firefighter/Emergency Vehicles.

- **License Verification:**

The Human Resources or designated department will verify licenses annually or as needed. Any suspension or revocation must be reported immediately.

- **Unauthorized Drivers:**

No unauthorized individual shall operate a county vehicle or equipment at any time.

Vehicle Inspections

Each department head shall determine the appropriate frequency based on the specific operational needs of their department. All drivers or operators are required to perform inspections of county vehicles as follows:

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COUNTY VEHICLE AND EQUIPMENT OPERATING POLICY

- **Pre-Trip Inspection:**

Before driving or operating any county vehicle or equipment, drivers or operators must:

- Check tires, lights, mirrors, wipers, and fluid levels.
- Ensure the vehicle is free of obvious defects or leaks.
- Verify safety equipment (e.g., fire extinguisher, first aid kit) is present and functional.

- **In-Operation Monitoring:**

Drivers or operators must be alert to any unusual noises, vibrations, or dashboard warning lights while operating the vehicle. Any irregularities to vehicles or equipment's must be reported immediately to the supervisor or department head.

- **Post-Trip Inspection:**

At the end of each use, drivers or operators must:

- Re-inspect the vehicle for new damage or maintenance issues.
- Remove trash and personal items from vehicles or equipment's.
- Refuel if needed and return the vehicle in a clean, ready to use condition.
- New damage or maintenance issues must be reported immediately to the supervisor or department head

Vehicle Cleanliness and Care

- Vehicles must be kept clean and presentable at all times.
- Drivers or operators are responsible for removing trash and debris after each use.
- Any excessive dirt, spills, or damage must be addressed promptly and reported to the department supervisor.

Accident Procedures

In the event of an accident involving a county vehicle or equipment, the following steps must be taken:

1. **Ensure Safety:**

Check for injuries and call 911 if needed.

2. **Notify Law Enforcement:**

Contact local law enforcement to respond and document the incident.

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COUNTY VEHICLE AND EQUIPMENT OPERATING POLICY

3. **Notify Supervisor:**
Immediately report the accident to the direct supervisor or department head.
4. **Accident Report:**
Complete a County Vehicle Accident Report within 12 hours of the incident.
5. **Drug/Alcohol Testing:**
Employees involved in an accident will be subject to post-incident drug and alcohol testing per the County's Drug and Alcohol Policy.
6. **Prohibited:**
Employees and representatives of the county are strictly prohibited from capturing, sharing, or posting any photographs, videos, written accounts, or descriptions of damage to county owned property on social media, public forums, or other communication platforms. All such incidents must be reported through the appropriate internal channels for proper documentation and any public response would be made at the county administrative level.

Compliance with Laws

All employees must obey federal, state, and local traffic and vehicle laws, including but not limited to:

- Speed limits
- Seatbelt use
- Distracted driving prohibitions (e.g., texting while driving)
- DUI/DWI laws

Violations of the law while driving or operating a county vehicle or equipment will result in disciplinary action, up to and including termination.

Disciplinary Action

Failure to comply with this policy, including driving or operating a vehicle or equipment without a proper license, neglecting inspection duties, or failing to follow accident procedures, will result in disciplinary action up to and including termination of employment.



RESOLUTION R-052-25

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO ADOPT A GENERAL FUND BUDGET CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES FOR FISCAL YEAR 2026, BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026

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

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

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

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

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

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

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

ATTEST:

WALKER COUNTY, GEORGIA

LISA RICHARDSON, County Clerk

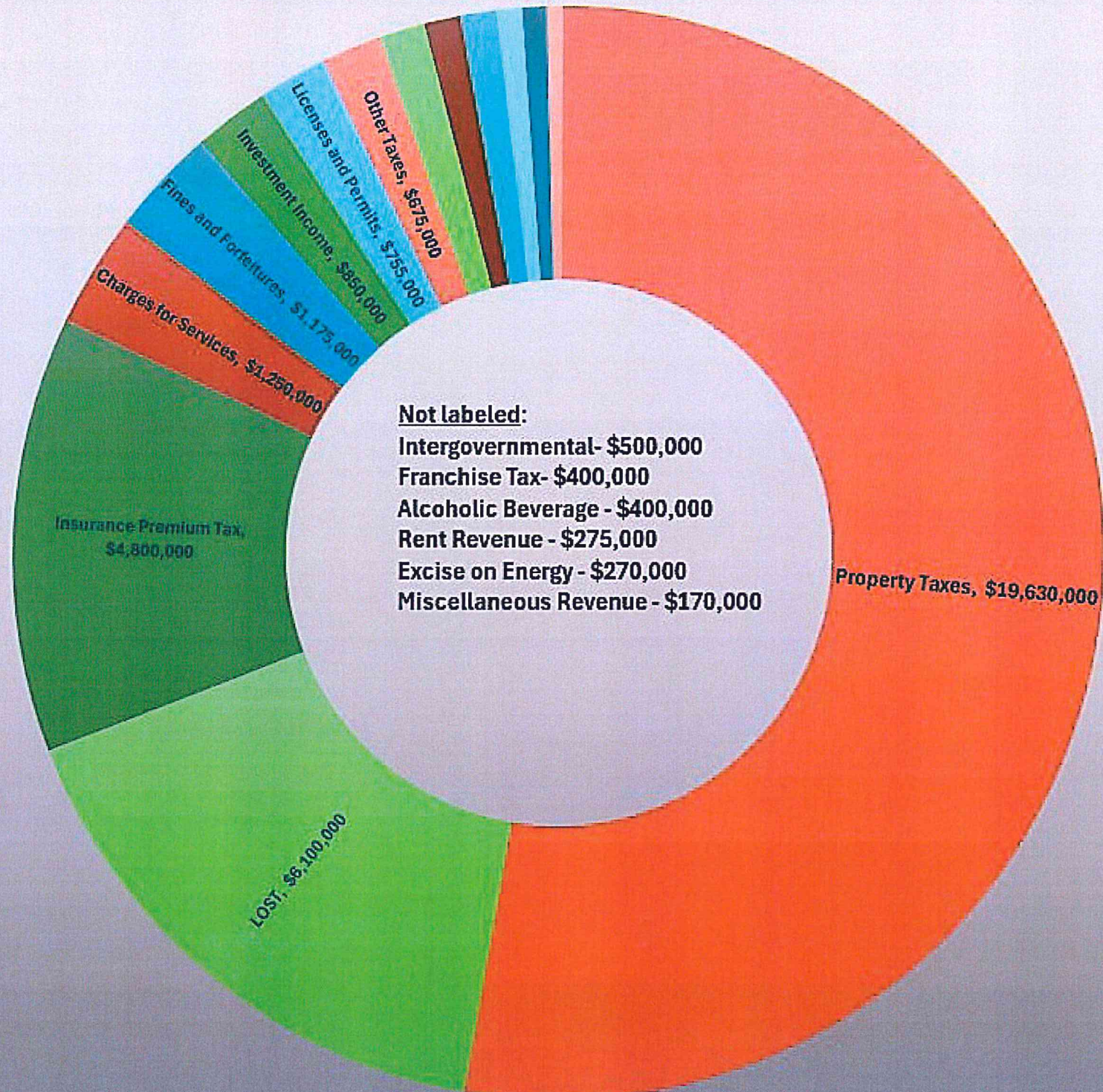
ANGELA TEEMS, Chairwoman

(SEAL)

The foregoing Resolution received a motion for _____ from Commissioner _____, second by Commissioner _____, and upon the question the vote is _____ ayes, _____ nays to _____ the Resolution.

General Fund Revenues							
		2023	2024	2025	2026	Increase	Percent
Account		Actual	Actual	Budget	Suggested	(Decrease)	Change
100.0000.311XXX: All Property Taxes	Property Taxes	\$ 18,095,052.49	\$ 17,782,784.31	\$ 18,735,346.00	\$ 19,630,000.00	\$ 894,654.00	4.775%
100.0000.3117XX: Franchise	Franchise	\$ 425,607.08	\$ 356,686.80	\$ 390,000.00	\$ 400,000.00	\$ 10,000.00	2.564%
100.0000.313100: LOST	LOST	\$ 5,728,848.62	\$ 5,879,165.60	\$ 5,800,000.00	\$ 6,100,000.00	\$ 300,000.00	5.172%
100.0000.314200: ALCOHOLIC BEVERAGE	Alcoholic Bevera	\$ 323,146.59	\$ 342,862.51	\$ 400,000.00	\$ 400,000.00	\$ -	0.000%
100.0000.314500: EXCISE ON ENERGY	Excise on Energy	\$ 255,784.74	\$ 267,057.90	\$ 250,000.00	\$ 270,000.00	\$ 20,000.00	8.000%
100.0000.316200: INSURANCE PREMIUM TAX	Insurance Prem	\$ 4,257,931.26	\$ 4,532,192.82	\$ 4,300,000.00	\$ 4,800,000.00	\$ 500,000.00	11.628%
100.0000.31XXXX: OTHER TAXES	Other Taxes	\$ 645,963.49	\$ 551,905.74	\$ 675,000.00	\$ 675,000.00	\$ -	0.000%
100.0000.32XXXX: Licenses and Permits	Licenses and Pe	\$ 596,590.90	\$ 782,055.30	\$ 659,000.00	\$ 755,000.00	\$ 96,000.00	14.568%
100.0000.33XXXX: Intergovernmental	Intergovermenta	\$ 1,559,617.52	\$ 614,014.28	\$ 474,000.00	\$ 500,000.00	\$ 26,000.00	5.485%
100.0000.34XXXX: Charges for Services	Charges for Serv	\$ 1,241,339.54	\$ 1,132,335.12	\$ 1,097,000.00	\$ 1,250,000.00	\$ 153,000.00	13.947%
100.0000.35XXXX: Fines and Forfeitures	Fines and Forfe	\$ 1,287,955.03	\$ 1,190,995.56	\$ 1,174,600.00	\$ 1,175,000.00	\$ 400.00	0.034%
100.0000.36XXXX: Investment Income	Investment Inco	\$ 652,893.82	\$ 639,299.50	\$ 500,000.00	\$ 850,000.00	\$ 350,000.00	70.000%
100.0000.37XXXX: Contributions & Donations	Contributions &	\$ 6,685.97	\$ 29,474.02	\$ -	\$ -		
100.0000.38XXXX: Miscellaneous Revenue	Miscellaneous Re	\$ 269,551.09	\$ 557,964.88	\$ 156,600.00	\$ 170,000.00	\$ 13,400.00	8.557%
100.0000.381XXX: Rent Revenue	Rent Revenue	\$ 84,003.80	\$ 96,506.70	\$ 71,000.00	\$ 275,000.00	\$ 204,000.00	287.324%
100.0000.39XXXX: Other Financing Sources	Other Financing	\$ 7,002,182.72	\$ 180,104.90	\$ -	\$ -		
TOTAL Revenues		\$ 42,433,154.66	\$ 34,935,405.94	\$ 34,682,546.00	\$ 37,250,000.00	\$ 2,567,454.00	7.403%

FY 2026 General Fund Revenue Budget



Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
Fund 100 - General Fund								
	REVENUE							
	Division 0000 - Revenues							
	Property Taxes							
311100.00	Real Property - Current Year General	13,128,367.72	12,595,499.09	13,869,259.00	1,249,777.88	1,670,948.45	13,419,550.00	\$ 14,567,000.00
311120.00	Real Property - Current Year Timber	4,118.50	1,573.40	1,706.00	200.65	268.27	408.00	\$ 1,000.00
311190.00	Real Property - Current Year Other	427,496.90	487,243.10	686,315.00	.00	.00	686,315.00	\$ 686,000.00
311200.00	Real Property - Prior Year General	362,090.95	482,183.40	300,000.00	12,559,046.92	16,791,399.73	350,000.00	\$ 350,000.00
311310.00	Personal Property - Current Year Motor Vehicle	275,191.32	211,435.71	106,524.00	118,988.99	159,087.84	93,570.00	\$ 110,000.00
311310.10	Personal Property - Current Year Insurance Credit	(58,505.20)	(35,657.85)	(40,000.00)	(18,616.17)	(24,889.75)	(28,000.00)	\$ (28,000.00)
311310.20	Personal Property - Current Year Sales Tax Credit	(52,417.71)	(54,930.72)	(50,000.00)	(29,320.84)	(39,201.86)	(44,400.00)	\$ (44,000.00)
311315.00	Personal Property - Current Year Motor Veh Title Ad	3,345,765.59	3,468,313.73	3,300,000.00	2,106,317.88	2,816,139.29	3,400,000.00	\$ 3,400,000.00
311315.20	Personal Property - Current Year Alternative AD	37,077.13	33,682.70	34,000.00	34,294.32	45,851.38	34,000.00	\$ 34,000.00
311320.00	Personal Property - Current Year Mobile Home	126,050.81	103,310.46	98,542.00	94,057.59	125,754.65	99,600.00	\$ 100,000.00
311340.00	Personal Property - Current Year Intangibles	343,069.13	346,692.29	290,000.00	218,048.24	291,529.70	315,000.00	\$ 315,000.00
311350.00	Personal Property - Current Year Railroad	14,317.38	14,050.11	14,000.00	14,050.11	18,784.95	14,000.00	\$ 14,000.00
311600.00	Real Estate Transfer General	142,429.97	129,388.89	125,000.00	87,016.05	116,340.14	116,000.00	\$ 125,000.00
	Property Taxes Totals	\$18,095,052.49	\$17,782,784.31	\$18,735,346.00	\$16,433,861.62	\$21,972,012.79	\$18,456,043.00	\$ 19,630,000.00
	Other Taxes							
311710.00	Franchise Tax - Electric General	79,506.81	55,967.76	70,000.00	41,431.18	55,393.34	50,000.00	\$ 75,000.00
311750.00	Franchise Tax - Television General	346,100.27	300,719.04	320,000.00	136,147.84	182,029.16	275,000.00	\$ 325,000.00
313100.00	Local Option Sales/Use Tax General	5,728,848.62	5,879,165.60	5,800,000.00	3,565,205.29	4,766,666.41	6,000,000.00	\$ 6,100,000.00
314200.00	Alcoholic Beverage Excise Tax General	323,146.59	342,862.51	400,000.00	209,340.16	279,887.03	310,000.00	\$ 400,000.00
314500.00	Excise Tax On Energy General	255,784.74	267,057.90	250,000.00	156,393.97	209,098.17	260,000.00	\$ 270,000.00
316200.00	Insurance Premium Tax General	4,257,931.26	4,532,192.82	4,300,000.00	4,532,192.82	6,059,525.20	4,804,000.00	\$ 4,800,000.00
316300.00	Financial Institution Taxes General	54,968.00	52,056.00	55,000.00	42,552.00	56,891.87	42,500.00	\$ 55,000.00
318000.00	Other Taxes General	2,088.66	865.18	.00	865.18	1,156.74	900.00	\$ 1,000.00
319110.10	Tax Penalty & Interest Penalties	493,225.05	380,472.86	500,000.00	215,073.02	287,551.84	255,000.00	\$ 500,000.00
319110.20	Tax Penalty & Interest Interest	95,681.78	118,511.70	120,000.00	132,055.90	176,558.25	120,000.00	\$ 119,000.00
	Other Taxes Totals	\$11,637,281.78	\$11,929,871.37	\$11,815,000.00	\$9,031,257.36	\$12,074,758.01	\$12,117,400.00	\$ 12,645,000.00
	Licenses & Permits							
321100.10	Alcoholic Beverage License License Fee	60,375.00	169,275.00	120,000.00	29,250.00	39,107.14	150,000.00	\$ 150,000.00
321100.15	Alcoholic Beverage License Application Fee	4,750.00	3,000.00	2,000.00	1,250.00	1,671.25	2,000.00	\$ 2,000.00
321290.00	General Business License - Other General	36,173.00	53,725.00	55,000.00	48,850.00	65,312.27	68,000.00	\$ 68,000.00
322210.10	Zoning & Land Use Land Disturbance Permit	10,528.00	24,202.00	10,000.00	11,961.00	15,991.81	18,000.00	\$ 18,000.00
322400.00	Marriage Licenses General	16,712.20	17,568.40	16,000.00	14,518.00	19,410.51	18,000.00	\$ 19,000.00
322910.00	Pistol Permit General	20,246.00	20,589.00	25,000.00	12,480.00	16,685.71	17,600.00	\$ 17,500.00
322990.00	Misc Permits General	33,542.20	24,763.90	20,000.00	13,520.00	18,076.19	18,500.00	\$ 18,500.00
323120.10	Building Inspection Inspection	9,785.00	8,240.00	7,000.00	9,660.00	12,915.38	9,000.00	\$ 9,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
323120.20	Building Inspection Permits	364,274.50	411,892.00	365,000.00	311,793.00	416,866.10	409,000.00	\$ 409,000.00
323140.00	Electrical Inspection General	21,155.00	26,475.00	22,000.00	16,100.00	21,525.64	23,000.00	\$ 23,000.00
323900.10	Other Mobile Home Permits	19,050.00	22,325.00	17,000.00	13,460.00	17,995.97	21,000.00	\$ 21,000.00
	<i>Licenses & Permits Totals</i>	\$596,590.90	\$782,055.30	\$659,000.00	\$482,842.00	\$645,557.97	\$754,100.00	\$ 755,000.00
	<i>Intergovernmental Revenues</i>							
332000.10	Fed Govt Transfers (Non-Grant) USDA Forest	14,815.26	.00	.00	.00	.00	.00	.00
333000.00	Fed Payments In Lieu Of Tax General	47,614.00	53,977.00	50,000.00	.00	.00	53,000.00	\$ 55,000.00
333050.00	USDA Forest Service General	2,294.73	16,408.20	15,000.00	299.42	400.32	14,000.00	\$ 15,000.00
335000.10	State Payments In Lieu Of Tax TVA	434,578.15	505,556.94	385,000.00	197,658.53	264,268.73	395,000.00	\$ 400,000.00
335100.00	Homeowner Tax Relief Grants General	1,030,761.35	.00	.00	.00	.00	.00	.00
335150.10	Forest Land Protection Grants FLPA	.00	.00	1,000.00	.00	.00	.00	.00
335200.00	Remittance from Cities Jail Staffing	29,554.03	38,072.14	23,000.00	21,593.53	28,870.47	30,000.00	\$ 30,000.00
338000.10	Local Govt Unit Payments In Lieu of Taxes Walker	.00	.00	.00	487,243.10	651,442.24	.00	.00
	<i>Intergovernmental Revenues Totals</i>	\$1,559,617.52	\$614,014.28	\$474,000.00	\$706,794.58	\$944,981.76	\$492,000.00	\$ 500,000.00
	<i>Charges for Services</i>							
341100.50	Court Costs, Fees, and Charges Probate Court	64,145.27	68,402.00	60,000.00	47,225.80	63,140.72	60,000.00	\$ 65,000.00
341100.60	Court Costs, Fees, and Charges Civil Service Fees	46,228.00	31,979.00	30,000.00	16,432.00	21,969.52	30,000.00	\$ 30,000.00
341100.90	Court Costs, Fees, and Charges Other	36.00	.00	.00	.00	.00	.00	.00
341600.10	Motor Vehicle Tag Collection Fees Tag Fees	192,214.20	195,193.08	190,000.00	129,448.51	173,072.18	190,000.00	\$ 190,000.00
341900.00	Other General	47,500.00	.00	.00	.00	.00	.00	.00
341940.00	Commission on Tax Collections General	749,059.21	742,235.33	750,000.00	1,231,875.58	1,647,013.14	750,000.00	\$ 882,400.00
341950.00	Tax Collection Fees Admin & Other	8,518.23	8,262.27	8,000.00	28,823.05	38,536.31	8,000.00	\$ 8,000.00
342100.20	Sheriff Mobile Home Vin Verification	1,500.00	850.00	.00	250.00	334.25	.00	.00
342120.00	Sheriff Accident Reports General	.00	11,548.60	.00	.00	.00	.00	.00
342300.10	Detention & Correction Services Criminal History	15,638.00	15,166.00	15,000.00	11,405.00	15,248.44	15,000.00	\$ 15,000.00
342330.20	Detention & Correction Services - Prisoner Housing	58,289.06	1,980.00	.00	.00	.00	.00	.00
342900.10	Other Public Safety	(9,071.11)	(2,958.15)	.00	.00	.00	.00	.00
345410.00	Parking Charges General	.00	1,013.00	.00	.00	.00	.00	.00
346110.00	Animal Control & Shelter Fee General	357.00	100.00	.00	.00	.00	.00	.00
346110.10	Animal Control & Shelter Fee Classifications	300.00	.00	2,400.00	.00	.00	.00	.00
346110.20	Animal Control & Shelter Fee Adoptions	7,482.00	1,545.00	2,500.00	3,340.00	4,465.57	2,500.00	\$ 2,500.00
346110.25	Animal Control & Shelter Fee Return to Owner Fees	4,509.00	734.00	2,000.00	2,030.00	2,714.10	1,000.00	\$ 1,000.00
346110.30	Animal Control & Shelter Fee Owner Surrender	620.00	40.00	500.00	583.00	779.47	600.00	\$ 600.00
346110.35	Animal Control & Shelter Fee Transport	.00	.00	5,000.00	.00	.00	.00	.00
346110.40	Animal Control & Shelter Fee Microship Fees	100.00	.00	1,000.00	110.00	147.07	100.00	\$ 100.00
346900.10	Other Fees Open Records Request	940.00	2,464.12	600.00	1,474.67	1,971.63	1,400.00	\$ 1,400.00
346900.20	Other Fees Public Health Service Fee	19,967.18	6,991.37	.00	2,183.66	2,919.55	2,000.00	\$ 2,000.00
347200.10	Activity Fees Fees	33,007.50	46,789.50	30,000.00	56,481.00	75,514.89	52,000.00	\$ 52,000.00
347200.15	Activity Fees Farmer's Market	.00	.00	.00	(1,967.00)	(2,629.87)	.00	.00

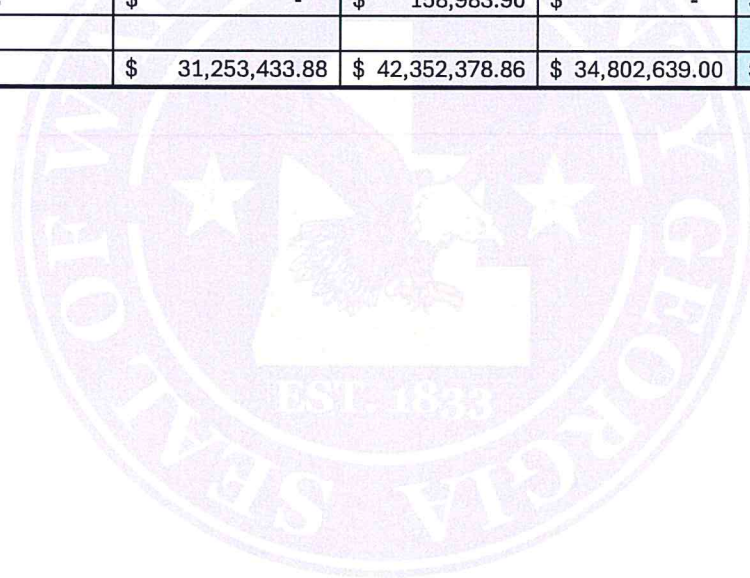
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	<i>Charges for Services Totals</i>	\$1,241,339.54	\$1,132,335.12	\$1,097,000.00	\$1,529,695.27	\$2,045,196.97	\$1,112,600.00	\$ 1,250,000.00
	<i>Fines & Forfeitures</i>							
351110.05	Clerk of Court Remittance Superior Ct Fees	439,833.33	416,680.73	400,000.00	218,866.71	292,623.99	400,000.00	\$ 420,000.00
351110.06	Clerk of Court Remittance State Ct Fees	578,006.61	521,002.32	500,000.00	315,081.16	421,262.36	500,000.00	\$ 500,000.00
351110.07	Clerk of Court Remittance Juvenile Ct Fees	615.98	275.26	1,500.00	278.41	372.23	1,000.00	\$ 1,000.00
351110.10	Clerk of Court Remittance Jail Construction &	68,135.06	63,042.13	55,000.00	37,871.13	50,633.56	50,000.00	\$ 53,000.00
351110.20	Clerk of Court Remittance Attorney Fees	446.33	13.00	.00	.00	.00	.00	.00
351110.25	Clerk of Court Remittance Sheriff Service Fees	14,700.00	12,655.00	13,500.00	7,100.00	9,492.67	13,000.00	\$ 13,000.00
351110.45	Clerk of Court Remittance Indigent Defense	5,173.41	4,665.86	7,600.00	3,450.93	4,613.88	5,200.00	\$ 7,000.00
351130.05	Court - Magistrate Court Fines	12,263.12	.00	1,000.00	.00	.00	.00	.00
351130.10	Court - Magistrate Jail Construction & Staffing	672.92	1,537.01	.00	1,123.08	1,501.55	.00	.00
351130.15	Court - Magistrate Court Fees	135,556.61	144,514.25	125,000.00	113,617.05	151,905.58	140,000.00	\$ 150,000.00
351130.25	Court - Magistrate Sheriff's Fees	10,950.00	8,800.00	8,000.00	5,150.00	6,885.53	8,000.00	\$ 8,000.00
351200.10	Bonds Fees	20,648.51	16,820.00	23,000.00	21,543.00	28,802.91	23,000.00	\$ 23,000.00
351400.10	Additional Penalty Assessment LVAP	953.15	(2,662.27)	.00	20,820.78	27,837.31	.00	.00
351410.10	Add'l Penalties Substance Abuse Violations DATE	.00	3,652.27	40,000.00	.00	.00	.00	.00
	<i>Fines & Forfeitures Totals</i>	\$1,287,955.03	\$1,190,995.56	\$1,174,600.00	\$744,902.25	\$995,931.57	\$1,140,200.00	\$ 1,175,000.00
	<i>Investment Income</i>							
361000.10	Interest Revenues Bank Accounts	585,063.80	587,147.39	500,000.00	278,805.81	372,762.35	325,000.00	\$ 800,000.00
361000.20	Interest Revenues Tax Commissioner	67,830.02	52,152.11	.00	89,775.55	120,029.58	80,000.00	\$ 50,000.00
361000.90	Interest Revenues Other	.00	.00	.00	504.53	674.55	.00	.00
	<i>Investment Income Totals</i>	\$652,893.82	\$639,299.50	\$500,000.00	\$369,085.89	\$493,466.48	\$405,000.00	\$ 850,000.00
	<i>Contributions & Donations</i>							
371000.00	Contributions & Donations - Private Source General	5,685.97	28,374.02	.00	22,299.77	29,814.71	.00	.00
371000.10	Contributions & Donations - Private Source Donor	.00	.00	.00	240.00	320.88	.00	.00
371000.50	Contributions & Donations - Private Source Historic	1,000.00	1,100.00	.00	.00	.00	.00	.00
	<i>Contributions & Donations Totals</i>	\$6,685.97	\$29,474.02	\$0.00	\$22,539.77	\$30,135.59	\$0.00	\$0.00
	<i>Miscellaneous Revenue</i>							
329999.10	Refunds Over payments	.00	.00	.00	(80.00)	(106.96)	.00	.00
341900.10	Other TAVT Admin Fee	35,461.64	40,897.77	35,000.00	29,239.03	39,092.48	45,300.00	\$ 45,000.00
341900.15	Other Sales Tax Vendor Fee	1,530.67	7,437.22	1,600.00	1,753.13	2,343.93	2,000.00	\$ 2,000.00
341910.00	Other-Election Qual Fee General	.00	19,625.54	.00	.00	.00	.00	.00
341930.10	Other - Sale of Maps and Publications Map Book	173.45	.00	.00	.00	.00	.00	.00
382000.00	Telephone Commissions General	90,437.92	97,120.89	90,000.00	63,624.84	85,066.18	90,000.00	\$ 93,000.00
383000.00	Reimbursements For Damaged Property General	132,732.94	.00	.00	35,537.85	47,513.98	.00	.00
389000.10	Other Victim Restitution Fund	105.65	.00	.00	206.65	276.29	.00	.00
389000.90	Other Other Miscellaneous	9,108.82	392,883.46	30,000.00	30,475.05	40,745.03	30,000.00	\$ 30,000.00
	<i>Miscellaneous Revenue Totals</i>	\$269,551.09	\$557,964.88	\$156,600.00	\$160,756.55	\$214,930.93	\$167,300.00	\$ 170,000.00
	<i>Rental income</i>							

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
381000.10	Rents & Royalties Rental Income	38,643.80	19,500.00	18,000.00	10,500.00	14,038.46	18,000.00	\$ 20,000.00
381000.30	Rents & Royalties Grounds Maintenance	45,360.00	77,006.70	30,000.00	26,461.00	35,378.26	45,300.00	\$ 30,000.00
381000.40	Rents & Royalties Rent Income - DFCS	.00	.00	23,000.00	.00	.00	.00	\$ 225,000.00
	<i>Rental income Totals</i>	\$84,003.80	\$96,506.70	\$71,000.00	\$36,961.00	\$49,416.72	\$63,300.00	\$ 275,000.00
	<i>Other Financing Sources</i>							
391200.00	Operating Transfer In General	314,036.72	.00	.00	.00	.00	.00	.00
391200.20	Operating Transfer In ARPA	6,684,346.00	49,500.00	.00	.00	.00	.00	.00
392100.00	Sale of Assets General	3,800.00	130,604.90	.00	.00	.00	.00	.00
	<i>Other Financing Sources Totals</i>	\$7,002,182.72	\$180,104.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 0000 - Revenues Totals	\$42,433,154.66	\$34,935,405.94	\$34,682,546.00	\$29,518,696.29	\$39,466,388.79	\$34,707,943.00	\$ 37,250,000.00
	REVENUE TOTALS	\$42,433,154.66	\$34,935,405.94	\$34,682,546.00	\$29,518,696.29	\$39,466,388.79	\$34,707,943.00	\$ 37,250,000.00

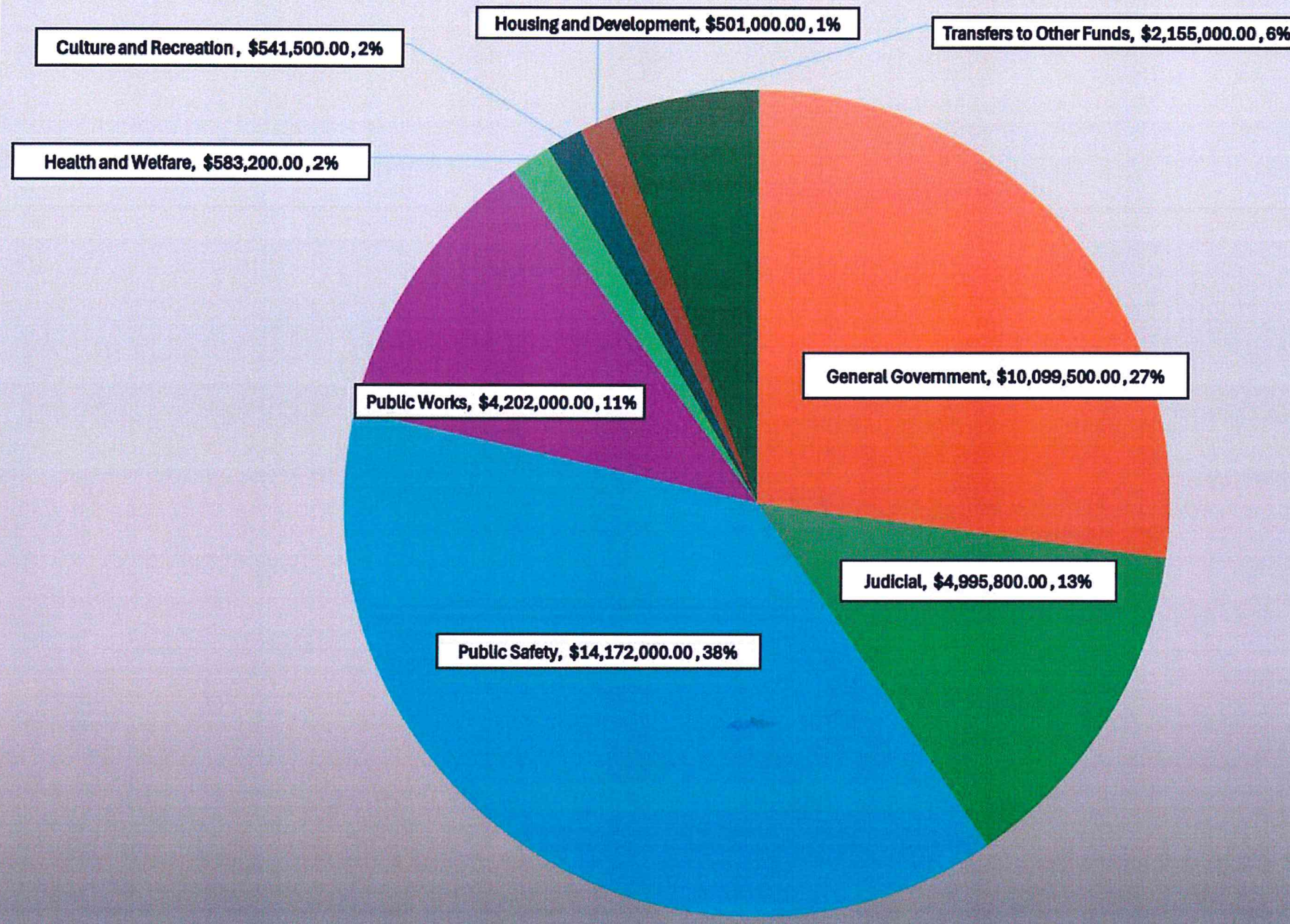
General Fund Expenditures						
	2023	2024	2025	2026	Increase	Percent
Account	Actual	Actual	Budget	Finance Review	(Decrease)	Change
100.1110.5XXXXX: Governing Body	\$ 746,475.52	\$ 759,115.82	\$ 809,200.00	\$ 925,000.00	\$ 115,800.00	14.310%
100.1400.5XXXXX: Elections	\$ 347,473.46	\$ 381,968.22	\$ 409,060.00	\$ 443,000.00	\$ 33,940.00	8.297%
100.1410.5XXXXX: Poll workers	\$ 47,368.88	\$ 93,789.76	\$ 88,400.00	\$ 93,000.00	\$ 4,600.00	5.204%
100.1512.5XXXXX: Accounting	\$ 412,041.90	\$ 367,192.05	\$ 579,329.00	\$ 558,000.00	\$ (21,329.00)	-3.682%
100.1516.5XXXXX: Licensing	\$ 4,600.00	\$ 3,950.00	\$ 5,100.00	\$ 4,000.00	\$ (1,100.00)	-21.569%
100.1530.5XXXXX: Law	\$ 126,517.36	\$ 128,825.63	\$ 133,160.00	\$ 129,000.00	\$ (4,160.00)	-3.124%
100.1535.5XXXXX: Data Processing	\$ 1,067,697.88	\$ 1,138,499.37	\$ 1,231,350.00	\$ 1,101,000.00	\$ (130,350.00)	-10.586%
100.1540.5XXXXX: HR	\$ 110,037.40	\$ 62,115.11	\$ 140,875.00	\$ 218,500.00	\$ 77,625.00	55.102%
100.1542.5XXXXX: Health Clinic	\$ 151,235.59	\$ 153,349.51	\$ 160,000.00	\$ 160,000.00	\$ -	0.000%
100.1545.5XXXXX: Tax Commissioner	\$ 1,274,311.01	\$ 1,274,558.21	\$ 1,511,000.00	\$ 1,635,000.00	\$ 124,000.00	8.206%
100.1550.5XXXXX: Tax Assessor	\$ 1,492,284.61	\$ 1,570,441.46	\$ 1,712,701.00	\$ 1,810,000.00	\$ 97,299.00	5.681%
100.1551.5XXXXX: Board of Equalization	\$ 5,029.83	\$ 15,823.81	\$ 18,225.00	\$ 14,000.00	\$ (4,225.00)	-23.182%
100.1555.5XXXXX: Risk Management	\$ 574,966.34	\$ 619,926.20	\$ 630,000.00	\$ 634,000.00	\$ 4,000.00	0.635%
100.1565.5XXXXX: General Govt. Building and Plant	\$ 2,155,186.48	\$ 1,958,526.97	\$ 2,300,150.00	\$ 2,226,000.00	\$ (74,150.00)	-3.224%
100.1567.5XXXXX: Marsh House	\$ 7,340.10	\$ 17,984.69	\$ 22,500.00	\$ 23,000.00	\$ 500.00	2.222%
100.1580.5XXXXX: Records Maintenance	\$ 50,425.11	\$ 48,329.47	\$ 127,525.00	\$ 66,000.00	\$ (61,525.00)	-48.245%
100.1595.5XXXXX: General Administration and Fees	\$ 59,469.00	\$ 59,954.00	\$ 60,000.00	\$ 60,000.00	\$ -	0.000%
100.2150.5XXXXX: Superior Court	\$ 192,588.70	\$ 163,523.08	\$ 169,475.00	\$ 290,000.00	\$ 120,525.00	71.117%
100.2180.5XXXXX: Clerk of Superior Court	\$ 991,588.33	\$ 1,023,781.69	\$ 1,036,900.00	\$ 1,186,000.00	\$ 149,100.00	14.379%
100.2200.5XXXXX: DA	\$ 507,583.86	\$ 654,014.53	\$ 779,817.00	\$ 932,000.00	\$ 152,183.00	19.515%
100.2300.5XXXXX: State Court	\$ 356,184.16	\$ 388,514.96	\$ 373,550.00	\$ 382,000.00	\$ 8,450.00	2.262%
100.2350.5XXXXX: State Court Solicitor	\$ 242,265.41	\$ 237,247.38	\$ 258,650.00	\$ 263,000.00	\$ 4,350.00	1.682%
100.2400.5XXXXX: Magistrate Court	\$ 441,264.35	\$ 438,072.17	\$ 491,912.00	\$ 545,000.00	\$ 53,088.00	10.792%
100.2450.5XXXXX: Probate Court	\$ 341,495.39	\$ 342,196.96	\$ 413,150.00	\$ 446,000.00	\$ 32,850.00	7.951%
100.2600.5XXXXX: Juvenile Court	\$ 502,877.30	\$ 553,231.56	\$ 542,150.00	\$ 539,500.00	\$ (2,650.00)	-0.489%
100.2800.5XXXXX: Public Defender	\$ 345,821.19	\$ 383,162.61	\$ 390,106.00	\$ 412,300.00	\$ 22,194.00	5.689%
100.3200.5XXXXX: Code Enforcement	\$ 255,528.98	\$ 228,488.18	\$ 280,200.00	\$ 237,000.00	\$ (43,200.00)	-15.418%
100.3215.5XXXXX: Building Inspection	\$ 133,619.21	\$ 138,826.23	\$ 257,650.00	\$ 225,000.00	\$ (32,650.00)	-12.672%
100.3255.5XXXXX: Animal Control	\$ (787.00)	\$ -	\$ -	\$ 350,000.00		
100.3310.5XXXXX: Law Enforcement Admin	\$ 1,296,869.25	\$ 1,411,802.07	\$ 1,552,007.00	\$ 1,479,000.00	\$ (73,007.00)	-4.704%
100.3321.5XXXXX: Criminal Investigation	\$ 990,586.24	\$ 1,022,420.28	\$ 1,276,937.00	\$ 1,300,000.00	\$ 23,063.00	1.806%
100.3322.5XXXXX: VICE Control	\$ 120,440.97	\$ 138,704.42	\$ 151,107.00	\$ 200,000.00	\$ 48,893.00	32.357%

General Fund Expenditures						
	2023	2024	2025	2026	Increase	Percent
Account	Actual	Actual	Budget	Finance Review	(Decrease)	Change
100.3323.5XXXXX: Uniform/Road Patrol	\$ 2,553,645.20	\$ 2,433,303.18	\$ 2,956,242.00	\$ 3,212,300.00	\$ 256,058.00	8.662%
100.3326.5XXXXX: Jail Operations	\$ 2,917,371.87	\$ 3,316,145.32	\$ 3,532,739.00	\$ 3,973,300.00	\$ 440,561.00	12.471%
100.3329.5XXXXX: CHAMPS	\$ 361,152.79	\$ 405,795.32	\$ 282,265.00	\$ 425,000.00	\$ 142,735.00	50.568%
100.3340.5XXXXX: Training	\$ 195,964.73	\$ 226,201.22	\$ 218,189.00	\$ 242,900.00	\$ 24,711.00	11.326%
100.3350.5XXXXX: Special Detail Services	\$ 22,972.60	\$ 36,731.18	\$ 36,000.00	\$ 40,500.00	\$ 4,500.00	12.500%
100.3355.5XXXXX: Sheriff's Office and Buildings	\$ 195,542.59	\$ 138,207.08	\$ 190,000.00	\$ 190,000.00	\$ -	0.000%
100.3360.5XXXXX: Court Services	\$ 861,220.40	\$ 869,586.22	\$ 1,462,515.00	\$ 1,230,000.00	\$ (232,515.00)	-15.898%
100.3365.5XXXXX: Bailiff	\$ 3,539.81	\$ 4,339.21	\$ 7,575.00	\$ 8,000.00	\$ 425.00	5.611%
100.3635.5XXXXX: Ambulance	\$ -	\$ -	\$ 350,000.00	\$ 250,000.00	\$ (100,000.00)	-28.571%
100.3700.5XXXXX: Coroner/Medical Examiner	\$ 115,654.57	\$ 118,270.99	\$ 147,273.00	\$ 132,000.00	\$ (15,273.00)	-10.371%
100.3910.5XXXXX: Animal Shelter	\$ (1,072.00)	\$ -	\$ -	\$ 525,000.00		
100.3915.5XXXXX: Animal Services	\$ 808,129.84	\$ 870,692.26	\$ 970,050.00	\$ -	\$ (95,050.00)	-9.798%
100.3920.5XXXXX: Emergency Management	\$ 112,599.95	\$ 99,895.18	\$ 81,075.00	\$ 152,000.00	\$ 70,925.00	87.481%
100.4210.5XXXXX: Highways and Roads	\$ 2,221,161.52	\$ 2,572,051.06	\$ 2,986,740.00	\$ 3,398,000.00	\$ 411,260.00	13.770%
100.4560.5XXXXX: Closure and Post Closure	\$ 57,368.92	\$ 48,173.12	\$ 70,000.00	\$ 70,000.00	\$ -	0.000%
100.4900.5XXXXX: Maintenance and Shop	\$ 584,590.93	\$ 548,528.96	\$ 856,325.00	\$ 734,000.00	\$ (122,325.00)	-14.285%
100.5110.5XXXXX: Public Health	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	0.000%
100.5410.5XXXXX: Welfare Admin	\$ 3,500.00	\$ 7,771.65	\$ 5,500.00	\$ 5,500.00	\$ -	0.000%
100.5440.5XXXXX: Intergov Welfare Payments	\$ 15,396.79	\$ 63,336.29	\$ 70,000.00	\$ 70,000.00	\$ -	0.000%
100.5460.5XXXXX: DFCS Building and Plant	\$ 14,544.96	\$ 35,153.88	\$ 56,055.00	\$ 17,500.00	\$ (38,555.00)	-68.781%
100.5510.5XXXXX: Meals on Wheels	\$ 48,718.27	\$ 49,999.39	\$ 49,200.00	\$ 55,000.00	\$ 5,800.00	11.789%
100.5520.5XXXXX: Senior Center	\$ 4,327.69	\$ 4,398.45	\$ 5,900.00	\$ 6,000.00	\$ 100.00	1.695%
100.5530.5XXXXX: Civic Center	\$ 144,842.97	\$ 157,015.85	\$ 224,450.00	\$ 329,200.00	\$ 104,750.00	46.670%
100.6149.5XXXXX: Other Recreational	\$ 27,498.20	\$ 43,298.09	\$ 57,500.00	\$ 56,500.00	\$ (1,000.00)	-1.739%
100.6184.5XXXXX: Rossville Comm Center Adv Acres	\$ -	\$ -	\$ -	\$ 68,500.00	\$ 68,500.00	
100.6190.5XXXXX: Agriculture Center	\$ 11,846.82	\$ 12,576.04	\$ 16,000.00	\$ 16,000.00	\$ -	0.000%
100.6191.5XXXXX: Historic Preservation	\$ 4,283.68	\$ 9,677.98	\$ 10,400.00	\$ 10,500.00	\$ 100.00	0.962%
100.6510.5XXXXX: Library Adminstration	\$ 312,000.00	\$ 324,000.00	\$ 360,000.00	\$ 390,000.00	\$ 30,000.00	8.333%
100.7135.5XXXXX: County Agent	\$ 68,787.23	\$ 71,184.45	\$ 86,065.00	\$ 81,000.00	\$ (5,065.00)	-5.885%
100.7140.5XXXXX: Forest Resources	\$ 12,018.00	\$ 12,018.00	\$ 13,000.00	\$ 13,000.00	\$ -	0.000%
100.7410.5XXXXX: Planning and Zoning	\$ 146,713.72	\$ 152,904.22	\$ 163,950.00	\$ 238,000.00	\$ 74,050.00	45.166%
100.7520.5XXXXX: Economic Development	\$ 247,136.99	\$ 175,947.84	\$ 222,357.00	\$ 169,000.00	\$ (53,357.00)	-23.996%

General Fund Expenditures						
	2023	2024	2025	2026	Increase	Percent
Account	Actual	Actual	Budget	Finance Review	(Decrease)	Change
100.9000.611000.00: Transfers out General		\$ 51,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	
100.9000.611000.05: Transfers out WC Dev Auth	\$ 1,299,560.00	\$ 10,306,627.20	\$ -	\$ -	\$ -	
100.9000.611000.10: Transfers out E911	\$ 154,839.65	\$ 187,834.01	\$ 344,300.00	\$ 500,000.00	\$ 155,700.00	45.222%
100.9000.611000.15: Transfers out DATE	\$ 341,455.41	\$ -	\$ -	\$ -	\$ -	
100.9000.611000.20: Transfers out Fire	\$ 1,199,427.96	\$ 856,783.24	\$ -	\$ 1,150,000.00	\$ 1,150,000.00	
100.9000.611000.60: Transfers out Multi Grant	\$ 18,072.46	\$ 35,067.56	\$ 318,413.00	\$ -	\$ (318,413.00)	-100.000%
100.9000.611000.70: Transfers out Transport	\$ 522,990.69	\$ 632,814.71	\$ 547,650.00	\$ 500,000.00	\$ (47,650.00)	-8.701%
100.9000.611000.80: Transfers out Mountain Cove	\$ 195,241.86	\$ 1,437,729.41	\$ 92,725.00	\$ -	\$ (92,725.00)	-100.000%
100.9000.611000.90: Transfers out Cap Projects	\$ -	\$ 158,983.90	\$ -	\$ -	\$ -	
Total Expenditures	\$ 31,253,433.88	\$ 42,352,378.86	\$ 34,802,639.00	\$ 37,250,000.00	\$ 2,447,361.00	7.032%



FY 2026 General Fund Expenditure Budget



Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	Division 1110 - Governing Body							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	373,272.91	402,118.58	464,000.00	364,817.16	487,759.21	480,100.00	\$ 533,700.00
511100.20	Salary and Wages Vacation	6,222.99	4,817.82	10,000.00	2,035.68	2,721.70	10,000.00	\$ 10,000.00
511100.30	Salary and Wages Holiday	2,843.20	1,920.00	5,000.00	1,510.40	2,019.40	5,000.00	\$ 5,000.00
511100.40	Salary and Wages Compensatory	2,282.55	2,150.00	2,500.00	1,198.90	1,602.92	2,500.00	\$ 2,500.00
511100.80	Salary and Wages Bereavement	401.33	160.00	1,000.00	184.00	246.01	1,000.00	\$ 1,000.00
511170.00	Personal Pay General	15,570.75	8,341.33	12,000.00	7,219.71	9,652.73	12,000.00	\$ 12,000.00
511190.00	Salary Reimbursement General	(859.00)	(897.00)	.00	.00	.00	.00	.00
511300.00	Overtime General	88.69	2,885.07	.00	1,651.34	2,207.84	.00	.00
512110.30	Health Expense Health Insurance	34,552.30	46,782.04	60,000.00	47,773.28	63,872.70	48,000.00	\$ 54,000.00
512120.10	Disability Short Term	1,938.48	2,545.33	2,500.00	2,380.09	3,182.17	2,500.00	\$ 3,300.00
512120.20	Disability Long Term	887.15	943.12	1,000.00	864.91	1,156.38	1,000.00	\$ 1,200.00
512130.00	Life Insurance General	139.49	130.99	250.00	122.62	163.94	250.00	\$ 200.00
512200.00	Social Security Contribution General	23,988.72	25,327.08	30,350.00	22,810.99	30,498.21	30,350.00	\$ 32,000.00
512300.00	Medicare General	5,609.60	5,924.10	7,100.00	5,334.80	7,132.61	5,000.00	\$ 7,500.00
512400.30	Retirement Contributions 401(a)	25,421.02	24,177.21	29,000.00	21,027.32	28,113.45	25,000.00	\$ 37,500.00
512600.00	Unemployment Insurance General	174.77	.00	.00	.00	.00	.00	.00
512700.00	Worker's Compensation General	5,374.69	6,463.63	5,500.00	5,717.62	7,644.44	5,500.00	\$ 5,500.00
512900.20	Other Employee Benefits Identity Theft Protection	294.92	264.21	500.00	169.05	226.02	500.00	\$ 300.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$498,204.56	\$534,053.51	\$630,700.00	\$484,817.87	\$648,199.73	\$628,700.00	\$ 705,700.00
	<i>Purchased/Contracted Services</i>							
521200.00	Professional General	7,250.00	6,000.00	.00	.00	.00	.00	.00
521200.40	Professional Legal Fees	11,689.52	53,624.98	30,000.00	104,115.56	139,202.12	100,000.00	\$ 70,000.00
521200.52	Professional Drug Screens	.00	1,835.00	.00	1,647.40	2,202.57	.00	.00
521200.90	Professional Other Professional	70,630.65	20,600.00	30,000.00	30,216.66	40,399.56	30,000.00	\$ 30,000.00
521300.10	Technical Computer Services	3,686.83	9,928.53	5,500.00	4,354.85	5,822.42	5,500.00	\$ 6,000.00
521300.95	Technical Contractual Services	22,562.75	17,147.57	6,500.00	13,994.49	18,710.58	6,500.00	\$ 6,500.00
522100.10	Cleaning Services Disposal	.00	.00	.00	213.15	284.98	.00	.00
522200.10	Repairs & Maintenance Contracts	1,572.00	1,572.00	1,800.00	1,179.00	1,576.32	1,800.00	\$ 1,800.00
522200.20	Repairs & Maintenance Supplies	.00	.00	.00	635.69	849.92	.00	.00
522220.10	Repairs Buildings	.00	.00	.00	25,664.77	34,313.70	.00	.00
522220.20	Repairs Equipment	.00	.00	.00	1,328.75	1,776.53	.00	.00
522220.60	Repairs Vehicles	(6,647.78)	9,361.16	3,000.00	4,491.30	6,004.85	3,000.00	\$ 3,000.00
522320.30	Rental of Equipment & Vehicles Copiers	2,779.75	3,709.87	3,000.00	3,520.90	4,707.43	3,000.00	\$ 3,000.00
523200.10	Communications Cellular Phone	13,381.27	18,221.67	4,000.00	13,872.80	18,547.88	13,000.00	\$ 13,000.00
523200.15	Communications Telephone	292.88	1,744.94	.00	464.55	621.10	.00	.00
523200.25	Communications Website Expense	449.00	.00	750.00	.00	.00	750.00	\$ 750.00
523200.30	Communications Postage	32,975.36	32,328.34	31,000.00	22,639.68	30,269.17	20,000.00	\$ 20,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
523200.35	Communications Postage Charged Other Divisions	(31,434.19)	(16,949.61)	(30,000.00)	.00	.00	(20,000.00)	\$ (20,000.00)
523200.70	Communications Television	968.16	544.72	.00	870.16	1,163.40	.00	\$ -
523300.00	Advertising General	1,582.10	734.63	3,200.00	2,608.97	3,488.18	5,000.00	\$ 5,000.00
523300.15	Advertising Newspaper	876.24	2,367.08	.00	2,185.18	2,921.58	.00	.00
523400.00	Printing & Binding General	160.91	650.21	3,000.00	4,862.61	6,501.29	3,000.00	\$ 3,000.00
523500.00	Travel General	8,097.08	7,788.27	11,000.00	12,834.09	17,159.13	12,000.00	\$ 12,000.00
523600.00	Dues & Fees General	13,770.98	15,444.95	18,000.00	13,145.59	17,575.61	15,000.00	\$ 15,000.00
523600.25	Dues & Fees Late Charges	1,630.96	93.27	.00	2,524.49	3,375.23	.00	.00
523600.55	Dues & Fees Membership Fee	95.00	.00	.00	75.00	100.27	.00	.00
523600.75	Dues & Fees Vehicle License	167.01	148.41	250.00	130.39	174.33	250.00	\$ 250.00
523700.00	Ed & Training General	5,502.56	800.00	11,000.00	10,660.50	14,253.05	10,000.00	\$ 10,000.00
523900.00	Other Purchased Services General	.00	500.00	3,000.00	.00	.00	3,000.00	\$ 3,000.00
<i>Purchased/Contracted Services Totals</i>		\$162,039.04	\$188,195.99	\$135,000.00	\$278,236.53	\$372,001.20	\$211,800.00	\$ 182,300.00
<i>Supplies</i>								
531100.00	General Supplies & Materials General	2,074.52	481.86	2,000.00	26,935.05	36,012.06	2,000.00	\$ 2,000.00
531100.45	General Supplies & Materials Office Supplies	14,358.42	15,129.00	8,000.00	38,659.27	51,687.30	8,000.00	\$ 8,000.00
531200.10	Energy Water/Sewerage	694.51	1,226.91	.00	1,204.82	1,610.84	.00	.00
531200.20	Energy Natural Gas	1,171.74	1,529.37	.00	1,636.62	2,188.15	.00	.00
531200.70	Energy Vehicle-Gasoline/Diesel	4,007.29	4,121.32	5,000.00	10,869.83	14,532.92	11,000.00	\$ 11,000.00
531300.00	Food General	1,560.21	934.96	2,500.00	8,428.64	11,269.06	5,000.00	\$ 5,000.00
531400.00	Books & Periodicals General	1,694.08	.00	.00	43.15	57.69	.00	.00
531600.10	Small Equipment Operating Equipment	.00	1,327.89	.00	2,785.12	3,723.70	.00	.00
531700.00	Other Supplies General	880.24	1,003.74	2,000.00	1,911.63	2,555.84	2,000.00	\$ 2,000.00
<i>Supplies Totals</i>		\$26,441.01	\$25,755.05	\$19,500.00	\$92,474.13	\$123,637.56	\$28,000.00	\$ 28,000.00
<i>Capital Outlays</i>								
541400.10	Capital Infrastructure Road Projects	.00	.00	.00	(203,442.13)	(272,001.38)	.00	.00
542300.00	Capital - Furniture & Fixtures General	598.00	.00	.00	.00	.00	.00	.00
542500.20	Capital - Other Equipment Office	2,400.00	.00	.00	.00	.00	.00	.00
<i>Capital Outlays Totals</i>		\$2,998.00	\$0.00	\$0.00	(\$203,442.13)	(\$272,001.38)	\$0.00	\$ -
<i>Interfund/Interdepartmental Charges</i>								
552100.60	Self Funded Insurance - Admin Excise Tax	1,300.65	1,770.20	1,500.00	.00	.00	1,500.00	\$ 1,500.00
<i>Interfund/Interdepartmental Charges Totals</i>		\$1,300.65	\$1,770.20	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$ 1,500.00
<i>Other Costs</i>								
571000.00	Intergovernmental General	.00	.00	15,000.00	.00	.00	.00	.00
571000.80	Intergovernmental Penalties And Interest	55,492.26	9,341.07	.00	.00	.00	.00	.00
573000.00	Payments to Others General	.00	.00	7,500.00	15,000.00	20,054.95	7,500.00	\$ 7,500.00
<i>Other Costs Totals</i>		\$55,492.26	\$9,341.07	\$22,500.00	\$15,000.00	\$20,054.95	\$7,500.00	\$ 7,500.00
Division	1110 - Governing Body Totals	\$746,475.52	\$759,115.82	\$809,200.00	\$667,086.40	\$891,892.06	\$877,500.00	\$ 925,000.00
Division	1400 - Elections							

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
<i>Personal/Services & Employee Benefits</i>								
511100.10	Salary and Wages Regular Employees	167,168.80	187,320.00	188,940.00	144,393.26	193,053.26	253,000.00	\$ 224,000.00
511100.20	Salary and Wages Vacation	4,603.20	3,608.00	4,500.00	2,846.72	3,806.05	5,000.00	\$ 4,500.00
511100.30	Salary and Wages Holiday	5,016.00	5,544.00	6,000.00	4,884.48	6,530.53	6,000.00	\$ 5,500.00
511100.80	Salary and Wages Bereavement	.00	.00	.00	574.08	767.54	.00	.00
511170.00	Personal Pay General	2,625.50	5,022.50	6,500.00	3,861.05	5,162.21	6,500.00	\$ 6,000.00
511300.00	Overtime General	5,836.63	14,027.59	14,500.00	14,179.61	18,958.09	16,000.00	\$ 15,000.00
512110.30	Health Expense Health Insurance	36,984.03	29,947.58	35,000.00	30,431.32	40,686.56	35,000.00	\$ 36,000.00
512120.10	Disability Short Term	1,317.68	1,766.38	1,600.00	1,468.79	1,963.77	1,800.00	\$ 2,200.00
512120.20	Disability Long Term	495.76	539.30	600.00	441.55	590.35	600.00	\$ 800.00
512130.00	Life Insurance General	120.64	120.64	200.00	157.76	210.92	200.00	\$ 150.00
512200.00	Social Security Contribution General	10,970.92	12,581.93	13,700.00	10,177.97	13,607.91	13,700.00	\$ 14,800.00
512300.00	Medicare General	2,566.14	2,942.90	3,200.00	2,380.31	3,182.47	3,200.00	\$ 3,400.00
512400.30	Retirement Contributions 401(a)	14,644.09	15,471.73	14,000.00	12,699.78	16,979.56	16,000.00	\$ 19,000.00
512700.00	Worker's Compensation General	742.42	853.54	800.00	556.65	744.24	800.00	\$ 800.00
512900.20	Other Employee Benefits Identity Theft Protection	287.04	237.36	300.00	157.32	210.34	300.00	\$ 150.00
<i>Personal/Services & Employee Benefits Totals</i>		\$253,378.85	\$279,983.45	\$289,840.00	\$229,210.65	\$306,453.80	\$358,100.00	\$ 332,300.00
<i>Purchased/Contracted Services</i>								
521300.10	Technical Computer Services	.00	79.56	.00	.00	.00	.00	\$ -
521300.95	Technical Contractual Services	300.00	300.00	2,500.00	925.00	1,236.72	2,500.00	\$ 2,500.00
522200.10	Repairs & Maintenance Contracts	30,510.66	31,802.77	32,000.00	32,368.65	43,276.77	33,000.00	\$ 32,000.00
522200.20	Repairs & Maintenance Supplies	.00	.00	200.00	.00	.00	.00	\$ -
522220.10	Repairs Buildings	.00	.00	.00	53.12	71.02	.00	.00
522320.30	Rental of Equipment & Vehicles Copiers	3,882.72	2,586.27	4,000.00	2,887.00	3,859.91	4,000.00	\$ 4,000.00
523200.10	Communications Cellular Phone	863.51	1,998.96	5,000.00	4,244.68	5,675.12	6,000.00	\$ 5,000.00
523200.20	Communications Internet Service	1,149.80	180.30	300.00	.00	.00	.00	.00
523200.30	Communications Postage	6,277.98	8,140.45	16,000.00	6,910.29	9,239.03	15,000.00	\$ 14,850.00
523300.15	Advertising Newspaper	873.69	1,966.36	5,000.00	2,402.12	3,211.63	5,000.00	\$ 5,000.00
523500.00	Travel General	9,077.85	6,945.65	15,500.00	654.75	875.40	16,000.00	\$ 15,000.00
523600.00	Dues & Fees General	2,538.00	101.49	.00	.00	.00	2,500.00	\$ 2,500.00
523600.10	Dues & Fees Board Member	16,200.00	15,800.00	18,600.00	16,650.00	22,260.99	18,600.00	\$ 18,600.00
523600.50	Dues & Fees Professional Org	270.00	.00	320.00	137.70	184.10	1,800.00	\$ 1,000.00
523600.55	Dues & Fees Membership Fee	.00	.00	.00	92.70	123.94	.00	.00
523700.00	Ed & Training General	3,500.00	2,880.00	3,500.00	3,140.00	4,198.17	5,400.00	\$ 3,500.00
523900.20	Other Purchased Services Election Expense	9,041.68	14,600.75	22,000.00	13,281.90	17,757.85	22,000.00	\$ 20,000.00
529900.00	Purchased/Contracted Services Reimbursement	.00	.00	(20,000.00)	.00	.00	(20,000.00)	\$ (20,000.00)
<i>Purchased/Contracted Services Totals</i>		\$84,485.89	\$87,382.56	\$104,920.00	\$83,747.91	\$111,970.65	\$111,800.00	\$ 103,950.00
<i>Supplies</i>								
531100.00	General Supplies & Materials General	7,350.70	2,138.24	8,000.00	361.24	482.98	300.00	\$ 500.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
531100.45	General Supplies & Materials Office Supplies	1,705.66	2,468.63	5,000.00	2,086.99	2,790.30	8,000.00	\$ 5,000.00
531200.30	Energy Electricity	276.18	297.45	300.00	227.25	303.83	300.00	\$ 300.00
531200.70	Energy Vehicle-Gasoline/Diesel	.00	167.89	600.00	573.91	767.32	600.00	\$ 600.00
531700.00	Other Supplies General	276.18	305.00	400.00	215.76	288.47	350.00	\$ 350.00
	<i>Supplies Totals</i>	\$9,608.72	\$5,377.21	\$14,300.00	\$3,465.15	\$4,632.90	\$9,550.00	\$ 6,750.00
	<i>Capital Outlays</i>							
542500.90	Capital - Other Equipment Other	.00	9,225.00	.00	.00	.00	.00	.00
	<i>Capital Outlays Totals</i>	\$0.00	\$9,225.00	\$0.00	\$0.00	\$0.00	\$0.00	.00
	Division 1400 - Elections Totals	\$347,473.46	\$381,968.22	\$409,060.00	\$316,423.71	\$423,057.35	\$479,450.00	\$ 443,000.00
	Division 1410 - Elections Poll Workers							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	44,912.53	91,200.35	85,000.00	80,125.77	107,127.86	90,000.00	\$ 89,600.00
512200.00	Social Security Contribution General	1,837.21	1,963.94	2,500.00	3,401.45	4,547.73	2,500.00	\$ 2,500.00
512300.00	Medicare General	429.70	392.48	600.00	795.59	1,063.70	600.00	\$ 600.00
512700.00	Worker's Compensation General	189.44	232.99	300.00	30.36	40.59	300.00	\$ 300.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$47,368.88	\$93,789.76	\$88,400.00	\$84,353.17	\$112,779.88	\$93,400.00	\$ 93,000.00
	Division 1410 - Elections Poll Workers Totals	\$47,368.88	\$93,789.76	\$88,400.00	\$84,353.17	\$112,779.88	\$93,400.00	\$ 93,000.00
	Division 1512 - Accounting							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	228,977.66	225,024.15	308,960.00	289,118.88	386,550.88	278,960.00	\$ 360,000.00
511100.20	Salary and Wages Vacation	4,043.31	192.00	10,600.00	1,808.36	2,417.77	10,600.00	\$ 6,500.00
511100.30	Salary and Wages Holiday	3,424.00	3,776.00	12,900.00	3,309.65	4,424.99	12,900.00	\$ 7,000.00
511100.40	Salary and Wages Compensatory	21.50	.00	.00	80.79	108.02	.00	.00
511100.80	Salary and Wages Bereavement	.00	540.00	.00	907.70	1,213.59	.00	.00
511170.00	Personal Pay General	12,435.31	8,436.97	11,700.00	5,267.67	7,042.86	11,700.00	\$ 8,500.00
511190.00	Salary Reimbursement General	(54,577.44)	(59,600.54)	.00	(25,435.51)	(34,007.18)	.00	\$ (48,000.00)
511300.00	Overtime General	20.97	1,258.70	.00	3,806.88	5,089.78	1,200.00	\$ 1,200.00
512110.30	Health Expense Health Insurance	36,877.71	20,281.54	48,000.00	31,399.85	41,981.48	48,000.00	\$ 45,000.00
512120.10	Disability Short Term	1,732.68	1,994.78	2,350.00	2,357.36	3,151.78	2,350.00	\$ 2,750.00
512120.20	Disability Long Term	701.17	662.87	825.00	807.22	1,079.25	825.00	\$ 1,000.00
512130.00	Life Insurance General	90.57	75.41	150.00	89.08	119.10	150.00	\$ 150.00
512200.00	Social Security Contribution General	14,907.94	14,356.87	23,220.00	18,415.49	24,621.44	19,500.00	\$ 22,600.00
512300.00	Medicare General	3,485.59	3,358.16	5,470.00	4,306.84	5,758.23	4,600.00	\$ 5,100.00
512400.10	Retirement Contributions Defined Benefit	25,060.56	25,626.66	12,000.00	34,335.56	45,906.52	12,000.00	\$ -
512400.30	Retirement Contributions 401(a)	18,416.21	14,429.72	21,804.00	12,742.17	17,036.23	21,804.00	\$ 28,600.00
512700.00	Worker's Compensation General	984.60	940.59	1,200.00	1,007.38	1,346.86	1,200.00	\$ 1,200.00
512900.20	Other Employee Benefits Identity Theft Protection	291.60	284.10	350.00	213.33	285.22	350.00	\$ 200.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$296,893.94	\$261,637.98	\$459,529.00	\$384,538.70	\$514,126.82	\$426,139.00	\$ 441,800.00
	<i>Purchased/Contracted Services</i>							

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
521200.10	Professional Audit & Accounting	106,950.00	99,145.00	110,400.00	102,750.00	137,376.37	110,400.00	\$ 105,000.00
521300.10	Technical Computer Services	164.89	29.98	250.00	19.99	26.73	250.00	\$ 250.00
521300.95	Technical Contractual Services	2,736.00	2,730.00	3,000.00	6,430.50	8,597.55	3,000.00	\$ 3,000.00
523500.00	Travel General	.00	.00	500.00	112.00	149.74	500.00	\$ 750.00
523600.00	Dues & Fees General	309.95	864.00	.00	35.50	47.46	.00	.00
523600.50	Dues & Fees Professional Org	1,705.50	1,000.00	1,500.00	305.00	407.78	1,500.00	\$ 1,500.00
523700.00	Ed & Training General	529.00	683.30	2,000.00	45.00	60.16	2,000.00	\$ 3,000.00
523800.00	Licenses General	.00	110.00	.00	.00	.00	.00	.00
	<i>Purchased/Contracted Services Totals</i>	\$112,395.34	\$104,562.28	\$117,650.00	\$109,697.99	\$146,665.79	\$117,650.00	\$ 113,500.00
	<i>Supplies</i>							
531100.45	General Supplies & Materials Office Supplies	2,094.86	515.32	1,400.00	3,335.99	4,460.21	1,400.00	\$ 1,950.00
531400.00	Books & Periodicals General	657.76	476.47	750.00	529.36	707.75	750.00	\$ 750.00
	<i>Supplies Totals</i>	\$2,752.62	\$991.79	\$2,150.00	\$3,865.35	\$5,167.96	\$2,150.00	\$ 2,700.00
	Division 1512 - Accounting Totals	\$412,041.90	\$367,192.05	\$579,329.00	\$498,102.04	\$665,960.57	\$545,939.00	\$ 558,000.00
	Division 1516 - Licensing							
	<i>Purchased/Contracted Services</i>							
523600.10	Dues & Fees Board Member	4,600.00	3,950.00	5,100.00	3,175.00	4,244.96	3,950.00	\$ 4,000.00
	<i>Purchased/Contracted Services Totals</i>	\$4,600.00	\$3,950.00	\$5,100.00	\$3,175.00	\$4,244.96	\$3,950.00	\$ 4,000.00
	Division 1516 - Licensing Totals	\$4,600.00	\$3,950.00	\$5,100.00	\$3,175.00	\$4,244.96	\$3,950.00	\$ 4,000.00
	Division 1530 - Law (in-house attorney)							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	97,160.04	99,346.14	99,600.00	65,327.16	87,342.17	95,000.00	\$ 95,000.00
511100.20	Salary and Wages Vacation	.00	.00	.00	8,698.44	11,629.78	.00	.00
512110.30	Health Expense Health Insurance	8,177.16	6,166.52	8,000.00	1,767.64	2,363.33	6,000.00	\$ 9,000.00
512120.10	Disability Short Term	630.00	790.00	700.00	201.00	268.74	700.00	\$ 550.00
512120.20	Disability Long Term	279.76	297.96	250.00	77.09	103.07	250.00	\$ 200.00
512130.00	Life Insurance General	30.24	30.24	50.00	6.20	8.29	50.00	\$ 50.00
512200.00	Social Security Contribution General	5,849.12	5,932.98	6,200.00	4,530.39	6,057.11	6,200.00	\$ 5,900.00
512300.00	Medicare General	1,367.93	1,387.56	1,500.00	1,059.52	1,416.57	1,500.00	\$ 1,400.00
512400.30	Retirement Contributions 401(a)	8,702.42	8,483.03	8,000.00	6,017.73	8,045.68	8,000.00	\$ 7,600.00
512700.00	Worker's Compensation General	87.48	91.12	100.00	71.89	96.12	100.00	\$ 100.00
512900.20	Other Employee Benefits Identity Theft Protection	71.88	71.88	100.00	14.74	19.71	100.00	\$ 50.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$122,356.03	\$122,597.43	\$124,500.00	\$87,771.80	\$117,350.57	\$117,900.00	\$ 119,850.00
	<i>Purchased/Contracted Services</i>							
521300.10	Technical Computer Services	.00	380.36	.00	.00	.00	.00	\$ -
523200.10	Communications Cellular Phone	.00	.00	360.00	134.67	180.05	360.00	\$ 360.00
523500.00	Travel General	.00	502.23	2,000.00	.00	.00	2,000.00	\$ 2,000.00
523600.00	Dues & Fees General	3,831.33	5,321.61	5,000.00	3,513.48	4,697.51	5,000.00	\$ 5,000.00
523600.50	Dues & Fees Professional Org	306.00	.00	300.00	.00	.00	300.00	\$ 300.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
523700.00	Ed & Training General	24.00	24.00	1,000.00	.00	.00	1,000.00	\$ 1,000.00
	<i>Purchased/Contracted Services Totals</i>	\$4,161.33	\$6,228.20	\$8,660.00	\$3,648.15	\$4,877.56	\$8,660.00	\$ 8,660.00
	<i>Supplies</i>							
531400.00	Books & Periodicals General	.00	.00	.00	.00	.00	.00	\$ 490.00
	<i>Supplies Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 490.00
Division	1530 - Law (in-house attorney) Totals	\$126,517.36	\$128,825.63	\$133,160.00	\$91,419.95	\$122,228.13	\$126,560.00	\$ 129,000.00
Division	1535 - Data Processing/MIS							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	124,582.20	127,735.48	197,000.00	126,200.73	168,729.91	172,126.00	\$ 152,000.00
511100.20	Salary and Wages Vacation	.00	.00	3,000.00	.00	.00	3,000.00	\$ 3,000.00
511100.30	Salary and Wages Holiday	1,248.00	2,111.20	2,000.00	1,956.08	2,615.27	2,000.00	\$ 2,000.00
512110.30	Health Expense Health Insurance	31,451.12	23,306.19	28,000.00	25,589.01	34,212.41	26,891.00	\$ 27,000.00
512120.10	Disability Short Term	924.66	1,258.86	1,300.00	1,118.51	1,495.44	1,249.00	\$ 1,650.00
512120.20	Disability Long Term	358.78	386.34	400.00	337.98	451.88	384.00	\$ 600.00
512130.00	Life Insurance General	60.32	60.32	150.00	84.68	113.22	144.00	\$ 100.00
512200.00	Social Security Contribution General	7,423.15	7,665.34	11,900.00	7,650.40	10,228.56	11,429.00	\$ 9,400.00
512300.00	Medicare General	1,735.83	1,792.51	2,800.00	1,789.21	2,392.17	2,689.00	\$ 2,200.00
512400.10	Retirement Contributions Defined Benefit	33,067.34	33,964.70	30,000.00	30,258.74	40,455.82	33,038.00	\$ 33,750.00
512400.30	Retirement Contributions 401(a)	6,369.16	3,653.40	4,400.00	2,377.62	3,178.87	.00	\$ 5,000.00
512700.00	Worker's Compensation General	535.66	542.55	600.00	437.78	585.31	576.00	\$ 600.00
512900.20	Other Employee Benefits Identity Theft Protection	143.52	91.08	200.00	71.76	95.94	192.00	\$ 100.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$207,899.74	\$202,567.97	\$281,750.00	\$197,872.50	\$264,554.80	\$253,718.00	\$ 237,400.00
	<i>Purchased/Contracted Services</i>							
521300.10	Technical Computer Services	.00	.00	.00	210.00	280.77	.00	.00
521300.95	Technical Contractual Services	849,966.14	922,614.91	935,000.00	522,721.33	698,876.50	800,000.00	\$ 800,000.00
522220.60	Repairs Vehicles	459.49	983.04	1,500.00	262.13	350.47	2,500.00	\$ 2,500.00
523200.10	Communications Cellular Phone	1,497.93	1,581.69	2,800.00	1,074.09	1,436.05	3,000.00	\$ 3,000.00
523200.15	Communications Telephone	101.30	.00	.00	.00	.00	.00	.00
523200.20	Communications Internet Service	959.00	1,963.82	2,000.00	1,733.57	2,317.78	2,000.00	\$ 2,000.00
523500.00	Travel General	1,893.18	4,618.49	2,000.00	1,046.13	1,398.67	4,000.00	\$ 4,000.00
523600.00	Dues & Fees General	730.36	.00	1,000.00	426.01	569.57	500.00	\$ 500.00
523600.75	Dues & Fees Vehicle License	.00	.00	.00	22.50	30.08	.00	.00
523700.00	Ed & Training General	.00	570.27	1,500.00	.00	.00	47,000.00	\$ 47,000.00
	<i>Purchased/Contracted Services Totals</i>	\$855,607.40	\$932,332.22	\$945,800.00	\$527,495.76	\$705,259.89	\$859,000.00	\$ 859,000.00
	<i>Supplies</i>							
531100.45	General Supplies & Materials Office Supplies	637.58	148.71	200.00	509.24	680.85	1,000.00	\$ 1,000.00
531200.70	Energy Vehicle-Gasoline/Diesel	3,553.16	3,450.47	3,600.00	3,165.38	4,232.10	3,600.00	\$ 3,600.00
	<i>Supplies Totals</i>	\$4,190.74	\$3,599.18	\$3,800.00	\$3,674.62	\$4,912.95	\$4,600.00	\$ 4,600.00
Division	1535 - Data Processing/MIS Totals	\$1,067,697.88	\$1,138,499.37	\$1,231,350.00	\$729,042.88	\$974,727.64	\$1,117,318.00	\$ 1,101,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	Division 1540 - Human Resources							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	70,571.71	39,895.67	82,000.00	61,415.34	82,112.08	150,000.00	\$ 141,150.00
511100.20	Salary and Wages Vacation	5,555.33	1,111.06	2,000.00	.00	.00	6,000.00	\$ 3,000.00
511100.80	Salary and Wages Bereavement	.00	1,666.59	.00	.00	.00	.00	.00
511170.00	Personal Pay General	2,777.65	.00	1,500.00	.00	.00	.00	\$ 1,000.00
511300.00	Overtime General	.00	2,396.29	.00	1,203.80	1,609.48	.00	.00
512110.30	Health Expense Health Insurance	12,151.62	5,868.56	12,000.00	3,875.21	5,181.14	8,000.00	\$ 18,000.00
512120.10	Disability Short Term	238.14	219.91	225.00	436.11	583.08	500.00	\$ 1,100.00
512120.20	Disability Long Term	105.82	68.19	200.00	131.03	175.19	400.00	\$ 400.00
512130.00	Life Insurance General	16.62	11.28	50.00	49.12	65.67	150.00	\$ 100.00
512200.00	Social Security Contribution General	4,650.31	2,691.92	5,300.00	3,820.04	5,107.38	5,500.00	\$ 9,000.00
512300.00	Medicare General	1,087.58	629.54	1,250.00	893.42	1,194.50	1,250.00	\$ 2,100.00
512400.30	Retirement Contributions 401(a)	4,707.07	2,506.78	5,300.00	4,069.51	5,440.92	4,500.00	\$ 11,600.00
512700.00	Worker's Compensation General	.00	23.23	400.00	222.29	297.20	400.00	\$ 400.00
512900.20	Other Employee Benefits Identity Theft Protection	33.12	23.47	100.00	59.96	80.17	100.00	\$ 100.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$101,894.97	\$57,112.49	\$110,325.00	\$76,175.83	\$101,846.81	\$176,800.00	\$ 187,950.00
	<i>Purchased/Contracted Services</i>							
521300.95	Technical Contractual Services	2,784.00	4,211.10	24,000.00	13,039.45	17,433.70	24,000.00	\$ 24,000.00
523200.30	Communications Postage	.00	.00	100.00	.00	.00	100.00	\$ 100.00
523300.90	Advertising Other	3,428.95	726.52	3,600.00	1,377.82	1,842.14	3,600.00	\$ 3,600.00
523500.00	Travel General	472.39	.00	1,500.00	.00	.00	1,500.00	\$ 1,500.00
523600.55	Dues & Fees Membership Fee	369.50	65.00	350.00	465.00	621.70	350.00	\$ 350.00
523700.00	Ed & Training General	1,087.59	.00	1,000.00	4,400.00	5,882.78	1,000.00	\$ 1,000.00
	<i>Purchased/Contracted Services Totals</i>	\$8,142.43	\$5,002.62	\$30,550.00	\$19,282.27	\$25,780.32	\$30,550.00	\$ 30,550.00
	Division 1540 - Human Resources Totals	\$110,037.40	\$62,115.11	\$140,875.00	\$95,458.10	\$127,627.13	\$207,350.00	\$ 218,500.00
	Division 1542 - Employee Health Clinic							
	<i>Purchased/Contracted Services</i>							
521300.95	Technical Contractual Services	151,235.59	153,349.51	160,000.00	99,166.36	132,585.06	160,000.00	\$ 160,000.00
	<i>Purchased/Contracted Services Totals</i>	\$151,235.59	\$153,349.51	\$160,000.00	\$99,166.36	\$132,585.06	\$160,000.00	\$ 160,000.00
	Division 1542 - Employee Health Clinic Totals	\$151,235.59	\$153,349.51	\$160,000.00	\$99,166.36	\$132,585.06	\$160,000.00	\$ 160,000.00
	Division 1545 - Tax Commissioner							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	743,469.26	792,083.74	940,000.00	610,429.44	816,141.93	989,000.00	\$ 988,520.00
511100.20	Salary and Wages Vacation	15,651.40	13,226.00	.00	13,570.00	18,143.04	.00	.00
511100.30	Salary and Wages Holiday	20,545.20	20,940.00	.00	20,344.16	27,200.07	.00	.00
511100.80	Salary and Wages Bereavement	720.00	1,124.10	.00	.00	.00	.00	.00
511170.00	Personal Pay General	17,936.16	17,508.59	.00	10,659.85	14,252.18	.00	.00
512110.30	Health Expense Health Insurance	199,701.98	153,924.72	195,000.00	155,960.82	208,519.05	220,000.00	\$ 200,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
512120.10	Disability Short Term	5,441.17	7,932.01	7,500.00	6,294.93	8,416.30	9,500.00	\$ 11,000.00
512120.20	Disability Long Term	2,164.52	2,499.58	2,800.00	1,948.80	2,605.54	2,900.00	\$ 4,000.00
512130.00	Life Insurance General	442.72	475.64	700.00	618.04	826.32	900.00	\$ 600.00
512200.00	Social Security Contribution General	46,366.38	48,909.23	58,300.00	38,283.11	51,184.38	61,000.00	\$ 61,000.00
512300.00	Medicare General	10,842.80	11,439.19	13,600.00	8,953.31	11,970.54	14,000.00	\$ 14,000.00
512400.30	Retirement Contributions 401(a)	68,099.88	69,942.00	73,000.00	52,514.58	70,211.80	74,000.00	\$ 78,000.00
512700.00	Worker's Compensation General	3,194.40	3,370.07	3,500.00	2,148.15	2,872.07	3,500.00	\$ 3,500.00
512900.20	Other Employee Benefits Identity Theft Protection	1,164.22	1,305.60	1,300.00	994.54	1,329.70	1,400.00	\$ 700.00
<i>Personal/Services & Employee Benefits Totals</i>		\$1,135,740.09	\$1,144,680.47	\$1,295,700.00	\$922,719.73	\$1,233,672.92	\$1,376,200.00	\$ 1,361,320.00
<i>Purchased/Contracted Services</i>								
521300.10	Technical Computer Services	10,693.21	2,335.76	14,000.00	3,686.00	4,928.17	14,000.00	\$ 14,000.00
521300.95	Technical Contractual Services	38,590.97	21,721.50	40,000.00	47,056.69	62,914.62	85,000.00	\$ 85,000.00
522220.20	Repairs Equipment	.00	.00	2,000.00	.00	.00	2,000.00	\$ 2,000.00
522320.30	Rental of Equipment & Vehicles Copiers	416.46	540.31	700.00	297.96	398.37	700.00	\$ 700.00
523200.10	Communications Cellular Phone	400.00	.00	400.00	.00	.00	480.00	\$ 480.00
523200.20	Communications Internet Service	.00	816.51	.00	(118.14)	(157.95)	.00	\$ -
523200.25	Communications Website Expense	324.04	252.00	1,600.00	.00	.00	3,600.00	\$ 3,600.00
523200.30	Communications Postage	59,562.70	67,145.93	85,000.00	48,446.42	64,772.69	89,000.00	\$ 89,000.00
523300.15	Advertising Newspaper	30.31	4,850.00	4,000.00	43.15	57.69	4,000.00	\$ 4,000.00
523400.00	Printing & Binding General	10,805.63	14,754.21	35,000.00	7,082.27	9,468.97	35,000.00	\$ 35,000.00
523500.00	Travel General	514.22	6,132.70	5,000.00	1,627.79	2,176.35	7,800.00	\$ 7,800.00
523600.00	Dues & Fees General	157.50	192.00	.00	71.00	94.93	.00	\$ -
523600.50	Dues & Fees Professional Org	925.00	800.00	1,500.00	1,213.00	1,621.78	2,000.00	\$ 2,000.00
523700.00	Ed & Training General	1,900.00	1,569.00	6,000.00	1,620.00	2,165.93	6,000.00	\$ 6,000.00
<i>Purchased/Contracted Services Totals</i>		\$124,320.04	\$121,109.92	\$195,200.00	\$111,026.14	\$148,441.55	\$249,580.00	\$ 249,580.00
<i>Supplies</i>								
531100.00	General Supplies & Materials General	5,394.39	4,756.95	10,000.00	5,134.24	6,864.46	12,000.00	\$ 12,000.00
531100.45	General Supplies & Materials Office Supplies	4,651.11	3,954.26	10,000.00	6,401.02	8,558.14	12,000.00	\$ 12,000.00
531200.10	Energy Water/Sewerage	294.90	26.30	.00	.00	.00	.00	.00
531200.30	Energy Electricity	3,419.48	.00	.00	.00	.00	.00	.00
531400.00	Books & Periodicals General	.00	30.31	100.00	.00	.00	100.00	\$ 100.00
<i>Supplies Totals</i>		\$13,759.88	\$8,767.82	\$20,100.00	\$11,535.26	\$15,422.60	\$24,100.00	\$ 24,100.00
<i>Capital Outlays</i>								
542400.10	Capital - Computers Hardware	491.00	.00	.00	11,578.00	15,479.74	.00	.00
542400.20	Capital - Computers Software	.00	.00	.00	.00	.00	.00	.00
<i>Capital Outlays Totals</i>		\$491.00	\$0.00	\$0.00	\$11,578.00	\$15,479.74	\$0.00	\$ -
Division 1545 - Tax Commissioner Totals		\$1,274,311.01	\$1,274,558.21	\$1,511,000.00	\$1,056,859.13	\$1,413,016.81	\$1,649,880.00	\$ 1,635,000.00
Division 1550 - Tax Assessor								
<i>Personal/Services & Employee Benefits</i>								

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
511100.10	Salary and Wages Regular Employees	724,077.34	801,216.12	1,020,000.00	618,388.25	826,782.83	1,076,266.00	\$ 1,049,000.00
511100.20	Salary and Wages Vacation	31,022.17	38,990.69	.00	25,386.36	33,941.47	.00	.00
511100.30	Salary and Wages Holiday	34,809.68	42,928.32	.00	33,798.88	45,188.98	.00	.00
511100.80	Salary and Wages Bereavement	3,073.83	2,513.60	.00	2,949.68	3,943.71	.00	.00
511160.00	Disability General	8.00	.00	.00	8.00	10.70	.00	.00
511170.00	Personal Pay General	33,336.42	36,633.43	.00	26,435.59	35,344.29	.00	.00
511290.20	Supplemental Payroll Board Meetings	300.01	.00	1,500.00	.00	.00	3,600.00	\$ 3,600.00
511290.90	Supplemental Payroll Other	950.00	1,862.50	.00	1,125.00	1,504.12	.00	.00
512110.30	Health Expense Health Insurance	214,485.22	162,958.60	180,000.00	170,667.91	228,182.37	180,000.00	\$ 180,000.00
512120.10	Disability Short Term	6,218.67	8,424.74	7,000.00	7,049.79	9,425.54	7,000.00	\$ 10,450.00
512120.20	Disability Long Term	2,399.62	2,588.42	2,450.00	2,166.77	2,896.96	2,450.00	\$ 3,800.00
512130.00	Life Insurance General	533.64	532.48	600.00	662.28	885.47	600.00	\$ 600.00
512200.00	Social Security Contribution General	47,474.09	53,231.55	63,250.00	41,041.79	54,872.72	63,250.00	\$ 60,000.00
512300.00	Medicare General	11,102.43	12,450.17	15,000.00	9,598.55	12,833.23	15,000.00	\$ 14,500.00
512400.10	Retirement Contributions Defined Benefit	54,731.16	61,712.03	53,000.00	46,531.65	62,212.65	53,000.00	\$ 53,000.00
512400.30	Retirement Contributions 401(a)	63,061.73	61,687.50	48,000.00	43,928.52	58,732.27	48,000.00	\$ 55,000.00
512700.00	Worker's Compensation General	10,458.59	11,575.97	11,000.00	10,005.19	13,376.90	11,000.00	\$ 11,000.00
512900.20	Other Employee Benefits Identity Theft Protection	994.52	1,133.44	1,000.00	905.28	1,210.36	1,000.00	\$ 700.00
<i>Personal/Services & Employee Benefits Totals</i>		\$1,239,037.12	\$1,300,439.56	\$1,402,800.00	\$1,040,649.49	\$1,391,344.57	\$1,461,166.00	\$ 1,441,650.00
<i>Purchased/Contracted Services</i>								
521300.10	Technical Computer Services	2,748.05	6,205.26	6,000.00	652.50	872.39	20,000.00	\$ 20,000.00
521300.95	Technical Contractual Services	144,383.26	158,199.92	160,100.00	89,816.62	120,084.49	160,100.00	\$ 157,140.00
522220.20	Repairs Equipment	273.97	.00	.00	.00	.00	.00	.00
522220.35	Repairs Office Equipment	368.75	.00	500.00	351.75	470.29	500.00	\$ 500.00
522220.60	Repairs Vehicles	7,895.94	2,718.69	6,000.00	2,336.26	3,123.57	6,000.00	\$ 6,000.00
522320.30	Rental of Equipment & Vehicles Copiers	799.43	7,278.34	6,000.00	4,238.70	5,667.13	6,000.00	\$ 6,000.00
523200.25	Communications Website Expense	8,244.00	8,868.00	9,666.00	9,240.00	12,353.85	9,750.00	\$ 9,600.00
523200.30	Communications Postage	3,306.47	1,359.97	2,500.00	154.00	205.90	2,500.00	\$ 2,500.00
523200.40	Communications Radio	1,560.00	1,560.00	1,560.00	1,170.00	1,564.29	1,560.00	\$ 1,560.00
523300.15	Advertising Newspaper	.00	30.00	500.00	.00	.00	500.00	\$ 500.00
523400.00	Printing & Binding General	28,049.23	27,651.49	35,000.00	3,319.85	4,438.63	35,000.00	\$ 35,000.00
523500.00	Travel General	12,589.65	15,771.15	25,000.00	12,628.88	16,884.77	30,000.00	\$ 25,000.00
523600.00	Dues & Fees General	2,083.50	1,915.00	3,000.00	2,136.00	2,855.82	32,100.00	\$ 32,100.00
523600.10	Dues & Fees Board Member	18,800.00	19,100.00	22,000.00	14,650.00	19,587.00	28,000.00	\$ 28,000.00
523600.25	Dues & Fees Late Charges	.00	57.79	.00	82.11	109.78	.00	.00
523600.50	Dues & Fees Professional Org	.00	240.00	825.00	.00	.00	.00	.00
523600.55	Dues & Fees Membership Fee	139.00	.00	.00	.00	.00	.00	.00
523700.00	Ed & Training General	5,760.00	2,830.16	10,000.00	3,243.04	4,335.93	10,000.00	\$ 10,000.00
<i>Purchased/Contracted Services Totals</i>		\$237,001.25	\$253,785.77	\$288,651.00	\$144,019.71	\$192,553.84	\$342,010.00	\$ 333,900.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
<i>Supplies</i>								
531100.00	General Supplies & Materials General	4,350.12	5,046.69	11,000.00	5,688.62	7,605.66	12,000.00	\$ 12,000.00
531100.45	General Supplies & Materials Office Supplies	4,665.15	4,053.56	.00	1,252.54	1,674.64	.00	.00
531100.80	General Supplies & Materials Uniforms & Badges	.00	552.00	1,000.00	59.90	80.09	1,000.00	\$ 1,000.00
531200.70	Energy Vehicle-Gasoline/Diesel	6,074.43	4,960.80	6,000.00	2,986.64	3,993.13	6,000.00	\$ 6,000.00
531400.00	Books & Periodicals General	872.86	1,305.87	2,900.00	2,443.46	3,266.90	4,100.00	\$ 4,100.00
531700.00	Other Supplies General	283.68	297.21	350.00	.00	.00	350.00	\$ 350.00
<i>Supplies Totals</i>		\$16,246.24	\$16,216.13	\$21,250.00	\$12,431.16	\$16,620.42	\$23,450.00	\$ 23,450.00
<i>Capital Outlays</i>								
542400.10	Capital - Computers Hardware	.00	.00	.00	22,603.31	30,220.54	6,000.00	\$ 6,000.00
542400.20	Capital - Computers Software	.00	.00	.00	.00	.00	2,500.00	\$ 2,500.00
542500.00	Capital - Other Equipment General	.00	.00	.00	.00	.00	2,500.00	\$ 2,500.00
<i>Capital Outlays Totals</i>		\$0.00	\$0.00	\$0.00	\$22,603.31	\$30,220.54	\$11,000.00	\$ 11,000.00
Division 1550 - Tax Assessor Totals		\$1,492,284.61	\$1,570,441.46	\$1,712,701.00	\$1,219,703.67	\$1,630,739.37	\$1,837,626.00	\$ 1,810,000.00
Division 1551 - Board of Equalization								
<i>Personal/Services & Employee Benefits</i>								
511100.10	Salary and Wages Regular Employees	400.00	4,200.00	5,000.00	2,250.00	3,008.24	3,600.00	\$ 3,640.00
511100.90	Salary and Wages Other	.00	.00	.00	.00	.00	.00	.00
512110.30	Health Expense Health Insurance	.00	225.75	.00	87.62	117.15	150.00	\$ 150.00
512120.10	Disability Short Term	.00	32.77	.00	17.40	23.26	25.00	\$ 25.00
512120.20	Disability Long Term	.00	10.23	.00	5.22	6.98	25.00	\$ 25.00
512130.00	Life Insurance General	.00	1.95	.00	1.28	1.71	10.00	\$ 10.00
512200.00	Social Security Contribution General	.00	255.60	300.00	138.25	184.84	300.00	\$ 300.00
512300.00	Medicare General	.00	59.77	100.00	32.31	43.20	100.00	\$ 100.00
512400.30	Retirement Contributions 401(a)	.00	336.00	500.00	156.00	208.57	300.00	\$ 300.00
512700.00	Worker's Compensation General	.00	21.21	50.00	20.53	27.45	40.00	\$ 40.00
512900.20	Other Employee Benefits Identity Theft Protection	.00	4.71	.00	2.34	3.13	5.00	\$ 10.00
<i>Personal/Services & Employee Benefits Totals</i>		\$400.00	\$5,147.99	\$5,950.00	\$2,710.95	\$3,624.53	\$4,555.00	\$ 4,600.00
<i>Purchased/Contracted Services</i>								
521200.90	Professional Other Professional	.00	1,561.82	2,000.00	.00	.00	.00	.00
523200.30	Communications Postage	.00	.00	.00	.00	.00	.00	.00
523300.15	Advertising Newspaper	100.00	.00	250.00	150.00	200.55	150.00	\$ 150.00
523500.00	Travel General	.00	.00	125.00	.00	.00	.00	.00
523600.10	Dues & Fees Board Member	4,300.00	8,250.00	9,200.00	5,850.00	7,821.43	8,400.00	\$ 8,400.00
523700.00	Ed & Training General	50.00	714.00	500.00	.00	.00	700.00	\$ 700.00
<i>Purchased/Contracted Services Totals</i>		\$4,450.00	\$10,525.82	\$12,075.00	\$6,000.00	\$8,021.98	\$9,250.00	\$ 9,250.00
<i>Supplies</i>								
531100.45	General Supplies & Materials Office Supplies	179.83	150.00	200.00	.00	.00	150.00	\$ 150.00
<i>Supplies Totals</i>		\$179.83	\$150.00	\$200.00	\$0.00	\$0.00	\$150.00	\$ 150.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	Division 1551 - Board of Equalization Totals	\$5,029.83	\$15,823.81	\$18,225.00	\$8,710.95	\$11,646.51	\$13,955.00	\$ 14,000.00
	Division 1555 - Risk Management							
	<i>Purchased/Contracted Services</i>							
521200.90	Professional Other Professional	873.22	8,169.20	20,000.00	.00	.00	.00	.00
522220.10	Repairs Buildings	7,211.60	.00	.00	.00	.00	.00	.00
523100.00	Insurance General	561,650.02	623,451.00	610,000.00	628,493.88	840,294.02	775,000.00	\$ 634,000.00
529900.00	Purchased/Contracted Services Reimbursement	(11,261.00)	(11,694.00)	.00	(5,653.00)	(7,558.04)	.00	.00
	<i>Purchased/Contracted Services Totals</i>	\$558,473.84	\$619,926.20	\$630,000.00	\$622,840.88	\$832,735.98	\$775,000.00	\$ 634,000.00
	<i>Supplies</i>							
531100.90	General Supplies & Materials Other	16,492.50	.00	.00	.00	.00	.00	.00
	<i>Supplies Totals</i>	\$16,492.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 1555 - Risk Management Totals	\$574,966.34	\$619,926.20	\$630,000.00	\$622,840.88	\$832,735.98	\$775,000.00	\$ 634,000.00
	Division 1565 - General Govt Building and Plant							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	519,847.04	485,786.05	673,800.00	388,421.61	519,318.27	700,800.00	\$ 600,000.00
511100.20	Salary and Wages Vacation	11,168.40	6,467.20	16,000.00	17,438.36	23,315.02	16,000.00	\$ 16,000.00
511100.30	Salary and Wages Holiday	22,235.20	21,139.12	27,000.00	17,221.76	23,025.43	16,000.00	\$ 16,000.00
511100.40	Salary and Wages Compensatory	305.20	1,295.80	12,000.00	2,251.68	3,010.49	12,000.00	\$ 12,000.00
511100.80	Salary and Wages Bereavement	294.40	276.80	1,500.00	1,136.40	1,519.36	1,500.00	\$ 1,500.00
511170.00	Personal Pay General	22,454.10	22,015.64	25,000.00	18,162.30	24,282.93	20,000.00	\$ 20,000.00
511190.00	Salary Reimbursement General	.00	.00	.00	.00	.00	.00	.00
511300.00	Overtime General	5,264.49	6,832.60	12,000.00	5,449.87	7,286.46	5,500.00	\$ 5,500.00
512110.30	Health Expense Health Insurance	124,932.08	86,534.19	96,000.00	89,440.89	119,582.14	80,000.00	\$ 126,000.00
512120.10	Disability Short Term	4,260.09	5,263.98	6,000.00	4,488.03	6,000.48	5,000.00	\$ 7,700.00
512120.20	Disability Long Term	1,637.11	1,611.82	2,400.00	1,349.00	1,803.61	1,500.00	\$ 2,800.00
512130.00	Life Insurance General	391.23	364.56	600.00	478.64	639.94	500.00	\$ 500.00
512200.00	Social Security Contribution General	34,408.18	32,003.06	47,600.00	26,717.46	35,721.15	25,000.00	\$ 40,000.00
512300.00	Medicare General	8,048.14	7,481.89	11,100.00	6,248.44	8,354.14	6,500.00	\$ 9,500.00
512400.10	Retirement Contributions Defined Benefit	13,388.97	13,355.12	15,000.00	9,118.40	12,191.27	9,000.00	\$ 9,000.00
512400.30	Retirement Contributions 401(a)	48,108.03	43,376.37	46,000.00	32,423.77	43,350.46	35,000.00	\$ 50,000.00
512700.00	Worker's Compensation General	16,966.27	16,974.22	21,000.00	21,348.89	28,543.39	21,000.00	\$ 26,000.00
512900.20	Other Employee Benefits Identity Theft Protection	922.25	837.84	1,000.00	710.56	950.02	1,000.00	\$ 500.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$834,631.18	\$751,616.26	\$1,014,000.00	\$642,406.06	\$858,894.56	\$956,300.00	\$ 943,000.00
	<i>Purchased/Contracted Services</i>							
521200.30	Professional Engineering Fees	.00	79,827.96	40,000.00	490.00	655.13	.00	.00
521200.90	Professional Other Professional	96,655.27	37,811.30	30,000.00	.00	.00	30,000.00	30,000.00
521300.10	Technical Computer Services	.00	.00	.00	2,635.06	3,523.07	2,500.00	2,500.00
521300.20	Technical Exterminator	19,935.00	21,730.00	19,000.00	14,780.00	19,760.81	19,000.00	19,000.00
521300.95	Technical Contractual Services	16,763.43	19,010.02	12,000.00	3,392.00	4,535.09	12,000.00	12,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
522100.10	Cleaning Services Disposal	6,054.15	5,049.03	6,000.00	2,532.95	3,386.54	3,000.00	3,000.00
522200.10	Repairs & Maintenance Contracts	50,845.84	52,851.47	45,000.00	34,550.96	46,194.51	45,000.00	45,000.00
522200.20	Repairs & Maintenance Supplies	5,143.44	3,628.87	4,000.00	3,509.14	4,691.71	5,000.00	5,000.00
522220.10	Repairs Buildings	258,401.24	167,612.87	258,600.00	125,631.85	167,969.32	369,220.00	369,220.00
522220.20	Repairs Equipment	96,339.71	75,370.70	75,000.00	46,576.46	62,272.56	40,000.00	40,000.00
522220.35	Repairs Office Equipment	125.00	.00	.00	.00	.00	.00	-
522220.60	Repairs Vehicles	3,792.46	1,968.67	5,000.00	415.89	556.04	600.00	600.00
522320.00	Rental of Equipment & Vehicles General	330.34	360.69	.00	.19	.25	.00	-
523200.10	Communications Cellular Phone	1,027.06	1,158.96	900.00	906.88	1,212.50	900.00	900.00
523200.15	Communications Telephone	90,211.76	84,939.47	79,000.00	62,274.89	83,261.30	65,000.00	65,000.00
523200.20	Communications Internet Service	1,851.58	.00	.00	.00	.00	.00	-
523200.30	Communications Postage	1,171.02	1,658.55	100.00	603.28	806.58	.00	-
523500.00	Travel General	1,321.15	.00	600.00	.00	.00	600.00	600.00
523600.85	Dues & Fees Property Taxes	296.95	2,212.70	.00	.00	.00	.00	-
523800.00	Licenses General	.00	90.93	.00	.00	.00	.00	-
523850.10	Contract Labor Professional	.00	.00	.00	.00	.00	50,000.00	50,000.00
523900.90	Other Purchased Services Hauling & Disposal	50,442.75	70,110.47	73,000.00	3,973.56	5,312.64	4,000.00	4,000.00
523900.99	Other Purchased Services Other	2,570.48	1,964.00	.00	.00	.00	.00	-
<i>Purchased/Contracted Services Totals</i>		\$703,278.63	\$627,356.66	\$648,200.00	\$302,273.11	\$404,138.05	\$646,820.00	\$ 646,820.00
<i>Supplies</i>								
531100.00	General Supplies & Materials General	19,876.97	23,216.32	21,500.00	14,953.79	19,993.16	21,500.00	21,500.00
531100.45	General Supplies & Materials Office Supplies	341.81	143.94	.00	804.32	1,075.37	.00	0
531100.65	General Supplies & Materials Shop Supplies	.00	.00	.00	58.46	78.16	.00	0
531100.80	General Supplies & Materials Uniforms & Badges	1,083.36	137.86	1,450.00	1,571.80	2,101.49	1,450.00	1,450.00
531100.90	General Supplies & Materials Other	3,005.58	1,773.77	.00	41.92	56.05	.00	0
531200.00	Energy General	.00	134.66	.00	.00	.00	.00	0
531200.10	Energy Water/Sewerage	52,502.94	33,752.16	38,000.00	34,312.62	45,875.85	38,000.00	38,000.00
531200.20	Energy Natural Gas	13,476.40	17,263.26	24,000.00	14,759.06	19,732.81	24,000.00	21,000.00
531200.30	Energy Electricity	184,658.13	214,511.20	200,000.00	125,268.93	167,484.10	200,000.00	190,000.00
531200.40	Energy Bottled Gas	8,744.88	13,444.64	14,000.00	13,308.49	17,793.40	14,000.00	14,000.00
531200.70	Energy Vehicle-Gasoline/Diesel	17,960.86	18,795.10	19,000.00	5,151.96	6,888.15	19,000.00	19,000.00
531300.00	Food General	6,663.16	5,721.43	3,500.00	5,231.48	6,994.47	3,500.00	3,500.00
531600.00	Small Equipment General	920.41	27,613.20	1,500.00	2,241.76	2,997.22	1,500.00	1,500.00
531600.10	Small Equipment Operating Equipment	.00	2,242.97	.00	.00	.00	.00	0
531700.00	Other Supplies General	4,722.65	4,008.26	5,000.00	591.57	590.38	5,000.00	5,000.00
<i>Supplies Totals</i>		\$313,957.15	\$362,758.77	\$327,950.00	\$218,296.16	\$291,660.61	\$327,950.00	\$ 314,950.00
<i>Capital Outlays</i>								
541350.00	Building Improvements General	155,594.28	63,001.52	200,000.00	44,132.61	59,005.14	300,000.00	\$ 225,000.00
541400.90	Capital Infrastructure Other	19,100.00	.00	.00	.00	.00	.00	\$ -

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
542200.00	Capital - Vehicles General	60,213.71	153,793.76	.00	1,000.00	1,337.00	.00	\$ -
542300.00	Capital - Furniture & Fixtures General	17,117.45	.00	25,000.00	14,410.00	19,266.12	25,000.00	\$ 24,230.00
542400.10	Capital - Computers Hardware	16,945.34	.00	15,000.00	13,745.53	18,377.72	2,000.00	\$ 2,000.00
542500.00	Capital - Other Equipment General	19,149.94	.00	20,000.00	2,043.00	2,731.48	10,000.00	\$ 10,000.00
542500.10	Capital - Other Equipment Construction	.00	.00	.00	.00	.00	10,000.00	\$ 10,000.00
542500.20	Capital - Other Equipment Office	15,198.80	.00	30,000.00	.00	.00	30,000.00	\$ 30,000.00
542500.90	Capital - Other Equipment Other	.00	.00	20,000.00	.00	.00	20,000.00	\$ 20,000.00
<i>Capital Outlays Totals</i>		\$303,319.52	\$216,795.28	\$310,000.00	\$75,331.14	\$100,717.46	\$397,000.00	\$ 321,230.00
Division 1565 - General Govt Building and Plant Total:		\$2,155,186.48	\$1,958,526.97	\$2,300,150.00	\$1,238,306.47	\$1,655,410.68	\$2,328,070.00	\$ 2,226,000.00
Division 1567 - Marsh Warthen House								
<i>Purchased/Contracted Services</i>								
521300.95	Technical Contractual Services	437.00	489.35	600.00	162.00	216.59	600.00	\$ 600.00
522200.10	Repairs & Maintenance Contracts	54.00	.00	.00	.00	.00	.00	.00
522220.10	Repairs Buildings	1,276.62	10,683.52	15,000.00	7,285.63	9,740.86	15,000.00	\$ 15,000.00
522220.20	Repairs Equipment	.00	.00	.00	1,094.31	1,463.09	.00	.00
523200.15	Communications Telephone	913.08	1,715.28	1,800.00	1,163.52	1,555.62	1,800.00	\$ 1,800.00
<i>Purchased/Contracted Services Totals</i>		\$2,680.70	\$12,888.15	\$17,400.00	\$9,705.46	\$12,976.16	\$17,400.00	\$ 17,400.00
<i>Supplies</i>								
531200.10	Energy Water/Sewerage	689.28	1,094.28	900.00	1,260.45	1,685.22	1,100.00	\$ 1,100.00
531200.20	Energy Natural Gas	863.92	767.03	1,400.00	1,407.45	1,881.76	1,400.00	\$ 1,400.00
531200.30	Energy Electricity	3,106.20	3,235.23	2,800.00	1,106.69	1,479.64	3,300.00	\$ 3,100.00
<i>Supplies Totals</i>		\$4,659.40	\$5,096.54	\$5,100.00	\$3,774.59	\$5,046.62	\$5,800.00	\$ 5,600.00
Division 1567 - Marsh Warthen House Totals		\$7,340.10	\$17,984.69	\$22,500.00	\$13,480.05	\$18,022.78	\$23,200.00	\$ 23,000.00
Division 1580 - Records Management								
<i>Personal/Services & Employee Benefits</i>								
511100.10	Salary and Wages Regular Employees	27,718.20	29,925.40	77,000.00	22,374.16	29,914.17	55,000.00	\$ 38,850.00
511100.20	Salary and Wages Vacation	1,472.00	1,324.80	2,000.00	3,713.12	4,964.43	3,500.00	\$ 3,500.00
511100.30	Salary and Wages Holiday	1,280.00	1,305.60	2,000.00	1,078.40	1,441.82	1,500.00	\$ 1,500.00
511100.80	Salary and Wages Bereavement	.00	.00	.00	519.36	694.38	.00	.00
511170.00	Personal Pay General	2,800.00	2,151.20	5,000.00	2,856.48	3,819.10	2,000.00	\$ 2,000.00
512110.30	Health Expense Health Insurance	7,625.94	5,676.94	16,000.00	5,750.57	7,688.49	5,200.00	\$ 9,000.00
512120.10	Disability Short Term	243.50	332.92	400.00	268.95	359.59	400.00	\$ 550.00
512120.20	Disability Long Term	93.70	102.18	150.00	80.83	108.07	150.00	\$ 200.00
512130.00	Life Insurance General	30.16	30.16	100.00	39.44	52.73	100.00	\$ 50.00
512200.00	Social Security Contribution General	1,975.52	2,064.67	5,250.00	1,829.96	2,446.65	2,000.00	\$ 2,700.00
512300.00	Medicare General	462.02	482.78	1,225.00	427.97	572.19	400.00	\$ 600.00
512400.30	Retirement Contributions 401(a)	1,979.84	1,913.86	4,150.00	1,608.35	2,150.36	2,000.00	\$ 3,600.00
512700.00	Worker's Compensation General	119.15	127.05	400.00	79.05	105.69	100.00	\$ 100.00
512900.20	Other Employee Benefits Identity Theft Protection	71.76	71.76	150.00	52.44	70.11	72.00	\$ 50.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	<i>Personal/Services & Employee Benefits Totals</i>	\$45,871.79	\$45,509.32	\$113,825.00	\$40,679.08	\$54,387.78	\$72,422.00	\$ 62,700.00
	<i>Purchased/Contracted Services</i>							
521300.10	Technical Computer Services	2,138.88	99.99	10,000.00	129.99	173.80	.00	.00
522320.30	Rental of Equipment & Vehicles Copiers	369.86	145.67	300.00	40.03	53.52	100.00	\$ 100.00
523200.15	Communications Telephone	413.30	486.07	500.00	266.95	356.91	300.00	\$ 300.00
523500.00	Travel General	1,631.28	2,088.42	2,000.00	1,344.22	1,797.22	2,000.00	\$ 2,000.00
523700.00	Ed & Training General	.00	.00	500.00	.00	.00	500.00	\$ 500.00
	<i>Purchased/Contracted Services Totals</i>	\$4,553.32	\$2,820.15	\$13,300.00	\$1,781.19	\$2,381.45	\$2,900.00	\$ 2,900.00
	<i>Supplies</i>							
531100.45	General Supplies & Materials Office Supplies	.00	.00	400.00	.00	.00	400.00	\$ 400.00
	<i>Supplies Totals</i>	\$0.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	\$ 400.00
	Division 1580 - Records Management Totals	\$50,425.11	\$48,329.47	\$127,525.00	\$42,460.27	\$56,769.23	\$75,722.00	\$ 66,000.00
	Division 1595 - General Administration Fees							
	<i>Purchased/Contracted Services</i>							
523600.00	Dues & Fees General	59,469.00	59,954.00	60,000.00	.00	.00	60,000.00	\$ 60,000.00
	<i>Purchased/Contracted Services Totals</i>	\$59,469.00	\$59,954.00	\$60,000.00	\$0.00	\$0.00	\$60,000.00	\$ 60,000.00
	Division 1595 - General Administration Fees Totals	\$59,469.00	\$59,954.00	\$60,000.00	\$0.00	\$0.00	\$60,000.00	\$ 60,000.00
	Division 2150 - Superior Court							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	57,883.01	82,500.00	85,800.00	61,875.00	82,726.65	82,500.00	\$ 82,500.00
511190.00	Salary Reimbursement General	(60,572.47)	(92,327.76)	(85,800.00)	(32,822.72)	(43,883.86)	(74,000.00)	\$ (18,500.00)
512110.30	Health Expense Health Insurance	.00	9,500.52	12,000.00	11,929.82	15,950.13	13,000.00	\$ 9,000.00
512120.10	Disability Short Term	.00	532.31	600.00	373.46	499.31	600.00	\$ 550.00
512120.20	Disability Long Term	.00	158.40	200.00	180.85	241.80	200.00	\$ 200.00
512130.00	Life Insurance General	.00	25.10	50.00	22.66	30.30	30.00	\$ 50.00
512200.00	Social Security Contribution General	3,588.75	4,883.96	5,300.00	3,628.32	4,851.05	5,000.00	\$ 5,000.00
512300.00	Medicare General	839.31	1,142.20	1,250.00	848.55	1,134.51	1,200.00	\$ 1,200.00
512400.30	Retirement Contributions 401(a)	3,447.99	4,569.55	4,400.00	3,288.14	4,396.23	4,200.00	\$ 5,000.00
512700.00	Worker's Compensation General	189.74	352.66	400.00	218.64	292.32	400.00	\$ 300.00
512900.20	Other Employee Benefits Identity Theft Protection	.00	59.80	100.00	53.89	72.05	100.00	\$ 50.00
512990.00	Benefit Reimbursement General	.00	.00	(24,300.00)	.00	.00	(22,250.00)	\$ (5,500.00)
	<i>Personal/Services & Employee Benefits Totals</i>	\$5,376.33	\$11,396.74	\$0.00	\$49,596.61	\$66,310.49	\$10,980.00	\$ 79,850.00
	<i>Purchased/Contracted Services</i>							
521200.15	Professional Court Appointed Attorney	.00	.00	5,250.00	.00	.00	5,250.00	\$ 5,250.00
521200.55	Professional Translating Fees	.00	300.00	2,000.00	1,665.02	2,226.13	2,000.00	\$ 2,000.00
521300.15	Technical Court Reporter	71,849.10	69,437.25	74,000.00	51,391.88	68,710.76	74,000.00	\$ 114,000.00
521300.95	Technical Contractual Services	40,757.83	30,223.12	39,000.00	23,165.73	30,972.50	35,000.00	\$ 38,700.00
522310.00	Rental of Land & Buildings General	45,399.00	.00	.00	.00	.00	.00	.00
522320.30	Rental of Equipment & Vehicles Copiers	2,384.34	2,573.17	2,000.00	575.37	769.27	2,500.00	\$ 2,500.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
523200.10	Communications Cellular Phone	1,074.40	1,000.86	1,500.00	667.60	892.58	1,500.00	\$ 1,500.00
523200.15	Communications Telephone	694.74	509.48	600.00	812.56	1,086.39	600.00	\$ 600.00
523200.30	Communications Postage	118.71	130.90	.00	.00	.00	.00	.00
523200.70	Communications Television	1,798.96	1,752.72	2,000.00	1,482.80	1,982.50	2,000.00	\$ 2,000.00
523500.00	Travel General	142.29	160.34	200.00	.00	.00	200.00	\$ 200.00
523600.00	Dues & Fees General	39,357.51	2,645.00	525.00	650.00	869.05	1,000.00	\$ 1,000.00
523600.30	Dues & Fees Jurors	25,555.21	42,205.25	40,000.00	.00	.00	40,000.00	\$ 40,000.00
523600.55	Dues & Fees Membership Fee	437.00	.00	.00	.00	.00	.00	.00
523600.80	Dues & Fees Witness	481.40	430.57	700.00	410.10	548.30	700.00	\$ 700.00
529900.00	Purchased/Contracted Services Reimbursement	(45,399.00)	.00	.00	.00	.00	.00	.00
<i>Purchased/Contracted Services Totals</i>		\$184,651.49	\$151,368.66	\$167,775.00	\$80,821.06	\$108,057.48	\$164,750.00	\$ 208,450.00
<i>Supplies</i>								
531100.00	General Supplies & Materials General	.00	.00	.00	94.69	126.60	.00	.00
531100.45	General Supplies & Materials Office Supplies	708.72	237.04	800.00	1,077.74	1,440.93	800.00	\$ 800.00
531400.00	Books & Periodicals General	1,361.00	.00	.00	.00	.00	.00	.00
531400.40	Books & Periodicals Law Books	61.16	.00	500.00	.00	.00	500.00	\$ 500.00
531700.00	Other Supplies General	430.00	520.64	400.00	326.92	437.09	400.00	\$ 400.00
<i>Supplies Totals</i>		\$2,560.88	\$757.68	\$1,700.00	\$1,499.35	\$2,004.62	\$1,700.00	\$ 1,700.00
Division	2150 - Superior Court Totals	\$192,588.70	\$163,523.08	\$169,475.00	\$131,917.02	\$176,372.59	\$177,430.00	\$ 290,000.00
Division	2180 - Clerk of Superior Court							
<i>Personal/Services & Employee Benefits</i>								
511100.10	Salary and Wages Regular Employees	590,510.37	657,576.27	700,850.00	539,958.59	721,922.66	856,000.00	\$ 800,000.00
511100.20	Salary and Wages Vacation	13,288.60	12,868.75	.00	8,402.41	11,233.99	.00	.00
511100.30	Salary and Wages Holiday	12,374.40	7,945.60	.00	13,926.24	18,619.33	.00	.00
511170.00	Personal Pay General	15,296.03	11,556.78	.00	5,431.12	7,261.39	.00	.00
511190.00	Salary Reimbursement General	.00	(2,650.86)	.00	.00	.00	.00	.00
511290.90	Supplemental Payroll Other	46,069.83	48,900.03	38,100.00	37,912.54	50,688.93	68,000.00	\$ 40,000.00
511300.00	Overtime General	5,671.57	14,734.04	8,000.00	10,810.84	14,454.05	25,000.00	\$ 10,000.00
512110.30	Health Expense Health Insurance	99,316.75	92,762.08	100,000.00	105,033.62	140,429.57	100,000.00	\$ 120,000.00
512120.10	Disability Short Term	4,473.11	6,550.19	6,000.00	5,329.90	7,126.06	6,000.00	\$ 8,250.00
512120.20	Disability Long Term	1,786.15	2,083.77	1,800.00	1,663.64	2,224.28	1,800.00	\$ 3,000.00
512130.00	Life Insurance General	359.19	373.03	400.00	477.15	637.95	400.00	\$ 500.00
512200.00	Social Security Contribution General	40,603.87	44,540.42	46,300.00	36,627.33	48,970.61	46,300.00	\$ 49,000.00
512300.00	Medicare General	9,497.92	10,415.89	10,850.00	8,566.05	11,452.78	10,850.00	\$ 11,500.00
512400.10	Retirement Contributions Defined Benefit	13,408.28	14,649.59	12,000.00	14,482.77	19,363.41	25,000.00	\$ 20,000.00
512400.30	Retirement Contributions 401(a)	56,177.42	57,415.29	53,000.00	44,602.39	59,633.23	70,000.00	\$ 55,000.00
512700.00	Worker's Compensation General	2,368.28	2,680.76	2,500.00	1,820.97	2,434.63	2,500.00	\$ 2,500.00
512900.20	Other Employee Benefits Identity Theft Protection	712.59	714.97	700.00	530.50	709.28	700.00	\$ 500.00
<i>Personal/Services & Employee Benefits Totals</i>		\$911,914.36	\$983,116.60	\$980,500.00	\$835,576.06	\$1,117,162.15	\$1,212,550.00	\$ 1,120,250.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
<i>Purchased/Contracted Services</i>								
521200.40	Professional Legal Fees	4,503.76	1,260.00	1,500.00	.00	.00	5,000.00	\$ 2,000.00
521300.10	Technical Computer Services	.00	.00	.00	.00	.00	25,000.00	\$ 5,000.00
521300.95	Technical Contractual Services	19,923.53	.00	.00	.00	.00	25,000.00	\$ 5,000.00
523100.10	Insurance Liability	852.35	.00	.00	.00	.00	.00	.00
523100.30	Insurance Bonding	.00	.00	.00	1,863.00	2,490.82	5,000.00	\$ 4,000.00
523200.10	Communications Cellular Phone	498.26	544.99	500.00	363.52	486.02	2,000.00	\$ 2,000.00
523200.30	Communications Postage	17,814.44	8,968.57	18,000.00	.00	.00	18,000.00	\$ 14,000.00
523500.00	Travel General	5,177.66	3,703.50	10,000.00	5,465.63	7,307.53	10,000.00	\$ 7,350.00
523600.00	Dues & Fees General	65.50	331.50	.00	700.00	935.90	.00	.00
523600.15	Dues & Fees Bank Charges	258.51	136.18	.00	.00	.00	.00	.00
523600.25	Dues & Fees Late Charges	.00	.00	.00	11.37	15.20	.00	.00
523600.50	Dues & Fees Professional Org	400.00	.00	900.00	700.00	935.90	900.00	\$ 900.00
523600.80	Dues & Fees Witness	45.70	.00	.00	.00	.00	.00	.00
523700.00	Ed & Training General	1,618.71	307.67	500.00	912.60	1,220.14	500.00	\$ 500.00
<i>Purchased/Contracted Services Totals</i>		\$51,158.42	\$15,252.41	\$31,400.00	\$10,016.12	\$13,391.51	\$91,400.00	\$ 40,750.00
<i>Supplies</i>								
531100.00	General Supplies & Materials General	115.25	.00	.00	59.00	78.88	.00	.00
531100.45	General Supplies & Materials Office Supplies	28,400.30	27,011.33	25,000.00	20,114.44	26,892.93	28,000.00	\$ 25,000.00
<i>Supplies Totals</i>		\$28,515.55	\$27,011.33	\$25,000.00	\$20,173.44	\$26,971.81	\$28,000.00	\$ 25,000.00
<i>Capital Outlays</i>								
542300.00	Capital - Furniture & Fixtures General	.00	.00	.00	.00	.00	.00	.00
<i>Capital Outlays Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.00
Division 2180 - Clerk of Superior Court Totals		\$991,588.33	\$1,025,380.34	\$1,036,900.00	\$865,765.62	\$1,157,525.47	\$1,331,950.00	\$ 1,186,000.00
Division 2200 - District Attorney								
<i>Personal/Services & Employee Benefits</i>								
511100.10	Salary and Wages Regular Employees	.00	(1,440.00)	384,810.00	1,440.00	1,925.27	485,270.00	-
511185.00	Payroll Pass Thru General	458,832.44	499,782.92	.00	322,390.96	431,035.53	.00	767,850.00
511290.00	Supplemental Payroll General	9,589.89	104,566.14	87,707.00	49,070.55	65,607.15	98,967.00	99,000.00
511300.00	Overtime General	.00	(40.50)	.00	40.50	54.15	.00	-
512110.30	Health Expense Health Insurance	.00	.00	138,035.00	.00	.00	137,288.00	
512130.00	Life Insurance General	.00	.00	345.00	.00	.00	351.00	
512200.00	Social Security Contribution General	.00	(91.79)	29,296.00	91.79	122.72	36,223.00	
512300.00	Medicare General	.00	(21.47)	6,851.00	21.47	28.71	8,471.00	
512400.10	Retirement Contributions Defined Benefit	.00	.00	99,015.00	.00	.00	123,386.00	
512400.90	Retirement Contributions Other	.00	.00	19,538.00	.00	.00	23,500.00	
512700.00	Worker's Compensation General	.00	(4.89)	2,352.00	4.89	6.54	2,816.00	
512900.20	Other Employee Benefits Identity Theft Protection	.00	.00	.00	.00	.00	.00	
512990.00	Benefit Reimbursement General	.00	.00	(49,302.00)	.00	.00	(49,302.00)	

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	<i>Personal/Services & Employee Benefits Totals</i>	\$468,422.33	\$602,750.41	\$718,647.00	\$373,060.16	\$498,780.07	\$866,970.00	\$ 866,850.00
	<i>Purchased/Contracted Services</i>							
521300.10	Technical Computer Services	147.07	147.07	.00	165.46	221.22	.00	-
521300.15	Technical Court Reporter	.00	120.56	192.00	.00	.00	192.00	200.00
522220.10	Repairs Buildings	324.00	.00	1,900.00	.00	.00	1,900.00	1,900.00
522220.35	Repairs Office Equipment	.00	.00	96.00	.00	.00	96.00	100.00
522220.60	Repairs Vehicles	1,717.38	1,057.01	1,915.00	201.62	269.57	1,915.00	1,900.00
522320.30	Rental of Equipment & Vehicles Copiers	1,164.69	958.36	1,532.00	429.22	573.87	1,532.00	1,500.00
523100.15	Insurance Vehicle	194.23	326.12	958.00	678.31	906.90	958.00	1,000.00
523100.20	Insurance Building	.00	.00	360.00	.00	.00	360.00	350.00
523200.10	Communications Cellular Phone	834.34	977.09	1,072.00	578.25	773.12	1,072.00	1,000.00
523200.15	Communications Telephone	.00	599.18	6,000.00	216.01	288.80	6,000.00	6,000.00
523200.25	Communications Website Expense	.00	.00	268.00	.00	.00	268.00	250.00
523200.30	Communications Postage	605.27	1,911.23	766.00	286.05	382.45	766.00	750.00
523300.90	Advertising Other	1,278.84	1,386.32	958.00	223.29	298.54	958.00	950.00
523500.00	Travel General	5,033.60	3,853.68	5,745.00	2,203.12	2,945.56	5,745.00	5,800.00
523500.90	Travel Reimbursement	(592.60)	(752.41)	.00	(496.18)	(663.39)	.00	-
523600.00	Dues & Fees General	205.80	301.30	268.00	224.73	300.46	268.00	300.00
523600.50	Dues & Fees Professional Org	1,405.61	1,569.73	1,915.00	193.46	258.66	1,915.00	1,900.00
523600.75	Dues & Fees Vehicle License	32.15	30.64	38.00	47.44	63.43	38.00	50.00
523600.80	Dues & Fees Witness	4,078.96	2,087.35	3,830.00	.00	.00	4,596.00	4,600.00
523700.00	Ed & Training General	1,232.11	1,609.72	1,915.00	1,097.44	1,467.27	3,064.00	3,000.00
523850.10	Contract Labor Professional	153.20	266.95	153.00	45.96	61.45	153.00	150.00
523900.80	Other Purchased Services Victim/Witness	42.79	1,588.54	2,681.00	69.47	92.88	2,681.00	2,700.00
523900.90	Other Purchased Services Hauling & Disposal	127.50	450.00	.00	300.00	401.10	.00	-
	<i>Purchased/Contracted Services Totals</i>	\$17,984.94	\$18,488.44	\$32,562.00	\$6,463.65	\$8,641.89	\$34,477.00	\$ 34,400.00
	<i>Supplies</i>							
531100.00	General Supplies & Materials General	979.32	574.32	.00	.00	.00	.00	-
531100.15	General Supplies & Materials Computer Supplies	1,895.35	2,540.37	1,341.00	926.84	1,239.18	1,341.00	1,300.00
531100.30	General Supplies & Materials Investigative Supplies	1,597.76	2,554.10	2,490.00	1,338.49	1,789.56	2,490.00	2,500.00
531100.45	General Supplies & Materials Office Supplies	5,698.93	9,891.77	9,575.00	4,601.89	6,152.71	11,490.00	11,500.00
531200.10	Energy Water/Sewerage	727.41	624.80	1,150.00	627.06	838.38	1,150.00	1,200.00
531200.20	Energy Natural Gas	833.00	898.86	1,200.00	1,008.35	1,348.16	1,200.00	1,200.00
531200.30	Energy Electricity	4,228.65	3,563.99	5,000.00	1,773.61	2,371.31	5,000.00	5,000.00
531200.70	Energy Vehicle-Gasoline/Diesel	2,348.97	2,486.55	3,830.00	725.38	969.83	3,830.00	3,800.00
531400.40	Books & Periodicals Law Books	2,867.20	3,432.39	3,256.00	2,848.21	3,808.05	3,447.00	3,500.00
531600.00	Small Equipment General	.00	.00	766.00	.00	.00	766.00	750.00
531600.10	Small Equipment Operating Equipment	.00	4,609.88	.00	421.30	563.28	.00	-
	<i>Supplies Totals</i>	\$21,176.59	\$31,177.03	\$28,608.00	\$14,271.13	\$19,080.46	\$30,714.00	\$ 30,750.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	Division 2200 - District Attorney Totals	\$507,583.86	\$652,415.88	\$779,817.00	\$393,794.94	\$526,502.42	\$932,161.00	\$ 932,000.00
	Division 2300 - State Court							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	221,506.99	229,497.48	244,200.00	182,194.11	243,592.86	244,200.00	\$ 244,000.00
511100.20	Salary and Wages Vacation	2,066.24	.00	.00	.00	.00	.00	.00
511100.30	Salary and Wages Holiday	939.20	.00	.00	.00	.00	.00	.00
511170.00	Personal Pay General	2,066.24	.00	.00	.00	.00	.00	.00
512110.30	Health Expense Health Insurance	8,458.00	6,498.36	9,000.00	6,534.88	8,737.11	9,000.00	\$ 18,000.00
512120.10	Disability Short Term	989.60	1,278.40	1,200.00	979.69	1,309.84	1,200.00	\$ 1,100.00
512120.20	Disability Long Term	579.70	646.64	600.00	489.93	655.03	600.00	\$ 500.00
512130.00	Life Insurance General	45.28	45.28	100.00	31.22	41.74	100.00	\$ 100.00
512200.00	Social Security Contribution General	13,039.12	13,728.15	15,200.00	10,823.88	14,471.49	15,200.00	\$ 15,200.00
512300.00	Medicare General	3,260.57	3,303.31	3,600.00	2,623.58	3,507.72	3,600.00	\$ 3,500.00
512400.30	Retirement Contributions 401(a)	2,916.00	2,782.80	3,000.00	1,985.29	2,654.33	3,000.00	\$ 3,000.00
512700.00	Worker's Compensation General	952.38	980.05	1,000.00	639.21	854.62	1,000.00	\$ 1,000.00
512900.20	Other Employee Benefits Identity Theft Protection	143.64	143.64	150.00	118.01	157.78	150.00	\$ 100.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$256,962.96	\$258,904.11	\$278,050.00	\$206,419.80	\$275,982.52	\$278,050.00	\$ 286,500.00
	<i>Purchased/Contracted Services</i>							
521200.15	Professional Court Appointed Attorney	54,910.00	82,350.00	45,000.00	63,954.00	85,506.26	45,000.00	\$ 45,000.00
521200.55	Professional Translating Fees	269.23	814.00	700.00	480.00	641.76	700.00	\$ 700.00
521300.10	Technical Computer Services	200.00	.00	.00	.00	.00	.00	.00
521300.15	Technical Court Reporter	16,200.00	17,900.00	20,000.00	13,891.58	18,572.99	20,000.00	\$ 20,000.00
521300.95	Technical Contractual Services	24,000.00	24,000.00	24,000.00	18,000.00	24,065.93	24,000.00	\$ 24,000.00
522320.30	Rental of Equipment & Vehicles Copiers	9.20	20.20	100.00	7.08	9.47	100.00	\$ 100.00
523200.30	Communications Postage	78.00	84.00	150.00	.00	.00	150.00	\$ 150.00
523500.00	Travel General	1,582.46	2,348.01	2,000.00	2,696.69	3,605.46	2,000.00	\$ 2,000.00
523600.00	Dues & Fees General	100.00	1,356.66	500.00	35.50	47.46	500.00	\$ 500.00
523600.30	Dues & Fees Jurors	.00	.00	500.00	.00	.00	500.00	\$ 500.00
523600.80	Dues & Fees Witness	75.00	.00	500.00	191.40	255.90	500.00	\$ 500.00
523700.00	Ed & Training General	320.00	.00	500.00	415.00	554.85	500.00	\$ 500.00
	<i>Purchased/Contracted Services Totals</i>	\$97,743.89	\$128,872.87	\$93,950.00	\$99,671.25	\$133,260.08	\$93,950.00	\$ 93,950.00
	<i>Supplies</i>							
531100.45	General Supplies & Materials Office Supplies	342.53	570.16	600.00	687.31	918.93	600.00	\$ 600.00
531400.00	Books & Periodicals General	778.78	.00	750.00	.00	.00	750.00	\$ 750.00
531700.00	Other Supplies General	356.00	167.82	200.00	65.64	87.76	200.00	\$ 200.00
	<i>Supplies Totals</i>	\$1,477.31	\$737.98	\$1,550.00	\$752.95	\$1,006.69	\$1,550.00	\$ 1,550.00
	Division 2300 - State Court Totals	\$356,184.16	\$388,514.96	\$373,550.00	\$306,844.00	\$410,249.29	\$373,550.00	\$ 382,000.00
	Division 2350 - State Court Solicitor							
	<i>Personal/Services & Employee Benefits</i>							

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
511100.10	Salary and Wages Regular Employees	163,532.03	164,357.64	175,700.00	130,474.80	174,444.33	175,700.00	\$ 176,800.00
511100.30	Salary and Wages Holiday	2,406.40	3,150.40	4,000.00	2,707.20	3,619.52	4,000.00	\$ 4,000.00
512110.30	Health Expense Health Insurance	31,038.34	23,067.91	27,000.00	22,873.22	30,581.41	27,000.00	\$ 27,000.00
512120.10	Disability Short Term	1,185.70	1,568.60	1,400.00	1,192.38	1,594.21	1,400.00	\$ 1,650.00
512120.20	Disability Long Term	466.68	497.52	500.00	372.38	497.87	500.00	\$ 600.00
512130.00	Life Insurance General	90.56	90.56	200.00	86.44	115.57	200.00	\$ 100.00
512200.00	Social Security Contribution General	9,657.39	9,745.87	10,900.00	7,759.33	10,374.20	10,900.00	\$ 10,900.00
512300.00	Medicare General	2,258.58	2,279.28	2,550.00	1,814.68	2,426.22	2,550.00	\$ 2,550.00
512400.30	Retirement Contributions 401(a)	7,006.24	6,677.98	7,000.00	4,756.40	6,359.29	7,000.00	\$ 10,000.00
512700.00	Worker's Compensation General	703.07	701.42	800.00	456.84	610.79	800.00	\$ 800.00
512900.20	Other Employee Benefits Identity Theft Protection	239.32	239.32	200.00	140.33	187.62	200.00	\$ 200.00
<i>Personal/Services & Employee Benefits Totals</i>		\$218,584.31	\$212,376.50	\$230,250.00	\$172,634.00	\$230,811.03	\$230,250.00	\$ 234,600.00
<i>Purchased/Contracted Services</i>								
521300.10	Technical Computer Services	250.00	.00	.00	.00	.00	.00	\$ -
521300.95	Technical Contractual Services	20,600.00	20,450.00	24,000.00	11,600.00	15,509.16	24,000.00	\$ 24,000.00
522320.30	Rental of Equipment & Vehicles Copiers	639.85	716.86	700.00	448.21	599.26	700.00	\$ 700.00
523200.30	Communications Postage	258.75	227.40	300.00	188.00	251.36	300.00	\$ 300.00
523400.00	Printing & Binding General	515.00	.00	.00	.00	.00	.00	\$ -
523500.00	Travel General	.00	1,693.18	1,500.00	.00	.00	1,500.00	\$ 1,500.00
523600.00	Dues & Fees General	.00	.00	.00	.00	.00	.00	\$ -
523600.55	Dues & Fees Membership Fee	406.00	535.00	600.00	416.00	556.19	600.00	\$ 600.00
523700.00	Ed & Training General	.00	225.00	300.00	.00	.00	300.00	\$ 300.00
<i>Purchased/Contracted Services Totals</i>		\$22,669.60	\$23,847.44	\$27,400.00	\$12,652.21	\$16,915.97	\$27,400.00	\$ 27,400.00
<i>Supplies</i>								
531100.00	General Supplies & Materials General	.00	.00	.00	115.51	154.44	.00	\$ -
531100.45	General Supplies & Materials Office Supplies	1,011.50	1,023.44	1,000.00	166.19	222.20	1,000.00	\$ 1,000.00
<i>Supplies Totals</i>		\$1,011.50	\$1,023.44	\$1,000.00	\$281.70	\$376.64	\$1,000.00	\$ 1,000.00
Division 2350 - State Court Solicitor Totals		\$242,265.41	\$237,247.38	\$258,650.00	\$185,567.91	\$248,103.64	\$258,650.00	\$263,000.00
Division 2400 - Magistrate Court								
<i>Personal/Services & Employee Benefits</i>								
511100.10	Salary and Wages Regular Employees	299,122.24	301,597.47	379,187.00	236,971.40	316,829.89	389,329.00	\$ 385,500.00
511100.20	Salary and Wages Vacation	7,205.25	6,401.50	.00	4,593.42	6,141.39	.00	.00
511100.30	Salary and Wages Holiday	5,192.00	5,776.00	.00	5,205.60	6,959.87	.00	.00
511100.90	Salary and Wages Other	14,866.84	15,812.68	.00	13,014.98	17,400.98	.00	.00
511170.00	Personal Pay General	4,761.60	4,901.63	.00	3,141.17	4,199.73	.00	.00
512110.30	Health Expense Health Insurance	33,220.86	29,998.28	30,000.00	30,527.01	40,814.50	54,600.00	\$ 54,000.00
512120.10	Disability Short Term	2,049.90	2,776.38	2,800.00	2,147.48	2,871.17	3,300.00	\$ 3,300.00
512120.20	Disability Long Term	870.82	953.06	1,000.00	725.06	969.40	1,200.00	\$ 1,200.00
512130.00	Life Insurance General	135.76	135.76	200.00	168.40	225.15	200.00	\$ 200.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
512200.00	Social Security Contribution General	20,022.82	20,057.84	23,500.00	15,786.82	21,106.92	21,700.00	\$ 21,000.00
512300.00	Medicare General	4,683.08	4,689.71	5,500.00	3,692.09	4,936.31	5,100.00	\$ 5,000.00
512400.10	Retirement Contributions Defined Benefit	10,924.76	10,511.24	11,000.00	11,048.29	14,771.52	13,000.00	\$ 13,000.00
512400.30	Retirement Contributions 401(a)	22,198.47	20,546.12	19,000.00	15,324.13	20,488.31	16,000.00	\$ 16,000.00
512700.00	Worker's Compensation General	1,285.96	1,285.79	1,400.00	835.12	1,116.55	1,400.00	\$ 1,400.00
512900.20	Other Employee Benefits Identity Theft Protection	287.04	318.32	300.00	253.00	338.26	210.00	\$ 210.00
<i>Personal/Services & Employee Benefits Totals</i>		\$426,827.40	\$425,761.78	\$473,887.00	\$343,433.97	\$459,169.95	\$506,039.00	\$ 500,810.00
<i>Purchased/Contracted Services</i>								
521200.15	Professional Court Appointed Attorney	.00	.00	500.00	200.00	267.40	500.00	\$ 500.00
521200.55	Professional Translating Fees	270.00	690.00	500.00	120.00	160.44	500.00	\$ 500.00
521300.10	Technical Computer Services	3,059.97	3,000.00	4,100.00	2,000.00	2,673.99	4,100.00	\$ 4,100.00
522310.00	Rental of Land & Buildings General	.00	.00	.00	8,000.00	10,695.97	24,000.00	\$ 24,000.00
522320.30	Rental of Equipment & Vehicles Copiers	214.91	263.51	200.00	244.44	326.82	200.00	\$ 200.00
523200.30	Communications Postage	689.57	410.84	600.00	.00	.00	600.00	\$ 600.00
523500.00	Travel General	2,847.76	769.42	4,000.00	2,666.34	3,564.89	4,000.00	\$ 4,000.00
523600.50	Dues & Fees Professional Org	445.00	245.00	500.00	45.00	60.16	500.00	\$ 500.00
523600.80	Dues & Fees Witness	200.00	50.00	500.00	50.00	66.85	500.00	\$ 500.00
523700.00	Ed & Training General	1,942.72	1,535.00	2,000.00	1,591.50	2,127.83	2,000.00	\$ 2,500.00
<i>Purchased/Contracted Services Totals</i>		\$9,669.93	\$6,963.77	\$12,900.00	\$14,917.28	\$19,944.35	\$36,900.00	\$ 37,400.00
<i>Supplies</i>								
531100.45	General Supplies & Materials Office Supplies	3,997.19	3,823.52	4,000.00	3,361.45	4,494.25	4,000.00	\$ 5,100.00
531400.40	Books & Periodicals Law Books	480.49	1,278.01	800.00	.00	.00	1,300.00	\$ 1,300.00
531700.00	Other Supplies General	289.34	245.09	325.00	234.96	314.14	325.00	\$ 390.00
<i>Supplies Totals</i>		\$4,767.02	\$5,346.62	\$5,125.00	\$3,596.41	\$4,808.39	\$5,625.00	\$ 6,790.00
Division	2400 - Magistrate Court Totals	\$441,264.35	\$438,072.17	\$491,912.00	\$361,947.66	\$483,922.69	\$548,564.00	\$ 545,000.00
Division	2450 - Probate Court							
<i>Personal/Services & Employee Benefits</i>								
511100.10	Salary and Wages Regular Employees	233,825.87	240,887.78	300,000.00	184,880.03	247,183.92	320,000.00	\$ 305,000.00
512110.30	Health Expense Health Insurance	16,828.20	12,934.61	19,000.00	9,029.81	12,072.82	45,500.00	\$ 35,000.00
512120.10	Disability Short Term	1,685.92	2,243.14	1,500.00	1,670.77	2,233.81	2,750.00	\$ 2,750.00
512120.20	Disability Long Term	661.66	705.78	700.00	517.27	691.59	1,000.00	\$ 1,000.00
512130.00	Life Insurance General	105.64	105.64	150.00	106.16	141.94	150.00	\$ 150.00
512200.00	Social Security Contribution General	14,260.64	14,693.45	16,350.00	11,284.44	15,087.25	20,000.00	\$ 18,500.00
512300.00	Medicare General	3,335.15	3,435.82	3,800.00	2,639.09	3,528.45	4,600.00	\$ 4,000.00
512400.10	Retirement Contributions Defined Benefit	37,955.56	38,678.26	30,000.00	30,631.34	40,953.99	38,000.00	\$ 38,000.00
512400.30	Retirement Contributions 401(a)	15,321.22	11,699.97	7,000.00	6,987.95	9,342.86	10,000.00	\$ 10,000.00
512700.00	Worker's Compensation General	1,005.41	1,026.96	1,000.00	650.96	870.33	1,000.00	\$ 1,000.00
512900.20	Other Employee Benefits Identity Theft Protection	287.16	287.16	300.00	230.49	308.16	200.00	\$ 200.00
<i>Personal/Services & Employee Benefits Totals</i>		\$325,272.43	\$326,698.57	\$379,800.00	\$248,628.31	\$332,415.12	\$443,200.00	\$ 415,600.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
<i>Purchased/Contracted Services</i>								
521200.15	Professional Court Appointed Attorney	150.00	150.00	5,000.00	550.00	735.35	5,000.00	\$ 4,000.00
521300.10	Technical Computer Services	3,250.00	3,000.00	4,600.00	2,911.00	3,892.00	4,600.00	\$ 4,150.00
522220.20	Repairs Equipment	.00	.00	.00	250.00	334.25	500.00	\$ 500.00
522320.30	Rental of Equipment & Vehicles Copiers	1,015.65	932.66	1,000.00	654.10	874.53	1,000.00	\$ 1,000.00
523200.30	Communications Postage	1,807.46	1,423.88	2,500.00	.00	.00	2,500.00	\$ 1,500.00
523400.00	Printing & Binding General	.00	.00	2,000.00	.00	.00	2,000.00	\$ 1,000.00
523500.00	Travel General	3,089.90	2,118.92	6,000.00	3,111.98	4,160.71	6,000.00	\$ 6,000.00
523600.00	Dues & Fees General	1,163.50	1,770.00	2,500.00	1,612.65	2,156.11	2,500.00	\$ 2,500.00
523700.00	Ed & Training General	1,110.00	1,010.00	2,500.00	514.50	687.88	2,500.00	\$ 2,500.00
<i>Purchased/Contracted Services Totals</i>		\$11,586.51	\$10,405.46	\$26,100.00	\$9,604.23	\$12,840.83	\$26,600.00	\$ 23,150.00
<i>Supplies</i>								
531100.45	General Supplies & Materials Office Supplies	4,606.14	5,062.62	7,000.00	3,790.41	5,067.76	7,000.00	\$ 7,000.00
531400.00	Books & Periodicals General	30.31	30.31	250.00	.00	.00	250.00	\$ 250.00
531700.00	Other Supplies General	.00	.00	.00	.00	.00	.00	\$ -
<i>Supplies Totals</i>		\$4,636.45	\$5,092.93	\$7,250.00	\$3,790.41	\$5,067.76	\$7,250.00	\$ 7,250.00
Division	2450 - Probate Court Totals	\$341,495.39	\$342,196.96	\$413,150.00	\$262,022.95	\$350,323.71	\$477,050.00	\$ 446,000.00
Division	2600 - Juvenile Court							
<i>Personal/Services & Employee Benefits</i>								
511100.10	Salary and Wages Regular Employees	241,766.64	253,474.81	248,700.00	199,442.95	266,654.49	248,700.00	\$ 245,000.00
511100.20	Salary and Wages Vacation	.00	.00	.00	192.00	256.70	.00	\$ -
511100.30	Salary and Wages Holiday	1,344.16	795.52	3,000.00	296.00	395.75	3,000.00	\$ 3,000.00
511190.00	Salary Reimbursement General	(47,500.00)	(74,500.00)	(53,000.00)	(34,500.00)	(46,126.37)	(53,000.00)	\$ (53,000.00)
511290.90	Supplemental Payroll Other	5,137.97	3,600.01	8,000.00	2,700.03	3,609.93	8,000.00	\$ 8,000.00
512110.30	Health Expense Health Insurance	31,416.38	21,815.01	30,000.00	27,601.45	36,903.04	30,000.00	\$ 30,000.00
512120.10	Disability Short Term	1,468.04	1,915.49	2,000.00	1,603.55	2,143.94	2,000.00	\$ 2,000.00
512120.20	Disability Long Term	639.05	681.42	750.00	553.79	740.42	750.00	\$ 750.00
512130.00	Life Insurance General	101.41	99.48	100.00	144.60	193.33	100.00	\$ 100.00
512200.00	Social Security Contribution General	14,569.20	15,182.23	15,400.00	11,954.10	15,982.59	15,400.00	\$ 15,400.00
512300.00	Medicare General	3,408.26	3,551.18	3,600.00	2,795.74	3,737.89	3,600.00	\$ 3,600.00
512400.30	Retirement Contributions 401(a)	12,449.43	11,795.58	12,000.00	10,067.75	13,460.54	12,000.00	\$ 12,000.00
512400.90	Retirement Contributions Other	(379.26)	1,512.28	(1,500.00)	(3,466.05)	(4,634.10)	(1,500.00)	\$ (1,500.00)
512700.00	Worker's Compensation General	1,033.48	1,077.33	1,200.00	701.22	937.53	1,200.00	\$ 1,200.00
512900.20	Other Employee Benefits Identity Theft Protection	289.37	284.93	250.00	240.97	322.18	250.00	\$ 250.00
<i>Personal/Services & Employee Benefits Totals</i>		\$265,744.13	\$241,285.27	\$270,500.00	\$220,328.10	\$294,577.86	\$270,500.00	\$ 266,800.00
<i>Purchased/Contracted Services</i>								
521200.15	Professional Court Appointed Attorney	196,010.00	265,825.00	220,000.00	154,965.00	207,187.64	220,000.00	\$ 220,000.00
521200.35	Professional Inmate Medical	.00	.00	1,500.00	.00	.00	1,500.00	\$ 1,500.00
521200.45	Professional Medical Services	550.00	.00	600.00	.00	.00	600.00	\$ 600.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
521200.55	Professional Translating Fees	2,105.92	1,839.18	1,500.00	2,723.00	3,640.64	1,500.00	\$ 2,550.00
521200.90	Professional Other Professional	200.00	25.00	500.00	.00	.00	500.00	\$ 500.00
521300.15	Technical Court Reporter	22,425.48	31,363.20	32,000.00	54,778.70	68,918.28	32,000.00	\$ 32,000.00
521300.95	Technical Contractual Services	5,600.00	4,745.00	6,000.00	3,150.00	4,211.54	6,000.00	\$ 6,000.00
522320.30	Rental of Equipment & Vehicles Copiers	425.39	772.83	800.00	707.94	946.51	800.00	\$ 800.00
523200.15	Communications Telephone	344.46	.00	.00	.00	.00	.00	\$ -
523200.30	Communications Postage	393.44	299.45	350.00	.00	.00	350.00	\$ 350.00
523200.70	Communications Television	845.54	806.56	850.00	976.88	1,306.09	850.00	\$ 850.00
523300.15	Advertising Newspaper	700.00	2,045.00	1,500.00	755.00	1,009.43	1,500.00	\$ 1,500.00
523400.00	Printing & Binding General	272.11	.00	.00	.00	.00	.00	\$ -
523500.00	Travel General	2,600.00	.00	1,000.00	.00	.00	1,000.00	\$ 1,000.00
523600.00	Dues & Fees General	.00	325.00	.00	50.50	67.52	.00	\$ -
523600.50	Dues & Fees Professional Org	890.00	674.00	1,000.00	.00	.00	1,000.00	\$ 1,000.00
523600.80	Dues & Fees Witness	.00	.00	50.00	.00	.00	50.00	\$ 50.00
523700.00	Ed & Training General	.00	.00	.00	398.00	532.12	.00	\$ -
<i>Purchased/Contracted Services Totals</i>		\$233,362.34	\$308,720.22	\$267,650.00	\$218,505.02	\$287,819.77	\$267,650.00	\$ 268,700.00
<i>Supplies</i>								
531100.45	General Supplies & Materials Office Supplies	3,061.53	2,507.90	2,500.00	1,384.98	1,851.71	2,500.00	\$ 2,500.00
531400.00	Books & Periodicals General	.00	.00	1,000.00	.00	.00	1,000.00	\$ 1,000.00
531400.40	Books & Periodicals Law Books	121.96	132.01	.00	.00	.00	.00	\$ -
531700.00	Other Supplies General	587.34	586.16	500.00	286.78	383.42	500.00	\$ 500.00
<i>Supplies Totals</i>		\$3,770.83	\$3,226.07	\$4,000.00	\$1,671.76	\$2,235.13	\$4,000.00	\$ 4,000.00
Division 2600 - Juvenile Court Totals		\$502,877.30	\$553,231.56	\$542,150.00	\$440,504.88	\$584,632.76	\$542,150.00	\$ 539,500.00
Division 2800 - Public Defender								
<i>Purchased/Contracted Services</i>								
521300.10	Technical Computer Services	.00	.00	.00	.00	.00	.00	.00
521300.15	Technical Court Reporter	.00	.00	.00	.00	.00	.00	.00
521300.17	Technical Transcripts	.00	.00	.00	.00	.00	.00	.00
521300.95	Technical Contractual Services	417,703.69	357,891.96	360,560.00	239,102.97	319,679.80	360,560.00	\$ 381,000.00
522320.30	Rental of Equipment & Vehicles Copiers	467.49	.00	.00	.00	.00	.00	.00
523200.15	Communications Telephone	4,095.38	1,965.36	2,000.00	1,310.24	1,751.79	2,000.00	\$ 3,000.00
523200.30	Communications Postage	242.36	58.53	.00	.00	.00	.00	.00
523400.00	Printing & Binding General	.00	.00	.00	.00	.00	.00	.00
523500.00	Travel General	.00	.00	.00	.00	.00	.00	.00
523600.00	Dues & Fees General	46.50	.00	.00	.00	.00	.00	.00
523600.50	Dues & Fees Professional Org	1,147.50	.00	.00	.00	.00	.00	.00
523700.00	Ed & Training General	372.50	.00	.00	.00	.00	.00	.00
529900.00	Purchased/Contracted Services Reimbursement	(90,735.74)	(6,300.00)	.00	(4,500.00)	(6,016.48)	.00	.00
<i>Purchased/Contracted Services Totals</i>		\$333,339.68	\$353,615.85	\$362,560.00	\$235,913.21	\$315,415.11	\$362,560.00	\$ 384,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
<i>Supplies</i>								
531100.00	General Supplies & Materials General	240.72	.00	.00	.00	.00	.00	.00
531100.45	General Supplies & Materials Office Supplies	1,301.08	.00	.00	.00	.00	.00	.00
531200.30	Energy Electricity	.00	.00	.00	.00	.00	.00	.00
531400.00	Books & Periodicals General	30.31	.00	.00	.00	.00	.00	.00
531400.40	Books & Periodicals Law Books	.00	.00	.00	.00	.00	.00	.00
531700.00	Other Supplies General	22,633.07	29,546.76	27,546.00	19,697.84	26,335.94	27,546.00	\$ 28,300.00
539950.00	Supply Reimbursement General	(11,723.67)	.00	.00	.00	.00	.00	.00
<i>Supplies Totals</i>		\$12,481.51	\$29,546.76	\$27,546.00	\$19,697.84	\$26,335.94	\$27,546.00	\$ 28,300.00
<i>Capital Outlays</i>								
542300.00	Capital - Furniture & Fixtures General	.00	.00	.00	.00	.00	.00	.00
542500.20	Capital - Other Equipment Office	.00	.00	.00	.00	.00	.00	.00
<i>Capital Outlays Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -
Division	2800 - Public Defender Totals	\$345,821.19	\$383,162.61	\$390,106.00	\$255,611.05	\$341,751.05	\$390,106.00	\$ 412,300.00
Division	3200 - Codes Enforcement							
<i>Personal/Services & Employee Benefits</i>								
511100.10	Salary and Wages Regular Employees	126,546.70	129,709.35	159,000.00	104,656.68	139,925.60	181,749.00	\$ 125,000.00
511100.20	Salary and Wages Vacation	9,445.15	181.28	.00	2,508.60	3,353.99	3,000.00	\$ 3,000.00
511100.30	Salary and Wages Holiday	4,895.20	2,138.40	.00	544.00	727.33	6,624.00	\$ 3,000.00
511100.40	Salary and Wages Compensatory	5,244.80	79.31	.00	.00	.00	.00	.00
511100.80	Salary and Wages Bereavement	694.40	.00	.00	.00	.00	.00	.00
511170.00	Personal Pay General	4,000.00	1,495.56	.00	184.00	246.01	5,520.00	\$ 4,000.00
511300.00	Overtime General	2,227.65	2,427.52	.00	101.97	136.33	.00	\$ 3,000.00
512110.30	Health Expense Health Insurance	26,589.48	17,954.64	42,000.00	15,769.61	21,083.91	30,000.00	\$ 27,000.00
512120.10	Disability Short Term	919.52	743.94	1,200.00	752.39	1,005.94	1,000.00	\$ 1,650.00
512120.20	Disability Long Term	377.59	228.46	600.00	226.20	302.43	1,000.00	\$ 600.00
512130.00	Life Insurance General	86.64	44.08	200.00	41.74	55.81	200.00	\$ 100.00
512200.00	Social Security Contribution General	9,024.63	7,993.98	9,800.00	6,410.41	8,570.69	9,100.00	\$ 7,500.00
512300.00	Medicare General	2,100.38	1,876.23	2,300.00	1,499.21	2,004.44	2,300.00	\$ 1,800.00
512400.30	Retirement Contributions 401(a)	9,262.82	6,802.35	11,000.00	7,379.22	9,865.99	11,000.00	\$ 10,000.00
512700.00	Worker's Compensation General	3,137.92	2,977.05	4,800.00	2,825.73	3,777.99	4,000.00	\$ 3,600.00
512900.20	Other Employee Benefits Identity Theft Protection	69.20	33.12	200.00	90.14	120.52	100.00	\$ 150.00
<i>Personal/Services & Employee Benefits Totals</i>		\$204,622.08	\$174,685.27	\$231,100.00	\$142,989.90	\$191,176.98	\$255,593.00	\$ 190,400.00
<i>Purchased/Contracted Services</i>								
521300.95	Technical Contractual Services	43.25	.00	.00	.00	.00	.00	.00
522100.10	Cleaning Services Disposal	2,635.21	7,816.44	10,600.00	885.13	1,183.42	9,000.00	\$ 9,000.00
522200.20	Repairs & Maintenance Supplies	.00	84.51	1,800.00	1,409.99	1,885.15	.00	.00
522220.10	Repairs Buildings	.00	.00	.00	50.36	67.33	.00	.00
522220.60	Repairs Vehicles	5,319.99	7,214.16	5,200.00	2,106.91	2,816.93	4,000.00	\$ 4,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
523200.10	Communications Cellular Phone	4,887.09	3,574.25	2,000.00	2,807.83	3,754.06	4,000.00	\$ 4,000.00
523200.30	Communications Postage	682.11	116.65	500.00	.00	.00	500.00	\$ 500.00
523200.40	Communications Radio	720.00	720.00	3,100.00	2,903.00	3,881.30	700.00	\$ 3,100.00
523400.00	Printing & Binding General	297.66	.00	.00	.00	.00	.00	.00
523500.00	Travel General	7,446.82	2,303.30	2,000.00	.00	.00	1,500.00	\$ 2,000.00
523600.00	Dues & Fees General	167.00	1,830.80	200.00	11.95	15.98	200.00	\$ 200.00
523600.50	Dues & Fees Professional Org	186.00	.00	.00	.00	.00	.00	.00
523600.75	Dues & Fees Vehicle License	.00	.00	100.00	.00	.00	.00	\$ 100.00
523700.00	Ed & Training General	3,108.21	1,725.00	4,000.00	2,572.80	3,439.82	2,500.00	\$ 4,000.00
<i>Purchased/Contracted Services Totals</i>		\$25,493.34	\$25,385.11	\$29,500.00	\$12,747.97	\$17,043.99	\$22,400.00	\$ 26,900.00
<i>Supplies</i>								
531100.00	General Supplies & Materials General	433.92	359.19	1,500.00	318.00	425.16	1,500.00	\$ 1,500.00
531100.10	General Supplies & Materials Ammo Expense	453.80	.00	.00	.00	.00	.00	.00
531100.45	General Supplies & Materials Office Supplies	316.44	119.00	1,000.00	.00	.00	800.00	\$ 1,000.00
531100.50	General Supplies & Materials Patrolman Accessories	.00	.00	.00	.00	.00	.00	.00
531100.80	General Supplies & Materials Uniforms & Badges	.00	806.97	2,000.00	1,860.50	2,487.48	1,200.00	\$ 2,000.00
531200.70	Energy Vehicle-Gasoline/Diesel	22,811.04	27,038.35	15,000.00	12,552.84	16,783.10	10,000.00	\$ 15,000.00
531300.00	Food General	1,154.08	.00	.00	.00	.00	.00	.00
531400.00	Books & Periodicals General	33.12	.00	100.00	.00	.00	200.00	\$ 200.00
531600.00	Small Equipment General	.00	94.29	.00	183.49	245.33	.00	.00
531700.00	Other Supplies General	211.16	.00	.00	.00	.00	.00	.00
<i>Supplies Totals</i>		\$25,413.56	\$28,417.80	\$19,600.00	\$14,914.83	\$19,941.07	\$13,700.00	\$ 19,700.00
Division 3200 - Codes Enforcement Totals		\$255,528.98	\$228,488.18	\$280,200.00	\$170,652.70	\$228,162.04	\$291,693.00	\$ 237,000.00
Division 3215 - Building Inspection								
<i>Personal/Services & Employee Benefits</i>								
511100.10	Salary and Wages Regular Employees	93,705.69	95,695.08	176,400.00	72,366.76	96,754.09	170,000.00	\$ 144,000.00
511100.20	Salary and Wages Vacation	.00	407.04	.00	1,692.80	2,263.27	4,000.00	\$ 4,000.00
511100.30	Salary and Wages Holiday	1,480.00	3,540.00	3,150.00	3,539.44	4,732.22	4,000.00	\$ 4,000.00
511170.00	Personal Pay General	2,036.00	3,376.28	3,150.00	1,540.92	2,060.20	4,000.00	\$ 4,000.00
512110.30	Health Expense Health Insurance	14,910.18	10,877.90	30,000.00	12,611.27	16,861.22	15,000.00	\$ 18,000.00
512120.10	Disability Short Term	537.81	1,001.78	1,400.00	798.23	1,067.23	1,400.00	\$ 1,200.00
512120.20	Disability Long Term	219.29	307.18	500.00	239.80	320.61	500.00	\$ 400.00
512130.00	Life Insurance General	45.39	60.32	200.00	78.88	105.46	200.00	\$ 100.00
512200.00	Social Security Contribution General	5,650.51	6,151.54	11,300.00	4,755.06	6,357.50	12,000.00	\$ 8,500.00
512300.00	Medicare General	1,321.73	1,432.35	2,650.00	1,112.08	1,486.85	2,650.00	\$ 2,000.00
512400.30	Retirement Contributions 401(a)	7,859.33	7,544.13	10,000.00	5,526.22	7,388.54	12,000.00	\$ 12,000.00
512700.00	Worker's Compensation General	2,148.24	2,245.04	2,900.00	1,962.63	2,624.03	2,900.00	\$ 3,000.00
512900.20	Other Employee Benefits Identity Theft Protection	131.93	167.44	200.00	122.36	163.59	200.00	\$ 200.00
<i>Personal/Services & Employee Benefits Totals</i>		\$130,046.10	\$132,806.08	\$241,850.00	\$106,346.45	\$142,184.81	\$228,850.00	\$ 201,400.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
<i>Purchased/Contracted Services</i>								
522200.20	Repairs & Maintenance Supplies	.00	.00	.00	206.57	276.18	.00	.00
522220.60	Repairs Vehicles	1,080.80	3,408.95	5,500.00	3,557.42	4,756.26	5,500.00	\$ 5,500.00
522320.30	Rental of Equipment & Vehicles Copiers	.00	.00	200.00	.00	.00	.00	.00
523200.10	Communications Cellular Phone	80.62	.00	1,000.00	.00	.00	1,000.00	\$ 1,000.00
523200.30	Communications Postage	.00	.00	100.00	.00	.00	.00	.00
523400.00	Printing & Binding General	.00	126.26	.00	.00	.00	.00	.00
523500.00	Travel General	.00	.00	500.00	394.78	527.82	1,000.00	\$ 1,000.00
523600.00	Dues & Fees General	.00	62.00	.00	.00	.00	.00	.00
523700.00	Ed & Training General	1,010.00	830.00	500.00	138.00	184.51	1,500.00	\$ 2,000.00
<i>Purchased/Contracted Services Totals</i>		\$2,171.42	\$4,427.21	\$7,800.00	\$4,296.77	\$5,744.77	\$9,000.00	\$ 9,500.00
<i>Supplies</i>								
531100.00	General Supplies & Materials General	.00	172.41	.00	.00	.00	.00	.00
531100.45	General Supplies & Materials Office Supplies	213.94	96.61	300.00	102.61	137.19	1,000.00	\$ 1,000.00
531100.80	General Supplies & Materials Uniforms & Badges	698.75	1,323.92	1,000.00	919.00	1,228.70	1,000.00	\$ 1,600.00
531200.70	Energy Vehicle-Gasoline/Diesel	.00	.00	6,000.00	.00	.00	7,000.00	\$ 7,000.00
531400.00	Books & Periodicals General	.00	.00	700.00	.00	.00	700.00	\$ 1,000.00
531600.00	Small Equipment General	489.00	.00	.00	.00	.00	.00	.00
<i>Supplies Totals</i>		\$1,401.69	\$1,592.94	\$8,000.00	\$1,021.61	\$1,365.89	\$9,700.00	\$ 10,600.00
<i>Capital Outlays</i>								
542400.20	Capital - Computers Software	.00	.00	.00	.00	.00	3,500.00	\$ 3,500.00
<i>Capital Outlays Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00	\$ 3,500.00
Division 3215 - Building Inspection Totals		\$133,619.21	\$138,826.23	\$257,650.00	\$111,664.83	\$149,295.47	\$251,050.00	\$ 225,000.00
Division 3255 - Animal Control								
<i>Personal/Services & Employee Benefits</i>								
511100.10	Salary and Wages Regular Employees	0	0	0	0	0	0	\$ 210,000.00
511100.20	Salary and Wages Vacation	0	0	0	0	0	0	\$ 5,000.00
511100.30	Salary and Wages Holiday	0	0	0	0	0	0	\$ 5,000.00
511100.40	Salary and Wages Compensatory	0	0	0	0	0	0	.00
511100.80	Salary and Wages Bereavement	0	0	0	0	0	0	\$ 2,000.00
511170.00	Personal Pay General	0	0	0	0	0	0	\$ 5,000.00
511300.00	Overtime General	0	0	0	0	0	0	\$ 3,000.00
512110.30	Health Expense Health Insurance	0	0	0	0	0	0	\$ 48,000.00
512120.10	Disability Short Term	0	0	0	0	0	0	\$ 3,300.00
512120.20	Disability Long Term	0	0	0	0	0	0	\$ 1,200.00
512130.00	Life Insurance General	0	0	0	0	0	0	\$ 200.00
512200.00	Social Security Contribution General	0	0	0	0	0	0	\$ 16,000.00
512300.00	Medicare General	0	0	0	0	0	0	\$ 3,700.00
512400.30	Retirement Contributions 401(a)	0	0	0	0	0	0	\$ 18,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
512700.00	Worker's Compensation General	0	0	0	0	0	0	\$ 2,000.00
512900.20	Other Employee Benefits Identity Theft Protection	0	0	0	0	0	0	\$ 200.00
	<i>Personal/Services & Employee Benefits Totals</i>	0	0	0	0	0	0	\$ 322,600.00
	<i>Purchased/Contracted Services</i>							
521200.61	Professional Veterinarian Fees	0	0	0	0	0	0	.00
521200.63	Professional Spay & Neuter	0	0	0	0	0	0	.00
521200.64	Professional Voucher Spay & Neuter	0	0	0	0	0	0	.00
521200.90	Professional Other Professional	0	0	0	0	0	0	.00
521300.95	Technical Contractual Services	0	0	0	0	0	0	\$ 5,000.00
522100.10	Cleaning Services Disposal	0	0	0	0	0	0	\$ 1,000.00
522200.20	Repairs & Maintenance Supplies	0	0	0	0	0	0	\$ 1,000.00
522220.10	Repairs Buildings	0	0	0	0	0	0	.00
522220.20	Repairs Equipment	0	0	0	0	0	0	.00
522220.60	Repairs Vehicles	0	0	0	0	0	0	\$ 1,000.00
522320.30	Rental of Equipment & Vehicles Copiers	0	0	0	0	0	0	.00
523200.10	Communications Cellular Phone	0	0	0	0	0	0	\$ 500.00
523200.15	Communications Telephone	0	0	0	0	0	0	.00
523200.20	Communications Internet Service	0	0	0	0	0	0	.00
523200.30	Communications Postage	0	0	0	0	0	0	.00
523400.00	Printing & Binding General	0	0	0	0	0	0	.00
523500.00	Travel General	0	0	0	0	0	0	\$ 400.00
523600.00	Dues & Fees General	0	0	0	0	0	0	\$ 200.00
523600.10	Dues & Fees Board Member	0	0	0	0	0	0	.00
523600.20	Dues & Fees Credit Card	0	0	0	0	0	0	.00
523600.75	Dues & Fees Vehicle License	0	0	0	0	0	0	.00
523700.00	Ed & Training General	0	0	0	0	0	0	\$ 1,500.00
523800.00	Licenses General	0	0	0	0	0	0	\$ 1,000.00
	<i>Purchased/Contracted Services Totals</i>	0	0	0	0	0	0	\$ 11,600.00
	<i>Supplies</i>							
531100.00	General Supplies & Materials General	0	0	0	0	0	0	\$ 2,800.00
531100.45	General Supplies & Materials Office Supplies	0	0	0	0	0	0	\$ 1,000.00
531100.80	General Supplies & Materials Uniforms & Badges	0	0	0	0	0	0	\$ 2,000.00
531200.10	Energy Water/Sewerage	0	0	0	0	0	0	.00
531200.20	Energy Natural Gas	0	0	0	0	0	0	.00
531200.30	Energy Electricity	0	0	0	0	0	0	\$ 4,000.00
531200.40	Energy Bottled Gas	0	0	0	0	0	0	.00
531200.70	Energy Vehicle-Gasoline/Diesel	0	0	0	0	0	0	\$ 5,000.00
531300.00	Food General	0	0	0	0	0	0	.00
531600.10	Small Equipment Operating Equipment	0	0	0	0	0	0	.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
531700.00	Other Supplies General	0	0	0	0	0	0	\$ 1,000.00
	<i>Personal/Services & Employee Benefits Totals</i>	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 15,800.00
	Division 3255 - Animal Control Totals	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 350,000.00
	Division 3310 - Law Enforcement Administration							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	504,965.12	555,964.37	616,390.00	394,343.69	527,236.07	566,000.00	\$ 540,000.00
511100.20	Salary and Wages Vacation	1,209.55	574.80	2,014.00	688.99	921.18	2,500.00	\$ 3,000.00
511100.30	Salary and Wages Holiday	4,818.82	9,497.68	10,000.00	8,304.80	11,103.49	15,000.00	\$ 10,500.00
511100.40	Salary and Wages Compensatory	302.17	.00	1,908.00	.00	.00	2,000.00	.00
511170.00	Personal Pay General	1,655.67	2,271.64	6,800.00	.00	.00	15,000.00	\$ 7,000.00
511290.90	Supplemental Payroll Other	.00	.00	.00	416.00	556.19	1,800.00	\$ 1,800.00
512110.30	Health Expense Health Insurance	46,550.01	44,496.71	71,000.00	44,302.30	59,232.01	82,000.00	\$ 60,000.00
512120.10	Disability Short Term	3,305.48	4,710.16	3,000.00	3,537.37	4,729.45	5,200.00	\$ 3,850.00
512120.20	Disability Long Term	1,393.10	1,624.88	1,500.00	1,214.62	1,623.94	1,500.00	\$ 1,400.00
512130.00	Life Insurance General	181.54	192.56	320.00	194.58	260.15	1,000.00	\$ 220.00
512200.00	Social Security Contribution General	30,631.87	34,129.75	33,920.00	24,164.54	32,307.90	33,920.00	\$ 32,000.00
512300.00	Medicare General	7,165.30	7,983.27	7,950.00	5,651.41	7,555.91	7,950.00	\$ 7,700.00
512400.10	Retirement Contributions Defined Benefit	57,313.89	58,369.42	56,000.00	45,811.33	61,249.58	60,000.00	\$ 56,000.00
512400.30	Retirement Contributions 401(a)	37,291.24	32,983.91	24,000.00	21,026.90	28,112.89	35,000.00	\$ 30,000.00
512700.00	Worker's Compensation General	7,190.35	7,643.96	8,000.00	7,111.98	9,508.69	12,000.00	\$ 12,000.00
512900.20	Other Employee Benefits Identity Theft Protection	599.04	640.44	530.00	394.57	527.54	600.00	\$ 250.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$704,573.15	\$761,083.55	\$843,332.00	\$557,163.08	\$744,924.99	\$841,470.00	\$ 765,720.00
	<i>Purchased/Contracted Services</i>							
521200.90	Professional Other Professional	.00	.00	.00	1,270.50	1,698.65	.00	.00
521300.00	Technical General	30.10	.00	.00	.00	.00	.00	.00
521300.10	Technical Computer Services	530.78	.00	12,000.00	4,326.90	5,785.05	12,000.00	\$ 12,000.00
521300.15	Technical Court Reporter	.00	72.00	.00	.00	.00	.00	.00
521300.95	Technical Contractual Services	35,971.60	36,869.19	55,000.00	35,238.00	47,113.08	70,000.00	\$ 70,000.00
522200.10	Repairs & Maintenance Contracts	13,680.00	14,417.02	22,000.00	9,224.00	12,332.45	22,000.00	\$ 22,000.00
522200.20	Repairs & Maintenance Supplies	21.49	140.83	500.00	317.05	423.89	500.00	\$ 500.00
522220.10	Repairs Buildings	20.55	.00	.00	.00	.00	.00	\$ -
522220.20	Repairs Equipment	550.00	65.25	1,500.00	.00	.00	1,500.00	\$ 1,000.00
522220.60	Repairs Vehicles	120,319.49	160,419.96	159,000.00	109,033.03	145,776.76	164,000.00	\$ 159,000.00
522320.30	Rental of Equipment & Vehicles Copiers	9,157.18	10,925.91	11,500.00	8,308.61	11,108.58	12,500.00	\$ 11,500.00
523100.10	Insurance Liability	2,500.00	527.52	15,000.00	.00	.00	15,000.00	\$ -
523200.10	Communications Cellular Phone	38,167.42	39,874.49	37,000.00	27,925.80	37,336.69	37,000.00	\$ 37,000.00
523200.15	Communications Telephone	.00	.00	100.00	1,316.36	1,759.97	2,000.00	\$ 2,000.00
523200.20	Communications Internet Service	24,309.26	26,262.36	26,800.00	17,208.22	23,007.33	26,800.00	\$ 24,000.00
523200.30	Communications Postage	6,354.33	4,131.47	5,000.00	1,093.31	1,461.75	5,000.00	\$ 4,500.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
523300.00	Advertising General	600.00	400.00	900.00	200.00	267.40	900.00	\$ 900.00
523500.00	Travel General	3,441.23	2,424.04	8,800.00	2,034.97	2,720.75	8,800.00	\$ 8,000.00
523600.00	Dues & Fees General	2,789.95	2,674.95	5,500.00	2,600.24	3,476.51	5,500.00	\$ 5,000.00
523600.25	Dues & Fees Late Charges	.00	.00	.00	61.15	81.76	.00	\$ -
523600.55	Dues & Fees Membership Fee	576.08	.00	800.00	550.00	735.35	1,000.00	\$ 1,000.00
523600.75	Dues & Fees Vehicle License	489.15	501.77	900.00	541.62	724.14	900.00	\$ 900.00
523700.00	Ed & Training General	147.10	81.00	.00	.00	.00	.00	\$ -
523900.00	Other Purchased Services General	2,741.56	1,675.21	3,500.00	1,699.56	2,272.31	4,000.00	\$ 2,200.00
<i>Purchased/Contracted Services Totals</i>		\$262,397.27	\$301,462.97	\$365,800.00	\$222,949.32	\$298,082.42	\$389,400.00	\$ 361,500.00
<i>Supplies</i>								
531100.00	General Supplies & Materials General	2,441.31	495.91	2,200.00	1,399.16	1,870.67	2,200.00	\$ 2,080.00
531100.10	General Supplies & Materials Ammo Expense	6,440.00	23,633.40	37,000.00	19,403.85	25,942.88	37,000.00	\$ 37,000.00
531100.20	General Supplies & Materials Crime Prevention	500.00	650.00	1,500.00	.00	.00	1,500.00	\$ 1,500.00
531100.30	General Supplies & Materials Investigative Supplies	240.00	.00	.00	47.09	62.96	.00	\$ -
531100.35	General Supplies & Materials Jail Expense	300.00	.00	.00	3,413.60	4,563.97	.00	\$ -
531100.45	General Supplies & Materials Office Supplies	9,792.24	11,713.25	9,500.00	8,480.47	11,338.36	11,000.00	\$ 11,000.00
531100.80	General Supplies & Materials Uniforms & Badges	250.60	912.38	1,700.00	81.36	108.78	1,700.00	\$ 1,700.00
531200.70	Energy Vehicle-Gasoline/Diesel	304,241.49	310,897.12	290,000.00	187,002.75	250,021.99	290,000.00	\$ 290,000.00
531300.00	Food General	405.29	703.94	975.00	218.44	292.05	1,000.00	\$ 1,000.00
531600.00	Small Equipment General	.00	.00	.00	203.85	272.55	.00	\$ -
531700.00	Other Supplies General	.00	249.55	.00	.00	.00	.00	\$ -
<i>Supplies Totals</i>		\$324,610.93	\$349,255.55	\$342,875.00	\$220,250.57	\$294,474.21	\$344,400.00	\$ 344,280.00
<i>Capital Outlays</i>								
542200.00	Capital - Vehicles General	2,061.22	.00	.00	.00	.00	.00	.00
542400.10	Capital - Computers Hardware	3,226.68	.00	.00	.00	.00	7,500.00	\$ 7,500.00
<i>Capital Outlays Totals</i>		\$5,287.90	\$0.00	\$0.00	\$0.00	\$0.00	\$7,500.00	\$ 7,500.00
Division 3310 - Law Enforcement Administration Total		\$1,296,869.25	\$1,411,802.07	\$1,552,007.00	\$1,000,362.97	\$1,337,481.62	\$1,582,770.00	\$ 1,479,000.00
Division 3321 - Criminal Investigation								
<i>Personal/Services & Employee Benefits</i>								
511100.10	Salary and Wages Regular Employees	627,204.63	682,439.95	922,200.00	497,674.40	665,388.85	912,978.00	\$ 886,150.00
511100.20	Salary and Wages Vacation	7,275.88	198.00	5,300.00	494.68	661.39	5,300.00	\$ 5,000.00
511100.30	Salary and Wages Holiday	26,841.17	20,404.24	25,500.00	19,426.32	25,972.92	27,500.00	\$ 24,000.00
511100.40	Salary and Wages Compensatory	21,771.34	.00	7,420.00	2,209.97	2,954.72	7,500.00	\$ 5,000.00
511170.00	Personal Pay General	.00	.00	6,000.00	4,183.20	5,592.92	6,000.00	\$ 5,000.00
511190.00	Salary Reimbursement General	.00	.00	.00	.00	.00	(3,500.00)	\$ (3,500.00)
511290.10	Supplemental Payroll Extra Duty Pay	.00	.00	.00	488.22	652.75	.00	.00
511290.30	Supplemental Payroll COAM	.00	.00	.00	.00	.00	3,500.00	\$ 3,500.00
511290.90	Supplemental Payroll Other	.00	120.00	.00	2,869.30	3,836.24	9,200.00	\$ 9,200.00
511300.00	Overtime General	.00	.00	.00	.00	.00	17,000.00	\$ 17,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
512110.30	Health Expense Health Insurance	80,749.17	81,264.75	90,000.00	98,567.21	131,784.00	125,000.00	\$ 120,000.00
512120.10	Disability Short Term	4,890.50	7,440.58	5,000.00	5,846.22	7,816.37	7,000.00	\$ 7,000.00
512120.20	Disability Long Term	1,894.86	2,281.08	2,120.00	1,757.14	2,349.29	2,500.00	\$ 2,500.00
512130.00	Life Insurance General	353.71	383.29	530.00	499.12	667.32	600.00	\$ 450.00
512200.00	Social Security Contribution General	41,194.17	42,158.66	48,760.00	31,404.57	41,987.80	50,000.00	\$ 50,000.00
512300.00	Medicare General	9,635.22	9,859.05	11,660.00	7,344.55	9,819.64	12,000.00	\$ 12,000.00
512400.10	Retirement Contributions Defined Benefit	86,284.63	100,807.33	90,000.00	82,059.61	109,713.40	100,000.00	\$ 90,000.00
512400.20	Retirement Contributions Life Insurance	.00	.00	265.00	.00	.00	265.00	\$ 100.00
512400.30	Retirement Contributions 401(a)	44,994.55	36,619.09	23,500.00	19,568.07	26,162.44	26,000.00	\$ 26,000.00
512700.00	Worker's Compensation General	14,816.27	15,226.69	14,840.00	14,417.65	19,276.35	17,000.00	\$ 17,000.00
512900.20	Other Employee Benefits Identity Theft Protection	783.53	749.95	742.00	495.88	662.99	700.00	\$ 500.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$968,689.63	\$999,952.66	\$1,253,837.00	\$789,306.11	\$1,055,299.39	\$1,326,543.00	\$ 1,276,900.00
	<i>Purchased/Contracted Services</i>							
522220.60	Repairs Vehicles	69.45	.00	.00	.00	.00	.00	.00
523200.30	Communications Postage	7.00	.00	.00	.00	.00	.00	.00
523500.00	Travel General	563.65	99.84	1,300.00	.00	.00	1,300.00	\$ 1,300.00
523600.00	Dues & Fees General	48.85	100.00	.00	.00	.00	.00	.00
523700.00	Ed & Training General	4,305.46	4,884.31	5,000.00	470.85	629.52	5,000.00	\$ 5,000.00
	<i>Purchased/Contracted Services Totals</i>	\$4,994.41	\$5,084.15	\$6,300.00	\$470.85	\$629.52	\$6,300.00	\$ 6,300.00
	<i>Supplies</i>							
531100.00	General Supplies & Materials General	91.00	95.73	.00	.00	.00	.00	.00
531100.30	General Supplies & Materials Investigative Supplies	4,448.30	5,282.59	5,500.00	3,254.66	4,351.47	5,500.00	\$ 5,500.00
531100.45	General Supplies & Materials Office Supplies	7,606.36	6,957.21	6,800.00	2,824.69	3,776.60	6,800.00	\$ 6,800.00
531100.50	General Supplies & Materials Patrolman Accessories	338.81	1,009.59	700.00	117.57	157.19	700.00	\$ 700.00
531100.80	General Supplies & Materials Uniforms & Badges	4,078.73	4,038.35	3,800.00	1,485.20	1,985.71	3,800.00	\$ 3,800.00
531600.10	Small Equipment Operating Equipment	339.00	.00	.00	.00	.00	.00	.00
	<i>Supplies Totals</i>	\$16,902.20	\$17,383.47	\$16,800.00	\$7,682.12	\$10,270.97	\$16,800.00	\$ 16,800.00
Division	3321 - Criminal Investigation Totals	\$990,586.24	\$1,022,420.28	\$1,276,937.00	\$797,459.08	\$1,066,199.88	\$1,349,643.00	\$ 1,300,000.00
Division	3322 - Vice Control (DTF)							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	100,932.34	110,751.48	160,000.00	85,142.40	113,835.08	188,000.00	\$ 188,000.00
511100.20	Salary and Wages Vacation	300.36	.00	2,650.00	678.56	907.23	2,500.00	\$ 2,500.00
511100.30	Salary and Wages Holiday	3,735.68	4,164.48	3,000.00	3,978.28	5,318.95	3,000.00	\$ 3,000.00
511100.40	Salary and Wages Compensatory	.00	.00	530.00	.00	.00	500.00	\$ 500.00
511170.00	Personal Pay General	.00	.00	2,000.00	.00	.00	2,000.00	\$ 2,000.00
511190.00	Salary Reimbursement General	(27,362.40)	(16,206.76)	(64,000.00)	.00	.00	(58,000.00)	\$ (58,000.00)
511290.90	Supplemental Payroll Other	.00	.00	.00	260.00	347.62	3,100.00	\$ 3,100.00
511300.00	Overtime General	.00	.00	.00	.00	.00	6,000.00	\$ 6,000.00
512110.30	Health Expense Health Insurance	21,919.68	17,040.42	21,200.00	17,707.63	23,675.04	22,000.00	\$ 24,530.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
512120.10	Disability Short Term	758.20	1,104.76	1,000.00	880.36	1,177.04	1,000.00	\$ 1,600.00
512120.20	Disability Long Term	285.82	338.57	530.00	264.77	354.00	450.00	\$ 600.00
512130.00	Life Insurance General	58.00	59.38	159.00	78.72	105.25	159.00	\$ 160.00
512200.00	Social Security Contribution General	6,354.03	6,963.82	9,540.00	5,465.41	7,307.23	10,000.00	\$ 10,000.00
512300.00	Medicare General	1,485.39	1,629.92	2,332.00	1,278.20	1,708.95	2,400.00	\$ 2,400.00
512400.30	Retirement Contributions 401(a)	9,210.27	9,717.42	8,880.00	7,356.94	9,836.20	9,500.00	\$ 9,500.00
512700.00	Worker's Compensation General	2,691.84	3,069.17	3,180.00	3,108.26	4,155.73	4,000.00	\$ 4,000.00
512900.20	Other Employee Benefits Identity Theft Protection	71.76	71.76	106.00	93.84	125.46	106.00	\$ 110.00
<i>Personal/Services & Employee Benefits Totals</i>		\$120,440.97	\$138,704.42	\$151,107.00	\$126,293.37	\$168,853.78	\$196,715.00	\$ 200,000.00
Division	3322 - Vice Control (DTF) Totals	\$120,440.97	\$138,704.42	\$151,107.00	\$126,293.37	\$168,853.78	\$196,715.00	\$ 200,000.00
Division	3323 - Uniform/Road Patrol							
<i>Personal/Services & Employee Benefits</i>								
511100.10	Salary and Wages Regular Employees	1,617,319.16	1,611,171.87	2,003,400.00	1,290,789.50	1,725,780.83	2,163,170.00	\$ 2,060,000.00
511100.20	Salary and Wages Vacation	55,850.83	58,805.31	58,300.00	43,782.06	58,536.45	60,000.00	\$ 60,000.00
511100.30	Salary and Wages Holiday	22,292.86	7,423.74	38,000.00	11,047.71	14,770.75	125,000.00	\$ 125,000.00
511100.40	Salary and Wages Compensatory	22,595.94	10,442.40	19,000.00	17,686.31	23,646.53	20,000.00	\$ 10,000.00
511100.80	Salary and Wages Bereavement	1,104.00	242.76	1,500.00	1,726.16	2,307.87	2,000.00	\$ 2,000.00
511170.00	Personal Pay General	32,731.74	19,793.59	35,000.00	25,719.33	34,386.65	35,000.00	\$ 35,000.00
511190.00	Salary Reimbursement General	.00	(2,066.86)	2,500.00	(3,990.00)	(5,334.62)	(11,000.00)	\$ (11,000.00)
511290.10	Supplemental Payroll Extra Duty Pay	2,733.72	292.88	14,000.00	5,871.23	7,849.81	22,000.00	\$ 20,000.00
511290.90	Supplemental Payroll Other	1,920.00	4,193.00	.00	7,732.50	10,338.32	69,000.00	\$ 65,000.00
511300.00	Overtime General	.00	.00	.00	.00	.00	52,000.00	\$ 52,000.00
512110.30	Health Expense Health Insurance	373,250.78	295,665.21	350,000.00	268,545.60	359,044.48	345,000.00	\$ 325,000.00
512120.10	Disability Short Term	12,013.05	16,838.00	10,000.00	12,879.60	17,219.98	13,000.00	\$ 18,000.00
512120.20	Disability Long Term	4,652.96	5,147.99	5,300.00	3,871.75	5,176.52	5,000.00	\$ 6,000.00
512130.00	Life Insurance General	970.92	966.86	1,696.00	1,208.72	1,616.05	1,600.00	\$ 1,200.00
512200.00	Social Security Contribution General	103,782.19	100,854.94	109,180.00	83,703.46	111,911.22	115,000.00	\$ 115,000.00
512300.00	Medicare General	24,276.49	23,591.21	23,320.00	19,575.79	26,172.76	25,000.00	\$ 25,000.00
512400.10	Retirement Contributions Defined Benefit	16,920.28	17,574.44	17,100.00	13,506.08	18,057.58	17,100.00	\$ 17,000.00
512400.20	Retirement Contributions Life Insurance	.00	.00	106.00	.00	.00	106.00	\$ 100.00
512400.30	Retirement Contributions 401(a)	134,646.89	121,080.06	111,300.00	97,804.87	130,764.75	120,000.00	\$ 120,000.00
512700.00	Worker's Compensation General	45,144.46	49,996.27	44,520.00	47,605.46	63,648.33	61,000.00	\$ 59,400.00
512900.20	Other Employee Benefits Identity Theft Protection	2,209.84	2,240.20	2,120.00	1,671.64	2,234.98	2,120.00	\$ 1,400.00
<i>Personal/Services & Employee Benefits Totals</i>		\$2,474,416.11	\$2,344,253.87	\$2,846,342.00	\$1,950,737.77	\$2,608,129.24	\$3,242,096.00	\$ 3,106,100.00
<i>Purchased/Contracted Services</i>								
521200.61	Professional Veterinarian Fees	1,372.27	1,158.08	2,700.00	304.01	406.46	2,700.00	\$ 2,000.00
522220.20	Repairs Equipment	1,547.76	788.13	3,000.00	294.00	393.08	3,000.00	\$ 3,000.00
522220.40	Repairs Radio	697.31	1,652.84	3,000.00	.00	.00	3,000.00	\$ 3,000.00
522220.60	Repairs Vehicles	.00	.00	.00	500.00	668.50	.00	\$ -

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
523400.00	Printing & Binding General	2,500.00	697.00	2,800.00	.00	.00	2,800.00	\$ 2,000.00
523600.00	Dues & Fees General	27.50	.00	.00	.00	.00	.00	\$ -
523900.00	Other Purchased Services General	1,491.04	1,538.69	2,500.00	1,120.00	1,497.44	2,500.00	\$ 2,000.00
	<i>Purchased/Contracted Services Totals</i>	\$7,635.88	\$5,834.74	\$14,000.00	\$2,218.01	\$2,965.48	\$14,000.00	\$ 12,000.00
	<i>Supplies</i>							
531100.25	General Supplies & Materials Drug Enforcement	1,455.57	1,176.18	2,200.00	1,330.00	1,778.21	2,200.00	\$ 2,200.00
531100.30	General Supplies & Materials Investigative Supplies	598.08	1,167.77	1,400.00	228.97	306.13	1,400.00	\$ 1,400.00
531100.32	General Supplies & Materials K-9	2,400.35	3,536.47	4,000.00	844.03	1,128.47	4,000.00	\$ 4,000.00
531100.35	General Supplies & Materials Jail Expense	.00	.00	.00	2,822.05	3,773.07	.00	\$ -
531100.45	General Supplies & Materials Office Supplies	1,904.05	1,294.23	1,700.00	1,233.17	1,648.74	2,000.00	\$ 2,000.00
531100.50	General Supplies & Materials Patrolman Accessories	10,305.68	22,149.81	15,000.00	7,033.72	9,404.06	18,000.00	\$ 18,000.00
531100.80	General Supplies & Materials Uniforms & Badges	18,212.30	14,615.46	25,000.00	9,930.30	13,276.77	27,000.00	\$ 25,000.00
531100.90	General Supplies & Materials Other	15,100.00	6,709.53	10,000.00	97.89	130.88	10,000.00	\$ 10,000.00
531200.70	Energy Vehicle-Gasoline/Diesel	229.32	.00	.00	55.80	74.60	.00	.00
531600.00	Small Equipment General	.00	778.00	.00	.00	.00	.00	.00
531700.00	Other Supplies General	1,392.06	1,665.95	1,600.00	551.27	737.05	1,600.00	\$ 1,600.00
531700.10	Other Supplies Operating Supplies	.00	123.06	.00	.00	.00	.00	.00
	<i>Supplies Totals</i>	\$51,597.41	\$53,216.46	\$60,900.00	\$24,127.20	\$32,257.98	\$66,200.00	\$ 64,200.00
	<i>Capital Outlays</i>							
542500.00	Capital - Other Equipment General	18,096.97	29,998.11	35,000.00	5,274.00	7,051.32	35,000.00	\$ 30,000.00
542500.90	Capital - Other Equipment Other	1,898.83	.00	.00	.00	.00	.00	.00
	<i>Capital Outlays Totals</i>	\$19,995.80	\$29,998.11	\$35,000.00	\$5,274.00	\$7,051.32	\$35,000.00	\$ 30,000.00
Division	3323 - Uniform/Road Patrol Totals	\$2,553,645.20	\$2,433,303.18	\$2,956,242.00	\$1,982,356.98	\$2,650,404.02	\$3,357,296.00	\$ 3,212,300.00
Division	3326 - Jail Operations							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	1,325,907.17	1,728,225.83	1,761,720.00	1,529,423.04	2,044,833.00	1,934,450.00	\$ 1,900,000.00
511100.20	Salary and Wages Vacation	6,972.03	2,130.64	7,950.00	8,222.62	10,993.61	13,000.00	\$ 11,000.00
511100.30	Salary and Wages Holiday	15,512.28	10,164.20	21,200.00	15,602.32	20,860.24	121,000.00	\$ 120,000.00
511100.40	Salary and Wages Compensatory	6,612.44	1,904.64	4,717.00	3,769.87	5,040.30	6,000.00	\$ 3,000.00
511100.80	Salary and Wages Bereavement	.00	271.20	.00	.00	.00	.00	.00
511170.00	Personal Pay General	.00	1,718.64	10,000.00	2,116.94	2,830.34	5,000.00	\$ 5,000.00
511290.10	Supplemental Payroll Extra Duty Pay	7,493.25	.00	7,000.00	.00	.00	7,000.00	\$ 7,000.00
511290.90	Supplemental Payroll Other	2,275.80	2,214.00	.00	590.00	788.83	6,000.00	\$ 6,000.00
511300.00	Overtime General	.00	.00	.00	.00	.00	30,000.00	\$ 30,000.00
512110.30	Health Expense Health Insurance	223,874.19	219,303.78	222,600.00	251,893.55	336,780.75	272,250.00	\$ 328,300.00
512120.10	Disability Short Term	8,578.29	15,919.46	10,000.00	13,915.69	18,605.23	17,500.00	\$ 20,000.00
512120.20	Disability Long Term	3,267.82	4,836.55	4,000.00	4,182.75	5,592.32	5,500.00	\$ 7,000.00
512130.00	Life Insurance General	764.47	1,005.53	1,802.00	1,381.75	1,847.39	1,802.00	\$ 1,250.00
512200.00	Social Security Contribution General	81,247.79	105,013.03	90,000.00	93,902.42	125,547.19	120,000.00	\$ 120,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
512300.00	Medicare General	19,005.97	24,556.96	22,000.00	21,961.03	29,361.82	26,000.00	\$ 26,000.00
512400.10	Retirement Contributions Defined Benefit	605.43	168.53	.00	.00	.00	.00	\$ -
512400.30	Retirement Contributions 401(a)	101,236.72	127,034.35	90,000.00	110,776.62	148,107.94	125,000.00	\$ 125,000.00
512700.00	Worker's Compensation General	32,841.35	48,602.31	40,000.00	51,258.75	68,532.76	56,000.00	\$ 56,000.00
512900.20	Other Employee Benefits Identity Theft Protection	1,366.13	1,986.71	1,500.00	1,736.61	2,321.84	1,800.00	\$ 1,500.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$1,837,561.13	\$2,295,056.36	\$2,294,489.00	\$2,110,733.96	\$2,822,043.56	\$2,748,302.00	\$ 2,767,050.00
	<i>Purchased/Contracted Services</i>							
521200.25	Professional Dental Services	2,300.00	18,590.00	12,000.00	7,215.00	9,646.43	13,000.00	\$ 12,000.00
521200.35	Professional Inmate Medical	253,088.52	263,827.04	315,000.00	205,020.46	274,111.60	325,000.00	\$ 325,000.00
521200.95	Professional Exp offset Sheriff fund sweep	.00	(28,391.12)	(28,000.00)	.00	.00	(28,000.00)	\$ (28,000.00)
522100.10	Cleaning Services Disposal	.00	.00	250.00	.00	.00	250.00	\$ 250.00
522200.10	Repairs & Maintenance Contracts	3,330.32	2,794.08	14,000.00	4,465.62	5,970.52	15,000.00	\$ 14,000.00
522200.20	Repairs & Maintenance Supplies	31,445.78	22,571.21	26,000.00	31,472.68	42,078.86	36,000.00	\$ 36,000.00
522220.10	Repairs Buildings	184.24	.00	.00	925.00	1,236.72	.00	\$ -
522220.20	Repairs Equipment	4,595.95	14,270.31	25,000.00	20,938.81	27,995.11	25,000.00	\$ 25,000.00
522220.30	Repairs Jail	.00	2,546.40	20,000.00	1,143.75	1,529.19	20,000.00	\$ 15,000.00
523100.10	Insurance Liability	.00	.00	15,000.00	.00	.00	15,000.00	\$ -
523500.00	Travel General	.00	192.21	.00	.00	.00	.00	.00
523600.00	Dues & Fees General	.00	63.00	.00	.00	.00	.00	.00
523600.25	Dues & Fees Late Charges	.00	.00	.00	28.23	37.74	.00	.00
523700.00	Ed & Training General	.00	320.00	.00	.00	.00	.00	.00
	<i>Purchased/Contracted Services Totals</i>	\$294,944.81	\$296,783.13	\$399,250.00	\$271,209.55	\$362,606.17	\$421,250.00	\$ 399,250.00
	<i>Supplies</i>							
531100.00	General Supplies & Materials General	230.96	648.73	500.00	188.36	251.84	500.00	\$ 500.00
531100.35	General Supplies & Materials Jail Expense	98,982.23	84,567.83	93,000.00	64,767.18	86,593.48	95,000.00	\$ 93,000.00
531100.37	General Supplies & Materials Inmate Expense	7,230.89	772.27	25,000.00	.00	.00	25,000.00	\$ 15,000.00
531100.40	General Supplies & Materials Medical Prescriptions	259,878.95	258,067.40	299,000.00	90,856.81	121,475.22	275,000.00	\$ 264,000.00
531100.45	General Supplies & Materials Office Supplies	9,849.49	21,800.86	14,000.00	8,741.04	11,686.74	15,000.00	\$ 14,000.00
531100.50	General Supplies & Materials Patrolman Accessories	.00	559.92	.00	.00	.00	.00	.00
531100.80	General Supplies & Materials Uniforms & Badges	5,382.33	7,825.24	8,000.00	3,557.13	4,755.87	8,000.00	\$ 7,000.00
531200.10	Energy Water/Sewerage	.00	60.39	.00	.00	.00	.00	.00
531300.00	Food General	395,234.27	345,845.91	385,000.00	221,893.08	296,670.24	385,000.00	\$ 385,000.00
531600.00	Small Equipment General	1,233.85	972.85	1,500.00	2,689.34	3,595.64	2,000.00	\$ 2,000.00
531700.00	Other Supplies General	3,382.26	3,184.43	3,000.00	1,927.10	2,576.53	3,500.00	\$ 3,500.00
	<i>Supplies Totals</i>	\$781,405.23	\$724,305.83	\$829,000.00	\$394,620.04	\$527,605.56	\$809,000.00	\$ 784,000.00
	<i>Capital Outlays</i>							
542100.00	Capital - Machinery General	.00	.00	.00	.00	.00	13,000.00	\$ 13,000.00
542400.10	Capital - Computers Hardware	3,460.70	.00	.00	.00	.00	.00	.00
542500.00	Capital - Other Equipment General	.00	.00	10,000.00	10,000.00	13,369.96	10,000.00	\$ 10,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	<i>Capital Outlays Totals</i>	\$3,460.70	\$0.00	\$10,000.00	\$10,000.00	\$13,369.96	\$23,000.00	\$ 23,000.00
	Division 3326 - Jail Operations Totals	\$2,917,371.87	\$3,316,145.32	\$3,532,739.00	\$2,786,563.55	\$3,725,625.25	\$4,001,552.00	\$ 3,973,300.00
	Division 3329 - CHAMPS Program							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	222,166.97	273,880.87	255,000.00	252,705.91	337,866.88	402,254.00	\$ 402,000.00
511100.20	Salary and Wages Vacation	11,708.72	9,781.44	8,480.00	8,754.18	11,704.31	12,000.00	\$ 12,000.00
511100.30	Salary and Wages Holiday	9,650.41	8,606.05	9,000.00	13,223.12	17,679.26	19,000.00	\$ 19,000.00
511100.40	Salary and Wages Compensatory	1,468.01	1,235.88	1,590.00	1,022.37	1,366.90	1,500.00	\$ 1,500.00
511100.80	Salary and Wages Bereavement	1,066.80	.00	.00	.00	.00	.00	.00
511170.00	Personal Pay General	7,709.93	10,330.07	10,000.00	16,207.72	21,669.66	20,000.00	\$ 20,000.00
511190.00	Salary Reimbursement General	.00	.00	(108,664.00)	.00	.00	(170,000.00)	\$ (170,000.00)
511290.90	Supplemental Payroll Other	2,400.06	3,360.06	5,500.00	2,295.89	3,069.60	10,000.00	\$ 10,000.00
511300.00	Overtime General	.00	.00	.00	.00	.00	2,970.00	\$ 2,900.00
512110.30	Health Expense Health Insurance	34,003.34	20,001.14	31,800.00	24,399.22	32,621.67	30,000.00	\$ 33,200.00
512120.10	Disability Short Term	2,461.37	3,356.67	.00	3,248.60	4,343.37	3,960.00	\$ 4,000.00
512120.20	Disability Long Term	921.56	1,026.09	530.00	976.71	1,305.86	990.00	\$ 1,200.00
512130.00	Life Insurance General	167.76	168.20	159.00	257.12	343.77	297.00	\$ 250.00
512200.00	Social Security Contribution General	15,407.90	18,622.00	17,000.00	17,905.73	23,939.90	23,760.00	\$ 24,000.00
512300.00	Medicare General	3,602.94	4,356.11	3,405.00	4,187.59	5,598.79	5,940.00	\$ 6,000.00
512400.10	Retirement Contributions Defined Benefit	19,497.07	15,565.68	16,000.00	11,940.86	15,964.89	15,840.00	\$ 15,500.00
512400.30	Retirement Contributions 401(a)	17,344.42	20,949.07	17,000.00	19,388.61	25,922.50	24,750.00	\$ 24,000.00
512700.00	Worker's Compensation General	6,142.43	7,762.70	7,000.00	9,199.79	12,300.09	10,980.00	\$ 11,000.00
512900.20	Other Employee Benefits Identity Theft Protection	446.20	425.96	265.00	375.36	501.85	396.00	\$ 250.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$356,165.89	\$399,427.99	\$274,065.00	\$386,088.78	\$516,199.30	\$414,637.00	\$ 416,800.00
	<i>Purchased/Contracted Services</i>							
523400.00	Printing & Binding General	4,658.90	5,114.33	5,500.00	266.00	355.64	5,500.00	\$ 5,500.00
523700.00	Ed & Training General	.00	1,253.00	1,500.00	.00	.00	1,500.00	\$ 1,500.00
	<i>Purchased/Contracted Services Totals</i>	\$4,658.90	\$6,367.33	\$7,000.00	\$266.00	\$355.64	\$7,000.00	\$ 7,000.00
	<i>Supplies</i>							
531100.80	General Supplies & Materials Uniforms & Badges	.00	.00	700.00	.00	.00	700.00	\$ 700.00
531700.00	Other Supplies General	328.00	.00	500.00	341.07	456.01	500.00	\$ 500.00
	<i>Supplies Totals</i>	\$328.00	\$0.00	\$1,200.00	\$341.07	\$456.01	\$1,200.00	\$ 1,200.00
	Division 3329 - CHAMPS Program Totals	\$361,152.79	\$405,795.32	\$282,265.00	\$386,695.85	\$517,010.95	\$422,837.00	\$ 425,000.00
	Division 3340 - Training							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	62,396.88	65,345.15	71,136.00	50,286.28	67,232.57	72,000.00	\$ 70,000.00
511100.40	Salary and Wages Compensatory	299.99	.00	318.00	.00	.00	620.00	\$ 600.00
511290.10	Supplemental Payroll Extra Duty Pay	.00	.00	.00	.00	.00	4,000.00	\$ 4,000.00
512110.30	Health Expense Health Insurance	15,159.12	15,211.12	14,000.00	11,578.30	15,480.14	14,000.00	\$ 9,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
512120.10	Disability Short Term	458.40	624.04	600.00	499.31	667.58	600.00	\$ 550.00
512120.20	Disability Long Term	177.76	191.52	212.00	150.06	200.63	212.00	\$ 200.00
512130.00	Life Insurance General	30.16	30.16	53.00	39.44	52.73	53.00	\$ 50.00
512200.00	Social Security Contribution General	3,589.47	3,751.41	4,240.00	2,908.74	3,888.97	4,240.00	\$ 4,000.00
512300.00	Medicare General	839.47	877.35	954.00	680.27	909.52	954.00	\$ 900.00
512400.10	Retirement Contributions Defined Benefit	16,397.94	17,086.68	16,000.00	13,023.74	17,412.69	16,000.00	\$ 15,000.00
512700.00	Worker's Compensation General	1,724.25	1,843.55	2,226.00	1,822.91	2,437.22	2,226.00	\$ 2,200.00
512900.20	Other Employee Benefits Identity Theft Protection	95.68	95.68	100.00	69.92	93.48	100.00	\$ 50.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$101,169.12	\$105,056.66	\$109,839.00	\$81,058.97	\$108,375.53	\$115,005.00	\$ 106,550.00
	<i>Purchased/Contracted Services</i>							
522220.10	Repairs Buildings	.00	26.37	.00	.00	.00	.00	\$ -
522220.20	Repairs Equipment	.00	607.02	1,000.00	433.01	578.93	1,000.00	\$ 1,000.00
523200.30	Communications Postage	10.40	.00	.00	.00	.00	.00	.00
523600.00	Dues & Fees General	56.62	.00	.00	.00	.00	.00	.00
523700.00	Ed & Training General	44,519.46	43,804.00	47,000.00	14,812.81	19,804.67	47,000.00	\$ 47,000.00
	<i>Purchased/Contracted Services Totals</i>	\$44,586.48	\$44,437.39	\$48,000.00	\$15,245.82	\$20,383.60	\$48,000.00	\$ 48,000.00
	<i>Supplies</i>							
531100.00	General Supplies & Materials General	3,076.67	2,494.80	1,600.00	917.49	1,226.68	1,600.00	\$ 1,600.00
531100.10	General Supplies & Materials Ammo Expense	27,008.51	32,753.50	34,000.00	27,856.00	37,243.37	34,000.00	\$ 34,000.00
531100.45	General Supplies & Materials Office Supplies	329.89	167.30	250.00	132.95	177.75	250.00	\$ 250.00
531100.50	General Supplies & Materials Patrolman Accessories	4,346.55	8,725.02	6,000.00	8,481.74	11,340.06	9,000.00	\$ 9,000.00
531100.80	General Supplies & Materials Uniforms & Badges	1,750.64	4,045.33	3,500.00	1,221.80	1,633.54	3,500.00	\$ 3,500.00
531600.00	Small Equipment General	.00	25,888.69	.00	6,776.80	9,060.56	.00	.00
531600.10	Small Equipment Operating Equipment	.00	2,632.53	.00	.00	.00	.00	.00
	<i>Supplies Totals</i>	\$36,512.26	\$76,707.17	\$45,350.00	\$45,386.78	\$60,681.96	\$48,350.00	\$ 48,350.00
	<i>Capital Outlays</i>							
541200.00	Capital Site Improvements General	.00	.00	.00	.00	.00	25,000.00	\$ 25,000.00
542200.00	Capital - Vehicles General	.00	.00	.00	.00	.00	15,900.00	\$ -
542500.90	Capital - Other Equipment Other	13,696.87	.00	15,000.00	799.98	1,069.57	15,000.00	\$ 15,000.00
	<i>Capital Outlays Totals</i>	\$13,696.87	\$0.00	\$15,000.00	\$799.98	\$1,069.57	\$55,900.00	\$ 40,000.00
	Division 3340 - Training Totals	\$195,964.73	\$226,201.22	\$218,189.00	\$142,491.55	\$190,510.66	\$267,255.00	\$ 242,900.00
	Division 3350 - Special Detail Services							
	<i>Purchased/Contracted Services</i>							
522220.10	Repairs Buildings	.00	671.98	.00	.00	.00	.00	.00
523700.00	Ed & Training General	.00	1,316.00	.00	.00	.00	.00	.00
	<i>Purchased/Contracted Services Totals</i>	\$0.00	\$1,987.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Supplies</i>							
531100.10	General Supplies & Materials Ammo Expense	6,509.71	5,360.16	10,000.00	.00	.00	12,000.00	\$ 12,000.00
531100.45	General Supplies & Materials Office Supplies	529.90	337.91	500.00	98.89	132.22	500.00	\$ 500.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
531100.50	General Supplies & Materials Patrolman Accessories	6,558.14	11,078.98	8,000.00	8,934.66	11,945.61	10,000.00	\$ 10,000.00
531100.80	General Supplies & Materials Uniforms & Badges	2,669.81	7,979.42	7,500.00	3,607.38	4,823.05	9,000.00	\$ 8,000.00
531600.00	Small Equipment General	.00	9,986.73	.00	5,022.70	6,715.33	.00	.00
	<i>Supplies Totals</i>	\$16,267.56	\$34,743.20	\$26,000.00	\$17,663.63	\$23,616.21	\$31,500.00	\$ 30,500.00
	<i>Capital Outlays</i>							
542500.90	Capital - Other Equipment Other	6,705.04	.00	10,000.00	.00	.00	10,000.00	\$ 10,000.00
	<i>Capital Outlays Totals</i>	\$6,705.04	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$ 10,000.00
	Division 3350 - Special Detail Services Totals	\$22,972.60	\$36,731.18	\$36,000.00	\$17,663.63	\$23,616.21	\$41,500.00	\$ 40,500.00
	Division 3355 - Sheriff's Office and Buildings							
	<i>Purchased/Contracted Services</i>							
522220.10	Repairs Buildings	701.95	20,445.85	15,000.00	4,770.11	6,377.62	20,000.00	\$ 20,000.00
	<i>Purchased/Contracted Services Totals</i>	\$701.95	\$20,445.85	\$15,000.00	\$4,770.11	\$6,377.62	\$20,000.00	\$ 20,000.00
	<i>Supplies</i>							
531200.10	Energy Water/Sewerage	82,947.33	22,231.90	61,000.00	18,630.60	24,909.04	61,000.00	\$ 56,000.00
531200.20	Energy Natural Gas	39,016.28	33,119.91	44,000.00	24,166.67	32,310.75	44,000.00	\$ 44,000.00
531200.30	Energy Electricity	71,287.03	62,409.42	70,000.00	41,939.40	56,072.82	70,000.00	\$ 70,000.00
531600.00	Small Equipment General	.00	.00	.00	154.36	206.38	.00	.00
	<i>Supplies Totals</i>	\$193,250.64	\$117,761.23	\$175,000.00	\$84,891.03	\$113,498.99	\$175,000.00	\$ 170,000.00
	<i>Capital Outlays</i>							
542500.90	Capital - Other Equipment Other	1,590.00	.00	.00	.00	.00	.00	.00
	<i>Capital Outlays Totals</i>	\$1,590.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.00
	Division 3355 - Sheriff's Office and Buildings Totals	\$195,542.59	\$138,207.08	\$190,000.00	\$89,661.14	\$119,876.61	\$195,000.00	\$ 190,000.00
	Division 3360 - Court Services							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	612,926.57	701,744.17	1,320,570.00	585,983.83	783,458.23	940,000.00	\$ 940,000.00
511100.20	Salary and Wages Vacation	28,728.61	19,806.93	21,200.00	9,141.74	12,222.47	20,000.00	\$ 20,000.00
511100.30	Salary and Wages Holiday	23,071.92	31,645.77	24,000.00	29,414.24	39,326.73	40,000.00	\$ 40,000.00
511100.40	Salary and Wages Compensatory	11,916.11	9,580.26	12,582.00	6,692.53	8,947.89	12,000.00	\$ 12,000.00
511100.80	Salary and Wages Bereavement	.00	.00	.00	389.76	521.11	.00	\$ -
511170.00	Personal Pay General	11,780.38	21,761.63	28,000.00	19,813.21	26,490.19	28,000.00	\$ 28,000.00
511190.00	Salary Reimbursement General	(109,664.97)	(203,197.70)	(254,400.00)	(157,274.15)	(210,274.96)	(204,000.00)	\$ (204,000.00)
511290.10	Supplemental Payroll Extra Duty Pay	1,383.05	.00	3,000.00	.00	.00	3,000.00	\$ 3,000.00
511290.90	Supplemental Payroll Other	.00	.00	.00	1,326.00	1,772.86	3,900.00	\$ 3,900.00
511300.00	Overtime General	.00	.00	.00	.00	.00	25,000.00	\$ 25,000.00
512110.30	Health Expense Health Insurance	93,121.85	90,052.96	105,000.00	118,394.41	158,292.89	120,000.00	\$ 150,000.00
512120.10	Disability Short Term	4,996.74	7,678.66	6,000.00	6,509.10	8,702.64	7,500.00	\$ 9,000.00
512120.20	Disability Long Term	1,908.08	2,345.93	2,523.00	1,957.20	2,616.77	2,500.00	\$ 3,000.00
512130.00	Life Insurance General	344.60	388.78	742.00	554.40	741.23	700.00	\$ 500.00
512200.00	Social Security Contribution General	41,306.10	46,480.13	47,700.00	38,754.00	51,813.96	49,500.00	\$ 54,100.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
512300.00	Medicare General	9,660.79	10,870.29	12,720.00	9,063.41	12,117.75	12,500.00	\$ 12,500.00
512400.10	Retirement Contributions Defined Benefit	52,682.29	39,977.68	50,000.00	23,671.06	31,648.12	31,000.00	\$ 30,000.00
512400.30	Retirement Contributions 401(a)	50,151.04	53,601.57	40,000.00	46,137.47	61,685.63	57,000.00	\$ 55,000.00
512700.00	Worker's Compensation General	15,566.25	20,352.08	19,080.00	20,415.41	27,295.33	24,000.00	\$ 24,000.00
512900.20	Other Employee Benefits Identity Theft Protection	858.36	814.20	848.00	618.24	826.58	848.00	\$ 600.00
<i>Personal/Services & Employee Benefits Totals</i>		<u>\$850,737.77</u>	<u>\$853,903.34</u>	<u>\$1,439,565.00</u>	<u>\$761,561.86</u>	<u>\$1,018,205.42</u>	<u>\$1,173,448.00</u>	<u>\$ 1,206,600.00</u>
<i>Purchased/Contracted Services</i>								
522200.20	Repairs & Maintenance Supplies	889.30	.00	.00	.00	.00	.00	\$ -
522220.20	Repairs Equipment	.00	1,105.00	1,000.00	.00	.00	1,000.00	\$ 1,000.00
523200.30	Communications Postage	138.60	.00	400.00	.00	.00	400.00	\$ 400.00
523300.15	Advertising Newspaper	584.00	896.00	650.00	847.00	1,132.44	1,000.00	\$ 1,000.00
523400.00	Printing & Binding General	.00	.00	100.00	.00	.00	100.00	\$ 100.00
523500.00	Travel General	853.49	239.13	1,500.00	398.69	533.05	1,500.00	\$ 1,500.00
523700.00	Ed & Training General	8.08	501.00	.00	.00	.00	.00	\$ -
523900.15	Other Purchased Services Civil Service Expense	.00	.00	500.00	.00	.00	500.00	\$ 500.00
523900.25	Other Purchased Services Extradition Expense	.00	.00	3,000.00	.00	.00	3,000.00	\$ 3,000.00
<i>Purchased/Contracted Services Totals</i>		<u>\$2,473.47</u>	<u>\$2,741.13</u>	<u>\$7,150.00</u>	<u>\$1,245.69</u>	<u>\$1,665.49</u>	<u>\$7,500.00</u>	<u>\$ 7,500.00</u>
<i>Supplies</i>								
531100.00	General Supplies & Materials General	78.00	.00	.00	30.59	40.90	.00	\$ -
531100.45	General Supplies & Materials Office Supplies	1,859.87	1,823.87	3,900.00	460.16	615.23	3,900.00	\$ 3,900.00
531100.50	General Supplies & Materials Patrolman Accessories	1,118.47	1,220.56	1,900.00	440.28	588.65	2,000.00	\$ 2,000.00
531100.80	General Supplies & Materials Uniforms & Badges	4,698.46	9,871.32	6,800.00	3,723.60	4,978.44	6,800.00	\$ 6,800.00
531200.70	Energy Vehicle-Gasoline/Diesel	209.36	26.00	.00	.00	.00	.00	\$ -
531600.00	Small Equipment General	.00	.00	3,200.00	.00	.00	3,200.00	\$ 3,200.00
531700.00	Other Supplies General	45.00	.00	.00	.00	.00	.00	\$ -
<i>Supplies Totals</i>		<u>\$8,009.16</u>	<u>\$12,941.75</u>	<u>\$15,800.00</u>	<u>\$4,654.63</u>	<u>\$6,223.22</u>	<u>\$15,900.00</u>	<u>\$ 15,900.00</u>
Division 3360 - Court Services Totals		<u>\$861,220.40</u>	<u>\$869,586.22</u>	<u>\$1,462,515.00</u>	<u>\$767,462.18</u>	<u>\$1,026,094.13</u>	<u>\$1,196,848.00</u>	<u>\$ 1,230,000.00</u>
Division 3365 - Bailiff								
<i>Personal/Services & Employee Benefits</i>								
511100.10	Salary and Wages Regular Employees	3,200.00	3,748.00	6,890.00	2,480.00	3,315.75	7,200.00	\$ 7,240.00
512110.30	Health Expense Health Insurance	.00	.45	.00	17.63	23.57	.00	.00
512120.10	Disability Short Term	6.75	5.38	.00	.00	.00	.00	.00
512120.20	Disability Long Term	2.49	1.69	.00	.00	.00	.00	.00
512130.00	Life Insurance General	.55	.35	.00	.00	.00	.00	.00
512200.00	Social Security Contribution General	198.40	232.27	382.00	158.41	211.79	382.00	\$ 390.00
512300.00	Medicare General	46.40	53.88	106.00	37.04	49.52	106.00	\$ 110.00
512400.30	Retirement Contributions 401(a)	70.40	281.72	80.00	103.60	138.51	100.00	\$ 140.00
512700.00	Worker's Compensation General	13.59	14.70	117.00	8.78	11.74	117.00	\$ 120.00
512900.20	Other Employee Benefits Identity Theft Protection	1.23	.77	.00	.00	.00	.00	.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	<i>Personal/Services & Employee Benefits Totals</i>	\$3,539.81	\$4,339.21	\$7,575.00	\$2,805.46	\$3,750.88	\$7,905.00	\$ 8,000.00
	Division 3365 - Bailiff Totals	\$3,539.81	\$4,339.21	\$7,575.00	\$2,805.46	\$3,750.88	\$7,905.00	\$ 8,000.00
	Division 3635 - Ambulance Service							
	<i>Purchased/Contracted Services</i>							
521300.95	Technical Contractual Services	.00	.00	350,000.00	250,000.00	334,249.08	350,000.00	\$ 250,000.00
	<i>Purchased/Contracted Services Totals</i>	\$0.00	\$0.00	\$350,000.00	\$250,000.00	\$334,249.08	\$350,000.00	\$ 250,000.00
	Division 3635 - Ambulance Service Totals	\$0.00	\$0.00	\$350,000.00	\$250,000.00	\$334,249.08	\$350,000.00	\$ 250,000.00
	Division 3700 - Coroner / Medical Examiner							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	42,836.60	50,850.03	54,500.00	52,635.03	70,372.84	75,000.00	\$ 75,000.00
511100.20	Salary and Wages Vacation	.00	.00	.00	.00	.00	1,000.00	\$ 1,000.00
511100.30	Salary and Wages Holiday	.00	.00	.00	.00	.00	600.00	\$ 600.00
511100.40	Salary and Wages Compensatory	.00	.00	.00	.00	.00	300.00	\$ 300.00
511185.00	Payroll Pass Thru General	.00	400.00	.00	.00	.00	.00	.00
512110.30	Health Expense Health Insurance	392.20	443.24	2,760.00	6,397.63	8,553.61	6,000.00	\$ 9,000.00
512120.10	Disability Short Term	219.70	301.06	275.00	362.46	484.61	450.00	\$ 550.00
512120.20	Disability Long Term	86.54	92.48	100.00	108.85	145.53	100.00	\$ 200.00
512130.00	Life Insurance General	30.24	21.44	40.00	41.56	55.57	40.00	\$ 50.00
512200.00	Social Security Contribution General	2,622.83	3,119.66	3,400.00	3,134.48	4,190.79	3,400.00	\$ 3,500.00
512300.00	Medicare General	613.41	729.60	800.00	733.07	980.11	800.00	\$ 800.00
512400.30	Retirement Contributions 401(a)	1,908.31	1,877.63	1,800.00	1,744.84	2,332.84	1,800.00	\$ 1,800.00
512700.00	Worker's Compensation General	989.44	1,188.73	1,110.00	1,425.03	1,905.26	1,110.00	\$ 1,700.00
512900.20	Other Employee Benefits Identity Theft Protection	.00	59.90	.00	67.18	89.82	.00	\$ 100.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$49,699.27	\$59,083.77	\$64,785.00	\$66,650.13	\$89,110.98	\$90,600.00	\$ 94,600.00
	<i>Purchased/Contracted Services</i>							
521200.90	Professional Other Professional	.00	.00	.00	258.28	345.32	.00	.00
521300.95	Technical Contractual Services	38,650.00	22,540.75	43,930.00	37,120.00	49,629.30	20,000.00	\$ 21,250.00
522220.60	Repairs Vehicles	7,555.59	3,470.04	7,000.00	600.27	802.56	1,000.00	\$ 1,000.00
522310.00	Rental of Land & Buildings General	.00	4,107.96	5,658.00	5,657.76	7,564.40	.00	\$ -
523200.30	Communications Postage	.00	87.85	100.00	25.45	34.03	50.00	\$ 50.00
523500.00	Travel General	4,158.10	2,647.56	3,500.00	4,829.96	6,457.64	3,500.00	\$ 3,500.00
523600.00	Dues & Fees General	600.00	585.00	.00	50.00	66.85	.00	.00
523600.55	Dues & Fees Membership Fee	.00	.00	300.00	600.00	802.20	300.00	\$ 300.00
523700.00	Ed & Training General	1,440.00	1,440.00	2,500.00	1,080.00	1,443.96	2,500.00	\$ 2,500.00
	<i>Purchased/Contracted Services Totals</i>	\$52,403.69	\$34,879.16	\$62,988.00	\$50,221.72	\$67,146.26	\$27,350.00	\$ 28,600.00
	<i>Supplies</i>							
531100.00	General Supplies & Materials General	1,233.24	11,946.37	10,000.00	3,377.42	4,515.60	2,000.00	\$ 2,000.00
531100.30	General Supplies & Materials Investigative Supplies	155.75	.00	.00	.00	.00	.00	.00
531100.45	General Supplies & Materials Office Supplies	2,406.57	878.88	500.00	980.62	1,311.09	500.00	\$ 1,300.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
531100.80	General Supplies & Materials Uniforms & Badges	1,747.69	1,816.41	1,500.00	1,346.79	1,800.65	1,500.00	\$ 1,500.00
531200.70	Energy Vehicle-Gasoline/Diesel	4,459.36	9,666.40	7,500.00	4,004.17	5,353.56	4,000.00	\$ 4,000.00
	<i>Supplies Totals</i>	\$10,002.61	\$24,308.06	\$19,500.00	\$9,709.00	\$12,980.90	\$8,000.00	\$ 8,800.00
	<i>Capital Outlays</i>							
542200.00	Capital - Vehicles General	3,549.00	.00	.00	.00	.00	.00	.00
	<i>Capital Outlays Totals</i>	\$3,549.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division	3700 - Coroner / Medical Examiner Totals	\$115,654.57	\$118,270.99	\$147,273.00	\$126,580.85	\$169,238.14	\$125,950.00	\$ 132,000.00
Division	3910 - Animal Shelter							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	0	0	0	0	0	0	\$ 300,000.00
511100.20	Salary and Wages Vacation	0	0	0	0	0	0	\$ 5,000.00
511100.30	Salary and Wages Holiday	0	0	0	0	0	0	\$ 5,000.00
511100.40	Salary and Wages Compensatory	0	0	0	0	0	0	.00
511100.80	Salary and Wages Bereavement	0	0	0	0	0	0	\$ 2,000.00
511170.00	Personal Pay General	0	0	0	0	0	0	\$ 6,000.00
511300.00	Overtime General	0	0	0	0	0	0	\$ 2,000.00
512110.30	Health Expense Health Insurance	0	0	0	0	0	0	\$ 65,000.00
512120.10	Disability Short Term	0	0	0	0	0	0	\$ 4,400.00
512120.20	Disability Long Term	0	0	0	0	0	0	\$ 1,600.00
512130.00	Life Insurance General	0	0	0	0	0	0	\$ 250.00
512200.00	Social Security Contribution General	0	0	0	0	0	0	\$ 23,000.00
512300.00	Medicare General	0	0	0	0	0	0	\$ 5,400.00
512400.30	Retirement Contributions 401(a)	0	0	0	0	0	0	\$ 20,000.00
512700.00	Worker's Compensation General	0	0	0	0	0	0	\$ 4,000.00
512900.20	Other Employee Benefits Identity Theft Protection	0	0	0	0	0	0	\$ 250.00
	<i>Personal/Services & Employee Benefits Totals</i>	0	0	0	0	0	0	\$ 443,900.00
	<i>Purchased/Contracted Services</i>							
521200.61	Professional Veterinarian Fees	0	0	0	0	0	0	\$ 20,000.00
521200.63	Professional Spay & Neuter	0	0	0	0	0	0	\$ 18,500.00
521200.64	Professional Voucher Spay & Neuter	0	0	0	0	0	0	\$ -
521200.90	Professional Other Professional	0	0	0	0	0	0	\$ 5,000.00
521300.95	Technical Contractual Services	0	0	0	0	0	0	\$ -
522100.10	Cleaning Services Disposal	0	0	0	0	0	0	\$ 1,000.00
522200.20	Repairs & Maintenance Supplies	0	0	0	0	0	0	\$ 1,000.00
522220.10	Repairs Buildings	0	0	0	0	0	0	\$ -
522220.20	Repairs Equipment	0	0	0	0	0	0	.00
522220.60	Repairs Vehicles	0	0	0	0	0	0	.00
522320.30	Rental of Equipment & Vehicles Copiers	0	0	0	0	0	0	.00
523200.10	Communications Cellular Phone	0	0	0	0	0	0	.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
523200.15	Communications Telephone	0	0	0	0	0	0	\$ 500.00
523200.20	Communications Internet Service	0	0	0	0	0	0	.00
523200.30	Communications Postage	0	0	0	0	0	0	.00
523400.00	Printing & Binding General	0	0	0	0	0	0	.00
523500.00	Travel General	0	0	0	0	0	0	\$ 500.00
523600.00	Dues & Fees General	0	0	0	0	0	0	.00
523600.10	Dues & Fees Board Member	0	0	0	0	0	0	.00
523600.20	Dues & Fees Credit Card	0	0	0	0	0	0	.00
523600.75	Dues & Fees Vehicle License	0	0	0	0	0	0	.00
523700.00	Ed & Training General	0	0	0	0	0	0	\$ 600.00
523800.00	Licenses General	0	0	0	0	0	0	.00
<i>Purchased/Contracted Services Totals</i>		0	0	0	0	0	0	\$ 47,100.00
<i>Supplies</i>								
531100.00	General Supplies & Materials General	0	0	0	0	0	0	\$ 15,000.00
531100.45	General Supplies & Materials Office Supplies	0	0	0	0	0	0	\$ 2,000.00
531100.80	General Supplies & Materials Uniforms & Badges	0	0	0	0	0	0	\$ 1,000.00
531200.10	Energy Water/Sewerage	0	0	0	0	0	0	\$ 2,000.00
531200.20	Energy Natural Gas	0	0	0	0	0	0	.00
531200.30	Energy Electricity	0	0	0	0	0	0	\$ 8,000.00
531200.40	Energy Bottled Gas	0	0	0	0	0	0	.00
531200.70	Energy Vehicle-Gasoline/Diesel	0	0	0	0	0	0	\$ 3,000.00
531300.00	Food General	0	0	0	0	0	0	\$ 3,000.00
531600.10	Small Equipment Operating Equipment	0	0	0	0	0	0	.00
531700.00	Other Supplies General	0	0	0	0	0	0	.00
<i>Supplies Totals</i>		0	0	0	0	0	0	\$ 34,000.00
Division 3910 - Animal Shelter Totals		0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 525,000.00
Division 3915 - Animal Services								
<i>Personal/Services & Employee Benefits</i>								
511100.10	Salary and Wages Regular Employees	429,864.07	447,940.89	546,000.00	370,677.02	495,593.82	570,500.00	.00
511100.20	Salary and Wages Vacation	3,912.00	5,036.11	12,000.00	18,544.70	24,794.20	12,000.00	.00
511100.30	Salary and Wages Holiday	9,956.00	10,360.00	20,000.00	12,409.50	16,591.46	20,000.00	.00
511100.40	Salary and Wages Compensatory	.00	.00	.00	309.44	413.72	.00	.00
511100.80	Salary and Wages Bereavement	864.00	408.00	3,000.00	141.44	189.10	3,000.00	.00
511170.00	Personal Pay General	8,728.13	10,236.21	14,000.00	28,276.07	37,805.00	14,000.00	.00
511300.00	Overtime General	25,595.81	25,898.90	23,000.00	17,993.57	24,057.34	23,000.00	.00
512110.30	Health Expense Health Insurance	69,654.65	59,160.89	70,000.00	67,334.58	90,026.09	70,000.00	.00
512120.10	Disability Short Term	3,137.93	4,240.23	4,300.00	3,869.04	5,172.89	4,300.00	.00
512120.20	Disability Long Term	1,170.51	1,296.56	1,400.00	1,163.23	1,555.23	1,400.00	.00
512130.00	Life Insurance General	264.88	291.44	400.00	392.74	525.09	400.00	.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
512200.00	Social Security Contribution General	28,620.65	30,080.05	38,300.00	27,107.27	36,242.32	38,300.00	.00
512300.00	Medicare General	6,693.54	7,034.15	9,000.00	6,339.59	8,476.01	9,000.00	.00
512400.30	Retirement Contributions 401(a)	39,114.98	38,782.05	37,000.00	32,919.92	44,013.81	37,000.00	.00
512700.00	Worker's Compensation General	4,024.57	4,381.39	5,000.00	4,105.24	5,488.69	5,000.00	.00
512900.20	Other Employee Benefits Identity Theft Protection	491.88	626.80	650.00	594.36	794.66	650.00	.00
<i>Personal/Services & Employee Benefits Totals</i>		\$632,093.60	\$645,773.67	\$784,050.00	\$592,177.71	\$791,739.43	\$808,550.00	\$ -
<i>Purchased/Contracted Services</i>								
521200.61	Professional Veterinarian Fees	15,999.44	18,326.14	22,000.00	15,468.19	20,680.91	22,000.00	.00
521200.63	Professional Spay & Neuter	43,955.23	85,389.90	35,000.00	81,584.56	109,078.26	35,000.00	.00
521200.64	Professional Voucher Spay & Neuter	.00	.00	.00	3,706.02	4,954.94	.00	.00
521200.90	Professional Other Professional	17,975.45	12,318.82	12,000.00	3,243.94	4,337.14	12,000.00	.00
521300.95	Technical Contractual Services	.00	1,840.03	300.00	45.56	60.91	300.00	.00
522100.10	Cleaning Services Disposal	1,429.47	2,562.34	2,200.00	1,604.29	2,144.93	2,200.00	.00
522200.20	Repairs & Maintenance Supplies	1,579.73	837.15	2,000.00	.00	.00	2,000.00	.00
522220.10	Repairs Buildings	178.40	1,110.00	.00	4,878.52	6,522.56	.00	.00
522220.20	Repairs Equipment	125.00	49.18	2,000.00	124.00	165.79	2,000.00	.00
522220.60	Repairs Vehicles	9,512.81	7,333.15	10,000.00	6,930.86	9,266.53	10,000.00	.00
522320.30	Rental of Equipment & Vehicles Copiers	842.39	877.82	600.00	728.43	973.91	600.00	.00
523200.10	Communications Cellular Phone	3,519.02	3,694.56	3,600.00	2,910.45	3,891.26	3,600.00	.00
523200.15	Communications Telephone	965.48	1,114.49	.00	754.11	1,008.24	.00	.00
523200.20	Communications Internet Service	.00	.00	3,600.00	.00	.00	3,600.00	.00
523200.30	Communications Postage	25.20	124.74	250.00	81.85	109.43	250.00	.00
523400.00	Printing & Binding General	356.66	.00	.00	595.32	795.94	.00	.00
523500.00	Travel General	2,338.52	2,136.43	3,000.00	512.70	685.48	3,000.00	.00
523600.00	Dues & Fees General	1,411.38	1,036.55	1,400.00	144.83	193.64	1,400.00	.00
523600.10	Dues & Fees Board Member	.00	.00	1,200.00	125.00	167.12	1,200.00	.00
523600.20	Dues & Fees Credit Card	46.64	168.19	.00	125.49	167.78	.00	.00
523600.75	Dues & Fees Vehicle License	.00	22.50	.00	.00	.00	.00	.00
523700.00	Ed & Training General	.00	78.98	2,500.00	.00	.00	2,500.00	.00
523800.00	Licenses General	.00	400.00	250.00	400.00	534.80	250.00	.00
<i>Purchased/Contracted Services Totals</i>		\$100,260.82	\$139,420.97	\$101,900.00	\$123,964.12	\$165,739.57	\$101,900.00	\$ -
<i>Supplies</i>								
531100.00	General Supplies & Materials General	34,710.26	38,088.92	32,000.00	27,451.68	36,702.80	32,000.00	.00
531100.45	General Supplies & Materials Office Supplies	198.92	560.16	1,700.00	2,456.75	3,284.67	1,700.00	.00
531100.80	General Supplies & Materials Uniforms & Badges	2,147.55	1,924.00	3,000.00	3,236.20	4,326.79	3,000.00	.00
531200.10	Energy Water/Sewerage	2,863.88	4,922.00	2,900.00	4,002.41	5,351.21	2,900.00	.00
531200.20	Energy Natural Gas	.00	.00	.00	1,240.34	1,658.33	.00	.00
531200.30	Energy Electricity	10,141.78	13,855.14	15,000.00	5,630.76	7,528.31	15,000.00	.00
531200.40	Energy Bottled Gas	4,844.71	2,767.38	5,000.00	2,254.04	3,013.64	5,000.00	.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
531200.70	Energy Vehicle-Gasoline/Diesel	18,808.66	23,220.70	18,000.00	12,479.83	16,685.49	18,000.00	.00
531300.00	Food General	2,059.66	159.32	1,500.00	1,973.50	2,638.56	1,500.00	.00
531600.10	Small Equipment Operating Equipment	.00	.00	.00	2,748.00	3,674.07	.00	.00
531700.00	Other Supplies General	.00	.00	5,000.00	.00	.00	5,000.00	.00
<i>Supplies Totals</i>		\$75,775.42	\$85,497.62	\$84,100.00	\$63,473.51	\$84,863.87	\$84,100.00	\$ -
Division	3915 - Animal Services Totals	\$808,129.84	\$870,692.26	\$970,050.00	\$779,615.34	\$1,042,342.87	\$994,550.00	\$ -
Division	3920 - Emergency Management							
<i>Personal/Services & Employee Benefits</i>								
511100.10	Salary and Wages Regular Employees	94,460.04	99,950.91	60,000.00	59,635.78	79,732.82	83,672.00	\$ 83,200.00
511135.00	Salary & Wages Director Salary	.00	.00	.00	.00	.00	54,599.00	\$ 35,000.00
511190.00	Salary Reimbursement General	.00	(19,621.00)	.00	.00	.00	.00	\$ (19,000.00)
512110.30	Health Expense Health Insurance	435.70	487.16	7,000.00	1,260.26	1,684.96	16,132.00	\$ 9,000.00
512120.10	Disability Short Term	630.00	790.00	400.00	865.60	1,157.30	922.00	\$ 550.00
512120.20	Disability Long Term	267.94	284.56	200.00	274.73	367.31	461.00	\$ 200.00
512130.00	Life Insurance General	30.24	30.24	50.00	7.56	10.11	115.00	\$ 50.00
512200.00	Social Security Contribution General	5,618.14	5,942.56	3,750.00	3,508.85	4,691.32	8,642.00	\$ 7,150.00
512300.00	Medicare General	1,313.93	1,389.79	875.00	820.62	1,097.17	2,016.00	\$ 1,700.00
512400.10	Retirement Contributions Defined Benefit	.00	.00	.00	8,808.70	11,777.20	11,062.00	\$ 11,000.00
512400.30	Retirement Contributions 401(a)	7,556.76	7,996.10	4,800.00	2,089.35	2,793.45	.00	\$ 2,800.00
512700.00	Worker's Compensation General	2,191.44	2,358.17	1,000.00	839.28	1,122.11	2,305.00	\$ 2,300.00
512900.20	Other Employee Benefits Identity Theft Protection	95.76	95.76	.00	23.94	32.01	.00	\$ 50.00
<i>Personal/Services & Employee Benefits Totals</i>		\$112,599.95	\$99,704.25	\$78,075.00	\$78,134.67	\$104,465.76	\$179,926.00	\$ 134,000.00
<i>Purchased/Contracted Services</i>								
522220.20	Repairs Equipment	.00	.00	.00	.00	.00	1,000.00	\$ 1,000.00
522220.60	Repairs Vehicles	.00	.00	.00	.00	.00	4,000.00	\$ 4,000.00
523200.10	Communications Cellular Phone	.00	.00	.00	30.02	40.14	500.00	\$ 500.00
523500.90	Travel Reimbursement	.00	.00	1,000.00	.00	.00	2,000.00	\$ 2,000.00
523700.00	Ed & Training General	.00	.00	2,000.00	350.00	467.95	2,000.00	\$ 2,000.00
<i>Purchased/Contracted Services Totals</i>		\$0.00	\$0.00	\$3,000.00	\$380.02	\$508.09	\$9,500.00	\$ 9,500.00
<i>Supplies</i>								
531100.45	General Supplies & Materials Office Supplies	.00	.00	.00	.00	.00	1,000.00	\$ 1,000.00
531100.80	General Supplies & Materials Uniforms & Badges	.00	.00	.00	.00	.00	1,500.00	\$ 1,500.00
531100.90	General Supplies & Materials Other	.00	190.93	.00	.00	.00	.00	.00
<i>Supplies Totals</i>		\$0.00	\$190.93	\$0.00	\$0.00	\$0.00	\$2,500.00	\$ 2,500.00
<i>Capital Outlays</i>								
542400.10	Capital - Computers Hardware	.00	.00	.00	.00	.00	2,000.00	\$ 2,000.00
542500.90	Capital - Other Equipment Other	.00	.00	.00	4,217.58	5,638.89	4,000.00	\$ 4,000.00
<i>Capital Outlays Totals</i>		\$0.00	\$0.00	\$0.00	\$4,217.58	\$5,638.89	\$6,000.00	\$ 6,000.00
Division	3920 - Emergency Management Totals	\$112,599.95	\$99,895.18	\$81,075.00	\$82,732.27	\$110,612.74	\$197,926.00	\$ 152,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	Division 4210 - Highways & Streets Admin							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	945,487.77	1,164,381.83	1,445,000.00	882,142.75	1,179,421.63	1,620,000.00	\$ 1,557,000.00
511100.20	Salary and Wages Vacation	32,297.39	33,046.10	37,000.00	30,109.40	40,256.16	40,000.00	\$ 40,000.00
511100.30	Salary and Wages Holiday	39,264.00	47,865.60	52,000.00	42,604.80	56,962.46	60,000.00	\$ 60,000.00
511100.40	Salary and Wages Compensatory	17,425.94	15,324.93	16,000.00	18,277.98	24,437.59	20,000.00	\$ 20,000.00
511100.80	Salary and Wages Bereavement	1,877.50	1,544.86	2,000.00	2,852.00	3,813.11	2,500.00	\$ 2,500.00
511170.00	Personal Pay General	41,407.56	46,810.69	48,000.00	36,627.46	48,970.78	50,000.00	\$ 50,000.00
511190.00	Salary Reimbursement General	(3,708.64)	(1,001.79)	.00	.00	.00	.00	.00
511300.00	Overtime General	8,293.73	7,179.29	10,000.00	34,030.53	45,498.69	15,000.00	\$ 15,000.00
512110.30	Health Expense Health Insurance	324,157.16	286,274.32	350,000.00	271,296.91	362,722.97	350,000.00	\$ 342,000.00
512120.10	Disability Short Term	8,970.86	13,426.54	14,000.00	10,472.79	14,002.08	15,000.00	\$ 21,000.00
512120.20	Disability Long Term	3,451.73	4,107.78	4,200.00	3,148.47	4,209.49	5,000.00	\$ 7,500.00
512130.00	Life Insurance General	820.48	936.76	1,200.00	1,190.44	1,591.61	1,200.00	\$ 1,200.00
512200.00	Social Security Contribution General	63,432.04	76,573.38	99,200.00	61,269.50	81,917.10	111,780.00	\$ 111,000.00
512300.00	Medicare General	14,820.03	17,908.47	23,200.00	14,329.17	19,158.05	26,244.00	\$ 26,000.00
512400.10	Retirement Contributions Defined Benefit	47,205.79	41,047.35	41,140.00	32,175.33	43,018.30	58,644.00	\$ 47,000.00
512400.30	Retirement Contributions 401(a)	83,210.38	94,370.31	80,000.00	73,571.74	98,365.15	136,080.00	\$ 110,000.00
512700.00	Worker's Compensation General	53,280.66	70,494.95	65,000.00	63,494.94	84,892.50	65,000.00	\$ 80,000.00
512900.20	Other Employee Benefits Identity Theft Protection	2,042.40	2,476.08	2,500.00	1,782.96	2,383.81	3,000.00	\$ 1,500.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$1,683,736.78	\$1,922,767.45	\$2,290,440.00	\$1,579,377.17	\$2,111,621.48	\$2,579,448.00	\$ 2,491,700.00
	<i>Purchased/Contracted Services</i>							
521200.30	Professional Engineering Fees	.00	.00	.00	7,733.00	10,338.99	20,000.00	\$ 20,000.00
521200.90	Professional Other Professional	125.01	.00	.00	.00	.00	.00	.00
521300.10	Technical Computer Services	620.00	.00	.00	.00	.00	.00	.00
522100.10	Cleaning Services Disposal	41,600.50	46,289.71	45,000.00	24,270.53	32,449.61	40,000.00	\$ 40,000.00
522200.10	Repairs & Maintenance Contracts	.00	970.00	.00	49.50	66.18	.00	.00
522200.20	Repairs & Maintenance Supplies	5,408.91	4,728.51	6,000.00	1,793.24	2,397.56	6,000.00	\$ 6,000.00
522220.10	Repairs Buildings	1,966.00	2,258.10	10,000.00	2,500.00	3,342.49	15,000.00	\$ 15,000.00
522220.20	Repairs Equipment	75,177.44	143,647.45	150,000.00	90,091.67	120,452.23	150,000.00	\$ 150,000.00
522220.45	Repairs Right Of Way	106,713.44	94,464.24	100,000.00	69,417.50	92,810.94	150,000.00	\$ 150,000.00
522220.50	Repairs Road Material	75,208.87	99,994.62	90,000.00	74,602.39	99,743.12	150,000.00	\$ 150,000.00
522220.60	Repairs Vehicles	61,234.77	102,123.32	100,000.00	65,855.45	88,048.50	150,000.00	\$ 150,000.00
522320.00	Rental of Equipment & Vehicles General	.00	77.87	5,000.00	188.48	252.00	5,000.00	\$ 5,000.00
522320.30	Rental of Equipment & Vehicles Copiers	481.37	1,298.09	1,400.00	531.29	710.33	1,400.00	\$ 1,400.00
523200.10	Communications Cellular Phone	1,788.54	1,812.99	2,000.00	1,192.36	1,594.18	2,000.00	\$ 2,000.00
523200.15	Communications Telephone	2,406.24	1,668.44	1,700.00	1,675.18	2,239.71	1,700.00	\$ 1,700.00
523200.20	Communications Internet Service	67.46	474.62	.00	54.76	73.21	.00	.00
523200.30	Communications Postage	.60	10.60	50.00	.00	.00	50.00	\$ 50.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
523200.40	Communications Radio	3,480.00	3,480.00	5,000.00	10,631.52	14,214.30	7,000.00	\$ 7,000.00
523500.00	Travel General	62.12	40.00	650.00	.00	.00	650.00	\$ 650.00
523600.00	Dues & Fees General	59.88	264.26	.00	.00	.00	.00	.00
523600.25	Dues & Fees Late Charges	8.48	.00	.00	.00	.00	.00	.00
523600.75	Dues & Fees Vehicle License	133.48	372.98	.00	.00	.00	.00	.00
523700.00	Ed & Training General	1,651.44	2,769.00	5,000.00	1,890.00	2,526.92	5,500.00	\$ 5,500.00
529900.00	Purchased/Contracted Services Reimbursement	(32,675.00)	(68,241.98)	(50,000.00)	(35,787.00)	(47,847.09)	(50,000.00)	\$ (50,000.00)
	<i>Purchased/Contracted Services Totals</i>	\$345,519.55	\$438,502.82	\$471,800.00	\$316,689.87	\$423,413.18	\$654,300.00	\$ 654,300.00
	<i>Supplies</i>							
531100.00	General Supplies & Materials General	7,796.96	6,081.72	8,000.00	9,838.45	13,153.97	10,000.00	\$ 10,000.00
531100.45	General Supplies & Materials Office Supplies	1,331.95	279.16	1,500.00	1,037.49	1,387.12	2,000.00	\$ 2,000.00
531100.65	General Supplies & Materials Shop Supplies	.00	165.50	5,000.00	1,630.44	2,179.89	5,000.00	\$ 5,000.00
531100.70	General Supplies & Materials Snow & Ice Removal	3,865.36	9,354.88	25,000.00	21,894.66	29,273.08	100,000.00	\$ 50,000.00
531100.80	General Supplies & Materials Uniforms & Badges	13,064.80	11,717.57	18,000.00	7,778.30	10,399.56	20,000.00	\$ 18,000.00
531200.10	Energy Water/Sewerage	.00	11.22	.00	.00	.00	.00	.00
531200.30	Energy Electricity	7,309.67	9,364.42	10,000.00	5,976.85	7,991.03	10,000.00	\$ 10,000.00
531200.40	Energy Bottled Gas	70.44	234.00	.00	.00	.00	.00	.00
531200.70	Energy Vehicle-Gasoline/Diesel	151,867.01	161,514.41	150,000.00	91,836.97	122,785.69	160,000.00	\$ 150,000.00
531600.00	Small Equipment General	4,229.58	10,927.86	6,000.00	261.23	349.26	8,000.00	\$ 6,000.00
531600.10	Small Equipment Operating Equipment	655.49	465.49	.00	.00	.00	.00	.00
531700.00	Other Supplies General	1,713.93	664.56	1,000.00	744.13	994.90	1,000.00	\$ 1,000.00
	<i>Supplies Totals</i>	\$191,905.19	\$210,780.79	\$224,500.00	\$140,998.52	\$188,514.50	\$316,000.00	\$ 252,000.00
	<i>Capital Outlays</i>							
541310.00	Capital - Buildings General	.00	.00	.00	.00	.00	40,000.00	.00
541400.20	Capital Infrastructure Bridge Projects	.00	.00	.00	.00	.00	1,000,000.00	.00
542500.00	Capital - Other Equipment General	.00	.00	.00	.00	.00	200,000.00	.00
542500.10	Capital - Other Equipment Construction	.00	.00	.00	.00	.00	700,000.00	.00
	<i>Capital Outlays Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,940,000.00	\$ -
Division	4210 - Highways & Streets Admin Totals	\$2,221,161.52	\$2,572,051.06	\$2,986,740.00	\$2,037,065.56	\$2,723,549.16	\$5,489,748.00	\$ 3,398,000.00
Division	4560 - Closure and Post-Closure Care							
	<i>Purchased/Contracted Services</i>							
523900.65	Other Purchased Services Landfill Closure	57,368.92	48,173.12	70,000.00	.00	.00	60,000.00	\$ 70,000.00
	<i>Purchased/Contracted Services Totals</i>	\$57,368.92	\$48,173.12	\$70,000.00	\$0.00	\$0.00	\$60,000.00	\$ 70,000.00
Division	4560 - Closure and Post-Closure Care Totals	\$57,368.92	\$48,173.12	\$70,000.00	\$0.00	\$0.00	\$60,000.00	\$ 70,000.00
Division	4900 - Maintenance and Shop							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	359,211.53	395,816.00	494,300.00	316,035.04	422,537.69	551,000.00	\$ 570,000.00
511100.20	Salary and Wages Vacation	4,231.68	7,665.17	21,600.00	6,858.32	9,169.55	28,944.00	\$ 20,000.00
511100.30	Salary and Wages Holiday	14,856.00	14,159.04	22,500.00	11,438.64	15,293.42	15,000.00	\$ 20,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
511100.40	Salary and Wages Compensatory	3,858.50	1,870.11	4,600.00	1,569.86	2,098.90	2,000.00	\$ 2,500.00
511100.80	Salary and Wages Bereavement	180.00	1,060.20	1,000.00	.00	.00	1,340.00	\$ 1,000.00
511170.00	Personal Pay General	12,305.73	9,123.32	15,000.00	12,746.17	17,041.58	13,000.00	\$ 15,000.00
511300.00	Overtime General	1,397.14	2,114.54	.00	6,813.11	9,109.10	5,000.00	\$ 5,000.00
512110.30	Health Expense Health Insurance	65,729.27	62,795.73	78,000.00	59,647.99	79,749.14	55,000.00	\$ 95,000.00
512120.10	Disability Short Term	2,789.91	3,430.36	4,000.00	3,391.46	4,534.37	3,000.00	\$ 6,000.00
512120.20	Disability Long Term	1,036.91	1,048.76	1,200.00	1,019.57	1,363.16	1,000.00	\$ 2,200.00
512130.00	Life Insurance General	248.98	234.32	400.00	274.14	366.52	536.00	\$ 350.00
512200.00	Social Security Contribution General	23,691.07	25,592.93	32,200.00	21,180.35	28,318.05	25,000.00	\$ 38,000.00
512300.00	Medicare General	5,541.25	5,984.98	7,525.00	4,953.48	6,622.78	5,000.00	\$ 9,000.00
512400.10	Retirement Contributions Defined Benefit	17,369.31	16,304.92	23,000.00	14,372.84	19,216.43	16,000.00	\$ 10,000.00
512400.30	Retirement Contributions 401(a)	29,311.98	28,968.78	23,000.00	22,878.30	30,588.20	30,820.00	\$ 40,000.00
512700.00	Worker's Compensation General	5,203.99	5,919.06	6,800.00	6,388.34	8,541.19	6,000.00	\$ 10,000.00
512900.20	Other Employee Benefits Identity Theft Protection	592.40	557.52	700.00	406.64	543.68	600.00	\$ 400.00
<i>Personal/Services & Employee Benefits Totals</i>		\$547,555.65	\$582,645.74	\$735,825.00	\$489,974.25	\$655,093.76	\$759,240.00	\$ 844,450.00
<i>Purchased/Contracted Services</i>								
521300.95	Technical Contractual Services	.00	2,428.00	7,000.00	.00	.00	9,100.00	\$ 7,000.00
522200.20	Repairs & Maintenance Supplies	226,474.39	321,549.98	250,000.00	200,831.10	268,510.45	200,000.00	\$ 200,000.00
522220.00	Repairs General	983.43	.00	2,500.00	.00	.00	.00	.00
522220.10	Repairs Buildings	.00	250.00	.00	.00	.00	.00	.00
522220.20	Repairs Equipment	13,068.40	17,306.05	18,000.00	16,842.05	22,517.76	124,000.00	\$ 20,000.00
522220.45	Repairs Right Of Way	.00	32.96	.00	.00	.00	.00	.00
522220.60	Repairs Vehicles	10,606.98	11,673.48	10,000.00	7,404.84	9,900.24	5,000.00	\$ 10,000.00
522295.00	Repairs Reimbursement General	(273,529.19)	(379,423.21)	(300,000.00)	(230,840.13)	(308,632.41)	(200,000.00)	\$ (350,000.00)
522320.30	Rental of Equipment & Vehicles Copiers	24.35	.00	.00	.00	.00	.00	.00
523200.10	Communications Cellular Phone	192.35	230.43	500.00	.00	.00	650.00	\$ 650.00
523200.15	Communications Telephone	.00	207.04	.00	212.64	284.30	.00	.00
523200.30	Communications Postage	.00	1,234.26	.00	12.30	16.45	.00	.00
523500.00	Travel General	.00	2,592.27	3,000.00	.00	.00	1,500.00	\$ 1,000.00
523600.00	Dues & Fees General	50.00	.00	.00	.00	.00	.00	\$ -
523700.00	Ed & Training General	.00	1,280.00	1,500.00	.00	.00	2,000.00	\$ 2,000.00
<i>Purchased/Contracted Services Totals</i>		(\$22,129.29)	(\$20,638.74)	(\$7,500.00)	(\$5,537.20)	(\$7,403.21)	\$142,250.00	\$ (109,350.00)
<i>Supplies</i>								
531100.00	General Supplies & Materials General	1,428.29	784.92	1,500.00	1,187.78	1,588.06	1,950.00	\$ 1,600.00
531100.45	General Supplies & Materials Office Supplies	644.64	40.40	1,000.00	603.90	807.41	1,300.00	\$ 1,300.00
531100.65	General Supplies & Materials Shop Supplies	15,009.63	9,752.33	15,000.00	4,882.90	6,528.42	6,000.00	\$ 6,000.00
531100.80	General Supplies & Materials Uniforms & Badges	19,444.74	15,658.48	20,000.00	11,069.47	14,799.84	15,000.00	\$ 15,000.00
531200.20	Energy Natural Gas	.00	.00	.00	1,147.25	1,533.87	.00	.00
531200.40	Energy Bottled Gas	200.88	.00	.00	531.75	710.95	.00	.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
531200.50	Energy Oil	23,437.07	42,476.00	40,000.00	24,330.94	32,530.38	25,000.00	\$ 25,000.00
531200.70	Energy Vehicle-Gasoline/Diesel	715,138.60	708,910.17	850,000.00	410,307.02	548,578.98	400,000.00	\$ 700,000.00
531200.75	Energy Reimbursement From Others	(713,628.33)	(797,891.84)	(800,000.00)	(444,628.58)	(594,466.78)	(800,000.00)	\$ (750,000.00)
531600.00	Small Equipment General	278.99	434.09	3,000.00	500.00	668.50	3,900.00	\$ 3,000.00
531600.10	Small Equipment Operating Equipment	3,261.00	1,759.10	3,500.00	.00	.00	4,550.00	\$ 3,000.00
531700.00	Other Supplies General	.00	222.68	.00	.00	.00	.00	.00
539950.00	Supply Reimbursement General	(6,050.94)	(5,443.56)	(6,000.00)	(3,325.90)	(4,446.72)	(3,500.00)	\$ (6,000.00)
	<i>Supplies Totals</i>	\$59,164.57	(\$23,297.23)	\$128,000.00	\$6,606.53	\$8,832.91	(\$345,800.00)	\$ (1,100.00)
	<i>Capital Outlays</i>							
542500.30	Capital - Other Equipment Shop	.00	9,819.19	.00	.00	.00	.00	.00
	<i>Capital Outlays Totals</i>	\$0.00	\$9,819.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 4900 - Maintenance and Shop Totals	\$584,590.93	\$548,528.96	\$856,325.00	\$491,043.58	\$656,523.46	\$555,690.00	\$ 734,000.00
	Division 5110 - Public Health Administration							
	<i>Purchased/Contracted Services</i>							
522200.10	Repairs & Maintenance Contracts	.00	.00	.00	.00	.00	.00	.00
	<i>Purchased/Contracted Services Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	.00
	<i>Other Costs</i>							
572000.00	Payments To Other Agencies General	100,000.00	100,000.00	100,000.00	.00	.00	100,000.00	\$ 100,000.00
	<i>Other Costs Totals</i>	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$ 100,000.00
	Division 5110 - Public Health Administration Totals	\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$ 100,000.00
	Division 5410 - Welfare Administration							
	<i>Purchased/Contracted Services</i>							
521200.90	Professional Other Professional	1,000.00	.00	.00	.00	.00	.00	.00
523900.30	Other Purchased Services Funeral Expense	2,500.00	7,771.65	5,500.00	2,659.98	3,556.38	5,500.00	\$ 5,500.00
	<i>Purchased/Contracted Services Totals</i>	\$3,500.00	\$7,771.65	\$5,500.00	\$2,659.98	\$3,556.38	\$5,500.00	\$ 5,500.00
	Division 5410 - Welfare Administration Totals	\$3,500.00	\$7,771.65	\$5,500.00	\$2,659.98	\$3,556.38	\$5,500.00	\$ 5,500.00
	Division 5440 - Intergov Welfare Payments							
	<i>Other Costs</i>							
571000.10	Intergovernmental DFCS Operating	2,923.10	34,340.52	8,000.00	6,586.63	8,806.30	8,000.00	\$ 8,000.00
571000.20	Intergovernmental Foster Care Expense	12,473.69	28,995.77	62,000.00	11,891.72	15,899.19	62,000.00	\$ 62,000.00
	<i>Other Costs Totals</i>	\$15,396.79	\$63,336.29	\$70,000.00	\$18,478.35	\$24,705.49	\$70,000.00	\$ 70,000.00
	Division 5440 - Intergov Welfare Payments Totals	\$15,396.79	\$63,336.29	\$70,000.00	\$18,478.35	\$24,705.49	\$70,000.00	\$ 70,000.00
	Division 5460 - DFCS Building and Plant							
	<i>Purchased/Contracted Services</i>							
522200.10	Repairs & Maintenance Contracts	5,904.00	5,904.00	6,000.00	4,428.00	5,920.22	6,000.00	\$ 6,000.00
522200.20	Repairs & Maintenance Supplies	.00	11.95	.00	.00	.00	.00	.00
522220.10	Repairs Buildings	4,539.00	26,443.00	6,000.00	3,610.52	4,827.25	6,000.00	\$ 6,000.00
522220.20	Repairs Equipment	2,110.00	661.31	3,000.00	1,037.13	1,386.64	3,000.00	\$ 3,000.00
522295.00	Repairs Reimbursement General	.00	.00	38,655.00	.00	.00	.00	.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	<i>Purchased/Contracted Services Totals</i>	\$12,553.00	\$33,020.26	\$53,655.00	\$9,075.65	\$12,134.11	\$15,000.00	\$ 15,000.00
	<i>Supplies</i>							
531100.00	General Supplies & Materials General	1,991.96	2,133.62	2,400.00	1,873.06	2,504.27	2,400.00	\$ 2,500.00
	<i>Supplies Totals</i>	\$1,991.96	\$2,133.62	\$2,400.00	\$1,873.06	\$2,504.27	\$2,400.00	\$ 2,500.00
	<i>Capital Outlays</i>							
541350.00	Building Improvements General	.00	.00	.00	238,459.47	318,819.44	.00	.00
	<i>Capital Outlays Totals</i>	\$0.00	\$0.00	\$0.00	\$238,459.47	\$318,819.44	\$0.00	\$0.00
	Division 5460 - DFCS Building and Plant Totals	\$14,544.96	\$35,153.88	\$56,055.00	\$249,408.18	\$333,457.82	\$17,400.00	\$ 17,500.00
	Division 5510 - Meal on Wheels							
	<i>Purchased/Contracted Services</i>							
521300.95	Technical Contractual Services	47,079.00	48,141.00	47,000.00	38,823.00	51,906.21	47,000.00	\$ 52,800.00
522220.60	Repairs Vehicles	413.69	639.88	700.00	71.48	95.57	700.00	\$ 700.00
	<i>Purchased/Contracted Services Totals</i>	\$47,492.69	\$48,780.88	\$47,700.00	\$38,894.48	\$52,001.78	\$47,700.00	\$ 53,500.00
	<i>Supplies</i>							
531200.70	Energy Vehicle-Gasoline/Diesel	1,225.58	1,218.51	1,500.00	670.89	896.98	1,500.00	\$ 1,500.00
	<i>Supplies Totals</i>	\$1,225.58	\$1,218.51	\$1,500.00	\$670.89	\$896.98	\$1,500.00	\$ 1,500.00
	Division 5510 - Meal on Wheels Totals	\$48,718.27	\$49,999.39	\$49,200.00	\$39,565.37	\$52,898.76	\$49,200.00	\$ 55,000.00
	Division 5520 - Senior Citizens Center							
	<i>Purchased/Contracted Services</i>							
522200.10	Repairs & Maintenance Contracts	1,812.00	2,252.00	1,900.00	1,359.00	1,816.98	1,900.00	\$ 2,000.00
522220.10	Repairs Buildings	2,515.69	337.50	3,000.00	2,821.70	3,772.60	3,000.00	\$ 3,000.00
522220.20	Repairs Equipment	.00	1,808.95	1,000.00	.00	.00	1,000.00	\$ 1,000.00
	<i>Purchased/Contracted Services Totals</i>	\$4,327.69	\$4,398.45	\$5,900.00	\$4,180.70	\$5,589.58	\$5,900.00	\$ 6,000.00
	Division 5520 - Senior Citizens Center Totals	\$4,327.69	\$4,398.45	\$5,900.00	\$4,180.70	\$5,589.58	\$5,900.00	\$ 6,000.00
	Division 5530 - Civic Center							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	81,281.56	95,717.53	126,800.00	120,972.60	161,739.92	228,100.00	\$ 215,000.00
511100.20	Salary and Wages Vacation	2,160.05	1,203.90	2,000.00	1,156.30	1,545.97	2,000.00	\$ 2,000.00
511100.30	Salary and Wages Holiday	1,712.00	2,040.00	1,500.00	3,177.92	4,248.87	1,500.00	\$ 3,000.00
511100.40	Salary and Wages Compensatory	359.01	249.00	.00	1,979.33	2,646.36	.00	\$ 1,000.00
511170.00	Personal Pay General	5,343.67	5,834.64	.00	1,675.78	2,240.51	.00	\$ 3,000.00
511190.00	Salary Reimbursement General	(32,272.72)	(34,999.92)	.00	(21,645.00)	(28,939.29)	.00	\$ (30,000.00)
512110.30	Health Expense Health Insurance	18,646.98	15,694.29	20,000.00	36,092.41	48,255.42	50,000.00	\$ 45,000.00
512120.10	Disability Short Term	516.04	791.76	800.00	1,098.87	1,469.19	1,600.00	\$ 2,500.00
512120.20	Disability Long Term	198.22	245.66	300.00	333.89	446.41	500.00	\$ 1,000.00
512130.00	Life Insurance General	57.22	64.96	150.00	132.24	176.80	190.00	\$ 150.00
512200.00	Social Security Contribution General	5,187.32	6,173.91	8,000.00	7,476.61	9,996.20	10,000.00	\$ 13,000.00
512300.00	Medicare General	1,212.80	1,443.53	1,900.00	1,748.54	2,337.79	2,400.00	\$ 3,000.00
512400.30	Retirement Contributions 401(a)	7,803.52	8,884.87	9,000.00	10,406.78	13,913.83	14,000.00	\$ 17,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
512700.00	Worker's Compensation General	742.22	957.50	1,000.00	2,704.62	3,616.07	3,400.00	\$ 3,400.00
512900.20	Other Employee Benefits Identity Theft Protection	111.32	154.56	200.00	171.12	228.79	264.00	\$ 200.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$93,059.21	\$104,456.19	\$171,650.00	\$167,482.01	\$223,922.84	\$313,954.00	\$ 279,250.00
	<i>Purchased/Contracted Services</i>							
521300.95	Technical Contractual Services	2,823.30	5,914.40	2,500.00	1,020.00	1,363.74	2,500.00	\$ 2,500.00
522100.10	Cleaning Services Disposal	2,974.52	3,132.00	3,700.00	2,136.30	2,856.23	3,700.00	\$ 3,400.00
522200.10	Repairs & Maintenance Contracts	4,872.00	4,872.00	5,000.00	3,654.00	4,885.38	5,000.00	\$ 5,000.00
522200.20	Repairs & Maintenance Supplies	500.10	709.85	1,000.00	280.93	375.60	1,000.00	\$ 700.00
522220.10	Repairs Buildings	1,495.43	1,448.14	3,000.00	898.10	1,200.76	3,000.00	\$ 1,700.00
522220.20	Repairs Equipment	177.35	570.81	1,000.00	3,105.53	4,152.08	1,000.00	\$ 1,000.00
522220.60	Repairs Vehicles	109.96	575.18	1,000.00	418.11	559.01	1,000.00	\$ 700.00
522320.30	Rental of Equipment & Vehicles Copiers	109.06	462.97	500.00	385.62	515.57	500.00	\$ 500.00
523200.10	Communications Cellular Phone	483.53	955.08	600.00	589.59	788.28	1,883.00	\$ 800.00
523400.00	Printing & Binding General	.00	46.00	.00	.00	.00	.00	.00
523500.00	Travel General	726.17	757.42	600.00	329.30	440.27	600.00	\$ 600.00
523600.00	Dues & Fees General	.00	.00	.00	362.58	484.77	.00	.00
523600.20	Dues & Fees Credit Card	39.98	70.28	.00	869.59	1,162.64	.00	.00
523900.10	Other Purchased Services Civic Center Refunds	372.50	605.00	.00	520.00	695.24	.00	.00
	<i>Purchased/Contracted Services Totals</i>	\$14,683.90	\$20,119.13	\$18,900.00	\$14,569.65	\$19,479.57	\$20,183.00	\$ 16,900.00
	<i>Supplies</i>							
531100.00	General Supplies & Materials General	3,119.35	3,840.29	4,700.00	4,325.41	5,783.06	4,700.00	\$ 4,500.00
531100.45	General Supplies & Materials Office Supplies	894.43	191.45	.00	363.32	485.76	.00	.00
531100.80	General Supplies & Materials Uniforms & Badges	.00	.00	300.00	56.16	75.09	400.00	\$ 300.00
531100.85	General Supplies & Materials Farmer's Market	.00	.00	.00	955.22	1,277.13	1,000.00	\$ 1,000.00
531200.10	Energy Water/Sewerage	2,786.51	1,792.50	2,000.00	1,398.07	1,869.21	2,000.00	\$ 2,000.00
531200.20	Energy Natural Gas	6,560.11	6,835.78	7,200.00	5,296.67	7,081.63	7,200.00	\$ 6,750.00
531200.30	Energy Electricity	19,965.75	19,520.75	19,000.00	8,048.74	10,761.14	19,000.00	\$ 18,000.00
531200.70	Energy Vehicle-Gasoline/Diesel	777.81	259.76	700.00	273.37	365.49	700.00	\$ 500.00
531600.00	Small Equipment General	.00	.00	.00	139.99	187.17	.00	.00
	<i>Supplies Totals</i>	\$34,103.96	\$32,440.53	\$33,900.00	\$20,856.95	\$27,885.68	\$35,000.00	\$ 33,050.00
	<i>Capital Outlays</i>							
542300.00	Capital - Furniture & Fixtures General	2,995.90	.00	.00	1,495.82	1,999.91	.00	.00
	<i>Capital Outlays Totals</i>	\$2,995.90	\$0.00	\$0.00	\$1,495.82	\$1,999.91	\$0.00	\$0.00
Division	5530 - Civic Center Totals	\$144,842.97	\$157,015.85	\$224,450.00	\$204,404.43	\$273,288.00	\$369,137.00	\$ 329,200.00
Division	6149 - Other Recreational							
	<i>Purchased/Contracted Services</i>							
521300.95	Technical Contractual Services	108.00	1,685.00	1,200.00	700.50	936.57	1,200.00	\$ 1,200.00
522100.10	Cleaning Services Disposal	26.00	52.00	500.00	.00	.00	500.00	\$ 500.00
522200.10	Repairs & Maintenance Contracts	665.00	1,735.00	2,000.00	416.25	556.52	2,000.00	\$ 2,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
522200.20	Repairs & Maintenance Supplies	.00	.00	.00	204.12	272.91	.00	.00
522220.10	Repairs Buildings	914.12	5,048.51	3,600.00	4,367.38	5,839.17	3,600.00	\$ 3,600.00
522220.20	Repairs Equipment	335.00	3,890.72	2,000.00	1,206.25	1,612.75	2,000.00	\$ 2,000.00
523200.15	Communications Telephone	4,185.24	4,381.15	7,400.00	6,659.99	8,904.38	7,400.00	\$ 7,400.00
	<i>Purchased/Contracted Services Totals</i>	\$6,233.36	\$16,792.38	\$16,700.00	\$13,554.49	\$18,122.30	\$16,700.00	\$ 16,700.00
	<i>Supplies</i>							
531100.00	General Supplies & Materials General	.00	1,102.15	6,000.00	286.23	382.69	6,000.00	\$ 6,000.00
531200.10	Energy Water/Sewerage	764.33	3,874.93	8,000.00	5,227.67	6,989.38	5,000.00	\$ 5,000.00
531200.20	Energy Natural Gas	.00	.00	.00	1,346.11	1,799.74	2,000.00	\$ 2,000.00
531200.30	Energy Electricity	18,523.22	20,495.76	25,000.00	22,027.89	29,451.21	25,000.00	\$ 25,000.00
531200.40	Energy Bottled Gas	1,977.29	1,032.87	1,800.00	465.27	622.06	1,800.00	\$ 1,800.00
	<i>Supplies Totals</i>	\$21,264.84	\$26,505.71	\$40,800.00	\$29,353.17	\$39,245.08	\$39,800.00	\$ 39,800.00
	Division 6149 - Other Recreational Totals	\$27,498.20	\$43,298.09	\$57,500.00	\$42,907.66	\$57,367.38	\$56,500.00	\$ 56,500.00
	Division 6184 - Rossville Comm Centr w/Adv Acres							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	.00	.00	.00	.00	.00	37,440.00	\$ 37,500.00
512110.30	Health Expense Health Insurance	.00	.00	.00	.00	.00	10,000.00	\$ 9,000.00
512120.10	Disability Short Term	.00	.00	.00	.00	.00	320.00	\$ 550.00
512120.20	Disability Long Term	.00	.00	.00	.00	.00	100.00	\$ 200.00
512130.00	Life Insurance General	.00	.00	.00	.00	.00	40.00	\$ 50.00
512200.00	Social Security Contribution General	.00	.00	.00	.00	.00	2,000.00	\$ 2,200.00
512300.00	Medicare General	.00	.00	.00	.00	.00	480.00	\$ 550.00
512400.30	Retirement Contributions 401(a)	.00	.00	.00	.00	.00	2,800.00	\$ 2,900.00
512700.00	Worker's Compensation General	.00	.00	.00	.00	.00	300.00	\$ 300.00
512900.20	Other Employee Benefits Identity Theft Protection	.00	.00	.00	.00	.00	50.00	\$ 50.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,530.00	\$ 53,300.00
	<i>Purchased/Contracted Services</i>							
521300.95	Technical Contractual Services	.00	.00	.00	153.00	204.56	.00	.00
522100.00	Cleaning Services General	.00	.00	.00	.00	.00	3,700.00	\$ 3,700.00
522200.00	Repairs & Maintenance General	.00	.00	.00	.00	.00	5,000.00	\$ 5,000.00
522220.00	Repairs General	.00	.00	.00	4,068.15	5,439.10	2,000.00	\$ 2,000.00
522320.30	Rental of Equipment & Vehicles Copiers	.00	.00	.00	.76	1.02	250.00	\$ 250.00
	<i>Purchased/Contracted Services Totals</i>	\$0.00	\$0.00	\$0.00	\$4,221.91	\$5,644.68	\$10,950.00	\$ 10,950.00
	<i>Supplies</i>							
531100.00	General Supplies & Materials General	.00	.00	.00	253.94	339.52	3,500.00	\$ 3,500.00
531100.80	General Supplies & Materials Uniforms & Badges	.00	.00	.00	.00	.00	150.00	\$ 450.00
531200.10	Energy Water/Sewerage	.00	.00	.00	130.69	174.73	.00	.00
531200.20	Energy Natural Gas	.00	.00	.00	1,477.74	1,975.73	.00	.00
531200.30	Energy Electricity	.00	.00	.00	427.74	571.89	.00	.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
531200.70	Energy Vehicle-Gasoline/Diesel	.00	.00	.00	.00	.00	300.00	\$ 300.00
	<i>Supplies Totals</i>	\$0.00	\$0.00	\$0.00	\$2,290.11	\$3,061.87	\$3,950.00	\$ 4,250.00
	<i>Capital Outlays</i>							
541350.00	Building Improvements General	.00	.00	.00	2,790.00	3,730.22	.00	.00
	<i>Capital Outlays Totals</i>	\$0.00	\$0.00	\$0.00	\$2,790.00	\$3,730.22	\$0.00	.00
	Division 6184 - Rossville Comm Centr w/Adv Acres Tr	\$0.00	\$0.00	\$0.00	\$9,302.02	\$12,436.77	\$68,430.00	\$ 68,500.00
	Division 6190 - Agricultural Center							
	<i>Purchased/Contracted Services</i>							
521300.95	Technical Contractual Services	.00	300.00	600.00	.00	.00	600.00	\$ 600.00
522220.10	Repairs Buildings	1,589.76	994.80	2,000.00	961.01	1,284.87	2,000.00	\$ 2,000.00
522220.20	Repairs Equipment	320.00	707.36	.00	.00	.00	.00	.00
522320.30	Rental of Equipment & Vehicles Copiers	16.06	.00	.00	.00	.00	.00	.00
	<i>Purchased/Contracted Services Totals</i>	\$1,925.82	\$2,002.16	\$2,600.00	\$961.01	\$1,284.87	\$2,600.00	\$ 2,600.00
	<i>Supplies</i>							
531100.00	General Supplies & Materials General	98.09	129.15	400.00	18.00	24.07	400.00	\$ 400.00
531200.30	Energy Electricity	9,822.91	10,444.73	13,000.00	7,199.69	9,625.96	13,000.00	\$ 13,000.00
	<i>Supplies Totals</i>	\$9,921.00	\$10,573.88	\$13,400.00	\$7,217.69	\$9,650.03	\$13,400.00	\$ 13,400.00
	Division 6190 - Agricultural Center Totals	\$11,846.82	\$12,576.04	\$16,000.00	\$8,178.70	\$10,934.90	\$16,000.00	\$ 16,000.00
	Division 6191 - Historic Preservation							
	<i>Purchased/Contracted Services</i>							
521300.95	Technical Contractual Services	216.00	134.00	.00	.00	.00	.00	.00
522220.10	Repairs Buildings	.00	14.80	2,500.00	.00	.00	2,500.00	\$ 2,500.00
522220.20	Repairs Equipment	.00	.00	1,000.00	.00	.00	1,000.00	\$ 1,000.00
523200.15	Communications Telephone	1,871.96	1,229.76	2,000.00	819.84	1,096.12	2,000.00	\$ 2,000.00
523400.00	Printing & Binding General	.00	40.26	.00	.00	.00	.00	.00
523600.00	Dues & Fees General	120.00	.00	.00	.00	.00	.00	.00
	<i>Purchased/Contracted Services Totals</i>	\$2,207.96	\$1,418.82	\$5,500.00	\$819.84	\$1,096.12	\$5,500.00	\$ 5,500.00
	<i>Supplies</i>							
531100.00	General Supplies & Materials General	.00	4,935.27	1,500.00	.00	.00	1,500.00	\$ 1,500.00
531100.90	General Supplies & Materials Other	1,000.00	.00	.00	.00	.00	.00	.00
531200.10	Energy Water/Sewerage	187.38	339.48	600.00	624.16	834.50	600.00	\$ 700.00
531200.30	Energy Electricity	888.34	2,984.41	2,800.00	1,390.40	1,858.96	2,800.00	\$ 2,800.00
	<i>Supplies Totals</i>	\$2,075.72	\$8,259.16	\$4,900.00	\$2,014.56	\$2,693.46	\$4,900.00	\$ 5,000.00
	Division 6191 - Historic Preservation Totals	\$4,283.68	\$9,677.98	\$10,400.00	\$2,834.40	\$3,789.58	\$10,400.00	\$ 10,500.00
	Division 6510 - Library Administration							
	<i>Purchased/Contracted Services</i>							
523900.45	Other Purchased Services Library Appropriation	312,000.00	324,000.00	360,000.00	240,000.00	320,879.12	360,000.00	\$ 390,000.00
	<i>Purchased/Contracted Services Totals</i>	\$312,000.00	\$324,000.00	\$360,000.00	\$240,000.00	\$320,879.12	\$360,000.00	\$ 390,000.00
	<i>Other Costs</i>							

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
571000.50	Intergovernmental Library Appropriation	.00	.00	.00	30,000.00	40,109.89	.00	.00
	<i>Other Costs Totals</i>	\$0.00	\$0.00	\$0.00	\$30,000.00	\$40,109.89	\$0.00	\$0.00
	Division 6510 - Library Administration Totals	\$312,000.00	\$324,000.00	\$360,000.00	\$270,000.00	\$360,989.01	\$360,000.00	\$ 390,000.00
	Division 7135 - County Agent							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	29,886.60	29,540.70	36,600.00	21,916.80	29,302.68	36,600.00	\$ 31,575.00
511100.30	Salary and Wages Holiday	115.40	519.30	.00	346.20	462.87	.00	.00
512200.00	Social Security Contribution General	1,860.12	1,864.12	2,240.00	1,380.30	1,845.46	2,240.00	\$ 2,200.00
512300.00	Medicare General	435.04	436.04	525.00	322.83	431.62	525.00	\$ 525.00
512400.90	Retirement Contributions Other	5,987.29	6,054.00	6,800.00	4,545.71	6,077.60	6,800.00	\$ 6,800.00
512700.00	Worker's Compensation General	411.98	415.80	750.00	344.28	460.30	750.00	\$ 750.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$38,696.43	\$38,829.96	\$46,915.00	\$28,856.12	\$38,580.53	\$46,915.00	\$ 41,850.00
	<i>Purchased/Contracted Services</i>							
521300.95	Technical Contractual Services	23,794.62	25,081.43	26,500.00	.00	.00	26,500.00	\$ 26,500.00
522200.10	Repairs & Maintenance Contracts	1,032.00	1,032.00	1,300.00	774.00	1,034.84	1,300.00	\$ 1,300.00
522220.20	Repairs Equipment	318.99	.00	250.00	.00	.00	250.00	\$ 250.00
522220.60	Repairs Vehicles	587.79	727.54	1,000.00	1,762.20	2,356.05	1,000.00	\$ 1,000.00
522320.30	Rental of Equipment & Vehicles Copiers	1,321.76	1,354.01	1,300.00	886.12	1,184.74	1,300.00	\$ 1,300.00
523200.10	Communications Cellular Phone	.00	360.00	360.00	.00	.00	360.00	\$ 360.00
523200.30	Communications Postage	318.00	348.00	500.00	352.00	470.62	500.00	\$ 500.00
523500.00	Travel General	641.18	2,014.44	2,200.00	884.20	1,182.17	2,200.00	\$ 2,200.00
523600.00	Dues & Fees General	50.00	240.00	500.00	110.00	147.07	500.00	\$ 500.00
523600.50	Dues & Fees Professional Org	135.00	.00	.00	.00	.00	.00	.00
523700.00	Ed & Training General	750.00	.00	2,500.00	.00	.00	2,500.00	\$ 2,500.00
	<i>Purchased/Contracted Services Totals</i>	\$28,949.34	\$31,157.42	\$36,410.00	\$4,768.52	\$6,375.49	\$36,410.00	\$ 36,410.00
	<i>Supplies</i>							
531100.00	General Supplies & Materials General	91.08	16.55	300.00	.00	.00	300.00	\$ 300.00
531100.45	General Supplies & Materials Office Supplies	503.39	433.23	1,140.00	38.97	52.10	1,140.00	\$ 1,140.00
531200.70	Energy Vehicle-Gasoline/Diesel	546.99	747.29	1,300.00	444.91	594.84	1,300.00	\$ 1,300.00
	<i>Supplies Totals</i>	\$1,141.46	\$1,197.07	\$2,740.00	\$483.88	\$646.94	\$2,740.00	\$ 2,740.00
	Division 7135 - County Agent Totals	\$68,787.23	\$71,184.45	\$86,065.00	\$34,108.52	\$45,602.96	\$86,065.00	\$ 81,000.00
	Division 7140 - Forest Resources							
	<i>Other Costs</i>							
572000.00	Payments To Other Agencies General	12,018.00	12,018.00	13,000.00	12,761.00	17,061.41	13,000.00	\$ 13,000.00
	<i>Other Costs Totals</i>	\$12,018.00	\$12,018.00	\$13,000.00	\$12,761.00	\$17,061.41	\$13,000.00	\$ 13,000.00
	Division 7140 - Forest Resources Totals	\$12,018.00	\$12,018.00	\$13,000.00	\$12,761.00	\$17,061.41	\$13,000.00	\$ 13,000.00
	Division 7410 - Planning and Zoning							
	<i>Personal/Services & Employee Benefits</i>							
511100.10	Salary and Wages Regular Employees	78,151.40	80,375.88	88,000.00	66,460.18	88,857.02	158,000.00	\$ 140,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
511100.20	Salary and Wages Vacation	3,280.00	2,815.68	2,400.00	3,096.16	4,139.55	4,500.00	\$ 4,500.00
511100.30	Salary and Wages Holiday	3,696.00	4,122.72	2,600.00	3,434.88	4,592.42	4,000.00	\$ 4,000.00
511170.00	Personal Pay General	5,173.00	5,214.72	3,000.00	4,311.50	5,764.46	4,000.00	\$ 4,000.00
511300.00	Overtime General	30.00	.00	.00	.00	.00	.00	.00
512110.30	Health Expense Health Insurance	16,318.94	12,319.94	17,000.00	12,464.37	16,664.82	15,000.00	\$ 27,000.00
512120.10	Disability Short Term	640.02	874.16	900.00	695.29	929.60	900.00	\$ 1,650.00
512120.20	Disability Long Term	246.80	268.20	300.00	208.93	279.34	300.00	\$ 600.00
512130.00	Life Insurance General	60.32	60.32	100.00	78.88	105.46	100.00	\$ 100.00
512200.00	Social Security Contribution General	5,440.11	5,555.84	6,000.00	4,643.35	6,208.14	6,000.00	\$ 9,000.00
512300.00	Medicare General	1,272.30	1,299.73	1,400.00	1,085.92	1,451.87	2,000.00	\$ 2,200.00
512400.30	Retirement Contributions 401(a)	6,447.50	6,304.58	6,500.00	4,966.68	6,640.43	12,000.00	\$ 12,000.00
512700.00	Worker's Compensation General	336.15	342.11	400.00	233.46	312.14	500.00	\$ 500.00
512900.20	Other Employee Benefits Identity Theft Protection	143.52	143.52	150.00	104.88	140.22	150.00	\$ 150.00
<i>Personal/Services & Employee Benefits Totals</i>		\$121,236.06	\$119,697.40	\$128,750.00	\$101,784.48	\$136,085.47	\$207,450.00	\$ 205,700.00
<i>Purchased/Contracted Services</i>								
521200.30	Professional Engineering Fees	10,100.00	13,301.25	15,000.00	12,207.58	16,321.49	15,000.00	\$ 13,000.00
521200.90	Professional Other Professional	.00	2,925.00	.00	.00	.00	.00	.00
521200.99	Professional Services Reimbursed	.00	5,114.20	.00	2,425.00	3,242.22	.00	.00
521300.95	Technical Contractual Services	86.50	908.25	1,000.00	.00	.00	1,000.00	\$ 1,000.00
522220.10	Repairs Buildings	.00	.00	.00	37.54	50.19	.00	.00
522320.30	Rental of Equipment & Vehicles Copiers	1,162.62	1,019.41	1,000.00	868.52	1,161.21	1,200.00	\$ 1,200.00
523200.10	Communications Cellular Phone	967.06	668.68	900.00	875.95	1,171.14	800.00	\$ 800.00
523200.30	Communications Postage	1,868.51	1,311.79	2,000.00	134.28	179.53	2,000.00	\$ 2,000.00
523300.00	Advertising General	95.00	135.00	.00	.00	.00	.00	.00
523300.15	Advertising Newspaper	265.00	255.00	1,400.00	315.00	421.15	1,200.00	\$ 1,200.00
523400.00	Printing & Binding General	411.56	.00	.00	.00	.00	.00	.00
523500.00	Travel General	.00	.00	1,000.00	.00	.00	500.00	\$ 500.00
523600.00	Dues & Fees General	31.50	241.25	.00	328.25	438.87	.00	.00
523600.10	Dues & Fees Board Member	5,950.00	4,900.00	8,600.00	6,000.00	8,021.98	8,600.00	\$ 8,100.00
523600.20	Dues & Fees Credit Card	(.37)	(.56)	.00	.36	.48	.00	.00
523700.00	Ed & Training General	3,000.00	965.00	2,000.00	1,675.97	2,240.77	2,000.00	\$ 2,000.00
<i>Purchased/Contracted Services Totals</i>		\$23,937.38	\$31,744.27	\$32,900.00	\$24,868.45	\$33,249.03	\$32,300.00	\$ 29,800.00
<i>Supplies</i>								
531100.00	General Supplies & Materials General	.00	13.86	.00	126.12	168.62	.00	\$ -
531100.45	General Supplies & Materials Office Supplies	1,240.28	1,206.71	2,000.00	1,060.35	1,417.68	2,000.00	\$ 2,000.00
531100.80	General Supplies & Materials Uniforms & Badges	300.00	241.98	300.00	.00	.00	500.00	\$ 500.00
<i>Supplies Totals</i>		\$1,540.28	\$1,462.55	\$2,300.00	\$1,186.47	\$1,586.30	\$2,500.00	\$ 2,500.00
Division	7410 - Planning and Zoning Totals	\$146,713.72	\$152,904.22	\$163,950.00	\$127,839.40	\$170,920.80	\$242,250.00	\$ 238,000.00
Division	7520 - Economic Development							

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
<i>Personal/Services & Employee Benefits</i>								
511100.10	Salary and Wages Regular Employees	60,463.34	62,281.43	72,800.00	49,622.33	66,344.87	75,712.00	\$ 75,000.00
511100.20	Salary and Wages Vacation	.00	507.40	.00	507.40	678.39	.00	.00
511170.00	Personal Pay General	5,496.70	3,171.21	.00	1,319.25	1,763.83	.00	.00
511190.00	Salary Reimbursement General	(49,470.03)	(61,837.54)	(51,480.00)	8,970.00	11,992.86	(53,540.00)	\$ (53,540.00)
512110.30	Health Expense Health Insurance	8,177.16	6,166.52	10,000.00	6,002.06	8,024.73	10,000.00	\$ 9,000.00
512120.10	Disability Short Term	480.50	658.12	650.00	526.05	703.33	650.00	\$ 550.00
512120.20	Disability Long Term	189.28	202.28	250.00	158.14	211.43	250.00	\$ 200.00
512130.00	Life Insurance General	30.24	30.24	75.00	21.28	28.45	75.00	\$ 50.00
512200.00	Social Security Contribution General	4,007.72	4,007.72	4,500.00	3,128.47	4,182.75	4,500.00	\$ 4,300.00
512300.00	Medicare General	937.29	937.29	1,100.00	731.66	978.23	1,100.00	\$ 1,000.00
512400.30	Retirement Contributions 401(a)	5,909.72	5,632.14	5,600.00	4,271.30	5,710.71	5,600.00	\$ 5,600.00
512700.00	Worker's Compensation General	260.03	266.26	300.00	174.88	233.81	300.00	\$ 300.00
512900.20	Other Employee Benefits Identity Theft Protection	65.42	17.97	100.00	38.64	51.66	100.00	\$ 50.00
512990.00	Benefit Reimbursement General	(10,596.27)	(18,066.67)	(17,238.00)	5,980.00	7,995.24	(17,928.00)	\$ (17,928.00)
<i>Personal/Services & Employee Benefits Totals</i>		\$25,951.10	\$3,974.37	\$26,657.00	\$81,451.46	\$108,900.29	\$26,819.00	\$ 24,582.00
<i>Purchased/Contracted Services</i>								
521300.95	Technical Contractual Services	195,510.00	158,008.00	160,000.00	102,506.00	137,050.15	160,000.00	\$ 112,000.00
523200.10	Communications Cellular Phone	483.53	484.74	600.00	323.52	432.55	600.00	\$ 600.00
523600.00	Dues & Fees General	24,773.82	12,387.73	35,000.00	51,243.76	68,512.72	35,000.00	\$ 31,000.00
<i>Purchased/Contracted Services Totals</i>		\$220,767.35	\$170,880.47	\$195,600.00	\$154,073.28	\$205,995.42	\$195,600.00	\$ 143,600.00
<i>Supplies</i>								
531100.00	General Supplies & Materials General	.00	.00	100.00	.00	.00	100.00	\$ 100.00
531100.45	General Supplies & Materials Office Supplies	.00	155.94	.00	.00	.00	.00	.00
531200.30	Energy Electricity	418.54	937.06	.00	657.95	879.68	1,000.00	\$ 718.00
<i>Supplies Totals</i>		\$418.54	\$1,093.00	\$100.00	\$657.95	\$879.68	\$1,100.00	\$ 818.00
Division	7520 - Economic Development Totals	\$247,136.99	\$175,947.84	\$222,357.00	\$236,182.69	\$315,775.39	\$223,519.00	\$ 169,000.00
Division	9000 - Other Financing Uses							
<i>Other Financing Uses</i>								
611000.00	Interfund Transfers Out General	.00	51,000.00	.00	2,211,826.81	2,957,204.34	.00	\$ 5,000.00
611000.05	Interfund Transfers Out WC Development Authority	1,299,560.00	10,306,627.20	.00	.00	.00	.00	.00
611000.10	Interfund Transfers Out Transfer To E911	154,839.65	187,834.01	344,300.00	.00	.00	344,300.00	\$ 500,000.00
611000.15	Interfund Transfers Out Transfers to DATE	341,455.41	.00	.00	.00	.00	.00	.00
611000.20	Interfund Transfers Out Transfer To Fire	1,199,427.96	856,783.24	.00	.00	.00	.00	\$ 1,150,000.00
611000.60	Interfund Transfers Out Op Transfer - Multigrant	18,072.46	35,067.56	318,413.00	.00	.00	318,413.00	.00
611000.70	Interfund Transfers Out Op Transfer - Transport	522,990.69	632,814.71	547,650.00	56,525.51	75,574.40	547,650.00	\$ 500,000.00
611000.80	Interfund Transfers Out Op Transfer - Mountain	195,241.86	1,437,729.41	92,725.00	529.25	707.61	92,725.00	.00
611000.90	Interfund Transfers Out Capital Project funds	.00	158,983.90	.00	.00	.00	.00	.00
<i>Other Financing Uses Totals</i>		\$3,731,588.03	\$13,666,840.03	\$1,303,088.00	\$2,268,881.57	\$3,033,486.35	\$1,303,088.00	\$ 2,155,000.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	Division 9000 - Other Financing Uses Totals	\$3,731,588.03	\$13,666,840.03	\$1,303,088.00	\$2,268,881.57	\$3,033,486.35	\$1,303,088.00	\$ 2,155,000.00
	EXPENSE TOTALS	\$31,253,433.88	\$42,352,378.86	\$34,802,639.00	\$25,671,428.92	\$34,318,085.29	\$39,338,848.00	\$ 37,250,000.00



RESOLUTION R-053-25

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

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

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

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

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

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

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

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

ATTEST:

WALKER COUNTY, GEORGIA

LISA RICHARDSON, County Clerk

ANGELA TEEMS, Chairwoman

(SEAL)

The foregoing Resolution received a motion for
_____ from Commissioner
_____, second by Commissioner
_____, and upon the question
the vote is _____ ayes, _____ nays to
_____ the Resolution.

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

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

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	<i>Supplies Totals</i>	\$816.76	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
	<i>Capital Outlays</i>							
542200.00	Capital - Vehicles General	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	\$ 35,000.00
542500.00	Capital - Other Equipment General	\$ 12,500.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00
	<i>Capital Outlays Totals</i>	\$12,500.00	\$0.00	\$60,000.00	\$0.00	\$0.00	\$60,000.00	\$60,000.00
	<i>Other Costs</i>							
571000.60	Intergovernmental Local governments	\$ -	\$ 311.00	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Other Costs Totals</i>	\$0.00	\$311.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 3392 - Drug Seizure Totals	\$17,316.76	\$4,976.26	\$75,000.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00
	EXPENSE TOTALS	\$17,316.76	\$4,976.26	\$75,000.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00

Fund **212 - Forfeiture Fund** Totals

REVENUE TOTALS	\$19,572.80	\$1,800.00	\$25,200.00	\$0.00	\$0.00	\$25,200.00	\$25,200.00
EXPENSE TOTALS	\$17,316.76	\$4,976.26	\$75,000.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00

Fund **212 - Forfeiture Fund** Totals

Fund **213 - Opioid Settlement Funds**

	REVENUE							
	Division 5112 - Opioid Settlement							
	<i>Fines & Forfeitures</i>							
351920.10	Local Govt Share of Opioid Settlement Payments Received	\$ 298,727.35	\$ 369,050.14	\$ 300,000.00	\$ 9,619.63	\$ 11,549.88	\$ 300,000.00	\$ 300,000.00
	<i>Fines & Forfeitures Totals</i>	\$298,727.35	\$369,050.14	\$300,000.00	\$9,619.63	\$11,549.88	\$300,000.00	\$300,000.00
	Division 5112 - Opioid Settlement Totals	\$298,727.35	\$369,050.14	\$300,000.00	\$9,619.63	\$11,549.88	\$300,000.00	\$300,000.00
	REVENUE TOTALS	\$298,727.35	\$369,050.14	\$300,000.00	\$9,619.63	\$11,549.88	\$300,000.00	\$300,000.00
	EXPENSE							
	Division 5112 - Opioid Settlement							
	<i>Purchased/Contracted Services</i>							
523900.99	Other Purchased Services Other	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	\$ 300,000.00	\$ 300,000.00
	<i>Purchased/Contracted Services Totals</i>	\$0.00	\$0.00	\$300,000.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00
	<i>Supplies</i>							
531100.42	General Supplies & Materials Other Medical Supplies	\$ -	\$ 5,945.00	\$ -	\$ 4,147.83	\$ 4,980.12	\$ -	\$ -
	<i>Supplies Totals</i>	\$0.00	\$5,945.00	\$0.00	\$4,147.83	\$4,980.12	\$0.00	\$0.00
	<i>Capital Outlays</i>							
542500.90	Capital - Other Equipment Other	\$ -	\$ -	\$ -	\$ 13,686.00	\$ 16,432.20	\$ -	\$ -
	<i>Capital Outlays Totals</i>	\$0.00	\$0.00	\$0.00	\$13,686.00	\$16,432.20	\$0.00	\$0.00
	<i>Other Costs</i>							
572000.00	Payments To Other Agencies General	\$ -	\$ -	\$ -	\$ 110,249.27	\$ 132,371.66	\$ -	\$ -
	<i>Other Costs Totals</i>	\$0.00	\$0.00	\$0.00	\$110,249.27	\$132,371.66	\$0.00	\$0.00
	Division 5112 - Opioid Settlement Totals	\$0.00	\$5,945.00	\$300,000.00	\$128,083.10	\$153,783.98	\$300,000.00	\$300,000.00
	EXPENSE TOTALS	\$0.00	\$5,945.00	\$300,000.00	\$128,083.10	\$153,783.98	\$300,000.00	\$300,000.00

Fund **213 - Opioid Settlement Funds** Totals

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

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
Purchased/Contracted Services								
521200.00	Professional General	\$ -	\$ 115.18	\$ -	\$ 113.16	\$ 135.87	\$ -	\$ -
521200.90	Professional Other Professional	\$ 39.66	\$ 224.92	\$ -	\$ 106.26	\$ 127.58	\$ -	\$ -
521300.10	Technical Computer Services	\$ 17.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
522200.10	Repairs & Maintenance Contracts	\$ 91,791.27	\$ 142,857.94	\$ 128,000.00	\$ 112,233.73	\$ 134,754.31	\$ 128,000.00	\$ 125,000.00
522220.20	Repairs Equipment	\$ 10,253.35	\$ 3,432.45	\$ 5,000.00	\$ 8,153.79	\$ 9,789.91	\$ 5,000.00	\$ 5,000.00
522220.60	Repairs Vehicles	\$ 1,190.97	\$ 834.18	\$ -	\$ -	\$ -	\$ -	\$ -
522320.00	Rental of Equipment & Vehicles General	\$ -	\$ -	\$ -	\$ 23.58	\$ 28.31	\$ -	\$ -
522320.30	Rental of Equipment & Vehicles Copiers	\$ 661.93	\$ 798.09	\$ 750.00	\$ 243.99	\$ 292.95	\$ 750.00	\$ 750.00
523200.10	Communications Cellular Phone	\$ 4,313.21	\$ 2,004.71	\$ 2,000.00	\$ 1,425.73	\$ 1,711.81	\$ 2,000.00	\$ 2,000.00
523200.15	Communications Telephone	\$ 56,732.14	\$ 64,140.11	\$ 60,000.00	\$ 47,176.86	\$ 56,643.27	\$ 60,000.00	\$ 60,000.00
523200.30	Communications Postage	\$ -	\$ 1,571.41	\$ 50.00	\$ -	\$ -	\$ 50.00	\$ 50.00
523500.00	Travel General	\$ 3,094.48	\$ 1,324.20	\$ 6,500.00	\$ 6,512.28	\$ 7,819.02	\$ 6,500.00	\$ 6,500.00
523600.00	Dues & Fees General	\$ 283.79	\$ 350.95	\$ 500.00	\$ 438.45	\$ 526.43	\$ 500.00	\$ 500.00
523700.00	Ed & Training General	\$ 1,674.00	\$ 3,651.02	\$ 8,000.00	\$ 5,260.00	\$ 6,315.46	\$ 8,000.00	\$ 8,000.00
523800.00	Licenses General	\$ 306.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased/Contracted Services Totals		\$170,358.48	\$221,305.16	\$210,800.00	\$181,687.83	\$218,144.92	\$210,800.00	\$ 207,800.00
Supplies								
531100.00	General Supplies & Materials General	\$ 2,114.21	\$ 3,987.18	\$ 4,000.00	\$ 1,488.32	\$ 1,786.96	\$ 4,000.00	\$ 4,000.00
531100.45	General Supplies & Materials Office Supplies	\$ 2,068.42	\$ 1,717.89	\$ 2,000.00	\$ 662.87	\$ 795.88	\$ 2,000.00	\$ 2,000.00
531100.80	General Supplies & Materials Uniforms & Badges	\$ 2,206.06	\$ 3,291.84	\$ 4,000.00	\$ 2,547.02	\$ 3,058.10	\$ 4,000.00	\$ 4,000.00
531200.20	Energy Natural Gas	\$ 2,212.01	\$ 1,310.30	\$ 3,000.00	\$ 783.34	\$ 940.52	\$ 3,000.00	\$ 2,000.00
531200.30	Energy Electricity	\$ 23,322.04	\$ 15,973.09	\$ 20,000.00	\$ 11,235.47	\$ 13,489.96	\$ 20,000.00	\$ 17,200.00
531200.40	Energy Bottled Gas	\$ 348.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
531300.00	Food General	\$ 1,114.44	\$ 919.93	\$ 1,500.00	\$ 1,066.31	\$ 1,280.27	\$ 1,500.00	\$ 1,500.00
531700.00	Other Supplies General	\$ 176.04	\$ 543.58	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00
539950.00	Supply Reimbursement General	\$ (268.15)	\$ (729.78)	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies Totals		\$33,293.24	\$27,014.03	\$34,500.00	\$17,783.33	\$21,351.69	\$35,000.00	\$ 31,200.00
Capital Outlays								
542500.00	Capital - Other Equipment General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -
542500.90	Capital - Other Equipment Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 671,000.00	\$ -
Capital Outlays Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$675,000.00	\$0.00
Division 3800 - E-911 Totals		\$1,391,851.67	\$1,472,382.40	\$1,597,000.00	\$1,321,420.80	\$1,586,574.31	\$2,675,420.00	\$1,785,000.00
EXPENSE TOTALS		\$1,391,851.67	\$1,472,382.40	\$1,597,000.00	\$1,321,420.80	\$1,586,574.31	\$2,675,420.00	\$1,785,000.00
Fund 215 - E-911 Totals								
REVENUE TOTALS		\$1,391,851.67	\$1,478,183.17	\$1,597,000.00	\$838,720.77	\$1,007,016.71	\$1,597,000.00	\$1,765,000.00
EXPENSE TOTALS		\$1,391,851.67	\$1,472,382.40	\$1,597,000.00	\$1,321,420.80	\$1,586,574.31	\$2,675,420.00	\$1,785,000.00
Fund 215 - E-911 Totals		\$0.00	\$5,800.77	\$0.00	(\$482,700.03)	(\$579,557.60)	(\$1,078,420.00)	(\$20,000.00)
Fund 220 - Fire & Rescue								
REVENUE								

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

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

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

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

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
	<i>Capital Outlays</i>							
541350.00	Building Improvements General	\$ 702,331.00	\$ 298,515.00	\$ -	\$ -	\$ -	\$ -	\$ -
542400.10	Capital - Computers Hardware	\$ -	\$ -	\$ -	\$ 16,840.00	\$ 20,219.08	\$ -	\$ -
542500.90	Capital - Other Equipment Other	\$ 259,256.88	\$ 227,814.51	\$ -	\$ 44,658.24	\$ 53,619.27	\$ -	\$ -
	<i>Capital Outlays Totals</i>	\$961,587.88	\$526,329.51	\$0.00	\$61,498.24	\$73,838.35	\$0.00	\$0.00
	Division 3300 - Sheriff Totals	\$1,012,687.45	\$531,447.82	\$0.00	\$61,498.24	\$73,838.35	\$200,000.00	\$200,000.00
	Division 4000 - Public Works							
	<i>Capital Outlays</i>							
541400.10	Capital Infrastructure Road Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Capital Outlays Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Other Financing Uses</i>							
611000.90	Interfund Transfers Out Capital Project funds	\$ 39,737.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
611100.10	Interfund Transfers Out General Fund	\$ 6,684,346.00	\$ 49,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Other Financing Uses Totals</i>	\$6,724,083.89	\$49,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 4000 - Public Works Totals	\$6,724,083.89	\$49,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 5000 - Health and Welfare							
	<i>Purchased/Contracted Services</i>							
522220.10	Repairs Buildings	\$ -	\$ 60,450.00	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Purchased/Contracted Services Totals</i>	\$0.00	\$60,450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Capital Outlays</i>							
542500.90	Capital - Other Equipment Other	\$ -	\$ 17,949.61	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Capital Outlays Totals</i>	\$0.00	\$17,949.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 5000 - Health and Welfare Totals	\$0.00	\$78,399.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 6000 - Culture and Recreation							
	<i>Purchased/Contracted Services</i>							
522220.10	Repairs Buildings	\$ -	\$ 9,125.00	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Purchased/Contracted Services Totals</i>	\$0.00	\$9,125.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Capital Outlays</i>							
541400.90	Capital Infrastructure Other	\$ -	\$ -	\$ -	\$ 1,888.57	\$ 2,267.53	\$ -	\$ -
	<i>Capital Outlays Totals</i>	\$0.00	\$0.00	\$0.00	\$1,888.57	\$2,267.53	\$0.00	\$0.00
	Division 6000 - Culture and Recreation Totals	\$0.00	\$9,125.00	\$0.00	\$1,888.57	\$2,267.53	\$0.00	\$0.00
	Division 9000 - Other Financing Uses							
	<i>Other Financing Uses</i>							
611000.90	Interfund Transfers Out Capital Project funds	\$ -	\$ 200,000.00	\$ 2,000,000.00	\$ -	\$ -	\$ -	\$ -
	<i>Other Financing Uses Totals</i>	\$0.00	\$200,000.00	\$2,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 9000 - Other Financing Uses Totals	\$0.00	\$200,000.00	\$2,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	EXPENSE TOTALS	\$8,883,992.39	\$2,804,858.13	\$2,242,487.00	\$154,580.27	\$185,598.03	\$300,000.00	\$300,000.00
Fund 222 - American Rescue Plan Act of 2021 Totals								
	REVENUE TOTALS	\$9,202,824.74	\$3,132,500.15	\$690,698.00	\$3,100,805.03	\$3,723,006.04	\$300,000.00	\$300,000.00
	EXPENSE TOTALS	\$8,883,992.39	\$2,804,858.13	\$2,242,487.00	\$154,580.27	\$185,598.03	\$300,000.00	\$300,000.00

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

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

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

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
531100.45	General Supplies & Materials Office Supplies	\$ 580.92	\$ 4,308.76	\$ 3,000.00	\$ 1,101.00	\$ 1,321.92	\$ 3,000.00	\$ 3,000.00
531600.10	Small Equipment Operating Equipment	\$ -	\$ 1,390.97	\$ -	\$ 1,319.98	\$ 1,584.84	\$ -	\$ -
Supplies Totals		\$580.92	\$5,699.73	\$3,000.00	\$2,420.98	\$2,906.76	\$3,000.00	\$3,000.00
Other Costs								
573000.90	Payments to Others Other	\$ 591.14	\$ 6,005.67	\$ -	\$ 18,261.61	\$ 21,925.95	\$ -	\$ -
Other Costs Totals		\$591.14	\$6,005.67	\$0.00	\$18,261.61	\$21,925.95	\$0.00	\$0.00
Division	2170 - Mental Health Court Totals	\$133,898.68	\$214,284.25	\$205,600.00	\$319,330.71	\$383,406.92	\$205,600.00	\$230,600.00
Division	5180 - Laboratory							
Supplies								
531100.45	General Supplies & Materials Office Supplies	\$ -	\$ 2,687.90	\$ -	\$ 1,638.00	\$ 1,966.68	\$ -	\$ -
531600.10	Small Equipment Operating Equipment	\$ 550.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
531700.10	Other Supplies Operating Supplies	\$ 6,614.65	\$ 37,309.37	\$ 12,500.00	\$ 30,810.03	\$ 36,992.31	\$ 12,500.00	\$ 12,500.00
Supplies Totals		\$7,164.69	\$39,997.27	\$12,500.00	\$32,448.03	\$38,958.99	\$12,500.00	\$12,500.00
Other Costs								
573000.90	Payments to Others Other	\$ -	\$ 318.75	\$ -	\$ -	\$ -	\$ -	\$ -
Other Costs Totals		\$0.00	\$318.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division	5180 - Laboratory Totals	\$7,164.69	\$40,316.02	\$12,500.00	\$32,448.03	\$38,958.99	\$12,500.00	\$12,500.00
EXPENSE TOTALS		\$388,747.05	\$646,090.67	\$660,000.00	\$728,567.42	\$874,760.21	\$660,000.00	\$685,000.00

Fund 223 - Special Courts Totals

REVENUE TOTALS	\$745,701.54	\$708,168.00	\$660,000.00	\$554,020.13	\$665,188.66	\$660,000.00	\$685,000.00
EXPENSE TOTALS	\$388,747.05	\$646,090.67	\$660,000.00	\$728,567.42	\$874,760.21	\$660,000.00	\$685,000.00

Fund 223 - Special Courts Totals	\$356,954.49	\$62,077.33	\$0.00	(\$174,547.29)	(\$209,571.55)	\$0.00	\$0.00
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Fund 224 - Inmate Welfare Fund

REVENUE							
Division	0000 - Revenues						
Miscellaneous Revenue							
382020.00	Commissary Commissions Legacy	\$ 84,164.68	\$ 62,514.59	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00
Miscellaneous Revenue Totals		\$84,164.68	\$62,514.59	\$75,000.00	\$0.00	\$0.00	\$75,000.00
Division	0000 - Revenues Totals	\$84,164.68	\$62,514.59	\$75,000.00	\$0.00	\$0.00	\$75,000.00
REVENUE TOTALS		\$84,164.68	\$62,514.59	\$75,000.00	\$0.00	\$0.00	\$75,000.00
EXPENSE							
Division	3310 - Law Enforcement Administration						
Supplies							
531700.60	Other Supplies Commissary Disbursements	\$ 23,629.70	\$ 26,430.18	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00
Supplies Totals		\$23,629.70	\$26,430.18	\$75,000.00	\$0.00	\$0.00	\$75,000.00
Division	3310 - Law Enforcement Administration Tota	\$23,629.70	\$26,430.18	\$75,000.00	\$0.00	\$0.00	\$75,000.00
EXPENSE TOTALS		\$23,629.70	\$26,430.18	\$75,000.00	\$0.00	\$0.00	\$75,000.00

Fund 224 - Inmate Welfare Fund Totals

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

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

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

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

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

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

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
361000.10	Interest Revenues Bank Accounts	\$ 10,076.18	\$ 9,104.80	\$ 12,000.00	\$ 17,004.13	\$ 20,416.14	\$ 12,000.00	\$ 12,000.00
	<i>Investment Income Totals</i>	\$10,076.18	\$9,104.80	\$12,000.00	\$17,004.13	\$20,416.14	\$12,000.00	\$12,000.00
	Division 7540 - Tourism Totals	\$431,883.18	\$837,446.62	\$1,772,000.00	\$1,030,770.09	\$1,237,602.25	\$1,772,000.00	\$1,772,000.00
	REVENUE TOTALS	\$431,883.18	\$837,446.62	\$1,772,000.00	\$1,030,770.09	\$1,237,602.25	\$1,772,000.00	\$1,772,000.00
	EXPENSE							
	Division 7540 - Tourism							
	<i>Purchased/Contracted Services</i>							
521200.90	Professional Other Professional	\$ 7,155.29	\$ -	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00
522220.10	Repairs Buildings	\$ 28,928.55	\$ 56,129.00	\$ 372,000.00	\$ 154.60	\$ 185.62	\$ 372,000.00	\$ 372,000.00
522220.20	Repairs Equipment	\$ 46,501.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
523200.25	Communications Website Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
523300.00	Advertising General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
523300.90	Advertising Other	\$ 165,388.25	\$ 331,651.66	\$ 770,000.00	\$ 448,380.56	\$ 538,351.66	\$ 770,000.00	\$ 770,000.00
	<i>Purchased/Contracted Services Totals</i>	\$247,974.01	\$387,780.66	\$1,192,000.00	\$448,535.16	\$538,537.28	\$1,192,000.00	\$1,192,000.00
	<i>Supplies</i>							
531100.90	General Supplies & Materials Other	\$ 966.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Supplies Totals</i>	\$966.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Capital Outlays</i>							
542300.00	Capital - Furniture & Fixtures General	\$ 10,770.00	\$ -	\$ -	\$ 11,466.48	\$ 13,767.32	\$ -	\$ -
542500.00	Capital - Other Equipment General	\$ 31,267.55	\$ 64,531.00	\$ 580,000.00	\$ -	\$ -	\$ 580,000.00	\$ 580,000.00
	<i>Capital Outlays Totals</i>	\$42,037.55	\$64,531.00	\$580,000.00	\$11,466.48	\$13,767.32	\$580,000.00	\$580,000.00
	<i>Other Financing Uses</i>							
611000.00	Interfund Transfers Out General	\$ 314,036.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Other Financing Uses Totals</i>	\$314,036.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 7540 - Tourism Totals	\$605,014.70	\$452,311.66	\$1,772,000.00	\$460,001.64	\$552,304.60	\$1,772,000.00	\$1,772,000.00
	EXPENSE TOTALS	\$605,014.70	\$452,311.66	\$1,772,000.00	\$460,001.64	\$552,304.60	\$1,772,000.00	\$1,772,000.00
Fund 275 - Hotel/Motel Tax Totals								
	REVENUE TOTALS	\$431,883.18	\$837,446.62	\$1,772,000.00	\$1,030,770.09	\$1,237,602.25	\$1,772,000.00	\$1,772,000.00
	EXPENSE TOTALS	\$605,014.70	\$452,311.66	\$1,772,000.00	\$460,001.64	\$552,304.60	\$1,772,000.00	\$1,772,000.00
Fund 275 - Hotel/Motel Tax Totals		(\$173,131.52)	\$385,134.96	\$0.00	\$570,768.45	\$685,297.65	\$0.00	\$0.00

Account Description		2023 Actual Amount		2024 Actual Amount		2025 Amended Budget		2025 Actual Amount		2025 Projected Amount		2026 Department Requested		2026 Finance Review	
Fund	540 - Landfill														
	REVENUE														
	Division 0000 - Revenues														
	<i>Intergovernmental Revenues</i>														
334700.10	State - Hazardous Waste Reimbursement	\$	-	\$	-	\$	40,000.00	\$	-	\$	-	\$	50,000.00	\$	50,000.00
	<i>Intergovernmental Revenues Totals</i>		\$0.00		\$0.00		\$40,000.00		\$0.00		\$0.00		\$50,000.00		\$50,000.00
	<i>Charges for Services</i>														
344120.10	Sale of Waste & Sludge Hay & Other	\$	40,596.56	\$	43,926.12	\$	52,000.00	\$	25,859.88	\$	31,048.87	\$	42,000.00	\$	42,000.00
344130.10	Sale of Recycle Materials Miscellaneous	\$	105,283.77	\$	116,572.77	\$	120,000.00	\$	61,654.71	\$	74,026.21	\$	85,000.00	\$	85,000.00
344150.10	Landfill Use Fees C&D Landfill Fees	\$	97,915.23	\$	9,073.72	\$	10,000.00	\$	3,206.93	\$	3,850.43	\$	12,574.00	\$	12,574.00
344150.30	Landfill Use Fees Inert Landfill	\$	106,920.40	\$	102,449.55	\$	109,500.00	\$	68,175.20	\$	81,855.09	\$	95,000.00	\$	95,000.00
344150.40	Landfill Use Fees Collection Permit	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,000.00	\$	2,000.00
344150.50	Landfill Use Fees Transfer Station Fees	\$	2,031,247.88	\$	1,990,935.83	\$	2,346,365.00	\$	1,719,701.84	\$	2,064,773.59	\$	2,134,000.00	\$	2,134,000.00
344190.10	Other Charges Other Fees	\$	681.58	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
344190.20	Other Charges Late Charges	\$	9,976.04	\$	8,005.68	\$	8,000.00	\$	5,915.23	\$	7,102.17	\$	10,043.00	\$	10,043.00
	<i>Charges for Services Totals</i>		\$2,392,621.46		\$2,270,963.67		\$2,645,865.00		\$1,884,513.79		\$2,262,656.36		\$2,380,617.00		\$2,380,617.00
	<i>Miscellaneous Revenue</i>														
389000.90	Other Other Miscellaneous	\$	319.67	\$	13,239.38	\$	-	\$	213.53	\$	256.38	\$	-	\$	-
	<i>Miscellaneous Revenue Totals</i>		\$319.67		\$13,239.38		\$0.00		\$213.53		\$256.38		\$0.00		\$0.00
	<i>Other Financing Sources</i>														
392100.00	Sale of Assets General	\$	-	\$	(48.53)	\$	-	\$	-	\$	-	\$	40,000.00	\$	40,000.00
	<i>Other Financing Sources Totals</i>		\$0.00		(\$48.53)		\$0.00		\$0.00		\$0.00		\$40,000.00		\$40,000.00
	Division 0000 - Revenues Totals		\$2,392,941.13		\$2,284,154.52		\$2,685,865.00		\$1,884,727.32		\$2,262,912.74		\$2,470,617.00		\$2,470,617.00
	REVENUE TOTALS		\$2,392,941.13		\$2,284,154.52		\$2,685,865.00		\$1,884,727.32		\$2,262,912.74		\$2,470,617.00		\$2,470,617.00
	EXPENSE														
	Division 4510 - Solid Waste and Recycling Admin														
	<i>Personal/Services & Employee Benefits</i>														
511100.10	Salary and Wages Regular Employees	\$	338,619.68	\$	381,813.98	\$	458,372.00	\$	348,314.96	\$	418,207.11	\$	569,100.00	\$	569,100.00
511100.20	Salary and Wages Vacation	\$	8,259.43	\$	12,190.24	\$	19,420.00	\$	10,716.59	\$	12,866.96	\$	24,295.00	\$	24,295.00
511100.30	Salary and Wages Holiday	\$	15,362.80	\$	15,172.88	\$	21,363.00	\$	14,513.12	\$	17,425.29	\$	22,086.00	\$	22,086.00
511100.40	Salary and Wages Compensatory	\$	3,100.11	\$	3,552.92	\$	5,500.00	\$	1,733.30	\$	2,081.10	\$	5,500.00	\$	5,500.00
511100.80	Salary and Wages Bereavement	\$	-	\$	167.12	\$	-	\$	-	\$	-	\$	-	\$	-
511170.00	Personal Pay General	\$	21,846.24	\$	18,813.19	\$	-	\$	11,325.57	\$	13,598.14	\$	-	\$	-
511300.00	Overtime General	\$	10,168.52	\$	9,681.11	\$	8,000.00	\$	4,559.25	\$	5,474.10	\$	8,000.00	\$	8,000.00
512110.30	Health Expense Health Insurance	\$	85,388.06	\$	68,215.49	\$	92,000.00	\$	85,723.96	\$	102,925.15	\$	95,000.00	\$	95,000.00
512120.10	Disability Short Term	\$	2,744.04	\$	4,072.38	\$	4,100.00	\$	3,613.52	\$	4,338.60	\$	6,050.00	\$	6,050.00
512120.20	Disability Long Term	\$	1,057.24	\$	1,262.05	\$	1,400.00	\$	1,100.96	\$	1,321.88	\$	2,200.00	\$	2,200.00
512130.00	Life Insurance General	\$	241.28	\$	270.00	\$	400.00	\$	386.24	\$	463.74	\$	330.00	\$	330.00
512200.00	Social Security Contribution General	\$	23,472.81	\$	26,265.54	\$	31,300.00	\$	23,124.39	\$	27,764.48	\$	32,000.00	\$	32,000.00
512300.00	Medicare General	\$	5,508.79	\$	6,142.92	\$	7,300.00	\$	5,408.13	\$	6,493.31	\$	8,000.00	\$	8,000.00
512400.10	Retirement Contributions Defined Benefit	\$	10,943.54	\$	388.85	\$	-	\$	17,641.82	\$	21,181.79	\$	-	\$	-
512400.30	Retirement Contributions 401(a)	\$	21,248.24	\$	29,088.06	\$	27,000.00	\$	25,447.74	\$	30,554.03	\$	30,000.00	\$	30,000.00
512700.00	Worker's Compensation General	\$	10,959.58	\$	12,460.13	\$	13,000.00	\$	14,677.28	\$	17,622.39	\$	13,000.00	\$	13,000.00
512900.20	Other Employee Benefits Identity Theft Protection	\$	454.48	\$	568.56	\$	600.00	\$	533.60	\$	640.67	\$	550.00	\$	550.00
	<i>Personal/Services & Employee Benefits Totals</i>		\$559,374.84		\$590,125.42		\$689,755.00		\$568,820.43		\$682,958.74		\$816,111.00		\$816,111.00
	<i>Purchased/Contracted Services</i>														
521200.30	Professional Engineering Fees	\$	-	\$	-	\$	30,000.00	\$	-	\$	-	\$	23,000.00	\$	23,000.00

Account Description		2023 Actual		2025 Amended		2025 Actual		2025 Projected		2026 Department		2026 Finance	
		Amount	2024 Actual Amount	Budget	Amount	Amount	Requested	Review					
521200.90	Professional Other Professional	\$	-	\$	-	\$	22,500.00	\$	1,316.90	\$	1,581.15	\$	22,500.00
521300.10	Technical Computer Services	\$	2,400.00	\$	2,400.00	\$	5,000.00	\$	7,674.11	\$	9,213.98	\$	3,750.00
521300.95	Technical Contractual Services	\$	228.00	\$	570.00	\$	600.00	\$	342.00	\$	410.63	\$	600.00
522200.00	Repairs & Maintenance General	\$	5,002.75	\$	3,976.16	\$	22,750.00	\$	3,741.21	\$	4,491.91	\$	25,000.00
522200.10	Repairs & Maintenance Contracts	\$	5,541.00	\$	4,109.00	\$	6,500.00	\$	3,250.20	\$	3,902.38	\$	7,000.00
522200.20	Repairs & Maintenance Supplies	\$	-	\$	-	\$	-	\$	(103.93)	\$	(124.78)	\$	-
522220.10	Repairs Buildings	\$	890.90	\$	1,933.29	\$	2,300.00	\$	2,062.89	\$	2,476.83	\$	5,000.00
522220.20	Repairs Equipment	\$	-	\$	3,890.78	\$	3,500.00	\$	89.00	\$	106.86	\$	3,500.00
522220.35	Repairs Office Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,000.00
522220.60	Repairs Vehicles	\$	5,152.65	\$	10,964.41	\$	9,700.00	\$	10,438.33	\$	12,532.86	\$	7,000.00
522320.00	Rental of Equipment & Vehicles General	\$	15.36	\$	13.29	\$	-	\$	14.60	\$	17.53	\$	-
522320.30	Rental of Equipment & Vehicles Copiers	\$	142.15	\$	147.78	\$	150.00	\$	104.98	\$	126.05	\$	200.00
523200.10	Communications Cellular Phone	\$	-	\$	327.74	\$	-	\$	668.23	\$	802.32	\$	-
523200.15	Communications Telephone	\$	1,674.47	\$	1,782.51	\$	1,500.00	\$	1,364.79	\$	1,638.65	\$	1,850.00
523200.20	Communications Internet Service	\$	1,003.96	\$	999.72	\$	1,200.00	\$	4,272.71	\$	5,130.06	\$	1,500.00
523200.30	Communications Postage	\$	418.80	\$	187.28	\$	-	\$	-	\$	-	\$	1,100.00
523200.40	Communications Radio	\$	3,212.02	\$	1,200.00	\$	3,750.00	\$	3,694.47	\$	4,435.79	\$	8,000.00
523500.00	Travel General	\$	1,555.15	\$	1,444.35	\$	2,000.00	\$	409.68	\$	491.89	\$	2,000.00
523600.00	Dues & Fees General	\$	50.00	\$	-	\$	160.00	\$	44.40	\$	53.31	\$	400.00
523600.20	Dues & Fees Credit Card	\$	0.06	\$	0.06	\$	-	\$	0.70	\$	0.84	\$	-
523600.55	Dues & Fees Membership Fee	\$	290.00	\$	340.00	\$	350.00	\$	355.00	\$	426.23	\$	1,000.00
523600.75	Dues & Fees Vehicle License	\$	21.00	\$	-	\$	100.00	\$	-	\$	-	\$	150.00
523700.00	Ed & Training General	\$	1,782.00	\$	2,241.50	\$	2,300.00	\$	1,963.81	\$	2,357.86	\$	10,000.00
Purchased/Contracted Services Totals			\$29,380.27		\$36,527.87		\$114,360.00		\$41,704.08		\$50,072.35		\$124,550.00
Supplies													
531100.00	General Supplies & Materials General	\$	5,321.10	\$	7,969.13	\$	7,200.00	\$	6,575.81	\$	7,895.30	\$	8,500.00
531100.37	General Supplies & Materials Inmate Expense	\$	-	\$	1,644.88	\$	1,900.00	\$	1,675.87	\$	2,012.15	\$	2,500.00
531100.45	General Supplies & Materials Office Supplies	\$	2,639.49	\$	3,808.62	\$	2,300.00	\$	1,666.14	\$	2,000.46	\$	2,800.00
531100.65	General Supplies & Materials Shop Supplies	\$	7,184.35	\$	9,328.54	\$	7,000.00	\$	6,797.25	\$	8,161.17	\$	7,000.00
531100.80	General Supplies & Materials Uniforms & Badges	\$	1,960.00	\$	3,589.16	\$	2,500.00	\$	2,153.12	\$	2,585.16	\$	3,200.00
531200.10	Energy Water/Sewerage	\$	2,463.70	\$	2,674.67	\$	2,500.00	\$	2,964.69	\$	3,559.58	\$	2,800.00
531200.30	Energy Electricity	\$	7,475.97	\$	9,992.89	\$	8,000.00	\$	7,179.42	\$	8,620.03	\$	7,250.00
531200.40	Energy Bottled Gas	\$	777.04	\$	1,279.10	\$	1,250.00	\$	939.31	\$	1,127.79	\$	1,350.00
531200.70	Energy Vehicle-Gasoline/Diesel	\$	9,970.48	\$	10,483.92	\$	10,000.00	\$	6,614.85	\$	7,942.17	\$	14,000.00
531300.00	Food General	\$	2,027.03	\$	1,172.14	\$	1,000.00	\$	726.34	\$	872.09	\$	2,000.00
Supplies Totals			\$39,819.16		\$51,943.05		\$43,650.00		\$37,292.80		\$44,775.90		\$51,400.00
Depreciation & Amortization													
561000.00	Depreciation General	\$	56,233.29	\$	45,128.50	\$	60,000.00	\$	-	\$	-	\$	55,000.00
Depreciation & Amortization Totals			\$56,233.29		\$45,128.50		\$60,000.00		\$0.00		\$0.00		\$55,000.00
Division 4510 - Solid Waste and Recycling Admin Totals			\$684,807.56		\$723,724.84		\$907,765.00		\$647,817.31		\$777,806.99		\$1,047,061.00
Division 4531 - Transfer Station													
Personal/Services & Employee Benefits													
511100.10	Salary and Wages Regular Employees	\$	(628.00)	\$	-	\$	-	\$	-	\$	-	\$	-
512200.00	Social Security Contribution General	\$	(36.00)	\$	-	\$	-	\$	-	\$	-	\$	-
512300.00	Medicare General	\$	(4.00)	\$	-	\$	-	\$	-	\$	-	\$	-
Personal/Services & Employee Benefits Totals			(\$668.00)		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
Purchased/Contracted Services													

Account Description		2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
521200.30	Professional Engineering Fees	\$ -	\$ -	\$ -	\$ 223.50	\$ 268.35	\$ -	\$ -
521300.95	Technical Contractual Services	\$ -	\$ -	\$ -	\$ 936.00	\$ 1,123.82	\$ -	\$ -
522200.00	Repairs & Maintenance General	\$ 32,376.32	\$ 18,478.91	\$ 22,437.00	\$ 22,399.80	\$ 26,894.50	\$ 27,500.00	\$ 27,500.00
522220.10	Repairs Buildings	\$ -	\$ 5,758.88	\$ 11,000.00	\$ 10,866.38	\$ 13,046.80	\$ 16,250.00	\$ 16,250.00
522220.20	Repairs Equipment	\$ 1,045.00	\$ 7,545.32	\$ 4,830.00	\$ 4,557.02	\$ 5,471.42	\$ 5,500.00	\$ 5,500.00
522220.60	Repairs Vehicles	\$ 3,526.43	\$ 1,780.16	\$ 1,550.00	\$ 455.59	\$ 547.01	\$ 4,250.00	\$ 4,250.00
522320.00	Rental of Equipment & Vehicles General	\$ -	\$ -	\$ 8,348.00	\$ (8,096.70)	\$ (9,721.37)	\$ -	\$ -
523900.90	Other Purchased Services Hauling & Disposal	\$ 1,252,389.84	\$ 1,254,703.90	\$ 1,380,400.00	\$ 777,790.01	\$ 933,859.72	\$ 1,036,203.00	\$ 1,036,203.00
<i>Purchased/Contracted Services Totals</i>		\$1,289,337.59	\$1,288,267.17	\$1,428,565.00	\$809,131.60	\$971,490.25	\$1,089,703.00	\$1,089,703.00
<i>Supplies</i>								
531100.00	General Supplies & Materials General	\$ 197.02	\$ 754.00	\$ 60.00	\$ 59.39	\$ 71.31	\$ 600.00	\$ 600.00
531100.65	General Supplies & Materials Shop Supplies	\$ -	\$ -	\$ -	\$ 25.98	\$ 31.19	\$ -	\$ -
531200.70	Energy Vehicle-Gasoline/Diesel	\$ 20,258.67	\$ 30,916.82	\$ 29,575.00	\$ 26,246.13	\$ 31,512.62	\$ 31,500.00	\$ 31,500.00
<i>Supplies Totals</i>		\$20,455.69	\$31,670.82	\$29,635.00	\$26,331.50	\$31,615.12	\$32,100.00	\$32,100.00
Division 4531 - Transfer Station Totals		\$1,309,125.28	\$1,319,937.99	\$1,458,200.00	\$835,463.10	\$1,003,105.37	\$1,121,803.00	\$1,121,803.00
Division 4532 - C & D Landfill								
<i>Personal/Services & Employee Benefits</i>								
511100.10	Salary and Wages Regular Employees	\$ (758.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
512200.00	Social Security Contribution General	\$ (44.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
512300.00	Medicare General	\$ (2.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Personal/Services & Employee Benefits Totals</i>		(\$804.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Purchased/Contracted Services</i>								
521200.00	Professional General	\$ 5,547.10	\$ 3,563.52	\$ 4,300.00	\$ 1,832.76	\$ 2,200.52	\$ 4,300.00	\$ 4,300.00
521200.30	Professional Engineering Fees	\$ 10,878.39	\$ 13,327.08	\$ 40,000.00	\$ 11,847.19	\$ 14,224.42	\$ 67,703.00	\$ 67,703.00
521300.95	Technical Contractual Services	\$ 1,185.10	\$ 43,495.00	\$ 70,000.00	\$ 10,275.34	\$ 12,337.17	\$ 18,500.00	\$ 18,500.00
522200.00	Repairs & Maintenance General	\$ 1,396.98	\$ 7,247.89	\$ -	\$ 11,017.53	\$ 13,228.28	\$ -	\$ -
522220.10	Repairs Buildings	\$ -	\$ -	\$ -	\$ 252.31	\$ 302.94	\$ -	\$ -
522220.20	Repairs Equipment	\$ 2,876.72	\$ 40,845.43	\$ 40,000.00	\$ 17,168.53	\$ 20,613.53	\$ 40,000.00	\$ 40,000.00
523600.95	Dues & Fees Solid Waste Tonnage	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00
523900.65	Other Purchased Services Landfill Closure	\$ 128,359.01	\$ 103,663.26	\$ 60,000.00	\$ -	\$ -	\$ 60,000.00	\$ 60,000.00
<i>Purchased/Contracted Services Totals</i>		\$150,243.30	\$212,142.18	\$229,300.00	\$52,393.66	\$62,906.86	\$205,503.00	\$205,503.00
<i>Supplies</i>								
531100.00	General Supplies & Materials General	\$ -	\$ -	\$ -	\$ 100.00	\$ 120.07	\$ -	\$ -
531200.70	Energy Vehicle-Gasoline/Diesel	\$ 26,149.81	\$ 10,291.34	\$ 14,800.00	\$ 2,706.66	\$ 3,249.77	\$ 14,500.00	\$ 14,500.00
<i>Supplies Totals</i>		\$26,149.81	\$10,291.34	\$14,800.00	\$2,806.66	\$3,369.84	\$14,500.00	\$14,500.00
Division 4532 - C & D Landfill Totals		\$175,589.11	\$222,433.52	\$244,100.00	\$55,200.32	\$66,276.70	\$220,003.00	\$220,003.00
Division 4533 - Inert Landfill								
<i>Purchased/Contracted Services</i>								
521200.30	Professional Engineering Fees	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ 750.00	\$ 750.00
521300.95	Technical Contractual Services	\$ 32,156.25	\$ 40,749.38	\$ 54,850.00	\$ 745.00	\$ 894.49	\$ 60,000.00	\$ 60,000.00
522200.00	Repairs & Maintenance General	\$ 13,720.50	\$ 4,415.09	\$ 9,300.00	\$ 8,817.87	\$ 10,587.25	\$ 7,500.00	\$ 7,500.00
522220.60	Repairs Vehicles	\$ 6,226.69	\$ 3,170.03	\$ 2,600.00	\$ 1,650.57	\$ 1,981.77	\$ 3,000.00	\$ 3,000.00
<i>Purchased/Contracted Services Totals</i>		\$52,103.44	\$49,084.50	\$66,750.00	\$11,213.44	\$13,463.51	\$71,250.00	\$71,250.00
Division 4533 - Inert Landfill Totals		\$52,103.44	\$49,084.50	\$66,750.00	\$11,213.44	\$13,463.51	\$71,250.00	\$71,250.00
Division 4550 - Recyclables Operations								
<i>Purchased/Contracted Services</i>								
523900.90	Other Purchased Services Hauling & Disposal	\$ 4,500.00	\$ 4,050.00	\$ 5,000.00	\$ 1,830.00	\$ 2,197.20	\$ 7,000.00	\$ 7,000.00

Account Description		2023 Actual	2024 Actual		2025 Amended	2025 Actual	2025 Projected	2026 Department	2026 Finance
		Amount	Amount	Budget	Amount	Amount	Requested	Review	
Purchased/Contracted Services Totals		\$4,500.00	\$4,050.00	\$5,000.00	\$1,830.00	\$2,197.20	\$7,000.00	\$7,000.00	
Division	4550 - Recyclables Operations Totals	\$4,500.00	\$4,050.00	\$5,000.00	\$1,830.00	\$2,197.20	\$7,000.00	\$7,000.00	
Division	4560 - Closure and Post-Closure Care								
Purchased/Contracted Services									
521200.30	Professional Engineering Fees	\$ -	\$ -	\$ 1,550.00	\$ 26,845.92	\$ 32,232.77	\$ 1,000.00	\$ 1,000.00	
522200.00	Repairs & Maintenance General	\$ -	\$ -	\$ 1,500.00	\$ 1,424.72	\$ 1,710.60	\$ 1,500.00	\$ 1,500.00	
523900.00	Other Purchased Services General	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	
Purchased/Contracted Services Totals		\$0.00	\$0.00	\$4,050.00	\$28,270.64	\$33,943.37	\$3,500.00	\$3,500.00	
Division	4560 - Closure and Post-Closure Care Totals	\$0.00	\$0.00	\$4,050.00	\$28,270.64	\$33,943.37	\$3,500.00	\$3,500.00	
EXPENSE TOTALS		\$2,226,125.39	\$2,319,230.85	\$2,685,865.00	\$1,579,794.81	\$1,896,793.14	\$2,470,617.00	\$2,470,617.00	
Fund 540 - Landfill Totals									
REVENUE TOTALS		\$2,392,941.13	\$2,284,154.52	\$2,685,865.00	\$1,884,727.32	\$2,262,912.74	\$2,470,617.00	\$2,470,617.00	
EXPENSE TOTALS		\$2,226,125.39	\$2,319,230.85	\$2,685,865.00	\$1,579,794.81	\$1,896,793.14	\$2,470,617.00	\$2,470,617.00	
Fund 540 - Landfill Totals		\$166,815.74	(\$35,076.33)	\$0.00	\$304,932.51	\$366,119.60	\$0.00	\$0.00	
Fund 546 - Transportation									
REVENUE									
Division 5540 - Transportation Services									
Intergovernmental Revenues									
331150.00	Fed Grant-Op/Cat-Indirect General	\$ 383,118.00	\$ 387,278.00	\$ 612,970.00	\$ 56,560.00	\$ 67,909.21	\$ 328,119.00	\$ 600,000.00	
Intergovernmental Revenues Totals		\$383,118.00	\$387,278.00	\$612,970.00	\$56,560.00	\$67,909.21	\$328,119.00	\$ 600,000.00	
Charges for Services									
345500.30	Transit Fees Senior Transport	\$ 238,314.00	\$ 60,948.00	\$ 102,000.00	\$ 41,958.00	\$ 50,377.20	\$ 102,000.00	\$ 120,000.00	
345500.40	Transit Roper Transport	\$ 19,288.00	\$ 11,800.00	\$ 12,000.00	\$ 12,000.00	\$ 14,407.89	\$ 12,000.00	\$ 15,000.00	
345510.00	Passenger Fares General	\$ 67,836.00	\$ 82,626.00	\$ 60,000.00	\$ 55,392.00	\$ 66,506.84	\$ 90,000.00	\$ 90,000.00	
Charges for Services Totals		\$325,438.00	\$155,374.00	\$174,000.00	\$109,350.00	\$131,291.93	\$204,000.00	\$ 225,000.00	
Miscellaneous Revenue									
389000.90	Other Other Miscellaneous	\$ -	\$ 8,867.18	\$ -	\$ -	\$ -	\$ -	\$ -	
Miscellaneous Revenue Totals		\$0.00	\$8,867.18	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	
Other Financing Sources									
391000.10	Interfund Transfer In General Fund	\$ 522,990.69	\$ 632,814.71	\$ 463,180.00	\$ 56,525.51	\$ 67,867.80	\$ 328,119.00	\$ 462,000.00	
Other Financing Sources Totals		\$522,990.69	\$632,814.71	\$463,180.00	\$56,525.51	\$67,867.80	\$328,119.00	\$ 462,000.00	
Division	5540 - Transportation Services Totals	\$1,231,546.69	\$1,184,333.89	\$1,250,150.00	\$222,435.51	\$267,068.94	\$860,238.00	\$ 1,287,000.00	
Division	5551 - FY25 Capital Improvement Project								
Intergovernmental Revenues									
331350.00	Fed Grant-Capital/Indirect General	\$ -	\$ -	\$ 319,775.00	\$ -	\$ -	\$ 319,775.00	\$ 318,000.00	
34350.00	State Grant-Capital/Indirect General	\$ -	\$ -	\$ 39,972.00	\$ -	\$ -	\$ 39,972.00	\$ 38,000.00	
Intergovernmental Revenues Totals		\$0.00	\$0.00	\$359,747.00	\$0.00	\$0.00	\$359,747.00	\$ 356,000.00	
Other Financing Sources									
391000.10	Interfund Transfer In General Fund	\$ -	\$ -	\$ 39,972.00	\$ -	\$ -	\$ 39,972.00	\$ 38,000.00	
Other Financing Sources Totals		\$0.00	\$0.00	\$39,972.00	\$0.00	\$0.00	\$39,972.00	\$ 38,000.00	
Division	5551 - FY25 Capital Improvement Project Totals	\$0.00	\$0.00	\$399,719.00	\$0.00	\$0.00	\$399,719.00	\$394,000.00	
REVENUE TOTALS		\$1,231,546.69	\$1,184,333.89	\$1,649,869.00	\$222,435.51	\$267,068.94	\$1,259,957.00	\$1,681,000.00	
EXPENSE									
Division	5540 - Transportation Services								

Account Description		2023 Actual		2024 Actual		2025 Amended		2025 Actual		2025 Projected		2026 Department		2026 Finance	
		Amount		Amount		Budget		Amount		Amount		Requested		Review	
Personal/Services & Employee Benefits															
511100.10	Salary and Wages Regular Employees	\$	416,086.39	\$	400,010.02	\$	451,000.00	\$	371,005.17	\$	445,450.29	\$	515,000.00	\$	505,000.00
511100.20	Salary and Wages Vacation	\$	10,818.88	\$	11,007.27	\$	12,000.00	\$	8,681.51	\$	10,423.52	\$	12,000.00	\$	12,000.00
511100.30	Salary and Wages Holiday	\$	22,772.00	\$	22,947.60	\$	23,500.00	\$	19,527.27	\$	23,445.57	\$	28,500.00	\$	28,500.00
511100.80	Salary and Wages Bereavement	\$	922.40	\$	814.80	\$	800.00	\$	1,099.44	\$	1,320.05	\$	2,000.00	\$	2,000.00
511110.20	Transit Dispatcher	\$	68,748.63	\$	78,350.25	\$	90,000.00	\$	38,177.01	\$	45,837.53	\$	116,813.00	\$	110,000.00
511130.00	Salary & Wages Secretary/Admin Salary	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
511130.10	Salary & Wages Public Transit Manager	\$	18,128.20	\$	-	\$	42,000.00	\$	-	\$	-	\$	50,000.00	\$	50,000.00
511135.00	Salary & Wages Director Salary	\$	43,853.87	\$	66,597.59	\$	65,000.00	\$	31,209.84	\$	37,472.34	\$	70,000.00	\$	70,000.00
511170.00	Personal Pay General	\$	23,063.93	\$	21,115.92	\$	23,500.00	\$	15,462.45	\$	18,565.11	\$	23,500.00	\$	23,500.00
511300.00	Overtime General	\$	28,048.78	\$	16,666.60	\$	15,000.00	\$	6,035.45	\$	7,246.51	\$	15,000.00	\$	15,000.00
512110.30	Health Expense Health Insurance	\$	134,383.03	\$	103,393.05	\$	140,000.00	\$	113,566.10	\$	136,354.03	\$	156,000.00	\$	146,000.00
512120.10	Disability Short Term	\$	3,959.44	\$	4,945.03	\$	6,000.00	\$	4,353.35	\$	5,226.88	\$	6,000.00	\$	9,000.00
512120.20	Disability Long Term	\$	1,525.88	\$	1,517.79	\$	1,600.00	\$	1,308.15	\$	1,570.64	\$	1,600.00	\$	3,200.00
512130.00	Life Insurance General	\$	446.12	\$	411.94	\$	500.00	\$	563.95	\$	677.11	\$	500.00	\$	500.00
512200.00	Social Security Contribution General	\$	37,261.34	\$	36,259.70	\$	41,550.00	\$	28,915.65	\$	34,717.80	\$	43,000.00	\$	45,000.00
512300.00	Medicare General	\$	8,717.24	\$	8,478.05	\$	9,700.00	\$	6,762.52	\$	8,119.47	\$	10,000.00	\$	10,500.00
512400.30	Retirement Contributions 401(a)	\$	42,570.47	\$	42,555.39	\$	40,000.00	\$	32,408.88	\$	38,911.98	\$	50,000.00	\$	50,000.00
512600.00	Unemployment Insurance General	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
512700.00	Worker's Compensation General	\$	14,536.82	\$	15,184.55	\$	15,000.00	\$	19,217.24	\$	23,073.33	\$	15,000.00	\$	20,000.00
512900.00	Other Employee Benefits General	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
512900.20	Other Employee Benefits Identity Theft Protection	\$	1,190.03	\$	1,113.20	\$	1,300.00	\$	868.94	\$	1,043.30	\$	1,300.00	\$	1,300.00
Personal/Services & Employee Benefits Totals			\$877,033.45		\$831,368.75		\$978,450.00		\$699,162.92		\$839,455.46		\$1,116,213.00		\$1,101,500.00
Purchased/Contracted Services															
521200.10	Professional Audit & Accounting	\$	-	\$	-	\$	1,500.00	\$	-	\$	-	\$	1,500.00	\$	1,500.00
521200.52	Professional Drug Screens	\$	-	\$	-	\$	-	\$	555.00	\$	666.37	\$	-	\$	-
521300.95	Technical Contractual Services	\$	-	\$	210.00	\$	1,500.00	\$	437.00	\$	524.69	\$	1,500.00	\$	1,500.00
522200.20	Repairs & Maintenance Supplies	\$	-	\$	-	\$	-	\$	8.00	\$	9.61	\$	-	\$	-
522220.60	Repairs Vehicles	\$	40,754.06	\$	39,916.30	\$	40,000.00	\$	17,122.54	\$	20,558.31	\$	40,000.00	\$	40,000.00
522320.30	Rental of Equipment & Vehicles Copiers	\$	130.96	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
523100.00	Insurance General	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
523100.10	Insurance Liability	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
523100.15	Insurance Vehicle	\$	-	\$	5,956.00	\$	24,000.00	\$	28,683.75	\$	34,439.37	\$	24,000.00	\$	24,000.00
523100.20	Insurance Building	\$	-	\$	214.00	\$	1,200.00	\$	960.21	\$	1,152.88	\$	1,200.00	\$	1,200.00
523200.10	Communications Cellular Phone	\$	7,673.38	\$	7,985.07	\$	7,000.00	\$	5,512.32	\$	6,618.41	\$	7,800.00	\$	7,800.00
523200.15	Communications Telephone	\$	2,038.77	\$	2,202.60	\$	2,500.00	\$	1,608.25	\$	1,930.96	\$	2,500.00	\$	2,500.00
523200.40	Communications Radio	\$	2,350.00	\$	2,280.00	\$	3,900.00	\$	1,710.00	\$	2,053.13	\$	3,900.00	\$	3,900.00
523500.00	Travel General	\$	1,081.84	\$	3,673.92	\$	3,000.00	\$	1,283.52	\$	1,541.07	\$	3,000.00	\$	3,000.00
523600.55	Dues & Fees Membership Fee	\$	260.00	\$	-	\$	500.00	\$	5.00	\$	6.00	\$	500.00	\$	500.00
523600.75	Dues & Fees Vehicle License	\$	-	\$	43.50	\$	-	\$	22.50	\$	27.01	\$	-	\$	-
523700.00	Ed & Training General	\$	881.77	\$	842.38	\$	1,000.00	\$	534.00	\$	641.15	\$	1,000.00	\$	1,000.00
Purchased/Contracted Services Totals			\$55,170.78		\$63,323.77		\$86,100.00		\$58,442.09		\$70,168.96		\$86,900.00		\$86,900.00
Supplies															
531100.00	General Supplies & Materials General	\$	792.06	\$	1,503.94	\$	-	\$	2,116.17	\$	2,540.80	\$	-	\$	-
531100.45	General Supplies & Materials Office Supplies	\$	1,830.31	\$	2,034.63	\$	3,200.00	\$	1,144.89	\$	1,374.62	\$	3,200.00	\$	3,200.00
531100.80	General Supplies & Materials Uniforms & Badges	\$	1,673.00	\$	-	\$	2,400.00	\$	1,280.00	\$	1,536.84	\$	2,400.00	\$	2,400.00
531200.70	Energy Vehicle-Gasoline/Diesel	\$	160,651.62	\$	155,619.95	\$	165,000.00	\$	99,123.22	\$	119,013.08	\$	165,000.00	\$	165,000.00

Account Description		2023 Actual Amount	2024 Actual Amount	2025 Amended Budget	2025 Actual Amount	2025 Projected Amount	2026 Department Requested	2026 Finance Review
531600.00	Small Equipment General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
531700.00	Other Supplies General	\$ 358.70	\$ 286.95	\$ -	\$ 183.96	\$ 220.87	\$ -	\$ -
	<i>Supplies Totals</i>	\$165,305.69	\$159,445.47	\$170,600.00	\$103,848.24	\$124,686.21	\$170,600.00	\$170,600.00
	<i>Capital Outlays</i>							
542500.00	Capital - Other Equipment General	\$ 7,077.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Capital Outlays Totals</i>	\$7,077.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Interfund/Interdepartmental Charges</i>							
551100.10	Indirect cost allocations General Fund	\$ 112,619.34	\$ 116,955.68	\$ 15,000.00	\$ 56,525.51	\$ 67,867.80	\$ 15,000.00	\$ 48,000.00
	<i>Interfund/Interdepartmental Charges Totals</i>	\$112,619.34	\$116,955.68	\$15,000.00	\$56,525.51	\$67,867.80	\$15,000.00	\$ 48,000.00
	Division 5540 - Transportation Services Totals	\$1,217,206.26	\$1,171,093.67	\$1,250,150.00	\$917,978.76	\$1,102,178.43	\$1,388,713.00	\$1,407,000.00
	Division 5550 - FY22 Capital Improvement Project							
	<i>Capital Outlays</i>							
542200.00	Capital - Vehicles General	\$ -	\$ 10,769.00	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Capital Outlays Totals</i>	\$0.00	\$10,769.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 5550 - FY22 Capital Improvement Project Totals	\$0.00	\$10,769.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 5551 - FY25 Capital Improvement Project							
	<i>Capital Outlays</i>							
542200.00	Capital - Vehicles General	\$ -	\$ -	\$ 399,719.00	\$ -	\$ -	\$ 399,719.00	\$ 394,000.00
	<i>Capital Outlays Totals</i>	\$0.00	\$0.00	\$399,719.00	\$0.00	\$0.00	\$399,719.00	\$ 394,000.00
	Division 5551 - FY25 Capital Improvement Project Totals	\$0.00	\$0.00	\$399,719.00	\$0.00	\$0.00	\$399,719.00	\$ 394,000.00
	EXPENSE TOTALS	\$1,217,206.26	\$1,181,862.67	\$1,649,869.00	\$917,978.76	\$1,102,178.43	\$1,788,432.00	\$1,801,000.00
Fund 546 - Transportation Totals								
	REVENUE TOTALS	\$1,231,546.69	\$1,184,333.89	\$1,649,869.00	\$222,435.51	\$267,068.94	\$1,259,957.00	\$1,681,000.00
	EXPENSE TOTALS	\$1,217,206.26	\$1,181,862.67	\$1,649,869.00	\$917,978.76	\$1,102,178.43	\$1,788,432.00	\$1,801,000.00
Fund 546 - Transportation Totals		\$14,340.43	\$2,471.22	\$0.00	(\$695,543.25)	(\$835,109.49)	(\$528,475.00)	(\$120,000.00)
Fund 555 - Special Facilities								
	REVENUE							
	Division 6180 - Special Recreational Facilities							
	<i>Charges for Services</i>							
347200.10	Activity Fees Fees	\$ -	\$ (57.50)	\$ -	\$ (250.00)	\$ (300.16)	\$ -	\$ -
347900.20	Other Culture & Recreation Fees Store Receipts	\$ 7,683.41	\$ 7,668.47	\$ 6,500.00	\$ 5,889.14	\$ 7,070.84	\$ 10,000.00	\$ 10,000.00
	<i>Charges for Services Totals</i>	\$7,683.41	\$7,610.97	\$6,500.00	\$5,639.14	\$6,770.68	\$10,000.00	\$ 10,000.00
	<i>Investment Income</i>							
361000.10	Interest Revenues Bank Accounts	\$ 16,853.12	\$ 21,006.32	\$ 16,000.00	\$ 14,043.84	\$ 16,861.85	\$ 16,000.00	\$ 16,000.00
	<i>Investment Income Totals</i>	\$16,853.12	\$21,006.32	\$16,000.00	\$14,043.84	\$16,861.85	\$16,000.00	\$ 16,000.00
	<i>Miscellaneous Revenue</i>							
383000.00	Reimbursements For Damaged Property General	\$ -	\$ 50.00	\$ -	\$ -	\$ -	\$ -	\$ -
389000.90	Other Other Miscellaneous	\$ -	\$ 1,829.30	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Miscellaneous Revenue Totals</i>	\$0.00	\$1,879.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Rental income</i>							
381000.10	Rents & Royalties Rental Income	\$ 102,552.07	\$ 82,045.64	\$ 160,000.00	\$ 73,145.76	\$ 87,823.03	\$ 180,000.00	\$ 100,000.00
	<i>Rental income Totals</i>	\$102,552.07	\$82,045.64	\$160,000.00	\$73,145.76	\$87,823.03	\$180,000.00	\$ 100,000.00
	<i>Other Financing Sources</i>							
391000.00	Interfund Transfer In General	\$ 195,241.86	\$ 1,437,729.41	\$ 92,725.00	\$ 529.25	\$ 635.45	\$ 92,725.00	\$ -

Account Description		2023 Actual		2024 Actual Amount		2025 Amended	2025 Actual	2025 Projected	2026 Department	2026 Finance
		Amount				Budget	Amount	Amount	Requested	Review
<i>Other Financing Sources Totals</i>		\$195,241.86		\$1,437,729.41		\$92,725.00	\$529.25	\$635.45	\$92,725.00	\$ -
Division 6180 - Special Recreational Facilities Totals		\$322,330.46		\$1,550,271.64		\$275,225.00	\$93,357.99	\$112,091.01	\$298,725.00	\$126,000.00
REVENUE TOTALS		\$322,330.46		\$1,550,271.64		\$275,225.00	\$93,357.99	\$112,091.01	\$298,725.00	\$126,000.00
EXPENSE										
Division 6180 - Special Recreational Facilities										
<i>Personal/Services & Employee Benefits</i>										
511100.10	Salary and Wages Regular Employees	\$ 97,753.00	\$	97,870.35	\$	123,000.00	\$ 87,435.32	\$ 104,979.91	\$ 135,000.00	\$ 140,000.00
511100.20	Salary and Wages Vacation	\$ 4,425.00	\$	4,969.32	\$	3,000.00	\$ 3,523.99	\$ 4,231.11	\$ 3,000.00	\$ 3,000.00
511100.30	Salary and Wages Holiday	\$ 4,416.00	\$	5,380.40	\$	2,600.00	\$ 5,128.64	\$ 6,157.74	\$ 2,600.00	\$ 2,600.00
511170.00	Personal Pay General	\$ 4,356.50	\$	4,938.24	\$	-	\$ 3,161.10	\$ 3,795.40	\$ -	\$ -
511300.00	Overtime General	\$ 430.50	\$	-	\$	-	\$ -	\$ -	\$ -	\$ -
512110.30	Health Expense Health Insurance	\$ 31,087.78	\$	23,296.58	\$	28,000.00	\$ 24,902.59	\$ 29,899.49	\$ 28,000.00	\$ 27,000.00
512120.10	Disability Short Term	\$ 863.62	\$	1,176.06	\$	1,300.00	\$ 989.56	\$ 1,188.12	\$ 1,300.00	\$ 1,700.00
512120.20	Disability Long Term	\$ 335.48	\$	360.48	\$	400.00	\$ 297.44	\$ 357.12	\$ 400.00	\$ 600.00
512130.00	Life Insurance General	\$ 90.48	\$	90.48	\$	125.00	\$ 125.28	\$ 150.42	\$ 125.00	\$ 100.00
512200.00	Social Security Contribution General	\$ 6,285.84	\$	6,341.41	\$	7,900.00	\$ 5,588.68	\$ 6,710.09	\$ 7,900.00	\$ 8,000.00
512300.00	Medicare General	\$ 1,469.48	\$	1,483.62	\$	1,900.00	\$ 1,307.05	\$ 1,569.32	\$ 1,900.00	\$ 1,900.00
512400.10	Retirement Contributions Defined Benefit	\$ 188.00	\$	(197.00)	\$	-	\$ -	\$ -	\$ -	\$ -
512400.30	Retirement Contributions 401(a)	\$ 6,477.28	\$	7,522.82	\$	6,500.00	\$ 5,917.44	\$ 7,104.82	\$ 6,500.00	\$ 10,000.00
512700.00	Worker's Compensation General	\$ 967.47	\$	1,012.95	\$	1,200.00	\$ 1,204.90	\$ 1,446.67	\$ 1,200.00	\$ 1,200.00
512900.20	Other Employee Benefits Identity Theft Protection	\$ 215.28	\$	215.28	\$	200.00	\$ 165.60	\$ 198.83	\$ 200.00	\$ 110.00
<i>Personal/Services & Employee Benefits Totals</i>		\$159,361.71		\$154,460.99		\$176,125.00	\$139,747.59	\$167,789.04	\$188,125.00	\$ 196,210.00
<i>Purchased/Contracted Services</i>										
521300.10	Technical Computer Services	\$ -	\$	-	\$	-	\$ 99.99	\$ 120.05	\$ -	\$ -
521300.95	Technical Contractual Services	\$ 220.00	\$	350.50	\$	750.00	\$ 312.00	\$ 374.61	\$ 750.00	\$ 750.00
522100.00	Cleaning Services General	\$ 2,027.80	\$	1,591.39	\$	-	\$ 1,340.35	\$ 1,609.30	\$ -	\$ -
522200.20	Repairs & Maintenance Supplies	\$ 519.87	\$	710.86	\$	1,000.00	\$ 323.10	\$ 387.93	\$ 1,000.00	\$ 1,000.00
522220.10	Repairs Buildings	\$ 78.20	\$	1,223.78	\$	10,500.00	\$ 1,824.24	\$ 2,190.29	\$ 10,000.00	\$ 5,000.00
522220.20	Repairs Equipment	\$ 3,062.00	\$	1,604.25	\$	5,000.00	\$ 4,371.69	\$ 5,248.90	\$ 5,000.00	\$ 5,000.00
522220.60	Repairs Vehicles	\$ 2,736.66	\$	1,651.36	\$	2,500.00	\$ 167.50	\$ 201.11	\$ 2,500.00	\$ 2,500.00
522320.00	Rental of Equipment & Vehicles General	\$ -	\$	7.80	\$	-	\$ -	\$ -	\$ -	\$ -
522320.30	Rental of Equipment & Vehicles Copiers	\$ 141.27	\$	160.92	\$	100.00	\$ 293.11	\$ 351.92	\$ 100.00	\$ 100.00
523200.10	Communications Cellular Phone	\$ 600.41	\$	484.74	\$	600.00	\$ 323.52	\$ 388.44	\$ 600.00	\$ 600.00
523200.15	Communications Telephone	\$ 3,330.80	\$	3,572.57	\$	3,500.00	\$ 2,483.86	\$ 2,982.27	\$ 600.00	\$ 3,000.00
523200.20	Communications Internet Service	\$ -	\$	-	\$	5,000.00	\$ -	\$ -	\$ 15,000.00	\$ 10,000.00
523200.70	Communications Television	\$ 2,523.73	\$	2,759.48	\$	3,000.00	\$ 1,972.32	\$ 2,368.08	\$ -	\$ -
523300.90	Advertising Other	\$ -	\$	-	\$	1,000.00	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00
523600.00	Dues & Fees General	\$ 780.00	\$	725.00	\$	750.00	\$ 420.00	\$ 504.28	\$ 750.00	\$ 750.00
523600.15	Dues & Fees Bank Charges	\$ 40.01	\$	0.03	\$	-	\$ 2.62	\$ 3.15	\$ -	\$ -
523900.90	Other Purchased Services Hauling & Disposal	\$ 463.55	\$	133.30	\$	1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 500.00
<i>Purchased/Contracted Services Totals</i>		\$16,524.30		\$14,975.98		\$34,700.00	\$13,934.30	\$16,730.33	\$41,300.00	\$ 33,200.00
<i>Supplies</i>										
531100.00	General Supplies & Materials General	\$ 2,909.25	\$	2,955.07	\$	16,000.00	\$ 13,852.49	\$ 16,632.10	\$ 11,000.00	\$ 11,000.00
531100.45	General Supplies & Materials Office Supplies	\$ -	\$	-	\$	-	\$ 211.06	\$ 253.41	\$ -	\$ -
531200.10	Energy Water/Sewerage	\$ 5,442.88	\$	4,704.52	\$	4,400.00	\$ 4,099.15	\$ 4,921.68	\$ 4,400.00	\$ 4,300.00
531200.30	Energy Electricity	\$ 21,697.46	\$	20,972.98	\$	21,000.00	\$ 19,405.18	\$ 23,298.98	\$ 21,000.00	\$ 21,000.00
531200.40	Energy Bottled Gas	\$ 4,248.79	\$	3,897.47	\$	4,000.00	\$ 6,711.68	\$ 8,058.43	\$ 4,000.00	\$ 4,000.00

Account Description		2023 Actual	2024 Actual Amount		2025 Amended	2025 Actual	2025 Projected	2026 Department	2026 Finance
		Amount			Budget	Amount	Amount	Requested	Review
531200.70	Energy Vehicle-Gasoline/Diesel	\$ 4,662.95	\$ 4,656.13	\$ 3,500.00	\$ 3,441.19	\$ 4,131.69	\$ 5,000.00	\$ 5,000.00	
531500.00	Supplies/Inventory Purchased for Resale General	\$ 3,037.48	\$ 2,860.34	\$ 4,500.00	\$ 1,686.01	\$ 2,024.32	\$ 4,500.00	\$ 3,000.00	
	Supplies Totals	\$41,998.81	\$40,046.51	\$53,400.00	\$49,406.76	\$59,320.61	\$49,900.00	\$ 48,300.00	
	Capital Outlays								
542300.00	Capital - Furniture & Fixtures General	\$ -	\$ -	\$ -	\$ 7,798.00	\$ 9,362.73	\$ -	\$ -	
	Capital Outlays Totals	\$0.00	\$0.00	\$0.00	\$7,798.00	\$9,362.73	\$0.00	\$ -	
	Depreciation & Amortization								
561000.00	Depreciation General	\$ 10,202.13	\$ 10,202.14	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 10,500.00	
	Depreciation & Amortization Totals	\$10,202.13	\$10,202.14	\$11,000.00	\$0.00	\$0.00	\$11,000.00	\$ 10,500.00	
	Division 6180 - Special Recreational Facilities Totals	\$228,086.95	\$219,685.62	\$275,225.00	\$210,886.65	\$253,202.71	\$290,325.00	\$288,210.00	
	EXPENSE TOTALS	\$228,086.95	\$219,685.62	\$275,225.00	\$210,886.65	\$253,202.71	\$290,325.00	\$288,210.00	
Fund 555 - Special Facilities Totals									
REVENUE TOTALS		\$322,330.46	\$1,550,271.64	\$275,225.00	\$93,357.99	\$112,091.01	\$298,725.00	\$126,000.00	
EXPENSE TOTALS		\$228,086.95	\$219,685.62	\$275,225.00	\$210,886.65	\$253,202.71	\$290,325.00	\$288,210.00	
Fund 555 - Special Facilities Totals		\$94,243.51	\$1,330,586.02	\$0.00	(\$117,528.66)	(\$141,111.70)	\$8,400.00	(\$162,210.00)	



RESOLUTION R-054-25

A RESOLUTION OF THE WALKER COUNTY BOARD OF COMMISSIONERS TO INCREASE CAPITALIZATION THRESHOLD

WHEREAS, the Board of Commissioners of Walker County (“Board”) is the governing authority of Walker County, Georgia; and

WHEREAS, the current capitalization thresholds for both governmental and business activities in Georgia may present administrative burdens and may not align with current economic conditions; and

WHEREAS, adjusting the capitalization thresholds could potentially streamline accounting processes and improve financial reporting for both governmental agencies and businesses within the state; and

WHEREAS, maintaining appropriate capitalization thresholds ensures accurate financial reporting and proper allocations of resources while avoiding the capitalization of immaterial items;

THEREFORE BE IT RESOLVED, the Board of Commissioners of Walker County, Georgia, authorize an increase in the capitalization threshold for tangible capital assets for all business expenditures to \$15,000.00.

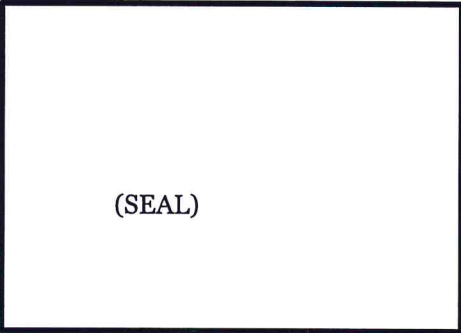
SO RESOLVED AND ADOPTED this 7th day of August, 2025.

ATTEST:

WALKER COUNTY, GEORGIA

LISA RICHARDSON, County Clerk

ANGELA TEEMS, Chairwoman/CEO



(SEAL)

The foregoing Resolution received a motion for _____ from Commissioner _____, second by Commissioner _____, and upon the question the vote is _____ ayes, _____ nays to adopt the Resolution.

Walker County Board of Commissioners Meeting Agenda Item Form

SECTION	DETAILS
MEETING TITLE	Board of Commissioners – Monthly Meeting
DATE OF MEETING	Aug 7 th , 2025
SUBMITTED BY	Christian Roach - Finance
AGENDA ITEM TITLE	Capitalization Threshold to \$15,000
TYPE OF ITEM	Vote needed to approve change
BACKGROUND & JUSTIFICATION	• Our capitalization threshold needs to be increased to match our governmental activities as recommended by the auditors in our management letter • The current threshold is \$5,000 for governmental and \$500 for business activities • Catoosa and Whitfield Counties both use a \$15,000 threshold • Our auditor believes the current values were set when GASB 34 was released in 1999, my research showed no change in the last 5 years • Capitalizing and depreciating items under \$15,000 is excessive at our level of operation, especially with rising costs of assets • I recommend increasing both to \$15,000 and the auditors agree with this limit
ATTACHMENTS INCLUDED	None
PRESENTER(S)	Christian Roach, CFO
ADDITIONAL NOTES	



RESOLUTION R-055-25

A RESOLUTION BY THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO AMEND THE WALKER COUNTY, GEORGIA TO AUTHORIZE THE CHAIRWOMAN TO EXECUTE DOCUMENTS RELATING TO THE FINANCING OF FIRE APPARATUS

WHEREAS, the Board of Commissioners of Walker County (“Board”) is the governing authority of Walker County, Georgia; and

WHEREAS, on July 10, 2025, the Board approved the expenditure of \$1,469,735.00 for the purchase of a new fire apparatus; and

WHEREAS, the Board did not designate the funding source for this purchase at the time of approval to allow the Chairwoman time to explore payment options in the best interest of the county; and

WHEREAS, the Chairwoman recommends financing this purchase through the Bank of LaFayette at an interest rate of 2.75% for five-years;

THEREFORE, BE IT RESOLVED by the Board of Commissioners of Walker County, Georgia authorizes the Chairwoman to execute all documents necessary with the Bank of LaFayette to finance the purchase of this new fire apparatus.

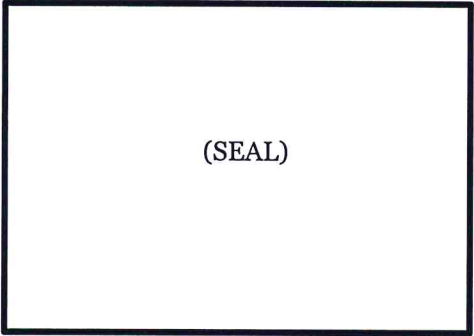
SO RESOLVED AND ADOPTED this 7th day of August 2025.

ATTEST:

WALKER COUNTY, GEORGIA

LISA RICHARDSON, County Clerk

ANGELA TEEMS, Chairwoman



The foregoing Resolution received a motion for _____ from Commissioner _____, second by Commissioner _____, and upon the question the vote is _____ ayes, _____ nays to _____ the Resolution.



RESOLUTION R-056-25

A RESOLUTION OF THE WALKER COUNTY BOARD OF COMMISSIONERS TO ALLOCATE FUNDS FOR SEDIMENT REMEDIATION ASSOCIATED WITH THE FORMER COATS AMERICAN PLANT

WHEREAS, the Board of Commissioners of Walker County ("Board") is the governing authority of Walker County, Georgia; and

WHEREAS, the Board recognizes the importance of preserving and enhancing water and land quality within the jurisdiction of Walker County and complying with the Georgia Erosion and Sedimentation Act; and

WHEREAS, land-disturbing activities associated with the former Coats American plant located at Maple Street in Rossville, Georgia have resulted in contamination of sediment; and

WHEREAS, it is the responsibility of the Board to address these concerns and ensure the protection of the community's natural resources; and

WHEREAS, on June 30, 2025 the Georgia Environmental Protection Division agreed to the work proposed in the County's Corrective Action Plan submitted on October 31, 2024.

THEREFORE BE IT RESOLVED the Board of Commissioners of Walker County, Georgia, authorizes the expenditure of \$100,000.00 from the General Fund to be utilized for sediment remediation activities associated with the former Coats American plant within Walker County.

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

ATTEST:

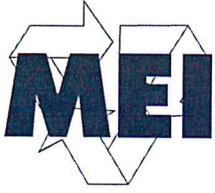
WALKER COUNTY, GEORGIA

LISA RICHARDSON, County Clerk

ANGELA TEEMS, Chairwoman/CEO

(SEAL)

The foregoing Resolution received a motion for _____ from Commissioner _____, second by Commissioner _____, and upon the question the vote is _____ ayes, _____ nays to adopt the Resolution.



**MARION
ENVIRONMENTAL
INCORPORATED**

June 27, 2025

MEI Project No. 252142

Mr. Paine Gily
Director of Solid Waste and Environmental Management
Walker County, Georgia
P.O. Box 445
LaFayette, GA 30728

RE: PROPOSAL – SEDIMENT REMEDIATION
Former Coats American, Inc. Facility
122 and 150 Maple St., Rossville, Walker County, Georgia
Georgia Hazardous Site Index (HSI) # 10825

Dear Mr. Gily:

Marion Environmental, Inc. (MEI) is pleased to present the following proposal, as requested. The following proposal details a scope of work and cost estimate for conducting sediment remediation associated with the former Coats American facility cited above.

Background

The former Coats American facility is listed on the Georgia Hazardous Site Inventory (HSI) as site number HSI 10825. Walker County is proposing to conduct soil and sediment remediation as directed by the Georgia Environmental Protection Division (EPD) Response and Remediation Program (RRP). Additionally, Walker County is conducting a self-implemented cleanup of PCB (poly-chlorinated biphenyl) remediation waste under the purview of U.S. EPA Region 4.

Investigations determining the extent of contamination in soil, sediment and groundwater were completed in 2024, as documented in the August 30, 2024 Corrective Action Plan (CAP) Progress Report that was submitted to the Georgia EPD RRP. The contaminants of concern (COCs) are:

- Volatile Organic Compounds (VOCs), primarily chlorinated VOCs (CVOCs)
- Semi-Volatile Organic Compounds (SVOCs)
- Metals
- PCBs

A Corrective Action Plan (CAP) Addendum / Remediation Work Plan - Soil and Sediment Remediation document was submitted to the EPD RRP on October 31, 2024. The remediation work plan detailed the proposed objectives and methods of soil and sediment cleanup associated with the former Coats American facility.

Following multiple meetings and conversations with EPD RRP and EPD Brownfields personnel, Walker County has indicated their wish to immediately proceed with the sediment remediation portion of the October 31, 2024 Work Plan, described herein as follows.

Scope of Work

The Scope of Work described herein is summarized from the October 31, 2024 Corrective Action Plan (CAP) Addendum / Remediation Work Plan - Soil and Sediment Remediation submitted to the EPD RRP. MEI would like to note that the impacted drainage conveyance *is not* a “blue line stream” on the U.S. Geological Survey Fort Oglethorpe topographic map.

- Construct sand bag coffer dams above and below sediment excavation areas, to allow excavation to proceed in the dry.
 - Water will be pumped around the dammed off excavation areas while excavation work is conducted.
- Excavate sediment impacted by COCs in excess of Georgia EPD Risk Reduction Standards (RRSs) and by PCBs in excess of the 1.0 ppm PCB cleanup level will be remediated at the six locations shown on the attached **Figure 1**.
 - Impacted sediment will be removed via excavation using a trackhoe excavator, or mini-excavator, along with a skid-steer loader to move soil at the land surface. Impacted sediment will be excavated to approximately 2-3 ft below the existing surface grade within the drainage conveyance.
- Dispose of contaminated sediment by landfilling.
 - MEI estimates that there are approximately 140 tons of contaminated sediments located in the drainage conveyance.
 - Laboratory analysis of a recent composite sediment sample from the six areas to be excavated determined that the sediment is a *non-hazardous waste*.
 - Contaminated sediment will be disposed of as non-hazardous waste at AquaTreat, Inc. in Chattanooga, Tennessee, a Tennessee-permitted solid waste processing facility.
 - Solid waste processed by AquaTreat, Inc. is typically landfilled at the Bradley County or Rhea County, Tennessee landfills.
 - The proposed cost estimate herein includes the cost of transporting the excavated sediment from the Rossville project site to the destination landfill.
- Collect confirmation samples from the base and sidewalls of the excavated areas. Provide laboratory analyses for confirmation samples.
 - Sediment confirmation samples will be collected from the bottom of the open excavation following removal of all apparently impacted material.
 - Samples will be collected in accordance with EPA Region 4 LSASD “Sediment Sampling” field sampling procedures.
 - Samples will be shipped on ice under chain of custody protocols to Eurofins Cleveland Laboratory in Cleveland (Barberton) Ohio, where they will be analyzed for concentrations of COCs specific to each area, using appropriate U.S. EPA laboratory analytical methods.
 - NOTE: If laboratory analytical results indicate that sediment in previously excavated areas still contains COCs in excess of RRSs, or PCBs in excess of the 1.0 ppm cleanup level, this area will be over-excavated.
 - Additional confirmation samples then will be collected from the over excavated area.
 - This process of excavation, confirmation sampling, over-excavation, and re-sampling will continue until all sediment containing PCBs in excess of 1.0 ppm has been removed.

- Restore disturbed areas as closely as possible to pre-excavation conditions.
 - Excavated areas within the bottom of the drainage conveyance channel will be backfilled with clay soil fill, and/or gravel, if necessary.
 - Areas disturbed by excavation on the banks of the drainage conveyance will be restored by placing grass seed, loose straw, and straw mats where necessary to stabilize these areas and help prevent erosion.
- Prepare Project Report.
 - Once all of the contaminated sediment has been confirmed to have been removed from the drainage conveyance around the former Coats American plant, and the excavation areas restored a Sediment Remediation Project Report will be prepared and submitted to the EPD RRP and U.S. EPA.
 - The report will contain a narrative description of the work accomplished under the scope of this proposal, as well as supporting documentation including maps, data summary tables, disposal manifests, photographs, and laboratory analytical reports.

Cost Proposal

Proposed Cost (Not to Exceed)\$95,000

Stipulations

1. The quoted cost is for the completion of the Scope of Work described herein, as detailed in the October 31, 2024 Corrective Action Plan (CAP) Addendum / Remediation Work Plan - Soil and Sediment Remediation.
2. Walker County will assist MEI with gaining site access to the portions of the drainage conveyance crossing the following two properties:
 - a. Peerless Woolen Mill II, LLC, 176 Williams St., Parcel No. 2002 096
 - b. 418 Westlake Holdings, LLC, Parcel No. 2002 096B

Thank you for giving MEI the opportunity to assist you with this project. Please contact me at swild@marionenv.com or at (423) 499-4919 (Office) or (423) 421-5873 (Cell) if you have any questions or need any additional information.

Sincerely,
MARION ENVIRONMENTAL, INC.



Steve Wild
Senior Engineer
Georgia P.E. No. 40859

Attachments: Figure 1 – Topographic Vicinity Map
 Figure 2 - Sediment Remediation Locations Map



FIGURE 2

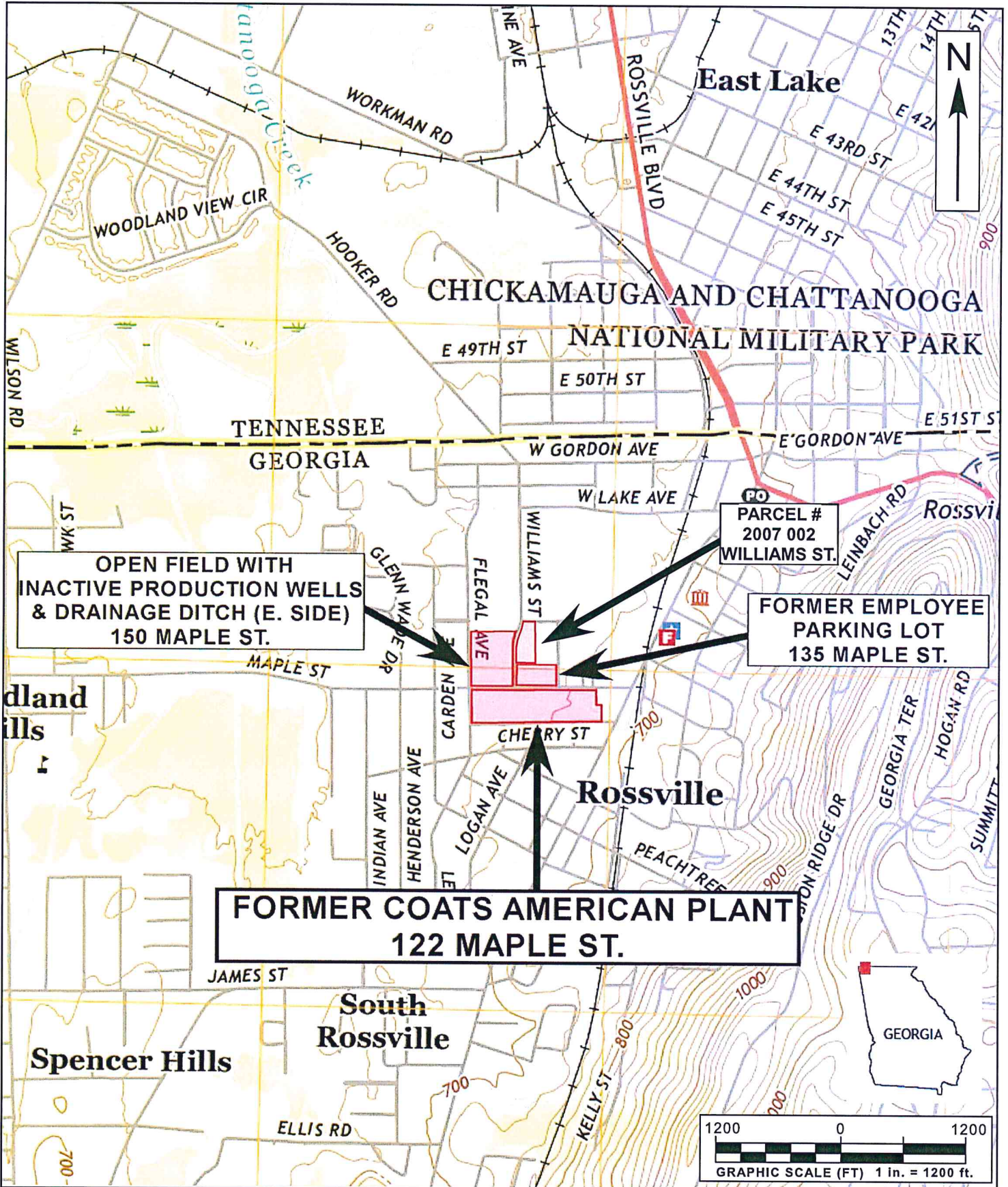


MARION ENVIRONMENTAL, INC.
115 PARMENAS LANE
CHATTANOOGA, TN 37405
423-499-4919
www.marionenvy.com

PHOTO DATE:	PROJECT:
3/20/2022	202178
SCALE:	FACILITY ID #:
1 in = 160 ft	HSI 10825
APPROVED:	FIGURE DATE:
	10/28/2024

SEDIMENT REMEDIATION LOCATIONS MAP

FORMER COATS AMERICAN INC.
122 MAPLE STREET
ROSSVILLE, WALKER COUNTY, GEORGIA 30741



MARION ENVIRONMENTAL, INC.
115 PARMENAS LANE
CHATTANOOGA, TN 37405
Phone: (423) 499-4919
Email: info@marionenv.com
Web: www.marionenv.com

TOPOGRAPHIC VICINITY MAP

FORMER COATS AMERICAN INC.
122 MAPLE ST.,
ROSSVILLE, GA 30741

PROJECT #: 202178	PRJ. MGR: HSW	MAP BY: HSW
SCALE: Ref. Scale Bar	PRINT DATE: 10/25/24	DWG. BY: HSW
APPROVED:	MAP DATE: 2020	FIGURE #: 1



GEORGIA

DEPARTMENT OF NATURAL RESOURCES

ENVIRONMENTAL PROTECTION DIVISION

Jeffrey W. Cown, Director

Land Protection Branch
2 Martin Luther King, Jr. Drive
Suite 1058, East Tower
Atlanta, Georgia 30334
404-657-8600

By Email Only

June 30, 2025

Walker County Governmental Authority
c/o Ms. Angie Teems, Chairwoman, Board of Commissioners
PO Box 445
LaFayette, Georgia 30728

Re: 2024 CAP Progress Report, PCB Status Report No 2, PCB Workplan No 3, and
Remediation Workplan for Soil and Sediment
Former Coats American, Inc. HSI# 10825
122 Maple Street
Rossville, Walker County, Georgia

Dear Ms. Teems:

The Georgia Environmental Protection Division (EPD) has reviewed the Corrective Action Plan (CAP) Progress Report, dated August 30, 2024, the Interim Status Report No. 2 for PCB Impacted Media, dated August 29, 2024, Workplan No. 3 for PCB Impacted Soil and Sediment Remediation, dated August 29, 2024, and the CAP Addendum/Remediation Workplan for Soil and Sediments dated October 31, 2024, all submitted on your behalf by Marion Environmental Incorporated (Marion). In addition, EPD has reviewed the On-Site Meeting Follow-Up letter sent by Marion on April 23, 2025. In general, EPD agrees with the work proposed in the two workplans mentioned previously. EPD urges Walker County to move forward with implementation of the Soil and Sediment Remediation Plan since it has been more than seven years since the initial PCB spill was discovered. EPD has the following comments on the reports:

1. In the PCB Status Report No. 2, it is unclear if the drainage culvert, basins, or any collection boxes leading from the central courtyard to the outfall at Maple Street were sampled or investigated for residual PCBs that may have been deposited during the initial spill. The report mentions the drain was flushed with 3000 gallons of water, but there is no additional discussion other than the recent excavating and filling of courtyard drains with concrete. Some additional investigation or sampling may be needed to verify there are no low spots in the system and that there are no PCBs remaining in the flow path before the outfall.
2. Sections 3.2 and 3.7 of the CAP Progress Report do not mention the vinyl chloride detection found at sample location Area 1 E. Wall that was the subject of a 2012 EPD deficiency comment. A Final CSR for this site should include discussion to make that clear for reviewers along with supporting discussion about the sample at B-17 satisfying the delineation requirement for vinyl chloride in that area.
3. The CAP Progress Report did not include the Purge/Sample logs for the groundwater sample collections that were performed for this reporting period. Please include those in the next Annual Report and for any additional groundwater sampling events going forward.

4. Section 5.2 of the CAP Progress Report indicated that groundwater samples were collected in accordance with USEPA Region 4 LSASD's operating procedure and provides a web link, but not the exact document title. EPD is unsure which revision of that document was used as guidance. In future reports, please specify the revision that was used for the 2024 sampling events and for any additional sampling events. The most current guidance is Revision 7, effective March 20, 2025.
5. In Sections 7.1 and 8.0 of the CAP Progress Report, and in the Executive Summary, it is suggested that this site should apply for entry into the Georgia Voluntary Remediation Program (VRP) to adopt a Type 5 RRS for groundwater using a Uniform Environmental Covenant (UEC). As discussed in person at the site on April 16, 2025, and in subsequent telephone conversations, a UEC with restrictions for groundwater and requiring non-residential use can be implemented by Walker County without entering the VRP. The site would then be in compliance with Type 4 RRS using institutional controls.
6. In the CAP Progress Report, Table 1 should have Arsenic shaded for SB-82.
7. In email exchanges and in the On-Site Meeting Follow-up letter, it has been requested that EPD review the possibility separating/removing two parcels from the HSI listing for this Site:
 - a. For Parcel 2007 001 located at 150 Maple Street, EPD's review finds this parcel is currently impacted by PCBs and PAHs in the sediments along the drainage feature. Since this parcel is still impacted by releases from the Former Coats American facility, it is considered part of the HSI Site. If Walker County wishes to sell that parcel, the sediments must be remediated according to the workplan mentioned above. Once EPD can review a report to document that remediation and concur with the certification of compliance, the parcel will no longer be considered part of the HSI Site.
 - b. For Parcel 2007 002, EPD does not find that parcel to be impacted by any release from the Former Coats American facility, and therefore, it is not part of the HSI Listing for this Site.

EPD is requesting that you submit a schedule for implementing the work as outlined in the Work Plan for Soil and Sediment Remediation by August 30, 2025. The schedule should include a date for submitting a CAP Progress/Completion Report to EPD annually.

If you have any questions regarding this matter, please contact Mr. Bill Williams at 470-524-4725.

Sincerely,



David Brownlee
Unit Coordinator
Response and Remediation Program

c: Steve Wild, Marion Environmental (by E-mail only)
File: 224-0025 (HSI #10825)



RESOLUTION R-057-25

A RESOLUTION BY THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO AMEND THE WALKER COUNTY, GEORGIA ENABLING LEGISLATION TO MODIFY THE LENGTH OF SERVICE ALLOWED BY THE AUDITOR

WHEREAS, the Board of Commissioners of Walker County ("Board") is the governing authority of Walker County, Georgia; and

WHEREAS, the Constitution of the State of Georgia, approved by the voters of the State in November 1982, and effective July 1, 1983, provides in Article IX, Section 2, Paragraph 1 thereof, that the governing authority of the County may adopt clearly reasonable ordinances, resolutions, and regulations; and

WHEREAS, additionally, the Constitution of the State of Georgia, approved by the voters of the State in November 1982, and effective July 1, 1983, specifically provides in Article IX, Section 2, Paragraph 1, Subparagraph (b)(1) thereof, that the governing authority of the County may, by resolution, amend local acts applicable to the governing authority; and

WHEREAS, the Board of Commissioners of Walker County desires to amend the local act creating the Board of Commissioners of Walker County, approved May 2, 2017 (Ga. L. 2017, Act No. 165), and ratified by the voters on November 6, 2018, so as to remove the length of service restrictions concerning the county auditor, to repeal conflicting laws, and for other purposes; and

WHEREAS, 2017 Ga. Laws (Act No. 165), § 17 currently provides:

The board shall, on or before the final day of the month following the end of each fiscal year, employ a certified public accountant for the making of an annual continuous audit of county finances and financial records. The accountant so employed shall be paid out of county funds and shall perform a complete audit of the financial records of the county for the preceding year, pointing out any irregularities found to exist and reporting the results of such audit to the board. The same person or firm shall not perform such audit for more than four consecutive annual periods. Each annual report submitted to the board shall be made available for public inspection as are other records in such office. The board shall cause to be published in the official organ of Walker County and posted at the courthouse a statement of the financial condition of the county as of December 31 and June 30 of each year. Said accountant shall transmit to the grand jury of the Superior Court of Walker County a copy of each annual report furnished by such accountant to the board.

WHEREAS, the Board of Commissioners of Walker County wishes to modify 2017 Ga. Laws (Act No. 165), § 17 such that it reads as follows (changes are in red):



The board shall, on or before the final day of the month following the end of each fiscal year, employ a certified public accountant for the making of an annual continuous audit of county finances and financial records. The accountant so employed shall be paid out of county funds and shall perform a complete audit of the financial records of the county for the preceding year, pointing out any irregularities found to exist and reporting the results of such audit to the board. ~~The same person or firm shall not perform such audit for more than four consecutive annual periods.~~ Each annual report submitted to the board shall be made available for public inspection as are other records in such office. The board shall cause to be published ~~on the county's official website in the official organ of Walker County and posted at the courthouse~~ a statement of the financial condition of the county as of December 31 and June 30 of each year. Said accountant shall transmit to the grand jury of the Superior Court of Walker County a copy of each annual report furnished by such accountant to the board.

WHEREAS, pursuant to Article IX, Section II, Paragraph I, Subparagraph (b)(1) of the Constitution of the State of Georgia, local acts may be amended by a resolution or ordinance duly adopted at two regular consecutive meetings of the county governing authority not less than seven nor more than 60 days apart and a notice containing a synopsis of the proposed amendment shall be published in the official county organ once a week for three weeks within a period of 60 days immediately preceding its final adoption;

WHEREAS, those requirements applicable to amendments to local acts of the General Assembly by a resolution or ordinance duly adopted by the county governing authority as set forth in Article IX, Section II, Paragraph I, Subparagraph (b)(1) of the Constitution of the State of Georgia have been met and satisfied, and, specifically, notice of the consideration of this Resolution has been advertised and this Resolution has been duly adopted by the governing authority at two regular consecutive meetings; and

THEREFORE, BE IT RESOLVED, by the Walker County Board of Commissioners that the Act creating the Board of Commissioners for Walker County, Ga. L. 2017, Act No. 165, § 9 hereby amended by modifying Section 17 as follows:

The board shall, on or before the final day of the month following the end of each fiscal year, employ a certified public accountant for the making of an annual continuous audit of county finances and financial records. The accountant so employed shall be paid out of county funds and shall perform a complete audit of the financial records of the county for the preceding year, pointing out any irregularities found to exist and reporting the results of such audit to the board. Each annual report submitted to the board shall be made available for public inspection as are other records in such office. The board shall cause to be published on the county's official website a statement of the financial condition of the county as of December 31 and June 30 of each year. Said accountant shall transmit to the grand jury of the Superior Court of Walker County a copy of each annual report furnished by such accountant to the board.



BE IT FURTHER RESOLVED that any other Ordinance, Resolution, or local law, or portion thereof, now in effect, that is in conflict with any of the provisions of this Resolution is hereby repealed.

BE IT FURTHER RESOLVED that this Resolution shall be approved at two back-to-back meetings of the Board of Commissioners wherein such meetings are not less than seven (7) nor more than sixty (60) days apart.

BE IT FURTHER RESOLVED, that upon such dual approvals being achieved, a copy of such amendment, along with a notice of publication and publisher's affidavit, shall be filed with the Georgia Secretary of State's office. (Ga. Const. Art. 9, § 2, ¶ 1(g)).

The public health, safety, and welfare demanding it.

FIRST APPROVAL occurring at a duly called meeting of the Walker County Board of Commissioners on _____ day of _____, 2025.

WALKER COUNTY, GEORGIA

Angela Teems, Chair to the Board of Commissioners

ATTEST:

LISA RICHARDSON, County Clerk

[SEAL]

SECOND APPROVAL occurring at a duly called meeting of the Walker County Board of Commissioners on _____ day of _____, 2025.

WALKER COUNTY, GEORGIA

Angela Teems, Chair to the Board of Commissioners

ATTEST:

LISA RICHARDSON, County Clerk

[SEAL]

GUEST COLUMN ■ REP. MITCHELL HORNER

FLOST and strategic taxation

Over the past two years, state legislators have worked hard along with local officials and fiscal analysts to develop one of the most targeted tax reforms Georgia counties have seen in years: FLOST — Floating Local Option Sales Tax. This new tool gives counties and cities the ability to reduce property taxes by leveraging the full reach of their sales tax base. FLOST reflects a smarter approach to taxation, one that draws on everyone who shops in the county, not just residents.



Rep.
Mitchell
Horner

As a drafter of Georgia's Floating Local Option Sales Tax (FLOST) legislation, I believe this new tool gives counties and cities a better, smarter way to reduce local tax burdens. FLOST is not an added tax on the backs of residents. It's a way of replacing property taxes with a tax that is paid by visitors to the county as well as by residents. That means more relief for homeowners and small businesses, without sacrificing essential public services.

Local governments have long relied on property taxes as their primary funding source for services like law enforcement, road maintenance, and emergency response. But in communities that serve as regional shopping hubs, this model creates an imbalance. Non-residents use roads, strain infrastructure, and contribute to service needs — but don't pay into the property tax base. FLOST gives counties a way to rebalance that equation.

Retail data across Northwest Georgia tells the story clearly. In Catoosa County, estimated retail sales reach over \$23,800 per resident — far above the regional baseline of \$16,900. Whitfield County is even higher, at \$25,300 per resident. In contrast, Chattooga and Walker counties fall well below that mark, at \$14,500 and \$12,800, respectively. These differences reflect not only local economic activity but also how many non-residents are spending money — and paying sales taxes — within county lines.

By applying FLOST, counties like Catoosa and Whitfield can reduce county and city property tax burdens significantly. Based on current data, 30-40% of their sales tax revenue could be attributed to non-resident shoppers. That means a majority of new revenue collected through FLOST wouldn't come from residents — it would come from commuters, tourists, and regional consumers.

In practical terms, this could translate on county taxes alone to \$200-\$300 in annual savings per household, depending on local millage rates and adopted FLOST structures for certain counties. This is before city property taxes, which could be completely eliminated with this tax. Every county is different, but for high-traffic counties along corridors like I-75, FLOST offers a strategic way to capture the true value of their commercial footprint.

However, some local counties like Chattooga and Walker may not see any major tax shifting and if not done properly, could see tax increases on their populace. Like any tool, it must be used properly and exact; not every tool fits the problem.

WHAT IS FLOST?

FLOST stands for Floating Local Option Sales Tax. It was introduced in Georgia House Bill 581 and gives counties and cities — with the approval of voters — the option of collecting up to a 1% sales tax that would go 100% to offsetting property taxes.

For certain counties and cities FLOST has the potential of eliminating property taxes. Since most local municipalities have chosen to not opt out of FLOST, the decision remains as to whether those governments will place the option on a ballot. The final decision will be up to voters.

If FLOST wins at the ballot box, the tax will last for up to five years before it is revisited.

FLOST is a complex issue. To learn more, visit tinyurl.com/3wk35bs9 or search: ACG FLOST Q and A.

Importantly, FLOST leaves school property taxes untouched. Local school boards maintain full control over their funding sources. FLOST applies only to county and city government millage rates, and any county that adopts it must disclose how much relief is projected and how it will be implemented. Transparency is built into the statute.

Critics may argue that sales taxes are regressive. But property taxes can be just as harsh, particularly on seniors, fixed-income residents, and small business owners. Property taxes are also tied to hard assets, and when taxpayers have fiscal hardships or fail to plan accordingly, they can lose their most cherished asset, their home. FLOST allows counties to shift part of the funding model toward consumer activity instead of fixed assets. That's more responsive, more equitable, and more economically strategic.

FLOST isn't a mandate. It's a choice — an option counties can put before voters to lower property taxes. By aligning local taxation with local spending patterns, FLOST creates a modern solution that reflects the way Georgia communities actually work today.

It is critical for counties to look forward and plan out their future. With this tool, we can have more responsible governance, a flexible and data-driven approach that will be critical to lowering burdens, attracting growth and funding local government fairly.

Mitchell Horner, a Republican from Ringgold, represents Georgia House District 3, which consists of about two-thirds of Catoosa County (all of the northern portion and the eastern portion of the southern half). He took office in January 2023.

LOCAL COLUMNIST ■ DAVID CARROLL

A sense of humor wouldn't hurt

There are many traits I admire in a person, such as kindness, intelligence, and patience. A sense of humor is also near the top of the list. I am always impressed by powerful people who can take a joke, and who don't take themselves too seriously.



Carroll

One doesn't reach the top of their profession without self-confidence. But it's refreshing when that trait is accompanied by self-deprecating humor.

Longtime readers may know that I love presidential history. Books have been written about every president, and some of their life stories could fill a library on their own.

I tend to favor the presidents who understood that the office brought with it an inescapable reality: there would be heat in that kitchen. Newspaper columnists, editorial cartoonists, and comedians would have their say, and they would often voice their opposition to White House policies.

Being on the receiving end of the insults and jokes is not always pleasant, but it comes with the territory. Plus, the First Amendment allows each of us to express our views freely, without government interference or regulation.

During the 1960s, Lyndon Johnson had more than his share of battles with reporters, including the sainted Walter Cronkite, who couldn't stay neutral about the war in Vietnam. Speaking to the White House Correspondents Association, Johnson said,

"The relationship between presidents and the press has always been sort of a lovers' quarrel. Thomas Jefferson said in 1787, if he had to choose between a government without newspapers, or newspapers without a government, he would gladly choose the newspapers."

Jefferson changed his tune after he became president 15 years later. He said, "Nothing can now be believed which is seen in a newspaper. Truth itself becomes suspicious by being put into that polluted vehicle." He would not be the last president to do battle with the press, although some did it with more grace than others.

During Mark Twain's reign as America's best-known satirist, he needed presidents of both parties, much as late-night hosts do today. His relationship with Theodore Roosevelt was described as one of "mutual disagreement and mutual respect." Twain's work inspired generations of comedians, and the Mark Twain Prize for American Humor has been awarded to David Letterman, Saturday Night Live producer Lorne Michaels, and Jon Stewart, all of whom have skewered presidents from both sides of the aisle.

SNL's early days, the show portrayed Gerald Ford as a clumsy ex-jock and Jimmy Carter as a toothy nerd. Neither portrait was flattering, but again: it's part of the territory, and the presidents understood that.

Ronald Reagan was often imitated by comedians like Rich Little and Robin Williams, and he got the Don Rickles insult treatment at his second inauguration dinner in 1985. Guess who laughed the loudest at Rickles' jokes? You already know the answer, and you can watch it on YouTube.

George H.W. Bush was the subject of pinpoint parody by Dana Carvey on SNL week after week. Some of the jokes portrayed Bush as giggly and flustered. How did Bush respond? By inviting Carvey to the White House. The two became lifelong friends. (Carvey would go on to imitate a befuddled, confused Joe Biden 30 years later, also on SNL.)

It was once a tradition for the president to attend the White House Correspondents' dinner, seated on the dais while being roasted by comedians. A highlight of each event was when the president himself would take the podium to respond with some well-aimed jokes of his own.

Bill Clinton was a good sport, even while being scorched by reporters. George W. Bush famously appeared side-by-side with comedian Steve Bridges, a look-alike, sound-alike impressionist who mocked Bush's well-earned reputation as the master of the malaprop. Barack Obama, who didn't have the best relationship with the White House press corps, attended all 8 of the dinners during his presidency, often calling attention to his mistakes, and showing how he had aged during two terms of dueling with reporters.

Of course, America is different now. In our ultra-divided, thin-skinned political climate, we aren't laughing

as much as we used to. I hope we can somehow regain our sense of humor.

David Carroll, a Chattanooga news anchor, is the author of "Hello Chattanooga: Famous People Who Have Visited the Tennessee Valley." His website is ChattanoogaRadioTV.com. You can contact him by mail at 900 Whitehall Road, Chattanooga, TN 37405, or by email at RadioTV2020@yahoo.com.

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NOTICE OF CONSIDERATION OF AMENDMENT TO WALKER COUNTY ENABLING LEGISLATION REGARDING AUDITOR LENGTH OF SERVICE

Notice is hereby given that the Board of Commissioners of Walker County, Georgia will consider an amendment to Section 17 of the Act creating the Board of Commissioners of Walker County, Georgia, 2017 Ga. Laws (Act No. 165), pursuant to the Georgia Constitution, Article IX, Section II, Paragraph I (b)(1) at the Board's regular meetings on August 7, 2025 and September 4, 2025 at 6:00 p.m. in the Courthouse Annex IV building, 201 S Duke Street, LaFayette, GA 30728. The proposed amendment shall remove the time served stipulation from the Board's chosen auditor, transmittal of financial reports to the grand jury of the Superior Court of Walker County, to repeal conflicting laws, and for other purposes. Copies of the proposed amendment are on file in the Office of the Clerk of Superior Court of Walker County and the Walker County Clerk to the Board of Commissioners. Any member of the public shall have a right to examine and inspect the proposed Resolution at these locations.

Board of Commissioners of Walker County, Georgia.

Georgia literacy efforts produce gains in low-performing schools

By Ty Tagami
Capital Beat News Service

ATLANTA — A two-year-old Georgia law requiring teachers to use the "science of reading" in their lessons has led to literacy gains in the state's lowest performing schools, the Georgia Department of Education announced Wednesday, July 23.

House Bill 538, which passed unanimously in the state House of Representatives and with just one "no" vote in the Senate, called on the state agency to overhaul teacher training and develop new literacy tests.

The education department responded last fall by sending literacy coaches to 60 schools that had been performing in the bottom 5%.

Scores on the new reading tests improved 15%, with the strongest gains in kindergarten, according to the agency.

The law, which took effect in July 2023, required all public schools and school systems to provide onsite teacher training, with model lessons for students and prompt instructional feedback. It also required all teachers in kindergarten through third grade to complete literacy training by the beginning of this month.

The education department coaches reached 1,000 teachers and affected 18,000 students, the agency said, noting that teachers reported improvements in their confidence, their instructional ability and their use of data.

"Targeting intensive supports where they're most needed, by placing coaches directly in our most challenged schools, has shown immediate promise," State School Superintendent Richard Woods said, adding that the initiative laid "a strong foundation for lasting, statewide literacy success."

Summer's heating up, and so is the need for CASA volunteers!

While kids are out of school, many are still waiting for someone to speak up for them. CASA volunteers advocate for children in foster care—ensuring every child's story is seen, heard, and believed.

Sign up now and start your journey in advocacy with Lookout Mountain CASA. renitalmcasa@gmail.com or 901.496-6164

Serving Dade, Catoosa, Chattooga & Walker Counties.

This Summer, take the first step & join us as a CASA Volunteer

CONTACT
renitalmcasa@gmail.com or 901.496-6164
Scan QR Code to register



RESOLUTION R-058-25

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALKER COUNTY TO IMPOSE A COUNTY 1% (ONE PERCENT) SALES AND USE TAX AS AUTHORIZED BY PART 1 OF ARTICLE 3 OF CHAPTER 8 OF TITLE 48 OF THE OFFICIAL CODE OF GEORGIA ANNOTATED, SPECIFYING THE PERIOD OF TIME FOR WHICH SUCH TAX SHALL BE IMPOSED; SPECIFYING THE ESTIMATED COST OF THE CAPITAL OUTLAY PROJECTS TO BE FUNDED FROM THE PROCEEDS OF SUCH TAX; REQUESTING THE ELECTION SUPERINTENDENT TO CALL AN ELECTION OF THE VOTERS OF WALKER COUNTY TO APPROVE THE IMPOSITION OF SUCH SALES AND USE TAX; APPROVING THE FORM OF BALLOT TO BE USED IN SUCH AN ELECTION; AND FOR OTHER PURPOSES

SUPPORTING DOCUMENTATION IS NOT CURRENTLY AVAILABLE AND WILL BE PROVIDED PRIOR TO THE BOARD'S MEETING ON AUGUST 7, 2025. THIS SPLOST WOULD NOT TAKE EFFECT UNTIL THE 2020 SPLOST EXPIRES IN 2026.



**Intergovernmental Agreement for Use and Distribution of Proceeds
Generated by the 2026 Special Purpose Local Option Sales Tax (SPLOST)**

**SUPPORTING DOCUMENTATION IS NOT CURRENTLY AVAILABLE AND WILL
BE PROVIDED PRIOR TO THE BOARD'S MEETING ON AUGUST 7, 2025. THIS
SPLOST WOULD NOT TAKE EFFECT UNTIL THE 2020 SPLOST EXPIRES IN
2026.**



TOPO INDUSTRIES

115 E. Hancock Ave. #1826
Athens, Ga. 30605
(706) 516-1264
office@topoindustries.com
www.topoindustries.com

July 13, 2025

Paine Gily
Walker County Landfill
5120 N Marble Top Rd
Chickamauga, GA 30707

Paine:

We'd like to submit a quote for grinding at The Walker County Landfill on N Marble Top Rd.

We propose to grind tree and brush material (NOT INCLUDING STUMPS) (estimated at 2500 tons) for a flat rate of \$45,250 flat (mobilization charges included).

We could be ready to start with 2-3 weeks' notice and anticipate a total of 7-10 days (in good conditions) to complete the job. Below are a few basic conditions:

- Best faith efforts will be made by Walker County to keep contamination out of brush piles (rock, dirt, metal, etc.). Parts cost for damage (beyond regular wear items) to the grinder caused by contamination in the pile (i.e., Metal) that goes undetected will be added to the bill at cost.
- Excessively contaminated piles cannot be ground and will need to be disposed of in a different manner.
- Material will be processed thru 3in screens to meet boiler spec.
- Payment will be due in full 30 days after completion.

Signature of this proposal is acceptance of the above terms.

Sincerely,

Matt Whatley

Proposal Accepted By: _____ Date: _____

Lisa Richardson
Chris

ESTIMATE

Big Woodys Tree Service LLC
4018 Alabama Rd
Apison, TN 37302

info@bigwoodystreeservice.com
+1 (423) 242-8542
www.bigwoodystreeservice.com



Bill to
Walker County Government
Courthouse 1
101 South Duke Street
Lafayette, GA 30728

Ship to
Walker County Government
Courthouse 1
101 South Duke Street
Lafayette, GA 30728

Estimate details

Estimate no.: 4938
Estimate date: 08/01/2025

#	Date	Product or service	Description	Qty	Rate	Amount
1.	08/01/2025	Grinding	Grinding Walker County Brush Piles at the Landfill	2500	\$19.85	\$49,625.00
Total						\$49,625.00

Accepted dateAccepted by



Invoice

3499 Rider Trail South
Earth City, MO 63045
314-344-1100

Invoice Number: 2179726
Invoice Date: 03/24/2025

Order Number: T072251
Order Date: 03/20/2025
Salesperson: 0233 TMRW3
Customer Number: 0266 06-0033331

Bill To:
Walker County Facilities
Accounts Payable
101 S Duke St
Lafayette, GA 30728
Confirm To:
per Stacy Higdon

Ship To:
Walker County Facilities
101 S Duke St
Lafayette, GA 30728

P.O. 2321

Customer P.O.		Ship VIA	UPS Account		Terms	Tracking #	
		GRND			Net 30 Days		
Item Number	Unit	Ordered	Shipped	Back Ordered	Price	Amount	
No Delivery Address							
/C121		0.00	0.00	0.00	0.00	0.00	
BACKORDER FROM SERVICE							
No Delivery Address							
3264	EACH	19.00	19.00	0.00	1,895.00	36,005.00	
Zoll Full Auto AED Plus w/Rx a							
Serial	X24J861095	Whse: 000					
Number:		1					

AED Supplies for County Facilities
100. ~~###~~ 531100.00
1565

per Stacy Higdon

Net Invoice: 36,005.00
Less Discount: 0.00
Freight: 0.00
Sales Tax: 2,880.40
Invoice Total: 38,885.40

X-----
Customer's Signature

X-----
Customer Print Name

Thank you for your business!

IMPORTANT NOTICE TO CUSTOMER:

THIS INVOICE CONSTITUTES A CONTRACT BETWEEN THE CUSTOMER IDENTIFIED ABOVE AND THE DIVISION, SUBSIDIARY OR OTHER COMPANY IDENTIFIED IN THE UPPER LEFT CORNER ABOVE AFFILIATED WITH UNIFIRST-FIRST AID CORPORATION, A MARYLAND CORPORATION (HEREIN "SELLER"). THIS CONTRACT IS EXPRESSLY MADE SUBJECT TO THE TERMS AND CONDITIONS STATED HEREIN INCLUDING THOSE PRINTED ON THE PAGE THAT FOLLOWS. THE TERMS AND CONDITIONS OF SALE CAN ALSO BE FOUND AND LOCATED ON SELLER'S WEBSITE AT WWW.UNIFIRSTFIRSTAIDANDSAFETY.COM, WHICH TERMS AND CONDITIONS ARE INCORPORATED HEREIN BY THIS REFERENCE. ANY ADDITIONAL OR DIFFERENT PROVISIONS, WRITTEN OR ORAL, SHALL BE VOID AS AGAINST THE SELLER UNLESS SPECIFIC WRITTEN APPROVAL OF SUCH ADDITIONAL OR DIFFERENT TERMS IS GIVEN BY SELLER. THIS CONTRACT CONTAINS A BINDING ARBITRATION PROVISION WHICH MAY BE ENFORCED BY THE PARTIES. FAILURE OF SELLER TO PAY THOSE PERSONS SUPPLYING PRODUCTS, MATERIALS OR SERVICES TO COMPLETE THIS CONTRACT CAN RESULT IN THE FILING OF A MECHANIC'S LIEN ON THE PROPERTY WHICH IS THE SUBJECT OF THIS CONTRACT PURSUANT TO CHAPTER 429, RSMO. TO AVOID THIS RESULT, CUSTOMER MAY ASK SELLER FOR "LIEN WAIVERS" FROM ALL PERSONS SUPPLYING PRODUCT, MATERIALS OR SERVICES DESCRIBED IN THIS CONTRACT. FAILURE TO SECURE LIEN WAIVERS MAY RESULT IN CUSTOMER PAYING FOR PRODUCTS, SERVICES AND MATERIALS TWICE.

WALKER COUNTY COMMISSIONER
PO Box 445 LaFayette, GA 30728

UNIFIRST CORP
Check Date 07/22/2025
Check No. 232155

DATE	INVOICE NO.	DESCRIPTION	NET AMOUNT
03/24/2025 07/16/2025	2179726 2010298377	AED Supplies For County SHERIFF DEPT	38,885.40 157.28
			Total: \$39,042.68



WALKER COUNTY COMMISSIONER
PO Box 445
LaFayette, GA 30728

General Fund Operating Account
Bank of LaFayette
101 W. Patton St.
LaFayette, GA 30728

Check No: 232155

Date
07/22/2025

Amount
\$39,042.68

Void after 60 Days

PAY Thirty-Nine Thousand Forty-Two and 68/100 Dollars

TO UNIFIRST CORP
THE P O BOX 650481
ORDER DALLAS, TX 75265-0481
OF

Angela Teems
Dakota Potts

C232155C A061103182A 30619C

uniFirst

invoice

Invoice #: 2010298377Amount Due: USD 157.28

Customer #: 1321017Payment Terms: Net30

Bill To #: 1321017Route #: T4030

Invoice Date: 07/16/2025Purchase Order:

Service Location: 6162 ENTERPRISE PARK DR, CHATTANOOGA, TN 37416

Page 1 of 1

SHIP TO

WALKER CTY SHERRIFF'S OFF
105 S DUKE ST

LA FAYETTE, GA 30728

BILL TO

WALKER CTY SHERRIFF'S OFF
105 S DUKE ST

LA FAYETTE, GA 30728

Total Current Charges: USD 157.28

Current Charges Due: 08/15/2025

Pay by Mail: UNIFIRST CORPORATION
PO BOX 650481
DALLAS, TX 75265-0481

Contact UniFirst: For Customer Service contact us by:
Phone: 800-794-2706
Email: Customerservice@unifirst.com
Chat: unifirst.com/contact/current-customers/

LKR/DEPT.	QTY.	ITEM	DESCRIPTION OF SERVICE	RATE	AMOUNT	TAX	TOTAL
	1	538812	MAT 3X5 SCRAPER	6.2000	6.20	0.00	6.20
	7	76GA13	MAT-3X5 GREAT IMP 2.0	10.4000	72.80	0.00	72.80
	4	76GA13	MAT-3X5 GREAT IMP 2.0	10.4000	41.60	0.00	41.60
	1	76GB13	MAT-4X6 GREAT IMP 2.0	12.5000	12.50	0.00	12.50
		EEFX	DEFE Charge Fixed	14.0000	14.00	0.00	14.00
		ENER	Energy Surcharge	2.2500	2.25	0.00	2.25
	13		Material Maintenance Protection (MMP)		7.93	0.00	7.93
Invoice Total					157.28	0.00	157.28
Total Amount Due By 08/15/2025							157.28

Invoice #: 2010298377



AUTHORIZED SIGNATURE

Name on File: MORGAN

531100.35
3326

Signature Date: 07/16/2025

Total Current Charges: USD 157.28

Please detach and return
remit slip with payment.

remit slip

Current	Over 30	Over 60	Over 90	Total
629.12	0.00	0.00	0.00	629.12

Payment Options:

Pay by Mail: UNIFIRST CORPORATION
PO BOX 650481
DALLAS, TX 75265-0481

Invoice #: 2010298377Amount Due: USD 157.28

Customer #: 1321017Payment Terms: Net30

Bill To #: 1321017Route #: T4030

Invoice Date: 07/16/2025Purchase Order:

Total Current Charges: USD 157.28

Current Charges Due: 08/15/2025

Amount Enclosed: USD

Make check payable to Unifirst Corporation. Please include invoice number.

THANK YOU. We appreciate your business.

SERVICE HEREIN RENDERED IS PURSUANT TO A WRITTEN CONTRACT WITH UNIFIRST CORPORATION OR UNIFIRST HOLDINGS, INC.



Walker County Planning Office
Rezone, Conditional Use Variance & Variance Application

☒ Rezone ☐ Conditional Use Variance ☐ Variance

Current Zoning:	Requested Change:	
R-3	C-1	
Map & Parcel	Date:	Fee:
Parcel ID 0135 080	6-10-25	300.00

Applicant/Owner & Phone: Jeff Tucker 423-834-1535
Street Name & Number: 1423 Happy Valley Rd Rossville
GA
Mailing Address: 21 Pine Lake Rd Ringgold GA 30736
City, State, Zip Code: Ringgold GA 30736
Request: Want to fence the entire property and park my asphalt company equipment. Want to make a secure equipment yard.

PLANNING COMMISSION RECOMMENDATION:

7-17-2025 ☐ APPROVED AS SUBMITTED
☒ APPROVED WITH CONDITIONS
☐ TABLED
☐ DENIAL

BOARD OF COMMISSIONERS FINAL DECISION:

☐ APPROVED AS SUBMITTED
☐ APPROVED WITH CONDITIONS
☐ TABLED
☐ DENIAL

Stan Porter made a motion to approve the rezone as CN instead of C-1 with the applicant making the request to the Board of Commissioners to amend his original request of C-1 (Commercial) to CN (Commercial Neighborhood). John Morehouse seconded the motion to approve the CN rezone. The vote was unanimous. The motion to approve carried.

The following disclosure is required of the applicant(s) by Section 36-67A of O.C.G.A. The following is for disclosure purposes only and does not disqualify the petition.

Within the past two years, have you made either campaign contributions totaling \$250.00 or more and/or given gifts having value of \$250.00 or more to a local government official who will be responsible for making a recommendation or decision on the application? YES ☐ NO ☒ If YES, then on a separate page, please furnish the following information;

- A) The name of the local government official(s) to whom cash contribution or gift was made.
- B) The total dollar amount(s) of each campaign made by the applicant to each local official during the two years immediately preceding the filing of the application.
- C) An enumeration and description of each gift having value of \$250.00 or more made by the applicant to each local government official within the past two years.

Signature of Applicant/Owner:

[Signature]
APPLICANT/OWNER

6-10-25
DATE