



RESOLUTION R-059-26

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 2027, BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027

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

WHEREAS, on June 26, 2026, the Chairwoman of the Board and County Finance Officer prepared and submitted a proposed Enterprise Funds & Special Revenue Budget Budget for fiscal year 2027 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, 2026 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 9, 2026 and August 6, 2026; and

WHEREAS, a public hearing was held on July 9, 2026 and August 6, 2026 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 B** and made a part hereof for the year beginning October 1, 2026, and ending September 30, 2027, is adopted and approved, to be effective October 1, 2026.

SO RESOLVED AND ADOPTED this 3rd day of September, 2026.

ATTEST:

WALKER COUNTY, GEORGIA

A handwritten signature in blue ink, reading "Lisa Richardson", written over a horizontal line.

LISA RICHARDSON, County Clerk

A handwritten signature in blue ink, reading "Angela Teems", written over a horizontal line.

ANGELA TEEMS, Chairwoman



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



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 205 - Law Library							
REVENUE							
Division 2750 - Law Library							
Fines & Forfeitures							
351110.05	Clerk of Court Remittance Superior Ct Fees	11,400.12	11,601.88	14,071.96	19,407.67	13,000.00	13,000.00
351130.00	Court - Magistrate General	6,117.00	6,196.00	7,160.00	.00	7,000.00	7,000.00
351150.00	Court - Probate General	1,062.00	849.00	1,041.00	.00	1,000.00	1,000.00
	Fines & Forfeitures Totals	\$18,579.12	\$18,646.88	\$22,272.96	\$19,407.67	\$21,000.00	\$21,000.00
Investment Income							
361000.10	Interest Revenues Bank Accounts	.11	.13	.12	140.53	.00	.00
	Investment Income Totals	\$0.11	\$0.13	\$0.12	\$140.53	\$0.00	\$0.00
Division 2750 - Law Library Totals		\$18,579.23	\$18,647.01	\$22,273.08	\$19,548.20	\$21,000.00	\$21,000.00
	REVENUE TOTALS	\$18,579.23	\$18,647.01	\$22,273.08	\$19,548.20	\$21,000.00	\$21,000.00
EXPENSE							
Division 2750 - Law Library							
Purchased/Contracted Services							
521300.10	Technical Computer Services	1,175.00	660.92	471.01	.00	2,500.00	2,500.00
521300.95	Technical Contractual Services	3,600.00	3,600.00	3,000.00	9,713.88	3,000.00	3,000.00
523100.00	Insurance General	932.00	950.00	950.00	.00	1,000.00	1,000.00
523200.15	Communications Telephone	1,723.98	.00	846.69	.00	500.00	500.00
523200.20	Communications Internet Service	955.56	3,346.87	1,672.47	.00	2,000.00	2,000.00
523200.30	Communications Postage	30.00	.00	.00	.00	150.00	150.00
523600.15	Dues & Fees Bank Charges	269.07	488.93	311.41	.00	500.00	500.00
523900.99	Other Purchased Services Other	788.95	1,521.75	635.96	.00	1,000.00	1,000.00
	Purchased/Contracted Services Totals	\$9,474.56	\$10,568.47	\$7,887.54	\$9,713.88	\$10,650.00	\$10,650.00
Supplies							
531100.00	General Supplies & Materials General	.00	1,837.11	.00	.00	.00	.00
531400.40	Books & Periodicals Law Books	14,510.11	4,582.94	470.88	.00	10,350.00	10,350.00
	Supplies Totals	\$14,510.11	\$6,420.05	\$470.88	\$0.00	\$10,350.00	\$10,350.00
Division 2750 - Law Library Totals		\$23,984.67	\$16,988.52	\$8,358.42	\$9,713.88	\$21,000.00	\$21,000.00
	EXPENSE TOTALS	\$23,984.67	\$16,988.52	\$8,358.42	\$9,713.88	\$21,000.00	\$21,000.00
Fund 205 - Law Library Totals							
	REVENUE TOTALS	\$18,579.23	\$18,647.01	\$22,273.08	\$19,548.20	\$21,000.00	\$21,000.00
	EXPENSE TOTALS	\$23,984.67	\$16,988.52	\$8,358.42	\$9,713.88	\$21,000.00	\$21,000.00
Fund 205 - Law Library Totals		(\$5,405.44)	\$1,658.49	\$13,914.66	\$9,834.32	\$0.00	\$0.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund	210 - Juvenile Court Supervision Fund						
	REVENUE						
	Division 2600 - Juvenile Court						
	<i>Fines & Forfeitures</i>						
351110.05	Clerk of Court Remittance Superior Ct Fees	1,510.00	1,410.00	1,000.16	810.00	2,800.00	2,800.00
	<i>Fines & Forfeitures Totals</i>	\$1,510.00	\$1,410.00	\$1,000.16	\$810.00	\$2,800.00	\$2,800.00
	<i>Investment Income</i>						
361000.10	Interest Revenues Bank Accounts	35.99	170.77	528.56	485.05	.00	.00
	<i>Investment Income Totals</i>	\$35.99	\$170.77	\$528.56	\$485.05	\$0.00	\$0.00
	Division 2600 - Juvenile Court Totals	\$1,545.99	\$1,580.77	\$1,528.72	\$1,295.05	\$2,800.00	\$2,800.00
	REVENUE TOTALS	\$1,545.99	\$1,580.77	\$1,528.72	\$1,295.05	\$2,800.00	\$2,800.00
	EXPENSE						
	Division 2600 - Juvenile Court						
	<i>Purchased/Contracted Services</i>						
521200.57	Professional Tutoring & Counseling	.00	.00	.00	.00	5,000.00	2,800.00
523900.00	Other Purchased Services General	.00	.00	.00	.00	5,000.00	.00
523900.40	Other Purchased Services Juv Court Supervision Expense	75.00	.00	.00	1,307.18	10,000.00	.00
	<i>Purchased/Contracted Services Totals</i>	\$75.00	\$0.00	\$0.00	\$1,307.18	\$20,000.00	\$2,800.00
	Division 2600 - Juvenile Court Totals	\$75.00	\$0.00	\$0.00	\$1,307.18	\$20,000.00	\$2,800.00
	EXPENSE TOTALS	\$75.00	\$0.00	\$0.00	\$1,307.18	\$20,000.00	\$2,800.00
Fund	210 - Juvenile Court Supervision Fund Totals						
	REVENUE TOTALS	\$1,545.99	\$1,580.77	\$1,528.72	\$1,295.05	\$2,800.00	\$2,800.00
	EXPENSE TOTALS	\$75.00	\$0.00	\$0.00	\$1,307.18	\$20,000.00	\$2,800.00
		\$1,470.99	\$1,580.77	\$1,528.72	(\$12.13)	(\$17,200.00)	\$0.00
Fund	212 - Forfeiture Fund						
	REVENUE						
	Division 2220 - Drug Condemnation						
	<i>Charges for Services</i>						
342300.25	Detention & Correction Services Civil Action Condemnation	11,064.19	.00	.00	.00	.00	.00
	<i>Charges for Services Totals</i>	\$11,064.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 2220 - Drug Condemnation Totals	\$11,064.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 2230 - Victim Assistance (5%)						
	<i>Fines & Forfeitures</i>						
351400.10	Additional Penalty Assessment LVAP	7,607.42	.00	.00	.00	.00	.00
	<i>Fines & Forfeitures Totals</i>	\$7,607.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 2230 - Victim Assistance (5%) Totals	\$7,607.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 212	Forfeiture Fund						
REVENUE							
Division 3392	Drug Seizure						
Charges for Services							
342300.25	Detention & Correction Services Civil Action Condemnation	13,890.20	19,572.80	1,800.00	.00	25,000.00	15,000.00
Charges for Services Totals		\$13,890.20	\$19,572.80	\$1,800.00	\$0.00	\$25,000.00	\$15,000.00
Division 3392 - Drug Seizure Totals		\$13,890.20	\$19,572.80	\$1,800.00	\$0.00	\$25,000.00	\$15,000.00
Division 3394	Abandoned Property						
Fines & Forfeitures							
351340.30	Other Confiscation/Escheats Abandoned Property	.00	.00	.00	.00	200.00	.00
Fines & Forfeitures Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00
Division 3394 - Abandoned Property Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00
REVENUE TOTALS		\$32,561.81	\$19,572.80	\$1,800.00	\$0.00	\$25,200.00	\$15,000.00
EXPENSE							
Division 2220	Drug Condemnation						
Purchased/Contracted Services							
521300.95	Technical Contractual Services	3,000.00	.00	.00	.00	.00	.00
523200.25	Communications Website Expense	10,850.00	.00	.00	.00	.00	.00
Purchased/Contracted Services Totals		\$13,850.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlays							
542400.10	Capital - Computers Hardware	1,343.96	.00	.00	.00	.00	.00
542500.20	Capital - Other Equipment Office	8,555.50	.00	.00	.00	.00	.00
Capital Outlays Totals		\$9,899.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 2220 - Drug Condemnation Totals		\$23,749.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 2230	Victim Assistance (5%)						
Personal/Services & Employee Benefits							
511185.00	Payroll Pass Thru General	7,269.22	.00	.00	.00	.00	.00
Personal/Services & Employee Benefits Totals		\$7,269.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 2230 - Victim Assistance (5%) Totals		\$7,269.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 3392	Drug Seizure						
Purchased/Contracted Services							
523700.00	Ed & Training General	.00	4,000.00	.00	.00	.00	.00
523900.00	Other Purchased Services General	.00	.00	4,665.26	55.03	5,000.00	5,000.00
Purchased/Contracted Services Totals		\$0.00	\$4,000.00	\$4,665.26	\$55.03	\$5,000.00	\$5,000.00
Supplies							
531700.00	Other Supplies General	.00	816.76	.00	.00	10,000.00	10,000.00
Supplies Totals		\$0.00	\$816.76	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Capital Outlays							
542200.00	Capital - Vehicles General	2,598.35	.00	.00	.00	35,000.00	.00



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Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 212 - Forfeiture Fund							
EXPENSE							
Division 3392 - Drug Seizure							
Capital Outlays							
542500.00	Capital - Other Equipment General	.00	12,500.00	.00	.00	25,000.00	.00
	Capital Outlays Totals	\$2,598.35	\$12,500.00	\$0.00	\$0.00	\$60,000.00	\$0.00
Other Costs							
571000.60	Intergovernmental Local governments	37,975.13	.00	311.00	.00	.00	.00
	Other Costs Totals	\$37,975.13	\$0.00	\$311.00	\$0.00	\$0.00	\$0.00
Other Financing Uses							
611000.00	Interfund Transfers Out General	25,551.66	.00	.00	.00	.00	.00
	Other Financing Uses Totals	\$25,551.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 3392 - Drug Seizure Totals	\$66,125.14	\$17,316.76	\$4,976.26	\$55.03	\$75,000.00	\$15,000.00
	EXPENSE TOTALS	\$97,143.82	\$17,316.76	\$4,976.26	\$55.03	\$75,000.00	\$15,000.00
Fund 212 - Forfeiture Fund Totals							
	REVENUE TOTALS	\$32,561.81	\$19,572.80	\$1,800.00	\$0.00	\$25,200.00	\$15,000.00
	EXPENSE TOTALS	\$97,143.82	\$17,316.76	\$4,976.26	\$55.03	\$75,000.00	\$15,000.00
Fund 212 - Forfeiture Fund Totals		(\$64,582.01)	\$2,256.04	(\$3,176.26)	(\$55.03)	(\$49,800.00)	\$0.00
Fund 213 - Opioid Settlement Funds							
REVENUE							
Division 5112 - Opioid Settlement							
Fines & Forfeitures							
351920.10	Local Govt Share of Opioid Settlement Payments Rcvd	.00	298,727.35	369,050.14	140,016.23	300,000.00	300,000.00
	Fines & Forfeitures Totals	\$0.00	\$298,727.35	\$369,050.14	\$140,016.23	\$300,000.00	\$300,000.00
	Division 5112 - Opioid Settlement Totals	\$0.00	\$298,727.35	\$369,050.14	\$140,016.23	\$300,000.00	\$300,000.00
	REVENUE TOTALS	\$0.00	\$298,727.35	\$369,050.14	\$140,016.23	\$300,000.00	\$300,000.00
EXPENSE							
Division 5112 - Opioid Settlement							
Purchased/Contracted Services							
523700.00	Ed & Training General	.00	.00	.00	36,000.00	.00	.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 213 - Opioid Settlement Funds							
EXPENSE							
Division 5112 - Opioid Settlement							
Purchased/Contracted Services							
523900.99	Other Purchased Services Other	.00	.00	.00	1,355.00	300,000.00	300,000.00
	Purchased/Contracted Services Totals	\$0.00	\$0.00	\$0.00	\$37,355.00	\$300,000.00	\$300,000.00
Supplies							
531100.42	General Supplies & Materials Other Medical Supplies	.00	.00	5,945.00	4,147.83	.00	.00
531600.10	Small Equipment Operating Equipment	.00	.00	.00	13,686.00	.00	.00
	Supplies Totals	\$0.00	\$0.00	\$5,945.00	\$17,833.83	\$0.00	\$0.00
Capital Outlays							
542500.90	Capital - Other Equipment Other	.00	.00	.00	12,011.50	.00	.00
	Capital Outlays Totals	\$0.00	\$0.00	\$0.00	\$12,011.50	\$0.00	\$0.00
Other Costs							
572000.00	Payments To Other Agencies General	.00	.00	.00	110,249.27	.00	.00
	Other Costs Totals	\$0.00	\$0.00	\$0.00	\$110,249.27	\$0.00	\$0.00
Division 5112 - Opioid Settlement Totals		\$0.00	\$0.00	\$5,945.00	\$177,449.60	\$300,000.00	\$300,000.00
EXPENSE TOTALS		\$0.00	\$0.00	\$5,945.00	\$177,449.60	\$300,000.00	\$300,000.00
Fund 213 - Opioid Settlement Funds Totals							
REVENUE TOTALS		\$0.00	\$298,727.35	\$369,050.14	\$140,016.23	\$300,000.00	\$300,000.00
EXPENSE TOTALS		\$0.00	\$0.00	\$5,945.00	\$177,449.60	\$300,000.00	\$300,000.00
Fund 213 - Opioid Settlement Funds Totals		\$0.00	\$298,727.35	\$363,105.14	(\$37,433.37)	\$0.00	\$0.00
Fund 215 - E-911							
REVENUE							
Division 3800 - E-911							
Charges for Services							
342500.10	E-911 Charges Landline	757,049.00	967,553.58	987,740.59	1,019,184.57	990,000.00	1,015,000.00
342500.20	E-911 Charges Wireless	497,688.68	269,458.44	271,614.52	236,927.71	275,000.00	275,000.00
	Charges for Services Totals	\$1,254,737.68	\$1,237,012.02	\$1,259,355.11	\$1,256,112.28	\$1,265,000.00	\$1,290,000.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 215 - E-911							
REVENUE							
Division 3800 - E-911							
Miscellaneous Revenue							
389000.90	Other Other Miscellaneous	.00	.00	30,994.05	.00	.00	.00
	Miscellaneous Revenue Totals	\$0.00	\$0.00	\$30,994.05	\$0.00	\$0.00	\$0.00
	Other Financing Sources						
391000.10	Interfund Transfer General Fund	.00	154,839.65	187,834.01	.00	.00	.00
391200.00	Operating Transfer In General	.00	.00	.00	499,047.69	524,000.00	595,000.00
	Other Financing Sources Totals	\$0.00	\$154,839.65	\$187,834.01	\$499,047.69	\$524,000.00	\$595,000.00
	Division 3800 - E-911 Totals	\$1,254,737.68	\$1,391,851.67	\$1,478,183.17	\$1,755,159.97	\$1,789,000.00	\$1,885,000.00
	REVENUE TOTALS	\$1,254,737.68	\$1,391,851.67	\$1,478,183.17	\$1,755,159.97	\$1,789,000.00	\$1,885,000.00
EXPENSE							
Division 3800 - E-911							
Personal/Services & Employee Benefits							
511100.10	Salary and Wages Regular Employees	630,564.90	656,515.09	707,753.34	819,207.54	952,000.00	1,150,000.00
511100.20	Salary and Wages Vacation	26,095.86	24,904.30	14,169.58	35,802.65	17,000.00	.00
511100.30	Salary and Wages Holiday	26,627.84	27,693.24	31,582.40	37,741.20	30,000.00	.00
511100.40	Salary and Wages Compensatory	.00	909.00	1,023.40	.00	1,500.00	.00
511100.80	Salary and Wages Bereavement	1,711.20	2,044.80	997.20	2,689.34	1,500.00	.00
511170.00	Personal Pay General	26,304.78	27,905.69	32,803.67	55,384.19	36,000.00	.00
511190.00	Salary Reimbursement General	(15,071.00)	.00	.00	.00	.00	.00
511300.00	Overtime General	122,127.18	115,442.88	119,702.79	125,743.15	80,000.00	115,000.00
512110.30	Health Expense Health Insurance	120,911.57	153,093.66	112,263.57	218,703.72	189,000.00	165,200.00
512120.10	Disability Short Term	1,315.18	4,802.03	7,383.38	8,362.99	11,500.00	10,750.00
512120.20	Disability Long Term	1,753.28	1,854.99	2,252.02	3,117.10	4,200.00	3,900.00
512130.00	Life Insurance General	493.80	463.29	481.40	965.23	600.00	1,000.00
512200.00	Social Security Contribution General	49,917.23	51,148.53	54,546.33	64,229.46	63,000.00	79,500.00
512300.00	Medicare General	11,676.90	11,962.57	12,760.99	15,016.56	14,000.00	18,000.00
512400.00	Retirement Contributions General	.00	.00	.00	10,845.10	.00	.00
512400.10	Retirement Contributions Defined Benefit	66,808.89	60,221.99	68,804.94	63,835.51	80,000.00	71,000.00
512400.30	Retirement Contributions 401(a)	53,078.52	42,277.71	53,034.04	67,347.57	60,000.00	71,000.00
512600.00	Unemployment Insurance General	.00	2,555.00	.00	.00	.00	.00
512700.00	Worker's Compensation General	1,992.48	3,380.15	3,518.84	4,355.71	5,000.00	5,000.00
512900.20	Other Employee Benefits Identity Theft Protection	1,156.49	1,025.03	985.32	1,094.80	700.00	1,000.00
512900.50	Other Employee Benefits Other	.00	.00	.00	1,535.33	.00	.00
	Personal/Services & Employee Benefits Totals	\$1,127,465.10	\$1,188,199.95	\$1,224,063.21	\$1,535,977.15	\$1,546,000.00	\$1,691,350.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 215 - E-911							
EXPENSE							
Division 3800 - E-911							
Purchased/Contracted Services							
521200.00	Professional General	.00	.00	115.18	113.16	.00	.00
521200.90	Professional Other Professional	.00	39.66	224.92	125.89	.00	.00
521300.10	Technical Computer Services	.00	17.55	.00	.00	.00	.00
521300.95	Technical Contractual Services	.00	.00	.00	.00	.00	10,000.00
522200.00	Repairs & Maintenance General	.00	.00	.00	.00	.00	8,000.00
522200.10	Repairs & Maintenance Contracts	115,839.09	91,791.27	142,857.94	112,479.43	141,000.00	60,100.00
522220.10	Repairs Buildings	.00	.00	.00	22.93	500.00	.00
522220.20	Repairs Equipment	261.84	10,253.35	3,432.45	8,153.79	5,000.00	5,000.00
522220.60	Repairs Vehicles	69.34	1,190.97	834.18	.00	.00	.00
522320.00	Rental of Equipment & Vehicles General	60.69	.00	.00	23.58	.00	.00
522320.30	Rental of Equipment & Vehicles Copiers	816.35	661.93	798.09	285.32	750.00	800.00
523200.10	Communications Cellular Phone	1,929.49	4,313.21	2,004.71	2,094.25	2,000.00	3,000.00
523200.15	Communications Telephone	56,070.13	56,732.14	64,140.11	66,498.90	65,000.00	60,000.00
523200.30	Communications Postage	26.95	.00	1,571.41	1.38	50.00	100.00
523500.00	Travel General	2,691.97	3,094.48	1,324.20	6,625.83	6,500.00	7,300.00
523600.00	Dues & Fees General	143.66	283.79	350.95	438.45	500.00	500.00
523700.00	Ed & Training General	396.00	1,674.00	3,651.02	6,050.71	8,000.00	8,000.00
523800.00	Licenses General	.00	306.13	.00	.00	.00	.00
Purchased/Contracted Services Totals		\$178,305.51	\$170,358.48	\$221,305.16	\$202,913.62	\$229,300.00	\$162,800.00
Supplies							
531100.00	General Supplies & Materials General	1,050.42	2,114.21	3,987.18	3,245.46	4,000.00	4,000.00
531100.45	General Supplies & Materials Office Supplies	1,973.06	2,068.42	1,717.89	728.08	2,000.00	2,000.00
531100.80	General Supplies & Materials Uniforms & Badges	2,428.83	2,206.06	3,291.84	2,547.02	5,000.00	5,000.00
531200.20	Energy Natural Gas	5,244.66	2,212.01	1,310.30	1,298.21	2,000.00	2,000.00
531200.30	Energy Electricity	24,078.04	23,322.04	15,973.09	14,211.06	17,200.00	15,350.00
531200.40	Energy Bottled Gas	.00	348.17	.00	.00	.00	.00
531300.00	Food General	1,029.79	1,114.44	919.93	1,473.49	3,000.00	2,000.00
531700.00	Other Supplies General	439.98	176.04	543.58	.00	500.00	500.00
539950.00	Supply Reimbursement General	.00	(268.15)	(729.78)	.00	.00	.00
Supplies Totals		\$36,244.78	\$33,293.24	\$27,014.03	\$23,503.32	\$33,700.00	\$30,850.00
Division 3800 - E-911 Totals		\$1,342,015.39	\$1,391,851.67	\$1,472,382.40	\$1,762,394.09	\$1,809,000.00	\$1,885,000.00
EXPENSE TOTALS		\$1,342,015.39	\$1,391,851.67	\$1,472,382.40	\$1,762,394.09	\$1,809,000.00	\$1,885,000.00
Fund 215 - E-911 Totals							
REVENUE TOTALS		\$1,254,737.68	\$1,391,851.67	\$1,478,183.17	\$1,755,159.97	\$1,789,000.00	\$1,885,000.00
EXPENSE TOTALS		\$1,342,015.39	\$1,391,851.67	\$1,472,382.40	\$1,762,394.09	\$1,809,000.00	\$1,885,000.00
Fund 215 - E-911 Totals		(\$87,277.71)	\$0.00	\$5,800.77	(\$7,234.12)	(\$20,000.00)	\$0.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund	220 - Fire & Rescue						
	REVENUE						
Division	3520 - Fire and Rescue						
	<i>Charges for Services</i>						
342200.00	Special Fire Protection Services General	.00	.00	.00	.00	6,250,000.00	6,350,000.00
342200.10	Special Fire Protection Services Real Estate	(9,032.88)	15,936.80	(19,488.63)	1,344.39	.00	.00
342200.20	Special Fire Protection Services Mobile Homes	9,193.82	3,044.15	224.54	.00	.00	.00
342200.40	Special Fire Protection Services Interest	8,518.68	25,423.04	58,066.35	36,967.86	.00	.00
342900.10	Other Public Safety	4,104,637.74	4,098,894.94	5,810,504.41	5,827,987.10	.00	.00
	<i>Charges for Services Totals</i>	\$4,113,317.36	\$4,143,298.93	\$5,849,306.67	\$5,866,299.35	\$6,250,000.00	\$6,350,000.00
	<i>Miscellaneous Revenue</i>						
389000.90	Other Other Miscellaneous	.00	.00	71,200.23	6.66	.00	.00
	<i>Miscellaneous Revenue Totals</i>	\$0.00	\$0.00	\$71,200.23	\$6.66	\$0.00	\$0.00
	<i>Other Financing Sources</i>						
391000.10	Interfund Transfer General Fund	942,573.00	1,199,427.96	.00	.00	.00	.00
391200.00	Operating Transfer In General	.00	.00	.00	1,120,523.55	1,395,000.00	1,400,000.00
	<i>Other Financing Sources Totals</i>	\$942,573.00	\$1,199,427.96	\$0.00	\$1,120,523.55	\$1,395,000.00	\$1,400,000.00
	Division 3520 - Fire and Rescue Totals	\$5,055,890.36	\$5,342,726.89	\$5,920,506.90	\$6,986,829.56	\$7,645,000.00	\$7,750,000.00
	REVENUE TOTALS	\$5,055,890.36	\$5,342,726.89	\$5,920,506.90	\$6,986,829.56	\$7,645,000.00	\$7,750,000.00
	EXPENSE						
Division	3520 - Fire and Rescue						
	<i>Personal/Services & Employee Benefits</i>						
511100.10	Salary and Wages Regular Employees	2,394,112.10	2,713,004.19	3,063,875.57	3,672,596.37	4,585,000.00	4,394,000.00
511100.20	Salary and Wages Vacation	58,044.47	64,769.34	44,623.84	76,725.50	60,000.00	.00
511100.30	Salary and Wages Holiday	66,296.63	77,477.98	89,517.77	93,929.20	114,000.00	135,000.00
511100.80	Salary and Wages Bereavement	1,709.32	1,817.56	833.16	2,661.84	.00	.00
511170.00	Personal Pay General	59,185.42	59,132.02	99,356.72	105,684.90	95,000.00	.00
511190.00	Salary Reimbursement General	(58,530.33)	.00	(400.00)	.00	.00	.00
511200.10	Temporary Employees Part Time	.00	.00	.00	.00	.00	75,000.00
511200.20	Temporary Employees Volunteer	24,510.00	14,500.00	14,090.00	22,910.00	20,000.00	20,000.00
511290.90	Supplemental Payroll Other	13,721.00	17,421.00	.00	.00	.00	.00
511300.00	Overtime General	324,084.43	344,285.29	248,687.70	362,289.34	220,000.00	388,600.00
512110.30	Health Expense Health Insurance	409,221.53	540,747.70	451,577.60	779,732.84	648,000.00	606,000.00
512110.35	Health Expense Firefighters Cancer Insurance	9,393.38	7,603.05	8,203.18	7,942.38	10,000.00	10,000.00
512120.10	Disability Short Term	4,984.69	20,613.71	29,473.37	33,919.57	40,000.00	40,700.00
512120.20	Disability Long Term	6,688.21	7,915.62	9,020.34	12,786.46	15,000.00	14,800.00
512130.00	Life Insurance General	1,554.56	1,646.20	1,726.24	3,229.60	3,000.00	3,700.00
512200.00	Social Security Contribution General	174,197.16	195,638.21	211,784.26	258,136.14	280,000.00	314,000.00
512300.00	Medicare General	40,743.33	45,752.59	49,534.39	60,368.76	65,000.00	70,000.00
512400.10	Retirement Contributions Defined Benefit	56,847.76	58,877.57	60,411.10	56,158.66	40,000.00	50,000.00
512400.30	Retirement Contributions 401(a)	215,314.83	221,608.95	265,148.22	308,326.32	320,000.00	350,000.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 220 - Fire & Rescue							
EXPENSE							
Division 3520 - Fire and Rescue							
Personal/Services & Employee Benefits							
512400.40	Retirement Contributions Volunteer Firefighters	1,200.00	650.00	575.00	575.00	1,000.00	1,000.00
512700.00	Worker's Compensation General	43,029.90	76,214.83	84,053.01	136,766.18	100,000.00	125,000.00
512900.20	Other Employee Benefits Identity Theft Protection	3,834.72	3,998.48	4,189.84	4,255.64	3,000.00	3,700.00
512900.50	Other Employee Benefits Other	.00	.00	.00	4,836.28	.00	.00
Personal/Services & Employee Benefits Totals		\$3,850,143.11	\$4,473,674.29	\$4,736,281.31	\$6,003,830.98	\$6,619,000.00	\$6,601,500.00
Purchased/Contracted Services							
521200.61	Professional Veterinarian Fees	210.00	.00	.00	.00	.00	.00
521300.10	Technical Computer Services	.00	.00	.00	.00	.00	30,000.00
521300.95	Technical Contractual Services	.00	.00	.00	624.00	.00	.00
522100.10	Cleaning Services Disposal	4,916.30	4,340.90	5,415.43	5,208.61	6,000.00	6,000.00
522200.00	Repairs & Maintenance General	637.94	430.54	(500.00)	.00	.00	.00
522200.10	Repairs & Maintenance Contracts	.00	.00	64.00	5,629.50	.00	.00
522220.10	Repairs Buildings	33,915.97	35,723.97	30,461.90	69,972.59	60,000.00	75,000.00
522220.20	Repairs Equipment	14,221.51	33,160.92	14,041.41	30,085.32	20,000.00	20,000.00
522220.40	Repairs Radio	.00	1,624.25	1,154.98	1,667.45	2,000.00	2,000.00
522220.60	Repairs Vehicles	161,127.38	325,275.47	256,448.20	297,791.20	300,000.00	280,000.00
522320.30	Rental of Equipment & Vehicles Copiers	1,048.17	1,028.99	1,547.10	886.31	.00	.00
523100.00	Insurance General	62,638.00	(3,299.60)	.00	(5,000.00)	.00	.00
523100.15	Insurance Vehicle	(870.00)	41,000.00	63,795.00	71,587.94	100,000.00	75,000.00
523100.20	Insurance Building	5,613.00	34,000.00	16,933.60	14,077.77	20,000.00	15,000.00
523200.10	Communications Cellular Phone	18,666.19	15,822.84	15,404.69	19,912.87	15,000.00	18,000.00
523200.15	Communications Telephone	33,095.08	33,192.83	3,499.41	2,653.32	3,000.00	3,000.00
523200.20	Communications Internet Service	291.62	1,094.03	26,736.44	26,645.03	25,000.00	25,000.00
523200.30	Communications Postage	1,074.30	1,011.22	974.14	762.86	1,000.00	1,000.00
523500.00	Travel General	6,700.92	3,641.89	5,005.29	6,619.42	7,000.00	12,000.00
523600.00	Dues & Fees General	5,194.11	3,344.80	4,829.50	16,776.25	6,000.00	6,000.00
523600.55	Dues & Fees Membership Fee	225.00	.00	450.00	.00	.00	.00
523600.75	Dues & Fees Vehicle License	.00	21.00	363.00	241.36	.00	.00
523700.00	Ed & Training General	2,894.05	5,576.61	4,883.30	3,633.17	6,000.00	8,000.00
523700.20	Ed & Training Prevention	445.10	4,926.86	3,424.90	2,647.88	5,000.00	5,000.00
523800.00	Licenses General	7,800.00	.00	3,900.00	.00	.00	.00
Purchased/Contracted Services Totals		\$359,844.64	\$541,917.52	\$458,832.29	\$572,422.85	\$576,000.00	\$581,000.00
Supplies							
531100.00	General Supplies & Materials General	838.06	655.86	101.99	348.68	.00	.00
531100.45	General Supplies & Materials Office Supplies	3,798.14	6,436.32	3,952.79	4,882.51	6,000.00	6,000.00
531100.60	General Supplies & Materials Fire & Rescue	18,403.88	22,455.93	26,897.06	22,910.27	38,000.00	38,000.00
531100.80	General Supplies & Materials Uniforms & Badges	28,401.27	19,293.66	21,497.54	21,096.87	30,000.00	35,000.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 220 - Fire & Rescue							
EXPENSE							
Division 3520 - Fire and Rescue							
Supplies							
531200.10	Energy Water/Sewerage	19,191.94	10,110.87	11,763.80	12,119.33	12,000.00	12,000.00
531200.20	Energy Natural Gas	7,854.25	7,841.04	10,173.65	12,542.69	10,000.00	12,000.00
531200.30	Energy Electricity	76,809.41	62,271.76	54,264.52	56,504.58	50,000.00	50,000.00
531200.40	Energy Bottled Gas	21,823.16	22,514.13	28,204.14	24,665.63	28,000.00	28,000.00
531200.70	Energy Vehicle-Gasoline/Diesel	126,940.25	137,430.01	150,440.04	139,557.66	125,000.00	135,000.00
531300.00	Food General	1,890.41	1,219.38	788.01	979.92	1,000.00	1,500.00
531400.00	Books & Periodicals General	679.67	266.16	159.34	531.95	.00	.00
531600.00	Small Equipment General	2,067.36	478.00	1,462.48	175,283.22	250,000.00	250,000.00
531600.10	Small Equipment Operating Equipment	.00	.00	.00	(337.28)	.00	.00
531700.00	Other Supplies General	.00	.00	.00	23.99	.00	.00
	Supplies Totals	\$308,697.80	\$290,973.12	\$309,705.36	\$471,110.02	\$550,000.00	\$567,500.00
Capital Outlays							
542200.00	Capital - Vehicles General	89,412.44	550.00	.00	22,902.99	70,000.00	.00
542300.00	Capital - Furniture & Fixtures General	23,135.11	4,170.00	.00	.00	.00	.00
542500.00	Capital - Other Equipment General	.00	.00	.00	11,799.00	.00	.00
542500.90	Capital - Other Equipment Other	208,110.47	31,441.96	.00	.00	.00	.00
	Capital Outlays Totals	\$320,658.02	\$36,161.96	\$0.00	\$34,701.99	\$70,000.00	\$0.00
Other Costs							
573000.00	Payments to Others General	.00	.00	.00	15,000.00	.00	.00
	Other Costs Totals	\$0.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00
Debt Service							
581200.60	Capital Lease Principal Bank of the Ozarks	207,638.47	.00	.00	.00	.00	.00
582200.60	Capital Lease Interest Bank of the Ozarks	8,907.69	.00	.00	.00	.00	.00
	Debt Service Totals	\$216,546.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses							
611000.60	Interfund Transfers Out Op Transfer - Multigrant Fund	.00	.00	1,007.00	.00	.00	.00
	Other Financing Uses Totals	\$0.00	\$0.00	\$1,007.00	\$0.00	\$0.00	\$0.00
Division 3520 - Fire and Rescue Totals		\$5,055,889.73	\$5,342,726.89	\$5,505,825.96	\$7,097,065.84	\$7,815,000.00	\$7,750,000.00
EXPENSE TOTALS		\$5,055,889.73	\$5,342,726.89	\$5,505,825.96	\$7,097,065.84	\$7,815,000.00	\$7,750,000.00
Fund 220 - Fire & Rescue Totals							
REVENUE TOTALS		\$5,055,890.36	\$5,342,726.89	\$5,920,506.90	\$6,986,829.56	\$7,645,000.00	\$7,750,000.00
EXPENSE TOTALS		\$5,055,889.73	\$5,342,726.89	\$5,505,825.96	\$7,097,065.84	\$7,815,000.00	\$7,750,000.00
Fund 220 - Fire & Rescue Totals		\$0.63	\$0.00	\$414,680.94	(\$110,236.28)	(\$170,000.00)	\$0.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 222 - American Rescue Plan Act of 2021							
REVENUE							
Division	0000 - Revenues						
Intergovernmental Revenues							
331110.00	Fed Grant-Op/Cat-Direct General	364,511.11	.00	.00	.00	.00	.00
331150.00	Fed Grant-Op/Cat-Indirect General	.00	8,883,992.39	1,959,838.89	327,096.44	300,000.00	.00
Intergovernmental Revenues Totals		\$364,511.11	\$8,883,992.39	\$1,959,838.89	\$327,096.44	\$300,000.00	\$0.00
Investment Income							
361000.10	Interest Revenues Bank Accounts	72,497.65	318,832.35	315,878.02	92,437.88	.00	.00
Investment Income Totals		\$72,497.65	\$318,832.35	\$315,878.02	\$92,437.88	\$0.00	\$0.00
Other Financing Sources							
391200.00	Operating Transfer In General	.00	.00	856,783.24	58,370.74	.00	.00
Other Financing Sources Totals		\$0.00	\$0.00	\$856,783.24	\$58,370.74	\$0.00	\$0.00
Division 0000 - Revenues Totals		\$437,008.76	\$9,202,824.74	\$3,132,500.15	\$477,905.06	\$300,000.00	\$0.00
REVENUE TOTALS		\$437,008.76	\$9,202,824.74	\$3,132,500.15	\$477,905.06	\$300,000.00	\$0.00
EXPENSE							
Division	1000 - General Government						
Capital Outlays							
541310.10	Capital - Buildings County Buildings	.00	329,807.13	.00	.00	.00	.00
541400.90	Capital Infrastructure Other	.00	.00	131,416.34	.00	.00	.00
542500.90	Capital - Other Equipment Other	.00	132,176.30	10,006.50	.00	.00	.00
Capital Outlays Totals		\$0.00	\$461,983.43	\$141,422.84	\$0.00	\$0.00	\$0.00
Division 1000 - General Government Totals		\$0.00	\$461,983.43	\$141,422.84	\$0.00	\$0.00	\$0.00
Division	2000 - Judicial						
Personal/Services & Employee Benefits							
511185.00	Payroll Pass Thru General	.00	106,325.16	102,887.40	127,254.70	100,000.00	.00
Personal/Services & Employee Benefits Totals		\$0.00	\$106,325.16	\$102,887.40	\$127,254.70	\$100,000.00	\$0.00
Supplies							
531600.10	Small Equipment Operating Equipment	.00	2,359.98	.00	.00	.00	.00
Supplies Totals		\$0.00	\$2,359.98	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlays							
542500.90	Capital - Other Equipment Other	.00	.00	1,482,952.72	.00	.00	.00
Capital Outlays Totals		\$0.00	\$0.00	\$1,482,952.72	\$0.00	\$0.00	\$0.00
Division 2000 - Judicial Totals		\$0.00	\$108,685.14	\$1,585,840.12	\$127,254.70	\$100,000.00	\$0.00
Division	3000 - Public Safety						
Purchased/Contracted Services							
521300.95	Technical Contractual Services	2,126.02	.00	.00	.00	.00	.00
522220.10	Repairs Buildings	.00	.00	6,500.00	.00	.00	.00
523700.00	Ed & Training General	.00	6,667.50	.00	.00	.00	.00
Purchased/Contracted Services Totals		\$2,126.02	\$6,667.50	\$6,500.00	\$0.00	\$0.00	\$0.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 222	American Rescue Plan Act of 2021						
EXPENSE							
Division 3000	Public Safety						
Supplies							
531100.90	General Supplies & Materials Other	.00	.00	14,484.58	.00	.00	.00
531600.10	Small Equipment Operating Equipment	.00	.00	2,097.00	13,370.74	.00	.00
	Supplies Totals	\$0.00	\$0.00	\$16,581.58	\$13,370.74	\$0.00	\$0.00
Capital Outlays							
542200.00	Capital - Vehicles General	.00	58,589.76	.00	.00	.00	.00
542500.90	Capital - Other Equipment Other	268,367.20	511,295.22	186,041.16	45,000.00	.00	.00
	Capital Outlays Totals	\$268,367.20	\$569,884.98	\$186,041.16	\$45,000.00	\$0.00	\$0.00
	Division 3000 - Public Safety Totals	\$270,493.22	\$576,552.48	\$209,122.74	\$58,370.74	\$0.00	\$0.00
Division 3300	Sheriff						
Purchased/Contracted Services							
521300.10	Technical Computer Services	.00	39,399.57	.00	.00	.00	.00
522200.10	Repairs & Maintenance Contracts	.00	11,700.00	(300.00)	.00	.00	.00
522200.20	Repairs & Maintenance Supplies	.00	.00	1,611.84	.00	.00	.00
523900.99	Other Purchased Services Other	.00	.00	852.27	.00	200,000.00	.00
	Purchased/Contracted Services Totals	\$0.00	\$51,099.57	\$2,164.11	\$0.00	\$200,000.00	\$0.00
Supplies							
531100.50	General Supplies & Materials Patrolman Accessories	.00	.00	.00	41,395.50	.00	.00
531600.10	Small Equipment Operating Equipment	.00	.00	2,954.20	10,000.00	.00	.00
	Supplies Totals	\$0.00	\$0.00	\$2,954.20	\$51,395.50	\$0.00	\$0.00
Capital Outlays							
541350.00	Building Improvements General	.00	702,331.00	298,515.00	.00	.00	.00
542500.90	Capital - Other Equipment Other	13,591.00	259,256.88	227,814.51	34,739.24	.00	.00
	Capital Outlays Totals	\$13,591.00	\$961,587.88	\$526,329.51	\$34,739.24	\$0.00	\$0.00
	Division 3300 - Sheriff Totals	\$13,591.00	\$1,012,687.45	\$531,447.82	\$86,134.74	\$200,000.00	\$0.00
Division 4000	Public Works						
Purchased/Contracted Services							
521200.30	Professional Engineering Fees	70,721.84	.00	.00	.00	.00	.00
	Purchased/Contracted Services Totals	\$70,721.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlays							
541400.30	Capital Infrastructure Water & Sewer Projects	6,185.20	.00	.00	.00	.00	.00
	Capital Outlays Totals	\$6,185.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses							
611000.90	Interfund Transfers Out Capital Project funds	.00	39,737.89	.00	.00	.00	.00
611100.10	Interfund Transfers Out General Fund	.00	6,684,346.00	49,500.00	113,707.00	.00	.00
	Other Financing Uses Totals	\$0.00	\$6,724,083.89	\$49,500.00	\$113,707.00	\$0.00	\$0.00
	Division 4000 - Public Works Totals	\$76,907.04	\$6,724,083.89	\$49,500.00	\$113,707.00	\$0.00	\$0.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 222 - American Rescue Plan Act of 2021							
EXPENSE							
Division 5000 - Health and Welfare							
Purchased/Contracted Services							
522220.10	Repairs Buildings	.00	.00	60,450.00	.00	.00	.00
	Purchased/Contracted Services Totals	\$0.00	\$0.00	\$60,450.00	\$0.00	\$0.00	\$0.00
Supplies							
531100.90	General Supplies & Materials Other	3,519.85	.00	.00	.00	.00	.00
	Supplies Totals	\$3,519.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlays							
542500.90	Capital - Other Equipment Other	.00	.00	17,949.61	.00	.00	.00
	Capital Outlays Totals	\$0.00	\$0.00	\$17,949.61	\$0.00	\$0.00	\$0.00
	Division 5000 - Health and Welfare Totals	\$3,519.85	\$0.00	\$78,399.61	\$0.00	\$0.00	\$0.00
Division 6000 - Culture and Recreation							
Purchased/Contracted Services							
522220.10	Repairs Buildings	.00	.00	9,125.00	.00	.00	.00
	Purchased/Contracted Services Totals	\$0.00	\$0.00	\$9,125.00	\$0.00	\$0.00	\$0.00
	Division 6000 - Culture and Recreation Totals	\$0.00	\$0.00	\$9,125.00	\$0.00	\$0.00	\$0.00
Division 9000 - Other Financing Uses							
Other Financing Uses							
611000.90	Interfund Transfers Out Capital Project funds	.00	.00	200,000.00	.00	.00	.00
	Other Financing Uses Totals	\$0.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00
	Division 9000 - Other Financing Uses Totals	\$0.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$0.00
	EXPENSE TOTALS	\$364,511.11	\$8,883,992.39	\$2,804,858.13	\$385,467.18	\$300,000.00	\$0.00
Fund 222 - American Rescue Plan Act of 2021 Totals							
	REVENUE TOTALS	\$437,008.76	\$9,202,824.74	\$3,132,500.15	\$477,905.06	\$300,000.00	\$0.00
	EXPENSE TOTALS	\$364,511.11	\$8,883,992.39	\$2,804,858.13	\$385,467.18	\$300,000.00	\$0.00
Fund 222 - American Rescue Plan Act of 2021 Totals		\$72,497.65	\$318,832.35	\$327,642.02	\$92,437.88	\$0.00	\$0.00
Fund 223 - Special Courts							
REVENUE							
Division 2160 - Drug Court							
Intergovernmental Revenues							
334150.00	State Grant-Op/Cat-Indirect General	293,918.00	309,260.00	326,794.56	295,698.00	341,000.00	389,000.00
337000.10	Local Govt Shared Revenue County	.00	228,815.20	37,519.07	50,696.13	.00	.00
	Intergovernmental Revenues Totals	\$293,918.00	\$538,075.20	\$364,313.63	\$346,394.13	\$341,000.00	\$389,000.00
Charges for Services							
341190.00	Court Costs - Other General	.00	34,735.25	44,565.31	56,963.84	45,000.00	45,000.00
	Charges for Services Totals	\$0.00	\$34,735.25	\$44,565.31	\$56,963.84	\$45,000.00	\$45,000.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 223	Special Courts						
	REVENUE						
	Division 2160 - Drug Court						
	Investment Income						
361000.10	Interest Revenues Bank Accounts	.00	184.97	397.91	3,768.12	1,000.00	1,000.00
	Investment Income Totals	\$0.00	\$184.97	\$397.91	\$3,768.12	\$1,000.00	\$1,000.00
	Contributions & Donations						
371000.00	Contributions & Donations - Private Source General	.00	18,700.00	16,000.00	16,300.00	.00	.00
	Contributions & Donations Totals	\$0.00	\$18,700.00	\$16,000.00	\$16,300.00	\$0.00	\$0.00
	Miscellaneous Revenue						
389000.90	Other Other Miscellaneous	.00	.00	5,184.36	.00	.00	.00
	Miscellaneous Revenue Totals	\$0.00	\$0.00	\$5,184.36	\$0.00	\$0.00	\$0.00
	Other Financing Sources						
391000.10	Interfund Transfer General Fund	72,702.51	15,000.00	.00	.00	53,000.00	53,000.00
	Other Financing Sources Totals	\$72,702.51	\$15,000.00	\$0.00	\$0.00	\$53,000.00	\$53,000.00
	Division 2160 - Drug Court Totals	\$366,620.51	\$606,695.42	\$430,461.21	\$423,426.09	\$440,000.00	\$488,000.00
	Division 2170 - Mental Health Court						
	Intergovernmental Revenues						
334150.00	State Grant-Op/Cat-Indirect General	125,138.00	122,913.00	217,099.00	195,721.98	200,000.00	200,000.00
337000.10	Local Govt Shared Revenue County	.00	7,953.71	15,012.70	13,797.42	.00	.00
	Intergovernmental Revenues Totals	\$125,138.00	\$130,866.71	\$232,111.70	\$209,519.40	\$200,000.00	\$200,000.00
	Charges for Services						
341190.00	Court Costs - Other General	.00	3,080.00	10,521.00	11,184.00	10,000.00	10,000.00
	Charges for Services Totals	\$0.00	\$3,080.00	\$10,521.00	\$11,184.00	\$10,000.00	\$10,000.00
	Investment Income						
361000.10	Interest Revenues Bank Accounts	.00	59.41	101.64	591.09	.00	.00
	Investment Income Totals	\$0.00	\$59.41	\$101.64	\$591.09	\$0.00	\$0.00
	Contributions & Donations						
371000.00	Contributions & Donations - Private Source General	.00	.00	50.00	929.25	500.00	500.00
	Contributions & Donations Totals	\$0.00	\$0.00	\$50.00	\$929.25	\$500.00	\$500.00
	Other Financing Sources						
391000.10	Interfund Transfer General Fund	34,744.18	5,000.00	.00	.00	5,000.00	5,000.00
391000.30	Interfund Transfer DATE Fund	.00	.00	20,000.00	20,000.00	17,000.00	10,000.00
	Other Financing Sources Totals	\$34,744.18	\$5,000.00	\$20,000.00	\$20,000.00	\$22,000.00	\$15,000.00
	Division 2170 - Mental Health Court Totals	\$159,882.18	\$139,006.12	\$262,784.34	\$242,223.74	\$232,500.00	\$225,500.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 223 - Special Courts							
REVENUE							
Division 2176 - Mental Health Court Supplemental Contributions & Donations							
371000.10	Contributions & Donations - Private Source Donor Restricted	.00	.00	.00	12,000.00	.00	.00
	Contributions & Donations Totals	\$0.00	\$0.00	\$0.00	\$12,000.00	\$0.00	\$0.00
Division 2176 - Mental Health Court Supplemental Totals		\$0.00	\$0.00	\$0.00	\$12,000.00	\$0.00	\$0.00
Division 5180 - Laboratory Charges for Services							
341130.00	Court Costs - Drug Testing General	.00	.00	12,970.45	19,978.50	12,500.00	12,500.00
341190.00	Court Costs - Other General	.00	.00	1,952.00	.00	.00	.00
	Charges for Services Totals	\$0.00	\$0.00	\$14,922.45	\$19,978.50	\$12,500.00	\$12,500.00
Division 5180 - Laboratory Totals		\$0.00	\$0.00	\$14,922.45	\$19,978.50	\$12,500.00	\$12,500.00
REVENUE TOTALS		\$526,502.69	\$745,701.54	\$708,168.00	\$697,628.33	\$685,000.00	\$726,000.00
EXPENSE							
Division 2160 - Drug Court Personal/Services & Employee Benefits							
511100.10	Salary and Wages Regular Employees	127,020.97	147,147.11	229,271.02	232,626.05	223,696.00	287,200.00
511100.20	Salary and Wages Vacation	2,433.94	3,775.76	4,632.94	4,054.85	9,768.00	.00
511100.30	Salary and Wages Holiday	2,675.04	4,127.92	7,185.36	6,305.44	10,745.00	.00
511100.40	Salary and Wages Compensatory	153.84	.00	.00	.00	.00	.00
511170.00	Personal Pay General	1,990.88	3,651.34	7,937.92	3,009.59	9,768.00	.00
511190.00	Salary Reimbursement General	(37,202.93)	(47,551.10)	(72,901.71)	(48,367.28)	.00	.00
511290.90	Supplemental Payroll Other	800.00	.00	.00	.00	.00	.00
511300.00	Overtime General	346.98	422.79	944.30	551.15	.00	.00
512110.30	Health Expense Health Insurance	12,727.52	16,348.04	23,159.31	32,616.72	33,010.00	42,500.00
512120.10	Disability Short Term	256.67	1,112.62	2,347.24	2,078.05	2,565.00	2,750.00
512120.20	Disability Long Term	341.03	431.14	715.42	779.49	771.00	1,000.00
512130.00	Life Insurance General	78.88	90.48	139.63	206.16	151.00	250.00
512200.00	Social Security Contribution General	8,075.62	9,581.34	14,998.69	14,846.37	15,223.00	17,000.00
512300.00	Medicare General	1,887.43	2,242.41	3,508.17	3,471.25	3,560.00	4,000.00
512400.30	Retirement Contributions 401(a)	11,521.27	12,733.33	19,821.29	18,065.30	19,118.00	20,000.00
512700.00	Worker's Compensation General	362.96	632.63	1,070.53	1,171.51	980.00	1,000.00
512900.20	Other Employee Benefits Identity Theft Protection	187.68	215.28	329.96	303.55	310.00	250.00
512990.00	Benefit Reimbursement General	.00	.00	(12,333.42)	(6,991.75)	.00	.00
	Personal/Services & Employee Benefits Totals	\$133,657.78	\$154,961.09	\$230,826.65	\$264,726.45	\$329,665.00	\$375,950.00
Purchased/Contracted Services							
521100.20	Official/Administrative Surveillance	.00	12,177.34	34,234.32	5,463.20	30,000.00	30,000.00
521200.52	Professional Drug Screens	.00	8,948.80	27,833.56	(9,554.37)	32,000.00	32,000.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 223 - Special Courts							
EXPENSE							
Division 2160 - Drug Court							
Purchased/Contracted Services							
521200.57	Professional Tutoring & Counseling	155,971.00	3,623.55	.00	62,201.38	.00	.00
521200.90	Professional Other Professional	.00	400.00	.00	6,790.00	.00	.00
521300.15	Technical Court Reporter	1,700.82	3,395.76	3,046.82	2,349.28	2,800.00	2,800.00
522310.20	Rental of Land & Buildings Temporary Housing	.00	.00	.00	22,722.48	.00	.00
523200.20	Communications Internet Service	.00	77.74	.00	.00	.00	.00
523200.30	Communications Postage	.00	18.01	.00	.00	50.00	50.00
523500.00	Travel General	.00	14.04	.00	.00	1,000.00	1,000.00
523500.90	Travel Reimbursement	.00	35.63	.00	.00	.00	.00
523600.20	Dues & Fees Credit Card	.00	268.57	795.63	1,087.56	700.00	700.00
523700.00	Ed & Training General	.00	7,053.48	6,426.57	9,345.69	3,000.00	3,000.00
523850.10	Contract Labor Professional	.00	36,749.19	38,955.00	13,421.25	16,185.00	16,000.00
523900.99	Other Purchased Services Other	.00	2,922.48	149.99	159.99	.00	.00
	Purchased/Contracted Services Totals	\$157,671.82	\$75,684.59	\$111,441.89	\$113,986.46	\$85,735.00	\$85,550.00
Supplies							
531100.45	General Supplies & Materials Office Supplies	.00	4,217.87	9,946.55	7,982.65	8,000.00	8,000.00
531100.90	General Supplies & Materials Other	.00	78.15	.00	.00	.00	.00
531700.10	Other Supplies Operating Supplies	.00	8,498.05	519.79	4,151.92	1,000.00	1,000.00
	Supplies Totals	\$0.00	\$12,794.07	\$10,466.34	\$12,134.57	\$9,000.00	\$9,000.00
Other Costs							
573000.90	Payments to Others Other	.00	4,243.93	38,755.52	31,380.49	17,500.00	17,500.00
	Other Costs Totals	\$0.00	\$4,243.93	\$38,755.52	\$31,380.49	\$17,500.00	\$17,500.00
Division 2160 - Drug Court Totals		\$291,329.60	\$247,683.68	\$391,490.40	\$422,227.97	\$441,900.00	\$488,000.00
Division 2170 - Mental Health Court							
Personal/Services & Employee Benefits							
511100.10	Salary and Wages Regular Employees	54,314.00	44,030.54	87,860.24	193,543.62	150,000.00	154,300.00
511100.20	Salary and Wages Vacation	.00	.00	.00	3,596.15	5,500.00	.00
511100.30	Salary and Wages Holiday	.00	.00	.00	1,692.24	6,000.00	.00
511170.00	Personal Pay General	.00	2,705.30	.00	3,038.34	5,500.00	.00
511300.00	Overtime General	.00	.00	.00	108.18	.00	.00
512110.30	Health Expense Health Insurance	16,020.81	18,272.57	3,748.80	32,824.02	15,828.00	24,000.00
512120.10	Disability Short Term	115.41	368.98	866.86	1,813.54	1,402.00	1,650.00
512120.20	Disability Long Term	150.71	138.96	268.29	630.77	443.00	600.00
512130.00	Life Insurance General	29.00	26.68	41.76	146.57	60.00	150.00
512200.00	Social Security Contribution General	2,918.27	2,522.54	5,326.03	12,134.00	8,745.00	9,000.00
512300.00	Medicare General	681.92	589.79	1,246.05	2,837.69	1,811.00	2,000.00
512400.30	Retirement Contributions 401(a)	4,666.87	3,669.55	7,317.12	14,245.23	11,440.00	10,000.00
512700.00	Worker's Compensation General	153.70	189.23	334.25	763.77	250.00	150.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 223 - Special Courts							
EXPENSE							
Division 2170 - Mental Health Court							
Personal/Services & Employee Benefits							
512900.20	Other Employee Benefits Identity Theft Protection	69.00	63.48	99.36	224.05	90.00	150.00
	Personal/Services & Employee Benefits Totals	\$79,119.69	\$72,577.62	\$107,108.76	\$267,598.17	\$207,069.00	\$202,000.00
	Purchased/Contracted Services						
521200.52	Professional Drug Screens	.00	.00	.00	7,838.50	.00	.00
521200.57	Professional Tutoring & Counseling	49,871.00	.00	.00	.00	.00	.00
521200.90	Professional Other Professional	.00	.00	.00	5,594.40	.00	.00
521300.10	Technical Computer Services	.00	.00	19.99	.00	.00	.00
521300.15	Technical Court Reporter	7,944.50	7,400.00	7,600.00	3,806.98	7,500.00	7,500.00
522310.20	Rental of Land & Buildings Temporary Housing	.00	.00	.00	200.00	.00	.00
523200.10	Communications Cellular Phone	.00	.00	289.44	1,730.58	.00	.00
523200.15	Communications Telephone	.00	.00	203.15	.00	150.00	150.00
523200.30	Communications Postage	.00	.00	26.82	.00	.00	.00
523500.00	Travel General	.00	.00	194.22	24.23	50.00	50.00
523500.20	Travel Client	.00	.00	1,000.00	.00	1,200.00	1,200.00
523500.90	Travel Reimbursement	.00	.00	1,163.50	2,308.90	1,200.00	1,200.00
523700.00	Ed & Training General	.00	4,184.39	6,304.02	5,294.12	500.00	500.00
523850.10	Contract Labor Professional	.00	48,564.61	75,491.40	50,546.24	9,931.00	9,900.00
523900.99	Other Purchased Services Other	.00	.00	3,177.55	3,749.75	.00	.00
	Purchased/Contracted Services Totals	\$57,815.50	\$60,149.00	\$95,470.09	\$81,093.70	\$20,531.00	\$20,500.00
	Supplies						
531100.45	General Supplies & Materials Office Supplies	.00	580.92	4,308.76	1,101.00	3,000.00	3,000.00
531600.10	Small Equipment Operating Equipment	.00	.00	1,390.97	1,319.98	.00	.00
	Supplies Totals	\$0.00	\$580.92	\$5,699.73	\$2,420.98	\$3,000.00	\$3,000.00
	Other Costs						
573000.90	Payments to Others Other	.00	591.14	6,005.67	18,299.91	.00	.00
	Other Costs Totals	\$0.00	\$591.14	\$6,005.67	\$18,299.91	\$0.00	\$0.00
	Division 2170 - Mental Health Court Totals	\$136,935.19	\$133,898.68	\$214,284.25	\$369,412.76	\$230,600.00	\$225,500.00
Division 2176 - Mental Health Court Supplemental							
	Purchased/Contracted Services						
521200.52	Professional Drug Screens	.00	.00	.00	3,619.30	.00	.00
521200.90	Professional Other Professional	.00	.00	.00	325.62	.00	.00
523200.10	Communications Cellular Phone	.00	.00	.00	424.02	.00	.00
523200.15	Communications Telephone	.00	.00	.00	112.38	.00	.00
523700.00	Ed & Training General	.00	.00	.00	65.40	.00	.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 223 - Special Courts							
EXPENSE							
Division 2176 - Mental Health Court Supplemental							
Purchased/Contracted Services							
523850.10	Contract Labor Professional	.00	.00	.00	9,344.96	.00	.00
	Purchased/Contracted Services Totals	\$0.00	\$0.00	\$0.00	\$13,891.68	\$0.00	\$0.00
Supplies							
531100.45	General Supplies & Materials Office Supplies	.00	.00	.00	79.99	.00	.00
	Supplies Totals	\$0.00	\$0.00	\$0.00	\$79.99	\$0.00	\$0.00
Other Costs							
573000.90	Payments to Others Other	.00	.00	.00	204.81	.00	.00
	Other Costs Totals	\$0.00	\$0.00	\$0.00	\$204.81	\$0.00	\$0.00
	Division 2176 - Mental Health Court Supplemental Totals	\$0.00	\$0.00	\$0.00	\$14,176.48	\$0.00	\$0.00
Division 5180 - Laboratory							
Supplies							
531100.45	General Supplies & Materials Office Supplies	.00	.00	2,687.90	1,638.00	.00	.00
531600.10	Small Equipment Operating Equipment	.00	550.04	.00	.00	.00	.00
531700.10	Other Supplies Operating Supplies	.00	6,614.65	37,309.37	52,331.23	12,500.00	12,500.00
	Supplies Totals	\$0.00	\$7,164.69	\$39,997.27	\$53,969.23	\$12,500.00	\$12,500.00
Other Costs							
573000.90	Payments to Others Other	.00	.00	318.75	.00	.00	.00
	Other Costs Totals	\$0.00	\$0.00	\$318.75	\$0.00	\$0.00	\$0.00
	Division 5180 - Laboratory Totals	\$0.00	\$7,164.69	\$40,316.02	\$53,969.23	\$12,500.00	\$12,500.00
	EXPENSE TOTALS	\$428,264.79	\$388,747.05	\$646,090.67	\$859,786.44	\$685,000.00	\$726,000.00
Fund 223 - Special Courts Totals							
	REVENUE TOTALS	\$526,502.69	\$745,701.54	\$708,168.00	\$697,628.33	\$685,000.00	\$726,000.00
	EXPENSE TOTALS	\$428,264.79	\$388,747.05	\$646,090.67	\$859,786.44	\$685,000.00	\$726,000.00
Fund 223 - Special Courts Totals		\$98,237.90	\$356,954.49	\$62,077.33	(\$162,158.11)	\$0.00	\$0.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 224 - Inmate Welfare Fund							
REVENUE							
Division 0000 - Revenues							
Miscellaneous Revenue							
382020.00	Commissary Commissions Legacy	72,605.27	84,164.68	62,514.59	55,134.55	75,000.00	75,000.00
	Miscellaneous Revenue Totals	\$72,605.27	\$84,164.68	\$62,514.59	\$55,134.55	\$75,000.00	\$75,000.00
Division 0000 - Revenues Totals		\$72,605.27	\$84,164.68	\$62,514.59	\$55,134.55	\$75,000.00	\$75,000.00
	REVENUE TOTALS	\$72,605.27	\$84,164.68	\$62,514.59	\$55,134.55	\$75,000.00	\$75,000.00
EXPENSE							
Division 3310 - Law Enforcement Administration							
Supplies							
531700.60	Other Supplies Commissary Disbursements	21,818.79	23,629.70	26,430.18	27,379.57	75,000.00	75,000.00
	Supplies Totals	\$21,818.79	\$23,629.70	\$26,430.18	\$27,379.57	\$75,000.00	\$75,000.00
Division 3310 - Law Enforcement Administration Totals		\$21,818.79	\$23,629.70	\$26,430.18	\$27,379.57	\$75,000.00	\$75,000.00
	EXPENSE TOTALS	\$21,818.79	\$23,629.70	\$26,430.18	\$27,379.57	\$75,000.00	\$75,000.00
Fund 224 - Inmate Welfare Fund Totals							
	REVENUE TOTALS	\$72,605.27	\$84,164.68	\$62,514.59	\$55,134.55	\$75,000.00	\$75,000.00
	EXPENSE TOTALS	\$21,818.79	\$23,629.70	\$26,430.18	\$27,379.57	\$75,000.00	\$75,000.00
Fund 224 - Inmate Welfare Fund Totals		\$50,786.48	\$60,534.98	\$36,084.41	\$27,754.98	\$0.00	\$0.00
Fund 226 - Sheriff Special Projects							
REVENUE							
Division 0000 - Revenues							
Investment Income							
361000.10	Interest Revenues Bank Accounts	45.76	47.80	1,182.27	1,075.66	.00	.00
	Investment Income Totals	\$45.76	\$47.80	\$1,182.27	\$1,075.66	\$0.00	\$0.00
Miscellaneous Revenue							
384300.00	Contributions From Other Sources General	74,635.69	85,043.95	89,075.66	94,594.41	75,000.00	75,000.00
	Miscellaneous Revenue Totals	\$74,635.69	\$85,043.95	\$89,075.66	\$94,594.41	\$75,000.00	\$75,000.00
Division 0000 - Revenues Totals		\$74,681.45	\$85,091.75	\$90,257.93	\$95,670.07	\$75,000.00	\$75,000.00
	REVENUE TOTALS	\$74,681.45	\$85,091.75	\$90,257.93	\$95,670.07	\$75,000.00	\$75,000.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund	226 - Sheriff Special Projects						
	EXPENSE						
	Division 3310 - Law Enforcement Administration						
	<i>Purchased/Contracted Services</i>						
523600.15	Dues & Fees Bank Charges	99.05	.00	.00	.00	.00	.00
	<i>Purchased/Contracted Services Totals</i>	\$99.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Supplies</i>						
531100.90	General Supplies & Materials Other	91,455.76	58,019.70	103,744.21	63,310.39	75,000.00	75,000.00
	<i>Supplies Totals</i>	\$91,455.76	\$58,019.70	\$103,744.21	\$63,310.39	\$75,000.00	\$75,000.00
	<i>Other Costs</i>						
573000.10	Payments to Others Donation Expense	99.00	.00	.00	.00	.00	.00
	<i>Other Costs Totals</i>	\$99.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division 3310 - Law Enforcement Administration	\$91,653.81	\$58,019.70	\$103,744.21	\$63,310.39	\$75,000.00	\$75,000.00
	Totals						
	EXPENSE TOTALS	\$91,653.81	\$58,019.70	\$103,744.21	\$63,310.39	\$75,000.00	\$75,000.00
	Fund 226 - Sheriff Special Projects Totals						
	REVENUE TOTALS	\$74,681.45	\$85,091.75	\$90,257.93	\$95,670.07	\$75,000.00	\$75,000.00
	EXPENSE TOTALS	\$91,653.81	\$58,019.70	\$103,744.21	\$63,310.39	\$75,000.00	\$75,000.00
	Fund 226 - Sheriff Special Projects Totals	(\$16,972.36)	\$27,072.05	(\$13,486.28)	\$32,359.68	\$0.00	\$0.00
Fund	242 - DATE Fund						
	REVENUE						
	Division 0000 - Revenues						
	<i>Fines & Forfeitures</i>						
351410.10	Add'l Penalties Substance Abuse Violations DATE	.00	41,436.71	42,280.90	59,591.24	40,000.00	45,000.00
	<i>Fines & Forfeitures Totals</i>	\$0.00	\$41,436.71	\$42,280.90	\$59,591.24	\$40,000.00	\$45,000.00
	<i>Investment Income</i>						
361000.10	Interest Revenues Bank Accounts	.00	6,752.55	7,160.78	6,716.11	5,000.00	5,000.00
	<i>Investment Income Totals</i>	\$0.00	\$6,752.55	\$7,160.78	\$6,716.11	\$5,000.00	\$5,000.00
	<i>Other Financing Sources</i>						
391000.10	Interfund Transfer General Fund	.00	341,455.41	.00	.00	.00	.00
	<i>Other Financing Sources Totals</i>	\$0.00	\$341,455.41	\$0.00	\$0.00	\$0.00	\$0.00
	Division 0000 - Revenues Totals	\$0.00	\$389,644.67	\$49,441.68	\$66,307.35	\$45,000.00	\$50,000.00
	REVENUE TOTALS	\$0.00	\$389,644.67	\$49,441.68	\$66,307.35	\$45,000.00	\$50,000.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund	242 - DATE Fund						
	EXPENSE						
	Division 1000 - General Government						
	Other Costs						
573000.90	Payments to Others Other	.00	.00	22,500.00	.00	.00	.00
	Other Costs Totals	\$0.00	\$0.00	\$22,500.00	\$0.00	\$0.00	\$0.00
	Division 1000 - General Government Totals	\$0.00	\$0.00	\$22,500.00	\$0.00	\$0.00	\$0.00
	Division 2000 - Judicial						
	Other Financing Uses						
611000.85	Interfund Transfers Out Special Courts	.00	20,000.00	20,000.00	20,000.00	70,000.00	50,000.00
	Other Financing Uses Totals	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$70,000.00	\$50,000.00
	Division 2000 - Judicial Totals	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$70,000.00	\$50,000.00
	EXPENSE TOTALS	\$0.00	\$20,000.00	\$42,500.00	\$20,000.00	\$70,000.00	\$50,000.00
	Fund 242 - DATE Fund Totals						
	REVENUE TOTALS	\$0.00	\$389,644.67	\$49,441.68	\$66,307.35	\$45,000.00	\$50,000.00
	EXPENSE TOTALS	\$0.00	\$20,000.00	\$42,500.00	\$20,000.00	\$70,000.00	\$50,000.00
	Fund 242 - DATE Fund Totals	\$0.00	\$369,644.67	\$6,941.68	\$46,307.35	(\$25,000.00)	\$0.00
Fund	250 - Multiple Grant Fund						
	REVENUE						
	Division 1000 - General Government						
	Intergovernmental Revenues						
331110.00	Fed Grant-Op/Cat-Direct General	6,536.73	41,845.22	65,275.21	363,088.84	300,000.00	300,000.00
331350.00	Fed Grant-Capital/Indirect General	5,000.00	(5,000.00)	.00	.00	.00	.00
334100.00	State Grants- Operating/Categorical General	.00	.00	.00	.00	100,000.00	100,000.00
334110.00	State Grant-Op/Cat-Direct General	10,000.00	.00	.00	.00	.00	.00
334310.00	State Grant-Capital/Direct General	60,960.72	5,563.94	92,410.34	244,944.10	.00	.00
	Intergovernmental Revenues Totals	\$82,497.45	\$42,409.16	\$157,685.55	\$608,032.94	\$400,000.00	\$400,000.00
	Contributions & Donations						
371000.00	Contributions & Donations - Private Source General	12,000.00	(6,000.00)	.00	.00	.00	.00
	Contributions & Donations Totals	\$12,000.00	(\$6,000.00)	\$0.00	\$0.00	\$0.00	\$0.00
	Other Financing Sources						
391000.10	Interfund Transfer General Fund	664.00	5,000.00	879.99	260,144.69	.00	.00
	Other Financing Sources Totals	\$664.00	\$5,000.00	\$879.99	\$260,144.69	\$0.00	\$0.00
	Division 1000 - General Government Totals	\$95,161.45	\$41,409.16	\$158,565.54	\$868,177.63	\$400,000.00	\$400,000.00
	Division 2000 - Judicial						
	Intergovernmental Revenues						
331110.00	Fed Grant-Op/Cat-Direct General	47,991.38	80,552.18	154,151.68	142,338.76	155,000.00	155,000.00
331150.00	Fed Grant-Op/Cat-Indirect General	93,623.00	.00	19,996.00	.00	.00	.00
334100.00	State Grants- Operating/Categorical General	83,219.57	129,235.00	91,754.00	145,754.08	140,000.00	140,000.00



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Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund	250 - Multiple Grant Fund						
	REVENUE						
Division	2000 - Judicial						
	<i>Intergovernmental Revenues</i>						
334150.00	State Grant-Op/Cat-Indirect General	76,628.00	3,208.00	39,077.00	.00	.00	.00
	<i>Intergovernmental Revenues Totals</i>	\$301,461.95	\$212,995.18	\$304,978.68	\$288,092.84	\$295,000.00	\$295,000.00
	<i>Other Financing Sources</i>						
391000.10	Interfund Transfer General Fund	20,921.00	3,363.68	.00	.00	.00	.00
	<i>Other Financing Sources Totals</i>	\$20,921.00	\$3,363.68	\$0.00	\$0.00	\$0.00	\$0.00
	Division 2000 - Judicial Totals	\$322,382.95	\$216,358.86	\$304,978.68	\$288,092.84	\$295,000.00	\$295,000.00
Division	3000 - Public Safety						
	<i>Intergovernmental Revenues</i>						
331110.00	Fed Grant-Op/Cat-Direct General	.00	.00	20,628.00	41,254.00	20,000.00	20,000.00
331150.00	Fed Grant-Op/Cat-Indirect General	13,344.40	6,711.59	.00	18,750.00	.00	.00
334110.00	State Grant-Op/Cat-Direct General	165,375.00	.00	.00	.00	1,500.00	1,500.00
	<i>Intergovernmental Revenues Totals</i>	\$178,719.40	\$6,711.59	\$20,628.00	\$60,004.00	\$21,500.00	\$21,500.00
	<i>Other Financing Sources</i>						
391000.10	Interfund Transfer General Fund	20,627.00	3.50	.00	41,254.00	.00	.00
391200.00	Operating Transfer In General	.00	.00	19,621.00	.00	20,000.00	20,000.00
391200.10	Operating Transfer In Fire & Rescue	.00	.00	1,007.00	.00	.00	.00
	<i>Other Financing Sources Totals</i>	\$20,627.00	\$3.50	\$20,628.00	\$41,254.00	\$20,000.00	\$20,000.00
	Division 3000 - Public Safety Totals	\$199,346.40	\$6,715.09	\$41,256.00	\$101,258.00	\$41,500.00	\$41,500.00
Division	3300 - Sheriff						
	<i>Intergovernmental Revenues</i>						
331110.00	Fed Grant-Op/Cat-Direct General	48,187.96	31,093.75	10,817.13	113,744.77	20,000.00	20,000.00
331250.00	Fed Grant-Op/Non-Indirect General	10,858.00	.00	.00	.00	.00	.00
331310.00	Fed Grant-Capital/Direct General	.00	.00	.00	.00	30,000.00	30,000.00
334110.00	State Grant-Op/Cat-Direct General	10,000.00	.00	.00	.00	.00	.00
	<i>Intergovernmental Revenues Totals</i>	\$69,045.96	\$31,093.75	\$10,817.13	\$113,744.77	\$50,000.00	\$50,000.00
	<i>Contributions & Donations</i>						
371000.00	Contributions & Donations - Private Source General	.00	10,611.20	23,204.45	40,733.28	20,500.00	20,500.00
	<i>Contributions & Donations Totals</i>	\$0.00	\$10,611.20	\$23,204.45	\$40,733.28	\$20,500.00	\$20,500.00
	<i>Other Financing Sources</i>						
391000.10	Interfund Transfer General Fund	1,467.88	2,250.00	11,881.87	12,961.75	.00	.00
	<i>Other Financing Sources Totals</i>	\$1,467.88	\$2,250.00	\$11,881.87	\$12,961.75	\$0.00	\$0.00
	Division 3300 - Sheriff Totals	\$70,513.84	\$43,954.95	\$45,903.45	\$167,439.80	\$70,500.00	\$70,500.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund	250 - Multiple Grant Fund						
	REVENUE						
Division	4000 - Public Works						
	<i>Intergovernmental Revenues</i>						
334110.00	State Grant-Op/Cat-Direct General	.00	.00	9,592.40	.00	9,000.00	9,000.00
	<i>Intergovernmental Revenues Totals</i>	\$0.00	\$0.00	\$9,592.40	\$0.00	\$9,000.00	\$9,000.00
	<i>Other Financing Sources</i>						
391000.10	Interfund Transfer General Fund	.00	7,455.28	2,684.70	.00	2,500.00	2,500.00
	<i>Other Financing Sources Totals</i>	\$0.00	\$7,455.28	\$2,684.70	\$0.00	\$2,500.00	\$2,500.00
	Division 4000 - Public Works Totals	\$0.00	\$7,455.28	\$12,277.10	\$0.00	\$11,500.00	\$11,500.00
Division	6000 - Culture and Recreation						
	<i>Intergovernmental Revenues</i>						
331110.00	Fed Grant-Op/Cat-Direct General	.00	.00	.00	3,500.00	.00	.00
334110.00	State Grant-Op/Cat-Direct General	.00	.00	.00	1,250,000.00	.00	.00
	<i>Intergovernmental Revenues Totals</i>	\$0.00	\$0.00	\$0.00	\$1,253,500.00	\$0.00	\$0.00
	Division 6000 - Culture and Recreation Totals	\$0.00	\$0.00	\$0.00	\$1,253,500.00	\$0.00	\$0.00
	REVENUE TOTALS	\$687,404.64	\$315,893.34	\$562,980.77	\$2,678,468.27	\$818,500.00	\$818,500.00
	EXPENSE						
Division	1000 - General Government						
	<i>Purchased/Contracted Services</i>						
521200.30	Professional Engineering Fees	2,000.00	40,851.74	66,155.20	362,907.34	.00	.00
521200.90	Professional Other Professional	10,000.00	.00	.00	.00	400,000.00	400,000.00
522220.10	Repairs Buildings	.00	.00	.00	15,000.00	.00	.00
523500.00	Travel General	2,625.13	721.79	.00	122.50	.00	.00
523700.00	Ed & Training General	1,911.60	150.00	.00	60.00	.00	.00
	<i>Purchased/Contracted Services Totals</i>	\$16,536.73	\$41,723.53	\$66,155.20	\$378,089.84	\$400,000.00	\$400,000.00
	<i>Supplies</i>						
531100.00	General Supplies & Materials General	32.47	.00	.00	.00	.00	.00
531100.15	General Supplies & Materials Computer Supplies	396.00	.00	.00	.00	.00	.00
531100.45	General Supplies & Materials Office Supplies	.00	121.69	.00	.00	.00	.00
531100.80	General Supplies & Materials Uniforms & Badges	5,967.53	.00	.00	.00	.00	.00
	<i>Supplies Totals</i>	\$6,396.00	\$121.69	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Capital Outlays</i>						
541310.00	Capital - Buildings General	.00	5,563.94	92,410.34	.00	.00	.00
541310.10	Capital - Buildings County Buildings	60,960.72	.00	.00	.00	.00	.00
541500.00	Capital- Recreation Projects General	.00	.00	.00	490,088.79	.00	.00
542300.00	Capital - Furniture & Fixtures General	5,664.00	.00	.00	.00	.00	.00
	<i>Capital Outlays Totals</i>	\$66,624.72	\$5,563.94	\$92,410.34	\$490,088.79	\$0.00	\$0.00
	Division 1000 - General Government Totals	\$89,557.45	\$47,409.16	\$158,565.54	\$868,178.63	\$400,000.00	\$400,000.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 250 - Multiple Grant Fund							
EXPENSE							
Division 2000 - Judicial							
Personal/Services & Employee Benefits							
511100.10	Salary and Wages Regular Employees	74,806.00	.00	.00	.00	.00	.00
511185.00	Payroll Pass Thru General	40,877.59	47,551.10	82,276.03	49,991.38	70,000.00	70,000.00
512110.30	Health Expense Health Insurance	13,064.00	.00	.00	.00	.00	.00
512200.00	Social Security Contribution General	5,485.00	.00	.00	.00	.00	.00
512400.90	Retirement Contributions Other	17,900.00	.00	.00	.00	.00	.00
512700.00	Worker's Compensation General	321.00	.00	.00	.00	.00	.00
512985.00	Benefits Passed Thru General	.00	.00	5,052.60	6,991.75	5,000.00	5,000.00
Personal/Services & Employee Benefits Totals		\$152,453.59	\$47,551.10	\$87,328.63	\$56,983.13	\$75,000.00	\$75,000.00
Purchased/Contracted Services							
521100.20	Official/Administrative Surveillance	.00	(139.00)	4,225.55	.00	4,000.00	4,000.00
521200.52	Professional Drug Screens	.00	21,999.00	24,202.72	35,758.82	20,000.00	20,000.00
521200.57	Professional Tutoring & Counseling	43,938.00	.00	.00	7,785.00	.00	.00
521200.90	Professional Other Professional	7,898.00	.00	33,115.00	.00	30,000.00	30,000.00
521300.95	Technical Contractual Services	110,044.38	129,393.39	125,773.05	161,580.17	125,000.00	125,000.00
522310.20	Rental of Land & Buildings Temporary Housing	.00	.00	19,996.00	41,224.37	30,000.00	30,000.00
523200.10	Communications Cellular Phone	1,357.96	199.25	1,237.53	.00	1,000.00	1,000.00
523500.00	Travel General	1,513.96	1,183.26	.00	.00	.00	.00
523600.00	Dues & Fees General	340.00	.00	.00	.00	.00	.00
523700.00	Ed & Training General	.00	2,590.94	.00	.00	.00	.00
523850.10	Contract Labor Professional	.00	7,708.00	1,500.00	.00	1,000.00	1,000.00
Purchased/Contracted Services Totals		\$165,092.30	\$162,934.84	\$210,049.85	\$246,348.36	\$211,000.00	\$211,000.00
Supplies							
531100.00	General Supplies & Materials General	287.32	.00	261.56	1,011.13	250.00	250.00
531100.45	General Supplies & Materials Office Supplies	1,659.29	1,117.63	398.34	422.74	400.00	400.00
531600.00	Small Equipment General	.00	.00	1,067.02	.00	1,200.00	1,200.00
Supplies Totals		\$1,946.61	\$1,117.63	\$1,726.92	\$1,433.87	\$1,850.00	\$1,850.00
Interfund/Interdepartmental Charges							
551100.10	Indirect cost allocations General Fund	2,890.45	4,755.10	7,866.86	5,535.89	7,150.00	7,150.00
Interfund/Interdepartmental Charges Totals		\$2,890.45	\$4,755.10	\$7,866.86	\$5,535.89	\$7,150.00	\$7,150.00
Division 2000 - Judicial Totals		\$322,382.95	\$216,358.67	\$306,972.26	\$310,301.25	\$295,000.00	\$295,000.00
Division 3000 - Public Safety							
Personal/Services & Employee Benefits							
511185.00	Payroll Pass Thru General	182,405.50	.00	19,621.00	42,122.94	19,000.00	19,000.00
Personal/Services & Employee Benefits Totals		\$182,405.50	\$0.00	\$19,621.00	\$42,122.94	\$19,000.00	\$19,000.00
Purchased/Contracted Services							
521200.90	Professional Other Professional	.00	.00	.00	18,750.00	.00	.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund	250 - Multiple Grant Fund						
	EXPENSE						
	Division 3000 - Public Safety						
	<i>Purchased/Contracted Services</i>						
523700.00	Ed & Training General	.00	.00	.00	97.80	.00	.00
	<i>Purchased/Contracted Services Totals</i>	\$0.00	\$0.00	\$0.00	\$18,847.80	\$0.00	\$0.00
	<i>Supplies</i>						
531600.00	Small Equipment General	3,750.00	126.21	.00	50,287.26	.00	.00
531700.20	Other Supplies Computer	.00	.00	2,480.00	.00	2,500.00	2,500.00
	<i>Supplies Totals</i>	\$3,750.00	\$126.21	\$2,480.00	\$50,287.26	\$2,500.00	\$2,500.00
	<i>Capital Outlays</i>						
542400.20	Capital - Computers Software	.00	.00	19,155.00	.00	20,000.00	20,000.00
542500.90	Capital - Other Equipment Other	2,308.29	14,439.00	.00	.00	.00	.00
	<i>Capital Outlays Totals</i>	\$2,308.29	\$14,439.00	\$19,155.00	\$0.00	\$20,000.00	\$20,000.00
	Division 3000 - Public Safety Totals	\$188,463.79	\$14,565.21	\$41,256.00	\$111,258.00	\$41,500.00	\$41,500.00
	Division 3300 - Sheriff						
	<i>Personal/Services & Employee Benefits</i>						
511185.00	Payroll Pass Thru General	.00	.00	.00	45,833.75	.00	.00
512985.00	Benefits Passed Thru General	.00	.00	.00	20,147.49	.00	.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$0.00	\$0.00	\$0.00	\$65,981.24	\$0.00	\$0.00
	<i>Purchased/Contracted Services</i>						
521200.30	Professional Engineering Fees	.00	.00	12,750.00	.00	15,000.00	15,000.00
521300.95	Technical Contractual Services	.00	.00	.00	1,990.00	.00	.00
522320.40	Rental of Equipment & Vehicles Equipment	.00	.00	.00	15,153.02	.00	.00
523700.00	Ed & Training General	.00	.00	.00	2,304.76	1,500.00	1,500.00
	<i>Purchased/Contracted Services Totals</i>	\$0.00	\$0.00	\$12,750.00	\$19,447.78	\$16,500.00	\$16,500.00
	<i>Supplies</i>						
531100.00	General Supplies & Materials General	2.82	.00	.00	.00	.00	.00
531100.30	General Supplies & Materials Investigative Supplies	1,769.97	512.73	2,190.00	.00	2,000.00	2,000.00
531100.42	General Supplies & Materials Other Medical Supplies	10,000.00	.00	.00	.00	.00	.00
531100.50	General Supplies & Materials Patrolman Accessories	(1,254.72)	9,764.00	.00	15,595.00	.00	.00
531100.80	General Supplies & Materials Uniforms & Badges	.00	19,273.22	21,653.26	21,943.50	22,000.00	22,000.00
531600.00	Small Equipment General	334.95	.00	.00	15,580.26	.00	.00
531700.00	Other Supplies General	28,493.15	3,960.00	.00	.00	.00	.00
	<i>Supplies Totals</i>	\$39,346.17	\$33,509.95	\$23,843.26	\$53,118.76	\$24,000.00	\$24,000.00
	<i>Capital Outlays</i>						
542500.00	Capital - Other Equipment General	11,162.49	10,445.00	.00	18,892.00	30,000.00	30,000.00
542500.90	Capital - Other Equipment Other	20,005.18	.00	9,310.19	.00	.00	.00
	<i>Capital Outlays Totals</i>	\$31,167.67	\$10,445.00	\$9,310.19	\$18,892.00	\$30,000.00	\$30,000.00
	Division 3300 - Sheriff Totals	\$70,513.84	\$43,954.95	\$45,903.45	\$157,439.78	\$70,500.00	\$70,500.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund	250 - Multiple Grant Fund						
	EXPENSE						
	Division 4000 - Public Works						
	Personal/Services & Employee Benefits						
511185.00	Payroll Pass Thru General	.00	.00	1,593.65	.00	1,500.00	1,500.00
	Personal/Services & Employee Benefits Totals	\$0.00	\$0.00	\$1,593.65	\$0.00	\$1,500.00	\$1,500.00
	Purchased/Contracted Services						
523900.90	Other Purchased Services Hauling & Disposal	.00	7,455.28	.00	.00	.00	.00
	Purchased/Contracted Services Totals	\$0.00	\$7,455.28	\$0.00	\$0.00	\$0.00	\$0.00
	Supplies						
531100.00	General Supplies & Materials General	.00	.00	10,683.45	.00	10,000.00	10,000.00
	Supplies Totals	\$0.00	\$0.00	\$10,683.45	\$0.00	\$10,000.00	\$10,000.00
	Division 4000 - Public Works Totals	\$0.00	\$7,455.28	\$12,277.10	\$0.00	\$11,500.00	\$11,500.00
	Division 6000 - Culture and Recreation						
	Purchased/Contracted Services						
521200.90	Professional Other Professional	.00	.00	.00	3,500.00	.00	.00
	Purchased/Contracted Services Totals	\$0.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$0.00
	Other Costs						
573000.90	Payments to Others Other	.00	.00	.00	1,250,000.00	.00	.00
	Other Costs Totals	\$0.00	\$0.00	\$0.00	\$1,250,000.00	\$0.00	\$0.00
	Division 6000 - Culture and Recreation Totals	\$0.00	\$0.00	\$0.00	\$1,253,500.00	\$0.00	\$0.00
	EXPENSE TOTALS	\$670,918.03	\$329,743.27	\$564,974.35	\$2,700,677.66	\$818,500.00	\$818,500.00
Fund	250 - Multiple Grant Fund Totals						
	REVENUE TOTALS	\$687,404.64	\$315,893.34	\$562,980.77	\$2,678,468.27	\$818,500.00	\$818,500.00
	EXPENSE TOTALS	\$670,918.03	\$329,743.27	\$564,974.35	\$2,700,677.66	\$818,500.00	\$818,500.00
Fund	250 - Multiple Grant Fund Totals	\$16,486.61	(\$13,849.93)	(\$1,993.58)	(\$22,209.39)	\$0.00	\$0.00
Fund	275 - Hotel/Motel Tax						
	REVENUE						
	Division 7540 - Tourism						
	Other Taxes						
314100.00	Hotel/Motel General	371,152.56	421,807.00	828,341.82	645,040.91	1,760,000.00	785,600.00
314100.10	Hotel/Motel Cloudland at McLeMORE	.00	.00	.00	987,820.70	.00	1,096,000.00
	Other Taxes Totals	\$371,152.56	\$421,807.00	\$828,341.82	\$1,632,861.61	\$1,760,000.00	\$1,881,600.00
	Investment Income						
361000.10	Interest Revenues Bank Accounts	2,638.50	10,076.18	9,104.80	25,601.23	12,000.00	12,000.00
	Investment Income Totals	\$2,638.50	\$10,076.18	\$9,104.80	\$25,601.23	\$12,000.00	\$12,000.00
	Division 7540 - Tourism Totals	\$373,791.06	\$431,883.18	\$837,446.62	\$1,658,462.84	\$1,772,000.00	\$1,893,600.00
	REVENUE TOTALS	\$373,791.06	\$431,883.18	\$837,446.62	\$1,658,462.84	\$1,772,000.00	\$1,893,600.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 275 - Hotel/Motel Tax							
EXPENSE							
Division 7540 - Tourism							
Purchased/Contracted Services							
521200.90	Professional Other Professional	.00	7,155.29	.00	.00	50,000.00	50,000.00
521300.95	Technical Contractual Services	2,876.02	.00	.00	.00	.00	.00
522220.10	Repairs Buildings	.00	28,928.55	56,129.00	154.60	372,000.00	400,000.00
522220.20	Repairs Equipment	270.40	46,501.92	.00	.00	.00	.00
523300.90	Advertising Other	177,228.22	165,388.25	331,651.66	1,320,125.89	770,000.00	1,443,600.00
	Purchased/Contracted Services Totals	\$180,374.64	\$247,974.01	\$387,780.66	\$1,320,280.49	\$1,192,000.00	\$1,893,600.00
Supplies							
531100.90	General Supplies & Materials Other	.00	966.42	.00	.00	.00	.00
531600.10	Small Equipment Operating Equipment	.00	.00	.00	20,963.49	.00	.00
	Supplies Totals	\$0.00	\$966.42	\$0.00	\$20,963.49	\$0.00	\$0.00
Capital Outlays							
542300.00	Capital - Furniture & Fixtures General	19,760.00	10,770.00	.00	.00	.00	.00
542500.00	Capital - Other Equipment General	76,097.84	31,267.55	64,531.00	132,124.26	580,000.00	.00
	Capital Outlays Totals	\$95,857.84	\$42,037.55	\$64,531.00	\$132,124.26	\$580,000.00	\$0.00
Other Financing Uses							
611000.00	Interfund Transfers Out General	.00	314,036.72	.00	485,764.19	.00	.00
	Other Financing Uses Totals	\$0.00	\$314,036.72	\$0.00	\$485,764.19	\$0.00	\$0.00
Division 7540 - Tourism Totals		\$276,232.48	\$605,014.70	\$452,311.66	\$1,959,132.43	\$1,772,000.00	\$1,893,600.00
EXPENSE TOTALS		\$276,232.48	\$605,014.70	\$452,311.66	\$1,959,132.43	\$1,772,000.00	\$1,893,600.00
Fund 275 - Hotel/Motel Tax Totals							
REVENUE TOTALS		\$373,791.06	\$431,883.18	\$837,446.62	\$1,658,462.84	\$1,772,000.00	\$1,893,600.00
EXPENSE TOTALS		\$276,232.48	\$605,014.70	\$452,311.66	\$1,959,132.43	\$1,772,000.00	\$1,893,600.00
Fund 275 - Hotel/Motel Tax Totals		\$97,558.58	(\$173,131.52)	\$385,134.96	(\$300,669.59)	\$0.00	\$0.00
Fund 540 - Landfill							
REVENUE							
Division 0000 - Revenues							
Intergovernmental Revenues							
334700.10	State - Hazardous Waste Reimbursement	.00	.00	.00	.00	50,000.00	50,000.00
	Intergovernmental Revenues Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
Charges for Services							
344120.10	Sale of Waste & Sludge Hay & Other	57,905.72	40,596.56	43,926.12	52,292.45	42,000.00	.00
344120.20	Sale of Waste & Sludge Wood Chips	.00	.00	.00	.00	.00	50,000.00
344130.10	Sale of Recycle Materials Miscellaneous	92,175.00	105,283.77	116,572.77	111,698.32	85,000.00	100,000.00
344150.10	Landfill Use Fees C&D Landfill Fees	14,108.14	97,915.23	9,073.72	8,259.02	12,574.00	75,000.00
344150.30	Landfill Use Fees Inert Landfill	97,623.05	106,920.40	102,449.55	128,895.90	95,000.00	125,000.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 540 - Landfill							
REVENUE							
Division 0000 - Revenues							
Charges for Services							
344150.40	Landfill Use Fees Collection Permit	.00	.00	.00	.00	2,000.00	.00
344150.50	Landfill Use Fees Transfer Station Fees	1,515,823.20	2,031,247.88	1,990,935.83	2,039,070.74	2,134,000.00	2,000,000.00
344190.10	Other Charges Other Fees	.00	681.58	.00	.00	.00	9,500.00
344190.20	Other Charges Late Charges	4,872.00	9,976.04	8,005.68	10,715.61	10,043.00	11,500.00
	Charges for Services Totals	\$1,782,507.11	\$2,392,621.46	\$2,270,963.67	\$2,350,932.04	\$2,380,617.00	\$2,371,000.00
Miscellaneous Revenue							
389000.90	Other Other Miscellaneous	3,413.06	319.67	13,239.38	1,016.48	.00	2,000.00
	Miscellaneous Revenue Totals	\$3,413.06	\$319.67	\$13,239.38	\$1,016.48	\$0.00	\$2,000.00
Other Financing Sources							
391000.00	Interfund Transfer General	.00	.00	.00	324,178.60	.00	.00
392100.00	Sale of Assets General	.00	.00	(48.53)	(706.98)	40,000.00	25,000.00
	Other Financing Sources Totals	\$0.00	\$0.00	(\$48.53)	\$323,471.62	\$40,000.00	\$25,000.00
Division 0000 - Revenues Totals		\$1,785,920.17	\$2,392,941.13	\$2,284,154.52	\$2,675,420.14	\$2,470,617.00	\$2,448,000.00
REVENUE TOTALS		\$1,785,920.17	\$2,392,941.13	\$2,284,154.52	\$2,675,420.14	\$2,470,617.00	\$2,448,000.00
EXPENSE							
Division 4510 - Solid Waste and Recycling Admin							
Personal/Services & Employee Benefits							
511100.10	Salary and Wages Regular Employees	319,704.42	338,619.68	381,813.98	485,979.88	569,100.00	606,000.00
511100.20	Salary and Wages Vacation	8,120.73	8,259.43	12,190.24	13,407.26	24,295.00	.00
511100.30	Salary and Wages Holiday	12,691.92	15,362.80	15,172.88	16,200.40	22,086.00	.00
511100.40	Salary and Wages Compensatory	2,466.99	3,100.11	3,552.92	2,788.49	5,500.00	.00
511100.80	Salary and Wages Bereavement	1,191.76	.00	167.12	158.00	.00	.00
511170.00	Personal Pay General	14,435.99	21,846.24	18,813.19	17,158.22	.00	.00
511300.00	Overtime General	5,604.70	10,168.52	9,681.11	7,144.69	8,000.00	8,000.00
512110.30	Health Expense Health Insurance	67,278.47	85,388.06	68,215.49	112,394.87	95,000.00	99,000.00
512120.10	Disability Short Term	693.91	2,744.04	4,072.38	4,510.05	6,050.00	6,050.00
512120.20	Disability Long Term	911.51	1,057.24	1,262.05	1,690.47	2,200.00	2,200.00
512130.00	Life Insurance General	232.00	241.28	270.00	527.72	330.00	550.00
512200.00	Social Security Contribution General	21,411.45	23,472.81	26,265.54	30,689.14	32,000.00	37,000.00
512300.00	Medicare General	5,066.37	5,508.79	6,142.92	7,176.17	8,000.00	8,800.00
512400.10	Retirement Contributions Defined Benefit	1,041.65	10,943.54	388.85	161,187.40	.00	28,000.00
512400.30	Retirement Contributions 401(a)	23,477.85	21,248.24	29,088.06	34,852.39	30,000.00	35,000.00
512700.00	Worker's Compensation General	6,836.85	10,959.58	12,460.13	23,214.80	13,000.00	5,500.00
512900.20	Other Employee Benefits Identity Theft Protection	445.28	454.48	568.56	690.00	550.00	550.00
	Personal/Services & Employee Benefits Totals	\$491,611.85	\$559,374.84	\$590,125.42	\$919,769.95	\$816,111.00	\$836,650.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 540 - Landfill							
EXPENSE							
Division 4510 - Solid Waste and Recycling Admin							
Purchased/Contracted Services							
521200.00	Professional General	.00	.00	.00	3,693.00	.00	.00
521200.30	Professional Engineering Fees	.00	.00	.00	.00	23,000.00	5,000.00
521200.90	Professional Other Professional	365.00	.00	.00	6,646.77	22,500.00	15,000.00
521300.10	Technical Computer Services	2,400.00	2,400.00	2,400.00	8,274.11	3,750.00	3,200.00
521300.95	Technical Contractual Services	.00	228.00	570.00	591.00	600.00	3,000.00
522200.00	Repairs & Maintenance General	.00	5,002.75	3,976.16	3,876.18	25,000.00	15,000.00
522200.10	Repairs & Maintenance Contracts	3,810.09	5,541.00	4,109.00	4,074.20	7,000.00	5,000.00
522200.20	Repairs & Maintenance Supplies	27.98	.00	.00	(103.93)	.00	.00
522220.10	Repairs Buildings	215.80	890.90	1,933.29	2,179.44	5,000.00	5,000.00
522220.20	Repairs Equipment	271.21	.00	3,890.78	89.00	3,500.00	3,500.00
522220.35	Repairs Office Equipment	.00	.00	.00	.00	1,000.00	1,200.00
522220.40	Repairs Radio	568.36	.00	.00	.00	.00	.00
522220.60	Repairs Vehicles	8,872.56	5,152.65	10,964.41	13,851.78	7,000.00	7,500.00
522320.00	Rental of Equipment & Vehicles General	.00	15.36	13.29	14.60	.00	.00
522320.30	Rental of Equipment & Vehicles Copiers	169.55	142.15	147.78	135.05	200.00	200.00
523200.10	Communications Cellular Phone	.00	.00	327.74	1,247.56	.00	1,600.00
523200.15	Communications Telephone	1,531.11	1,674.47	1,782.51	1,947.56	1,850.00	2,500.00
523200.20	Communications Internet Service	1,021.24	1,003.96	999.72	4,539.63	1,500.00	2,000.00
523200.30	Communications Postage	261.62	418.80	187.28	222.60	1,100.00	500.00
523200.40	Communications Radio	1,200.00	3,212.02	1,200.00	4,780.23	8,000.00	8,500.00
523500.00	Travel General	304.89	1,555.15	1,444.35	409.68	2,000.00	2,000.00
523600.00	Dues & Fees General	.00	50.00	.00	44.40	400.00	450.00
523600.20	Dues & Fees Credit Card	23.46	.06	.06	30.48	.00	100.00
523600.55	Dues & Fees Membership Fee	223.00	290.00	340.00	355.00	1,000.00	800.00
523600.75	Dues & Fees Vehicle License	.00	21.00	.00	.00	150.00	300.00
523700.00	Ed & Training General	1,964.65	1,782.00	2,241.50	1,963.81	10,000.00	10,000.00
523900.90	Other Purchased Services Hauling & Disposal	265.05	.00	.00	.00	.00	.00
Purchased/Contracted Services Totals		\$23,495.57	\$29,380.27	\$36,527.87	\$58,862.15	\$124,550.00	\$92,350.00
Supplies							
531100.00	General Supplies & Materials General	8,112.82	5,321.10	7,969.13	14,585.45	8,500.00	9,500.00
531100.37	General Supplies & Materials Inmate Expense	.00	.00	1,644.88	2,019.70	2,500.00	2,500.00
531100.45	General Supplies & Materials Office Supplies	2,630.63	2,639.49	3,808.62	2,760.09	2,800.00	7,500.00
531100.65	General Supplies & Materials Shop Supplies	5,708.50	7,184.35	9,328.54	8,429.18	7,000.00	11,000.00
531100.80	General Supplies & Materials Uniforms & Badges	1,920.00	1,960.00	3,589.16	3,003.33	3,200.00	7,000.00
531200.10	Energy Water/Sewerage	2,417.46	2,463.70	2,674.67	3,758.05	2,800.00	3,000.00
531200.30	Energy Electricity	7,549.98	7,475.97	9,992.89	9,522.89	7,250.00	11,500.00
531200.40	Energy Bottled Gas	877.86	777.04	1,279.10	939.31	1,350.00	1,500.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 540 - Landfill							
EXPENSE							
Division 4510 - Solid Waste and Recycling Admin							
Supplies							
531200.70	Energy Vehicle-Gasoline/Diesel	10,836.67	9,970.48	10,483.92	11,712.21	14,000.00	13,500.00
531300.00	Food General	951.77	2,027.03	1,172.14	1,143.65	2,000.00	3,500.00
539950.00	Supply Reimbursement General	(102.60)	.00	.00	.00	.00	.00
	Supplies Totals	\$40,903.09	\$39,819.16	\$51,943.05	\$57,873.86	\$51,400.00	\$70,500.00
	Depreciation & Amortization						
561000.00	Depreciation General	114,853.34	56,233.29	45,128.50	69,965.34	55,000.00	50,000.00
	Depreciation & Amortization Totals	\$114,853.34	\$56,233.29	\$45,128.50	\$69,965.34	\$55,000.00	\$50,000.00
Division 4510 - Solid Waste and Recycling Admin	Totals	\$670,863.85	\$684,807.56	\$723,724.84	\$1,106,471.30	\$1,047,061.00	\$1,049,500.00
Division 4531 - Transfer Station							
Personal/Services & Employee Benefits							
511100.10	Salary and Wages Regular Employees	350.00	(628.00)	.00	.00	.00	.00
512200.00	Social Security Contribution General	20.00	(36.00)	.00	.00	.00	.00
512300.00	Medicare General	.00	(4.00)	.00	.00	.00	.00
	Personal/Services & Employee Benefits Totals	\$370.00	(\$668.00)	\$0.00	\$0.00	\$0.00	\$0.00
	Purchased/Contracted Services						
521200.30	Professional Engineering Fees	.00	.00	.00	223.50	.00	.00
521300.95	Technical Contractual Services	.00	.00	.00	936.00	.00	.00
522200.00	Repairs & Maintenance General	34,999.70	32,376.32	18,478.91	38,728.33	27,500.00	30,000.00
522220.10	Repairs Buildings	.00	.00	5,758.88	11,154.29	16,250.00	15,000.00
522220.20	Repairs Equipment	.00	1,045.00	7,545.32	14,067.49	5,500.00	15,000.00
522220.60	Repairs Vehicles	4,883.09	3,526.43	1,780.16	455.59	4,250.00	2,500.00
522320.00	Rental of Equipment & Vehicles General	.00	.00	.00	36,581.90	.00	.00
523900.00	Other Purchased Services General	261.09	.00	.00	.00	.00	.00
523900.90	Other Purchased Services Hauling & Disposal	971,204.35	1,252,389.84	1,254,703.90	1,227,038.03	1,036,203.00	1,012,700.00
	Purchased/Contracted Services Totals	\$1,011,348.23	\$1,289,337.59	\$1,288,267.17	\$1,329,185.13	\$1,089,703.00	\$1,075,200.00
	Supplies						
531100.00	General Supplies & Materials General	522.11	197.02	754.00	206.35	600.00	500.00
531100.65	General Supplies & Materials Shop Supplies	35.14	.00	.00	25.98	.00	.00
531200.70	Energy Vehicle-Gasoline/Diesel	26,850.44	20,258.67	30,916.82	32,978.68	31,500.00	32,500.00
	Supplies Totals	\$27,407.69	\$20,455.69	\$31,670.82	\$33,211.01	\$32,100.00	\$33,000.00
Division 4531 - Transfer Station	Totals	\$1,039,125.92	\$1,309,125.28	\$1,319,937.99	\$1,362,396.14	\$1,121,803.00	\$1,108,200.00
Division 4532 - C & D Landfill							
Personal/Services & Employee Benefits							
511100.10	Salary and Wages Regular Employees	434.00	(758.00)	.00	.00	.00	.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 540 - Landfill							
EXPENSE							
Division 4532 - C & D Landfill							
Personal/Services & Employee Benefits							
512200.00	Social Security Contribution General	26.00	(44.00)	.00	.00	.00	.00
512300.00	Medicare General	(2.00)	(2.00)	.00	.00	.00	.00
Personal/Services & Employee Benefits Totals		\$458.00	(\$804.00)	\$0.00	\$0.00	\$0.00	\$0.00
Purchased/Contracted Services							
521200.00	Professional General	3,738.61	5,547.10	3,563.52	4,295.76	4,300.00	50,000.00
521200.30	Professional Engineering Fees	.00	10,878.39	13,327.08	21,518.30	67,703.00	50,000.00
521300.95	Technical Contractual Services	.00	1,185.10	43,495.00	13,775.34	18,500.00	15,000.00
522200.00	Repairs & Maintenance General	4,929.14	1,396.98	7,247.89	15,317.32	.00	10,000.00
522200.20	Repairs & Maintenance Supplies	.00	.00	.00	253.92	.00	.00
522220.10	Repairs Buildings	.00	.00	.00	252.31	.00	.00
522220.20	Repairs Equipment	.00	2,876.72	40,845.43	27,280.19	40,000.00	30,000.00
522220.60	Repairs Vehicles	618.75	.00	.00	.00	.00	.00
522320.40	Rental of Equipment & Vehicles Equipment	.00	.00	.00	13,663.82	.00	.00
523600.95	Dues & Fees Solid Waste Tonnage	.00	.00	.00	.00	15,000.00	2,000.00
523900.65	Other Purchased Services Landfill Closure	(796,523.01)	128,359.01	103,663.26	77,228.47	60,000.00	.00
523900.90	Other Purchased Services Hauling & Disposal	.00	.00	.00	407.41	.00	.00
Purchased/Contracted Services Totals		(\$787,236.51)	\$150,243.30	\$212,142.18	\$173,992.84	\$205,503.00	\$157,000.00
Supplies							
531100.00	General Supplies & Materials General	.00	.00	.00	100.00	.00	.00
531200.70	Energy Vehicle-Gasoline/Diesel	19,580.57	26,149.81	10,291.34	8,503.34	14,500.00	10,000.00
Supplies Totals		\$19,580.57	\$26,149.81	\$10,291.34	\$8,603.34	\$14,500.00	\$10,000.00
Division 4532 - C & D Landfill Totals		(\$767,197.94)	\$175,589.11	\$222,433.52	\$182,596.18	\$220,003.00	\$167,000.00
Division 4533 - Inert Landfill							
Purchased/Contracted Services							
521200.30	Professional Engineering Fees	.00	.00	750.00	.00	750.00	800.00
521300.95	Technical Contractual Services	25,364.40	32,156.25	40,749.38	45,995.00	60,000.00	60,000.00
522200.00	Repairs & Maintenance General	17,646.91	13,720.50	4,415.09	9,094.65	7,500.00	5,000.00
522220.60	Repairs Vehicles	6,229.77	6,226.69	3,170.03	1,650.57	3,000.00	17,500.00
Purchased/Contracted Services Totals		\$49,241.08	\$52,103.44	\$49,084.50	\$56,740.22	\$71,250.00	\$83,300.00
Supplies							
531100.90	General Supplies & Materials Other	31.98	.00	.00	.00	.00	.00
Supplies Totals		\$31.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Division 4533 - Inert Landfill Totals		\$49,273.06	\$52,103.44	\$49,084.50	\$56,740.22	\$71,250.00	\$83,300.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund	540 - Landfill						
	EXPENSE						
Division	4550 - Recyclables Operations						
	<i>Purchased/Contracted Services</i>						
522200.00	Repairs & Maintenance General	191.19	.00	.00	.00	.00	.00
522220.60	Repairs Vehicles	4,494.81	.00	.00	.00	.00	.00
523900.90	Other Purchased Services Hauling & Disposal	6,507.17	4,500.00	4,050.00	3,479.49	7,000.00	40,000.00
	<i>Purchased/Contracted Services Totals</i>	\$11,193.17	\$4,500.00	\$4,050.00	\$3,479.49	\$7,000.00	\$40,000.00
Division	4550 - Recyclables Operations Totals	\$11,193.17	\$4,500.00	\$4,050.00	\$3,479.49	\$7,000.00	\$40,000.00
Division	4560 - Closure and Post-Closure Care						
	<i>Purchased/Contracted Services</i>						
521200.30	Professional Engineering Fees	.00	.00	.00	.00	1,000.00	.00
522200.00	Repairs & Maintenance General	.00	.00	.00	.00	1,500.00	.00
523900.00	Other Purchased Services General	.00	.00	.00	.00	1,000.00	.00
	<i>Purchased/Contracted Services Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00	\$0.00
Division	4560 - Closure and Post-Closure Care Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500.00	\$0.00
	EXPENSE TOTALS	\$1,003,258.06	\$2,226,125.39	\$2,319,230.85	\$2,711,683.33	\$2,470,617.00	\$2,448,000.00
Fund	540 - Landfill Totals						
	REVENUE TOTALS	\$1,785,920.17	\$2,392,941.13	\$2,284,154.52	\$2,675,420.14	\$2,470,617.00	\$2,448,000.00
	EXPENSE TOTALS	\$1,003,258.06	\$2,226,125.39	\$2,319,230.85	\$2,711,683.33	\$2,470,617.00	\$2,448,000.00
Fund	540 - Landfill Totals	\$782,662.11	\$166,815.74	(\$35,076.33)	(\$36,263.19)	\$0.00	\$0.00
Fund	546 - Transportation						
	REVENUE						
Division	5540 - Transportation Services						
	<i>Intergovernmental Revenues</i>						
331150.00	Fed Grant-Op/Cat-Indirect General	375,618.40	383,118.00	387,278.00	480,285.00	580,000.00	330,000.00
334210.00	State Grant-Op/Non-Direct General	.00	.00	.00	.00	.00	117,500.00
	<i>Intergovernmental Revenues Totals</i>	\$375,618.40	\$383,118.00	\$387,278.00	\$480,285.00	\$580,000.00	\$447,500.00
	<i>Charges for Services</i>						
345500.30	Transit Fees Senior Transport	128,832.50	238,314.00	60,948.00	29,124.00	102,000.00	49,000.00
345500.40	Transit Roper Transport	16,940.00	19,288.00	11,800.00	13,964.00	15,000.00	.00
345510.00	Passenger Fares General	37,996.00	67,836.00	82,626.00	87,384.00	90,000.00	145,000.00
	<i>Charges for Services Totals</i>	\$183,768.50	\$325,438.00	\$155,374.00	\$130,472.00	\$207,000.00	\$194,000.00
	<i>Miscellaneous Revenue</i>						
389000.90	Other Other Miscellaneous	.00	.00	8,867.18	.00	.00	.00
	<i>Miscellaneous Revenue Totals</i>	\$0.00	\$0.00	\$8,867.18	\$0.00	\$0.00	\$0.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund	546 - Transportation						
	REVENUE						
Division	5540 - Transportation Services						
	<i>Other Financing Sources</i>						
391000.10	Interfund Transfer General Fund	438,751.08	522,990.69	632,814.71	622,444.80	500,000.00	800,000.00
	<i>Other Financing Sources Totals</i>	\$438,751.08	\$522,990.69	\$632,814.71	\$622,444.80	\$500,000.00	\$800,000.00
	Division 5540 - Transportation Services Totals	\$998,137.98	\$1,231,546.69	\$1,184,333.89	\$1,233,201.80	\$1,287,000.00	\$1,441,500.00
Division	5551 - FY25 Capital Improvement Project						
	<i>Intergovernmental Revenues</i>						
331350.00	Fed Grant-Capital/Indirect General	.00	.00	.00	.00	318,000.00	331,200.00
334350.00	State Grant-Capital/Indirect General	.00	.00	.00	.00	38,000.00	41,400.00
	<i>Intergovernmental Revenues Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$356,000.00	\$372,600.00
	Division 5551 - FY25 Capital Improvement Project Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$356,000.00	\$372,600.00
	REVENUE TOTALS	\$998,137.98	\$1,231,546.69	\$1,184,333.89	\$1,233,201.80	\$1,643,000.00	\$1,814,100.00
	EXPENSE						
Division	5540 - Transportation Services						
	<i>Personal/Services & Employee Benefits</i>						
511100.10	Salary and Wages Regular Employees	309,972.86	416,086.39	400,010.02	416,340.96	505,000.00	530,000.00
511100.20	Salary and Wages Vacation	8,571.37	10,818.88	11,007.27	13,385.51	12,000.00	.00
511100.30	Salary and Wages Holiday	16,798.80	22,772.00	22,947.60	21,401.03	28,500.00	.00
511100.80	Salary and Wages Bereavement	.00	922.40	814.80	1,099.44	2,000.00	.00
511110.20	Transit Dispatcher	68,971.71	68,748.63	78,350.25	78,073.27	110,000.00	110,000.00
511130.10	Salary & Wages Public Transit Manager	49,050.36	18,128.20	.00	7,233.36	50,000.00	50,000.00
511135.00	Salary & Wages Director Salary	53,957.87	43,853.87	66,597.59	65,824.43	70,000.00	73,000.00
511170.00	Personal Pay General	12,688.83	23,063.93	21,115.92	19,827.03	23,500.00	.00
511300.00	Overtime General	26,821.53	28,048.78	16,666.60	10,946.57	15,000.00	15,000.00
512110.20	Health Expense Other Expense	.00	.00	.00	125.00	.00	.00
512110.30	Health Expense Health Insurance	80,693.18	134,383.03	103,393.05	144,838.86	146,000.00	170,000.00
512120.10	Disability Short Term	884.91	3,959.44	4,945.03	5,300.08	9,000.00	11,000.00
512120.20	Disability Long Term	1,168.59	1,525.88	1,517.79	1,927.12	3,200.00	4,000.00
512130.00	Life Insurance General	399.53	446.12	411.94	744.55	500.00	1,000.00
512200.00	Social Security Contribution General	32,649.92	37,261.34	36,259.70	37,356.06	45,000.00	49,000.00
512300.00	Medicare General	7,639.40	8,717.24	8,478.05	8,735.76	10,500.00	11,000.00
512400.30	Retirement Contributions 401(a)	39,117.55	42,570.47	42,555.39	41,154.87	50,000.00	57,000.00
512700.00	Worker's Compensation General	8,255.78	14,536.82	15,184.55	29,547.03	20,000.00	20,000.00
512900.20	Other Employee Benefits Identity Theft Protection	1,000.69	1,190.03	1,113.20	1,084.22	1,300.00	1,000.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$718,642.88	\$877,033.45	\$831,368.75	\$904,945.15	\$1,101,500.00	\$1,102,000.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 546 - Transportation							
EXPENSE							
Division 5540 - Transportation Services							
Purchased/Contracted Services							
521200.10	Professional Audit & Accounting	.00	.00	.00	.00	1,500.00	2,500.00
521200.52	Professional Drug Screens	.00	.00	.00	555.00	.00	.00
521300.95	Technical Contractual Services	125.00	.00	210.00	437.00	1,500.00	1,000.00
522200.20	Repairs & Maintenance Supplies	124.42	.00	.00	8.00	.00	.00
522220.20	Repairs Equipment	247.69	.00	.00	.00	.00	.00
522220.60	Repairs Vehicles	16,223.57	40,754.06	39,916.30	33,849.45	40,000.00	45,000.00
522320.30	Rental of Equipment & Vehicles Copiers	.00	130.96	.00	.00	.00	.00
523100.15	Insurance Vehicle	.00	.00	5,956.00	28,683.75	24,000.00	24,000.00
523100.20	Insurance Building	.00	.00	214.00	960.21	1,200.00	1,200.00
523200.10	Communications Cellular Phone	3,040.45	7,673.38	7,985.07	8,075.96	7,800.00	7,600.00
523200.15	Communications Telephone	2,366.76	2,038.77	2,202.60	2,227.64	2,500.00	2,500.00
523200.30	Communications Postage	1.06	.00	.00	.00	.00	.00
523200.40	Communications Radio	2,743.56	2,350.00	2,280.00	1,900.00	3,900.00	3,900.00
523500.00	Travel General	2,404.58	1,081.84	3,673.92	1,778.14	3,000.00	3,000.00
523600.55	Dues & Fees Membership Fee	150.00	260.00	.00	89.00	500.00	500.00
523600.75	Dues & Fees Vehicle License	.00	.00	43.50	22.50	.00	.00
523700.00	Ed & Training General	910.00	881.77	842.38	680.00	1,000.00	1,000.00
	Purchased/Contracted Services Totals	\$28,337.09	\$55,170.78	\$63,323.77	\$79,266.65	\$86,900.00	\$92,200.00
Supplies							
531100.00	General Supplies & Materials General	1,200.85	792.06	1,503.94	2,435.33	.00	.00
531100.45	General Supplies & Materials Office Supplies	974.34	1,830.31	2,034.63	1,144.89	3,200.00	3,000.00
531100.80	General Supplies & Materials Uniforms & Badges	2,418.00	1,673.00	.00	1,280.00	2,400.00	2,300.00
531200.70	Energy Vehicle-Gasoline/Diesel	132,964.84	160,651.62	155,619.95	152,385.13	165,000.00	150,000.00
531600.00	Small Equipment General	.00	.00	.00	.00	.00	44,000.00
531700.00	Other Supplies General	.00	358.70	286.95	183.96	.00	.00
	Supplies Totals	\$137,558.03	\$165,305.69	\$159,445.47	\$157,429.31	\$170,600.00	\$199,300.00
Capital Outlays							
542500.00	Capital - Other Equipment General	.00	7,077.00	.00	.00	.00	.00
	Capital Outlays Totals	\$0.00	\$7,077.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund/Interdepartmental Charges							
551100.10	Indirect cost allocations General Fund	92,822.59	112,619.34	116,955.68	110,892.69	48,000.00	48,000.00
	Interfund/Interdepartmental Charges Totals	\$92,822.59	\$112,619.34	\$116,955.68	\$110,892.69	\$48,000.00	\$48,000.00
Division 5540 - Transportation Services Totals		\$977,360.59	\$1,217,206.26	\$1,171,093.67	\$1,252,533.80	\$1,407,000.00	\$1,441,500.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund	546 - Transportation						
	EXPENSE						
Division	5550 - FY22 Capital Improvement Project						
	<i>Capital Outlays</i>						
542200.00	Capital - Vehicles General	.00	.00	10,769.00	.00	.00	.00
	<i>Capital Outlays Totals</i>	\$0.00	\$0.00	\$10,769.00	\$0.00	\$0.00	\$0.00
Division	5550 - FY22 Capital Improvement Project Totals	\$0.00	\$0.00	\$10,769.00	\$0.00	\$0.00	\$0.00
Division	5551 - FY25 Capital Improvement Project						
	<i>Capital Outlays</i>						
542200.00	Capital - Vehicles General	.00	.00	.00	.00	356,000.00	372,600.00
	<i>Capital Outlays Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$356,000.00	\$372,600.00
Division	5551 - FY25 Capital Improvement Project Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$356,000.00	\$372,600.00
	EXPENSE TOTALS	\$977,360.59	\$1,217,206.26	\$1,181,862.67	\$1,252,533.80	\$1,763,000.00	\$1,814,100.00
Fund	546 - Transportation Totals						
	REVENUE TOTALS	\$998,137.98	\$1,231,546.69	\$1,184,333.89	\$1,233,201.80	\$1,643,000.00	\$1,814,100.00
	EXPENSE TOTALS	\$977,360.59	\$1,217,206.26	\$1,181,862.67	\$1,252,533.80	\$1,763,000.00	\$1,814,100.00
Fund	546 - Transportation Totals	\$20,777.39	\$14,340.43	\$2,471.22	(\$19,332.00)	(\$120,000.00)	\$0.00
Fund	555 - Special Facilities						
	REVENUE						
Division	6180 - Special Recreational Facilities						
	<i>Charges for Services</i>						
347200.10	Activity Fees Fees	(1,500.00)	.00	(57.50)	(250.00)	.00	.00
347900.20	Other Culture & Recreation Fees Store Receipts	4,470.16	7,683.41	7,668.47	6,860.05	10,000.00	20,000.00
	<i>Charges for Services Totals</i>	\$2,970.16	\$7,683.41	\$7,610.97	\$6,610.05	\$10,000.00	\$20,000.00
	<i>Investment Income</i>						
361000.10	Interest Revenues Bank Accounts	4,778.00	16,853.12	21,006.32	19,041.71	16,000.00	16,000.00
	<i>Investment Income Totals</i>	\$4,778.00	\$16,853.12	\$21,006.32	\$19,041.71	\$16,000.00	\$16,000.00
	<i>Miscellaneous Revenue</i>						
383000.00	Reimbursements For Damaged Property General	.00	.00	50.00	.00	.00	.00
389000.90	Other Other Miscellaneous	186.61	.00	1,829.30	298.67	.00	3,200.00
	<i>Miscellaneous Revenue Totals</i>	\$186.61	\$0.00	\$1,879.30	\$298.67	\$0.00	\$3,200.00
	<i>Rental income</i>						
381000.10	Rents & Royalties Rental Income	123,658.37	102,552.07	82,045.64	91,176.14	100,000.00	185,000.00
	<i>Rental income Totals</i>	\$123,658.37	\$102,552.07	\$82,045.64	\$91,176.14	\$100,000.00	\$185,000.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund	555 - Special Facilities						
	REVENUE						
Division	6180 - Special Recreational Facilities						
	<i>Other Financing Sources</i>						
391000.00	Interfund Transfer General	.00	195,241.86	1,437,729.41	529.25	.00	.00
	<i>Other Financing Sources Totals</i>	\$0.00	\$195,241.86	\$1,437,729.41	\$529.25	\$0.00	\$0.00
Division	6180 - Special Recreational Facilities Totals	\$131,593.14	\$322,330.46	\$1,550,271.64	\$117,655.82	\$126,000.00	\$224,200.00
	REVENUE TOTALS	\$131,593.14	\$322,330.46	\$1,550,271.64	\$117,655.82	\$126,000.00	\$224,200.00
	EXPENSE						
Division	6180 - Special Recreational Facilities						
	<i>Personal/Services & Employee Benefits</i>						
511100.10	Salary and Wages Regular Employees	92,896.27	97,753.00	97,870.35	120,434.96	140,000.00	166,000.00
511100.20	Salary and Wages Vacation	3,459.66	4,425.00	4,969.32	4,660.61	3,000.00	.00
511100.30	Salary and Wages Holiday	4,460.80	4,416.00	5,380.40	5,881.20	2,600.00	.00
511100.40	Salary and Wages Compensatory	288.00	.00	.00	.00	.00	.00
511100.80	Salary and Wages Bereavement	.00	.00	.00	137.02	.00	.00
511170.00	Personal Pay General	4,096.40	4,356.50	4,938.24	4,002.50	.00	.00
511300.00	Overtime General	1,495.50	430.50	.00	59.37	.00	.00
512110.30	Health Expense Health Insurance	24,535.92	31,087.78	23,296.58	32,352.73	27,000.00	25,500.00
512120.10	Disability Short Term	223.37	863.62	1,176.06	1,220.50	1,700.00	1,650.00
512120.20	Disability Long Term	290.38	335.48	360.48	458.18	600.00	600.00
512130.00	Life Insurance General	87.00	90.48	90.48	167.04	100.00	150.00
512200.00	Social Security Contribution General	5,972.94	6,285.84	6,341.41	7,397.27	8,000.00	9,500.00
512300.00	Medicare General	1,463.26	1,469.48	1,483.62	1,729.79	1,900.00	2,200.00
512400.10	Retirement Contributions Defined Benefit	35.11	188.00	(197.00)	.00	.00	.00
512400.30	Retirement Contributions 401(a)	6,997.37	6,477.28	7,522.82	7,602.80	10,000.00	10,000.00
512700.00	Worker's Compensation General	604.48	967.47	1,012.95	1,963.43	1,200.00	1,200.00
512900.20	Other Employee Benefits Identity Theft Protection	207.00	215.28	215.28	215.28	110.00	150.00
	<i>Personal/Services & Employee Benefits Totals</i>	\$147,113.46	\$159,361.71	\$154,460.99	\$188,282.68	\$196,210.00	\$216,950.00
	<i>Purchased/Contracted Services</i>						
521300.10	Technical Computer Services	.00	.00	.00	99.99	.00	.00
521300.95	Technical Contractual Services	925.00	220.00	350.50	312.00	750.00	800.00
522100.00	Cleaning Services General	1,414.31	2,027.80	1,591.39	2,112.10	.00	.00
522200.20	Repairs & Maintenance Supplies	2,514.03	519.87	710.86	323.10	1,000.00	2,000.00
522220.10	Repairs Buildings	26,529.18	78.20	1,223.78	69,908.80	5,000.00	5,000.00
522220.20	Repairs Equipment	3,734.00	3,062.00	1,604.25	5,861.69	5,000.00	5,000.00
522220.60	Repairs Vehicles	2,220.60	2,736.66	1,651.36	917.62	2,500.00	2,500.00
522320.00	Rental of Equipment & Vehicles General	.00	.00	7.80	.00	.00	.00



Budget Worksheet Report

Budget Year 2027

Account	Account Description	2022 Actual Amount	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Amended Budget	2027 Finance Review
Fund 555 - Special Facilities							
EXPENSE							
Division 6180 - Special Recreational Facilities							
Purchased/Contracted Services							
522320.30	Rental of Equipment & Vehicles Copiers	113.89	141.27	160.92	340.92	100.00	100.00
522320.40	Rental of Equipment & Vehicles Equipment	4,300.00	.00	.00	.00	.00	.00
523200.10	Communications Cellular Phone	484.51	600.41	484.74	516.70	600.00	600.00
523200.15	Communications Telephone	3,814.79	3,330.80	3,572.57	2,777.30	3,000.00	2,200.00
523200.20	Communications Internet Service	.00	.00	.00	3,756.69	10,000.00	10,000.00
523200.70	Communications Television	3,300.26	2,523.73	2,759.48	2,644.26	.00	.00
523300.90	Advertising Other	.00	.00	.00	.00	4,000.00	4,000.00
523600.00	Dues & Fees General	660.00	780.00	725.00	603.00	750.00	1,000.00
523600.15	Dues & Fees Bank Charges	(.02)	40.01	.03	32.49	.00	.00
523900.90	Other Purchased Services Hauling & Disposal	.00	463.55	133.30	.00	500.00	500.00
	Purchased/Contracted Services Totals	\$50,010.55	\$16,524.30	\$14,975.98	\$90,206.66	\$33,200.00	\$33,700.00
Supplies							
531100.00	General Supplies & Materials General	4,478.22	2,909.25	2,955.07	16,094.42	11,000.00	12,050.00
531100.45	General Supplies & Materials Office Supplies	.00	.00	.00	211.06	.00	.00
531200.10	Energy Water/Sewerage	5,210.71	5,442.88	4,704.52	5,576.73	4,300.00	4,300.00
531200.30	Energy Electricity	23,658.43	21,697.46	20,972.98	26,459.64	21,000.00	21,000.00
531200.40	Energy Bottled Gas	5,443.94	4,248.79	3,897.47	7,209.00	4,000.00	4,000.00
531200.70	Energy Vehicle-Gasoline/Diesel	3,612.29	4,662.95	4,656.13	4,598.36	5,000.00	5,000.00
531500.00	Supplies/Inventory Purchased for Resale General	2,388.71	3,037.48	2,860.34	2,687.01	3,000.00	8,000.00
	Supplies Totals	\$44,792.30	\$41,998.81	\$40,046.51	\$62,836.22	\$48,300.00	\$54,350.00
Depreciation & Amortization							
561000.00	Depreciation General	10,265.01	10,202.13	10,202.14	11,780.78	10,500.00	10,500.00
	Depreciation & Amortization Totals	\$10,265.01	\$10,202.13	\$10,202.14	\$11,780.78	\$10,500.00	\$10,500.00
Division 6180 - Special Recreational Facilities Totals		\$252,181.32	\$228,086.95	\$219,685.62	\$353,106.34	\$288,210.00	\$315,500.00
EXPENSE TOTALS		\$252,181.32	\$228,086.95	\$219,685.62	\$353,106.34	\$288,210.00	\$315,500.00
Fund 555 - Special Facilities Totals							
REVENUE TOTALS		\$131,593.14	\$322,330.46	\$1,550,271.64	\$117,655.82	\$126,000.00	\$224,200.00
EXPENSE TOTALS		\$252,181.32	\$228,086.95	\$219,685.62	\$353,106.34	\$288,210.00	\$315,500.00
Fund 555 - Special Facilities Totals		(\$120,588.18)	\$94,243.51	\$1,330,586.02	(\$235,450.52)	(\$162,210.00)	(\$91,300.00)
Net Grand Totals							
REVENUE GRAND TOTALS		\$11,450,960.23	\$22,275,128.67	\$18,255,411.80	\$18,658,703.24	\$17,793,117.00	\$18,098,200.00
EXPENSE GRAND TOTALS		\$10,605,307.59	\$20,749,449.25	\$15,359,176.38	\$19,381,062.76	\$18,357,327.00	\$18,189,500.00
Net Grand Totals		\$845,652.64	\$1,525,679.42	\$2,896,235.42	(\$722,359.52)	(\$564,210.00)	(\$91,300.00)