FY 2027 ADOPTED BUDGET



Camden County Board of Commissioners

For the Period : July 1, 2026- June 30,2027

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

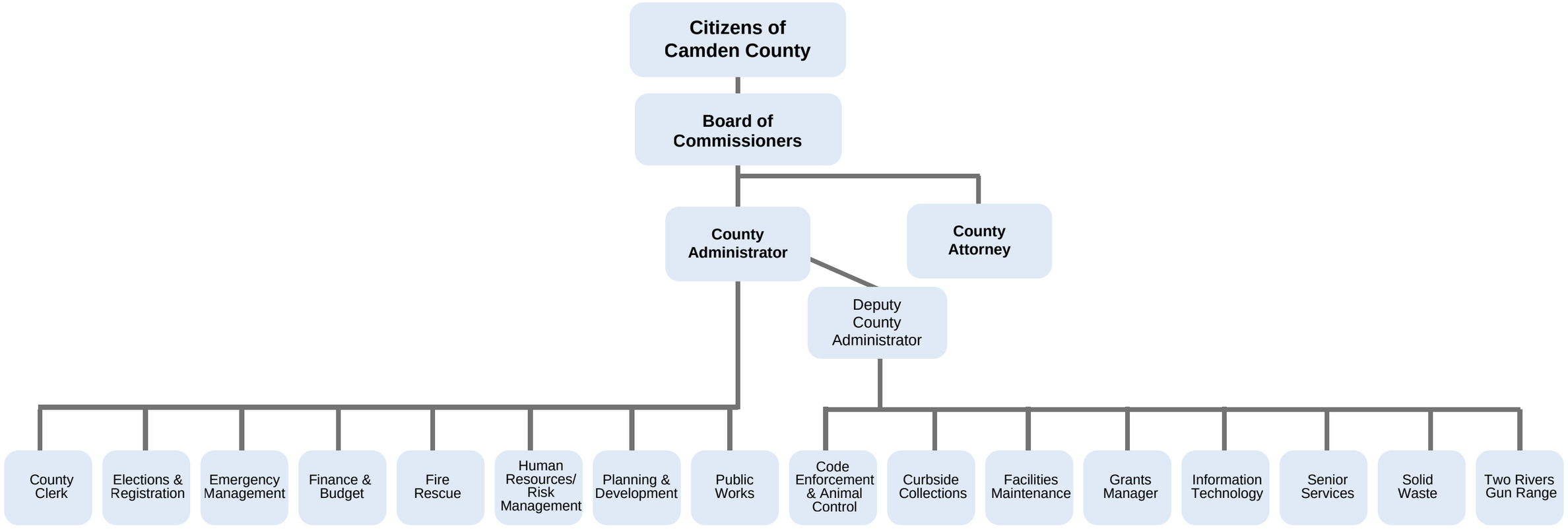
Camden County
Georgia

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director



Constitutional Officers and Other Elected Officials
Chief Magistrate * Clerk of Superior Court * Coroner * Judge of Probate Court * Sheriff * Tax Commissioner

Independent Board-Run and Other Offices
Bryan-Lang Historical Archives * County Library * Joint Development Authority * Juvenile Court * Tax Assessors Office * UGA/County Extension

Award-Winning Government
CAMDEN COUNTY
GEORGIA

Fund Structure Camden County

GOVERNMENTAL FUNDS use the modified accrual basis of accounting, proprietary and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses verses expenditures. Under the accrual method, income is recorded in the period in which it is earned, and expenses are recorded in the period in which they are incurred. Modified accrual is the method under which revenues are recognized in the period they become available and measurable and expenditures are recognized in the period the associated liability is incurred.

The General Fund: This fund is the primary operating fund of the county. It exists to account for a full range of countywide services traditionally associated with local government. These services include administration, the court system, public safety, public works, health and welfare, libraries, planning & community development, economic development, and any other activity for which a special fund has not been created.

A Special Revenue Fund is a type of governmental fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specified purpose by state law or local ordinance. The county maintains the following special revenue funds:

Drug Abuse Fund – This fund accounts for revenues collected from court fines and records any transactions for expensing as ordered by the drug court. It must be strictly used for the related drug court issues.

Emergency Telephone Fund – This fund is used to account for the special revenue and expense activity for the telecommunication fees. It may only be used to provide services and equipment for the 911 center.

Hotel/Motel Tax Fund – This fund is used to account for the special revenue and expenses related to the tax collected for hotel and motel stays within the County. This fund only collects fees for the unincorporated areas as the cities collect the fees within their city limits. Sixty percent (60%) of the revenues collected are disbursed through a contractual agreement. The remaining revenue is unrestricted.

Jail Construction and Staffing Fund – This fund accounts for the activity of revenues collected from court fines and maintains a record of all transactions as the money is used for items strictly for the jail and related security issues. Since FY2015 it has been used mostly to fund prisoner medical expenses. For the FY2024 budget it will be used mostly for major capital issues rather than day to day operations, even though it may be used for that purpose.

Law Library Fund – The Law Library is an entity separate from the County. For financial reporting purposes, the Law Library is reported as if it were a part of the County's operations because the Law Library primarily serves the courts of the County. The Law Library does not issue separate financial statements. Any capital assets purchased by the Law Library become the property of the County. It is currently housed at the main County Library.

Shared Assets Fund – This fund accounts for the activity related to crime, usually from confiscation proceedings. It receives revenues as they are collected from criminal cases that carry through the court system. Shared funds must be used to increase or supplement the resources of county law enforcement agency.

Unincorporated Tax District Fund – This fund accounts for special revenues collected for the fire service in the unincorporated area of the County. The fund also collects additional revenues

that are used to reduce the millage required for the fire services, the County's portion of the PSA (recreation) services, and public works right-of-way mowing.

American Rescue Plan Act (ARPA) Fund – This fund accounts for the federal grant funds received in 2021 and 2022 to be expensed on eligible projects to benefit Camden County.

Opioid Settlement Fund – This fund accounts for opioid settlement funds received to be expensed on eligible projects to benefit Camden County

The Capital Projects Fund is a type of fund used to provide for normal replacement of existing capital plant, equipment and additional capital improvements to be financed by capital reserves. The county also uses capital funds for general purpose public improvements. The county maintains the following capital funds:

Capital Improvements Fund – This fund accounts for revenues transferred in from the General Fund. The revenues received each year are based on project costs as appropriated in the budget process for such capital items as small and heavy equipment, vehicles, and building improvements.

CDBG – MIT – This fund accounts for a Community Development Block Grant from Georgia Department of Community Affairs. Funding will be used to renovate an existing county facility, the former Georgia Power Building, into a community resiliency center while also funding a replacement radio communications tower and system migration to 700 megahertz necessary to build operability area-wide.

Georgia Transportation Fund – This fund is used to account for the special revenue and expense activity for the annual participation in the Georgia Department of Transportation's tax collections. It may only be used to provide road construction.

Impact Fees Fund – This fund is used to account for the special fee charged on building permits issued for the construction of new homes and businesses. These fees may only be used for the designated projects in the Capital Improvements Element report as approved each year by Department of Community Affairs.

SPLOST Funds – These funds record all the activity related to the special local option sales tax revenues collected. The expenses are recorded and paid based on the projects as approved in the referendums. Currently there are two SPLOST funds. SPLOST #8 was established July 1, 2019 and received tax revenue through June 30, 2025. The SPLOST #9 referendum was passed in March 2025. SPLOST #9 was established July 1, 2025 and will continue through June 30, 2031.

PROPRIETARY FUNDS are used to account for the county's business-type activities. The county maintains one type of proprietary funds, an Enterprise Fund.

Enterprise Funds are operated on a "business-like" basis using the full accrual basis of accounting. These services are supported through user fees and charges with revenues earned in excess of operations.

Curbside Collection Fund – This fund accounts for the activity related to household trash pickup. It receives revenues from quarterly billings in the unincorporated areas only, to pay for the contract for curbside pickup and the landfill costs of disposal.

Solid Waste Fund – This fund accounts for the activity related to household and construction waste. This fund records the billed revenues and the related expenditures for the operations, capital improvements, and long term liabilities for the landfills.

Two Rivers Gun Range Fund – This fund accounts for the activity related to the county's gun range. The main source of revenue is from memberships and daily use fees. The gun range opened in May 2021 on a limited day basis and was fully operational in November 2021.

FIDUCIARY FUNDS are used to account for resources that are held by the government as a trustee or agent for parties outside the government and that cannot be used to support the government's own programs. Budgets are not established for these funds. The county maintains the following six fiduciary funds:

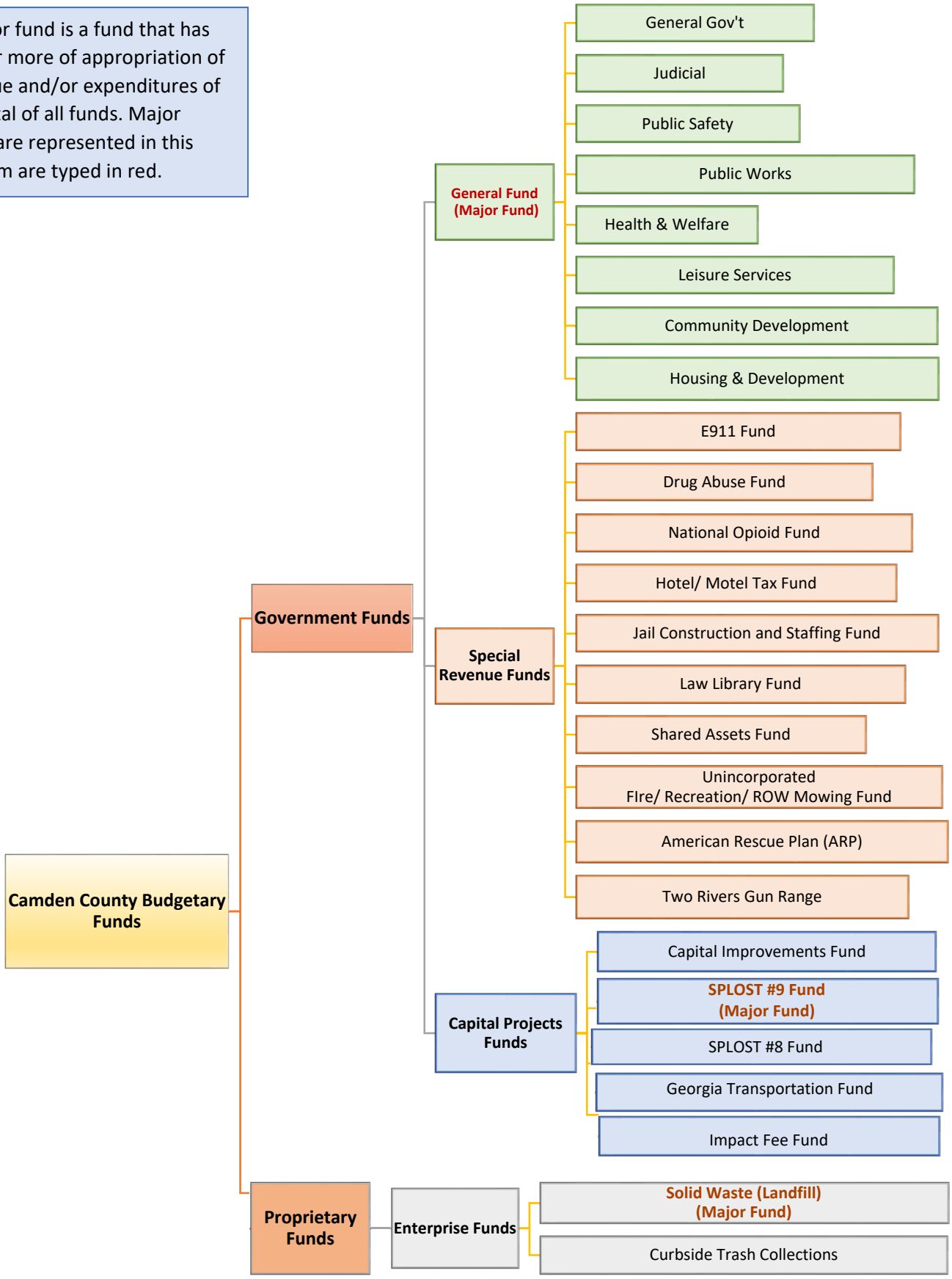
- Tax Commissioner
- Sheriff
- Clerk of Court
- Probate Court
- Magistrate Court
- Juvenile Court

ANNUAL BUDGETS ARE ADOPTED FOR THE FOLLOWING APPROPRIATED FUNDS:

- General Fund
- Special Revenue Funds
- Capital Outlay Funds
- Enterprise Funds

FUND STRUCTURE

A major fund is a fund that has **10%** or more of appropriation of revenue and/or expenditures of the total of all funds. Major funds are represented in this diagram are typed in red.



Camden County Board of Commissioners

Commissioner District 1



Robbie Cheek, Chair
Term Expires: 12/31/2028

Commissioner District 2



Martin Turner, Vice-Chair
Term Expires: 12/31/2026

Commissioner District 3



Cody Smith
Term Expires: 12/31/2028

Commissioner District 4

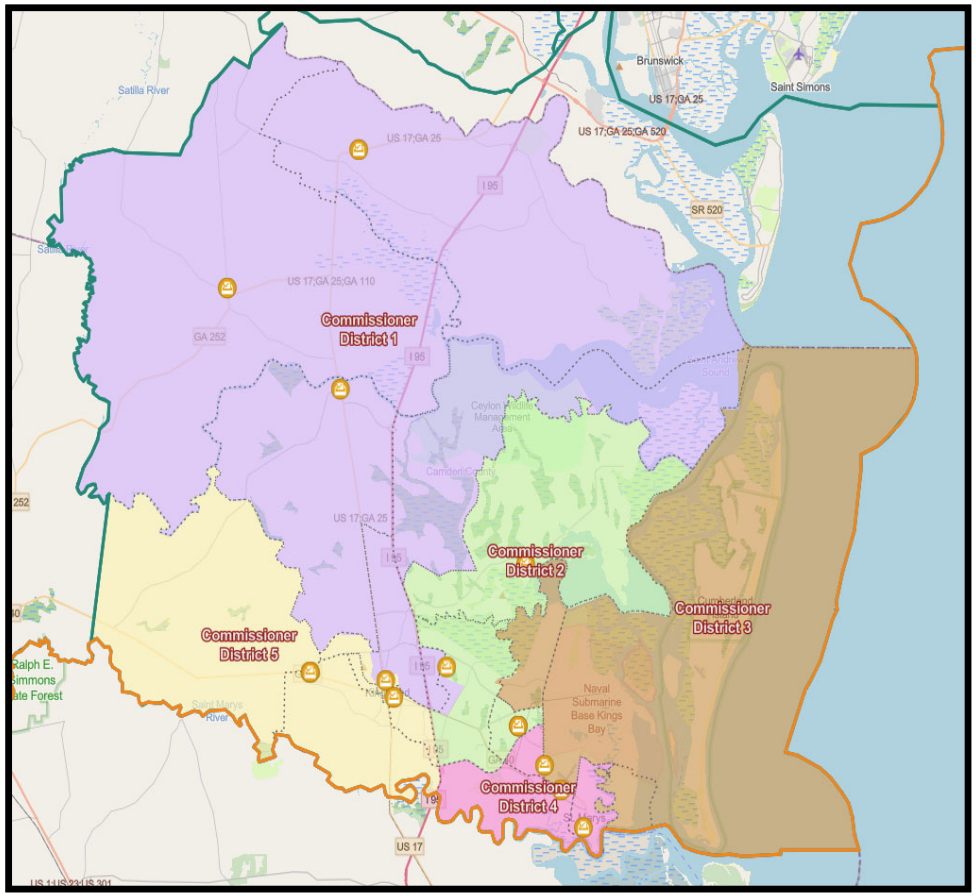


Jim Goodman
Term Expires: 12/31/2026

Commissioner District 5



Ben Casey
Term Expires: 12/31/2024



Camden County
Officials and Department Heads

Board of Commissioners	
Commissioner, District 1	*Robbie Cheek, Chairman*
Commissioner, District 2	*Martin Turner, Vice- Chair*
Commissioner, District 3	*Cody Smith*
Commissioner, District 4	*Jim Goodman*
Commissioner, District 5	*Ben Casey*
Administration	*Joey Yacobacci, Interim County Administrator*
Administration	*Shannon Nettles, Interim Deputy County Administrator*
County Attorney	*Jaqueline Fortier*

Constitutional Offices	
Clerk of Superior Court	*Joy Lynn Turner*
Coroner & Medical Examiner	*Wayne Peeples*
Corrections	*Sheriff Kevin Chaney*
Magistrate Court	*Judge Jennifer Lewis*
Probate Court	*Judge Robert Sweatt*
Sheriff's Office	*Sheriff Kevin Chaney*
Superior Court	*Joy Lynn Turner*
Tax Commission	*Commissioner Beth Soles*

Departments	
Animal Control	*Jerod Wells*
County Clerk	*Katie Bishop*
Elections & Registrations	*Rockney Carter, Acting Elections Supervisor*
Emergency Management Agency	*Charles White, Director*
Emergency Medical Services	*Stuart Sullivan, Director*
Employee Health Benefits	*Michael Spiers, Senior Director*
Facilities	*Alex Harrelson, Director*
Finance & Budget	*Lisa Lynch, Chief Financial Officer*
Fleet Services	*Jayson Newlin, Director*
Human Resources	*Michael Spiers, Senior Director*
Information Technology	*Willie Chain, Chief Information Officer*
Insurance	*Lance Landress, Safety & Risk Manager*
Mosquito	*Jared Beaudoin, Director*
Onsite Wellness Clinic	*Cynthia Popa, Clinic Director*
Planning & Development	*Cassandra Turpin, Director*
Public Works	*Jared Beaudoin, Director*
Special Appropriations	*Lisa Lynch, Chief Financial Officer*
Two Rivers Gun Range	*Rick Miller, Range Master*
Workers Compensation	*Michael Spiers, Senior Director*

Independent Board Run Offices
Adult Probation
Board of Equalization
Bryan Lang Historic Library
County Agents
County Library
District Attorney
Elections & Registration
Family & Children Services
Forestry
Health Department
Juvenile Court
Juvenile Justice (Department of)
Public Defender
Tax Assessor

Other Funds	
Capital Improvements	*Lisa Lynch, Chief Financial Officer*
Curbside	*Lisa Lynch, Chief Financial Officer*
Drug Abuse	*Lisa Lynch, Chief Financial Officer*
E911 Center	*Sheriff Kevin Chaney*
Hotel/Motel Tax	*Lisa Lynch, Chief Financial Officer*
Impact Fees	*Lisa Lynch, Chief Financial Officer*
Jail & Staffing	*Sheriff Kevin Chaney*
Law Library	*Lisa Lynch, Chief Financial Officer*
Shared Assets	*Sheriff Kevin Chaney*
Solid Waste	*John Pittman, Director*
SPLOST VII	*Lisa Lynch, Chief Financial Officer*
SPLOST VIII	*Lisa Lynch, Chief Financial Officer*
Unincorporated Tax District	*Lisa Lynch, Chief Financial Officer*

Updated 6/30/2025

Revenues and Expenditures

FY2027

Total Revenue and Expense by Fund

Fund	Revenues	Expense
General	50,833,588	50,833,588
Law Library	21,025	21,025
Jail & Staffing	201,675	201,675
Curbside Collections	1,742,768	1,742,768
Shared Assets	0	0
Opioid Settlement	65,000	65,000
Emergency Telephone 911	1,943,748	1,943,748
Drug Abuse	67,500	67,500
American Rescue Plan	561,362	561,362
Unincorporated Tax Distric	3,132,246	3,132,246
Hotel/Motel Tax	145,500	145,500
SPLOST 8	6,133,208	6,133,208
SPLOST 9	13,908,208	13,908,208
GA Transportation	1,000,000	1,000,000
Capital Improvement Prog	1,672,461	1,672,461
Impact Fees	0	0
Solid Waste Authority	5,129,839	5,129,839
Two Rivers Gun Range	290,493	290,493
Total	**86,848,621**	**86,848,621**

FY2027

Total Revenue by Class by Fund

Fund	Taxes	Licenses & Permits	State & Federal	Commissions & Fees	Fines & Forfeitures	Interest	Miscellaneous	Other Financing Sources	Total
General	39,910,475	326,200	1,347,925	4,656,140	1,765,560	517,200	229,095	2,080,993	50,833,588
Law Library	-	-	-	-	21,025	-	-	-	21,025
Jail & Staffing	-	-	-	-	197,675	4,000	-	-	201,675
Curbside Collections	-	-	-	1,660,000	-	19,000	-	63,768	1,742,768
Shared Assets	-	-	-	-	-	-	-	-	-
Opioid Settlement	-	-	-	-	50,000	5,000	-	10,000	65,000
Emergency Telephone 911	-	-	-	1,228,800	-	-	-	714,948	1,943,748
Drug Abuse	-	-	-	-	27,300	2,000	-	38,200	67,500
American Rescue Plan	-	-	-	-	-	-	-	561,362	561,362
Unincorporated Tax District	3,384,433	-	-	-	-	20,000	-	(272,187)	3,132,246
Hotel/Motel Tax	145,000	-	-	-	-	500	-	-	145,500
SPLOST 8	-	-	-	-	-	800,000	-	5,333,208	6,133,208
SPLOST 9	13,824,208	-	-	-	-	84,000	-	-	13,908,208
GA Transportation	-	-	500,000	-	-	-	-	500,000	1,000,000
Capital Improvement Program	-	-	-	-	-	-	-	1,672,461	1,672,461
Impact Fees	-	101,052	-	-	-	2,000	-	(103,052)	-
Solid Waste Authority	-	-	-	4,763,100	-	400,000	-	(33,261)	5,129,839
Two Rivers Gun Range	-	-	-	214,993	-	-	-	75,500	290,493
Total Revenue by Class	57,264,116	427,252	1,847,925	12,523,033	2,061,560	1,853,700	229,095	10,641,940	86,848,621

FY2027

Total Expenditures by Class by Fund

Fund	Salaries & Benefits	Contracted Services	Supplies	Capital Outlay	Depreciation & Amortization	Debt Service	Intergovernmental	Other Financing Uses	Total
General	31,236,071	8,628,842	3,464,310	-	-	-	5,116,956	2,387,409	50,833,588
Law Library	-	20,125	900	-	-	-	-	-	21,025
Jail & Staffing	-	-	59,207	142,468	-	-	-	-	201,675
Curbside Collections	159,913	1,465,820	17,391	-	-	-	99,644	-	1,742,768
Shared Assets	-	-	-	-	-	-	-	-	-
Opioid Settlement	-	-	-	-	-	-	65,000	-	65,000
Emergency Telephone 911	1,620,056	287,966	35,726	-	-	-	-	-	1,943,748
Drug Abuse	-	22,000	-	-	-	-	45,500	-	67,500
American Rescue Plan	-	-	-	561,362	-	-	-	-	561,362
Unincorporated Tax District	2,187,845	208,049	297,440	45,000	-	-	393,912	-	3,132,246
Hotel/Motel Tax	-	-	-	-	-	-	92,500	53,000	145,500
SPLOST 8	-	859,826	-	5,273,382	-	-	-	-	6,133,208
SPLOST 9	-	1,040,312	-	8,454,172	-	-	4,413,724	-	13,908,208
GA Transportation	-	1,000,000	-	-	-	-	-	-	1,000,000
Capital Improvement Program	-	-		1,672,461	-	-	-	-	1,672,461
Impact Fees	-	-	-	-	-	-	-	-	-
Solid Waste Authority	1,502,126	1,046,363	452,850	820,000	1,100,000	208,500	-	-	5,129,839
Two Rivers Gun Range	229,977	33,016	27,500	-	-	-	-	-	290,493
Total Expenditures by Class	36,935,988	14,612,319	4,355,324	16,968,845	1,100,000	208,500	10,227,236	2,440,409	86,848,621

Budget Comparison Report of All Funds

Fund	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100 - GENERAL	43,434,580.97	45,091,040.25	46,511,710.81	48,195,616.00	50,833,588.00	2,637,972.00	5.47%
205 - LAW LIBRARY	19,575.69	21,173.36	22,420.28	21,025.00	21,025.00	0.00	0.00%
207 - JAIL CONST & STAFF	174,297.69	203,432.68	150,320.64	201,675.00	201,675.00	0.00	0.00%
208 - CURBSIDE COLLECTION	1,660,093.94	1,681,670.87	1,722,718.29	1,756,653.00	1,742,768.00	-13,885.00	-0.79%
210 - SHARED ASSETS	195,727.01	124,440.20	27,052.66	100,000.00	0.00	-100,000.00	-100.00%
213 - OPIOID SETTLEMENT PAYMENTS	119,100.67	72,421.41	59,813.37	65,000.00	65,000.00	0.00	0.00%
215 - EMERGENCY TELEPHONE SYS	1,592,532.20	2,031,852.76	1,225,790.52	1,825,247.00	1,943,748.00	118,501.00	6.49%
230 - DRUG ABUSE	38,682.91	37,777.13	33,035.17	67,500.00	67,500.00	0.00	0.00%
231 - AMERICAN RESCUE PLAN	2,696,023.47	4,481,470.02	32,194.22	907,667.00	561,362.00	-346,305.00	-38.15%
270 - UNINCORPORATED TAX DIST	3,292,509.92	3,633,927.05	3,627,652.27	4,388,039.00	3,132,246.00	-1,255,793.00	-28.62%
275 - HOTEL/MOTEL TAX	164,820.45	156,455.84	146,738.14	145,500.00	145,500.00	0.00	0.00%
328 - S.P.L.O.S.T. NO 8	15,031,073.80	15,267,987.68	901,662.49	6,836,285.00	6,133,208.00	-703,077.00	-10.28%
329 - S.P.L.O.S.T. NO 9	0.00	0.00	11,857,406.34	13,908,208.00	13,908,208.00	0.00	0.00%
335 - GA TRANSPORTATION	1,830,016.08	1,116,263.70	573,383.94	2,143,472.00	1,000,000.00	-1,143,472.00	-53.35%
340 - CDBG-MIT	2,595,579.87	7,136.72	0.00	0.00	0.00	0.00	0.00%
350 - CAPITAL IMPROVEMENTS PROG	2,973,509.23	2,783,210.14	687,933.49	676,992.00	1,672,461.00	995,469.00	147.04%
385 - IMPACT FEE	136,508.24	79,650.88	149,874.90	135,000.00	0.00	-135,000.00	-100.00%
540 - SOLID WASTE ENTERPRISE	6,010,336.33	4,970,057.50	4,396,542.88	5,000,432.00	5,129,839.00	129,407.00	2.59%
555 - TWO RIVERS GUN RANGE	372,146.40	515,693.22	232,938.53	293,610.00	290,493.00	-3,117.00	-1.06%
Report Total:	**82,337,114.87**	**82,275,661.41**	**72,359,188.94**	**86,667,921.00**	**86,848,621.00**	**180,700.00**	**0.21%**

General Fund



Camden County BOC, GA

Budget Comparison Report
Group Summary

Departmen…	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 100 - GENERAL							
1110 - BOARD OF COMMISSIONERS	324,425.58	395,247.04	284,530.30	384,042.00	368,889.00	-15,153.00	-3.95%
1120 - BOARD OF EQUALIZATION	11,022.31	12,262.56	8,228.47	13,056.00	13,956.00	900.00	6.89%
1130 - COUNTY CLERK	90,605.33	96,253.81	84,960.08	95,278.00	105,301.00	10,023.00	10.52%
1320 - ADMINISTRATION	577,556.45	682,880.31	719,371.20	734,223.00	545,370.00	-188,853.00	-25.72%
1400 - ELECTIONS & REGISTRATION	504,123.44	496,803.75	315,166.67	513,221.00	512,106.00	-1,115.00	-0.22%
1506 - SPECIAL APPROPRIATIONS	3,035,555.96	4,705,787.37	2,700,027.70	2,965,196.00	4,104,166.00	1,138,970.00	38.41%
1510 - FINANCE & BUDGET	546,801.31	604,565.74	536,347.03	649,946.00	717,908.00	67,962.00	10.46%
1530 - COUNTY ATTORNEY	273,111.46	227,396.43	330,719.04	416,177.00	247,080.00	-169,097.00	-40.63%
1535 - INFORMATION TECHNOLOGY	614,952.13	618,065.83	897,507.38	1,116,770.00	1,000,359.00	-116,411.00	-10.42%
1540 - HUMAN RESOURCES	271,003.88	274,935.31	213,001.06	248,816.00	246,522.00	-2,294.00	-0.92%
1545 - TAX COMMISSIONER	781,402.74	787,414.91	686,398.74	875,763.00	903,840.00	28,077.00	3.21%
1550 - TAX ASSESSOR	956,636.81	956,395.09	826,026.18	1,043,293.00	1,030,815.00	-12,478.00	-1.20%
1555 - EMPLOYEE HEALTH BENEFITS	5,299,161.91	4,848,954.16	5,141,821.14	4,661,094.00	4,836,618.00	175,524.00	3.77%
1556 - WORKER'S COMPENSATION	500,815.07	803,067.24	526,678.54	545,215.00	555,786.00	10,571.00	1.94%
1557 - RISK MANAGEMENT	1,325,726.87	1,759,446.32	1,903,663.92	2,054,134.00	2,015,520.00	-38,614.00	-1.88%
1558 - ONSITE WELLNESS CLINIC	577,493.33	603,462.94	517,067.15	659,958.00	659,651.00	-307.00	-0.05%
1565 - FACILITIES MANAGEMENT	729,683.63	641,364.52	613,977.33	753,247.00	823,649.00	70,402.00	9.35%
2150 - SUPERIOR COURT	522,829.70	529,311.48	397,381.38	502,573.00	450,291.00	-52,282.00	-10.40%
2200 - CLERK OF SUPERIOR COURT	663,153.04	674,193.24	572,893.64	739,648.00	749,349.00	9,701.00	1.31%
2250 - DISTRICT ATTORNEY	732,395.92	773,145.00	570,314.77	773,145.00	773,145.00	0.00	0.00%
2400 - MAGISTRATE COURT	312,211.85	331,372.58	286,597.35	358,294.00	367,371.00	9,077.00	2.53%
2500 - PROBATE COURT	450,846.79	481,831.97	387,559.42	547,199.00	553,708.00	6,509.00	1.19%
2600 - JUVENILE COURT	400,534.97	421,624.68	353,428.00	434,964.00	441,011.00	6,047.00	1.39%
2800 - PUBLIC DEFENDER	332,695.20	358,096.76	327,438.29	431,852.00	446,100.00	14,248.00	3.30%
3300 - PATROL DIVISION	5,742,228.82	6,549,753.26	5,951,313.99	7,025,260.00	7,577,209.00	551,949.00	7.86%
3320 - SCHOOL RESOURCE OFFICERS	238,357.11	284,931.80	284,924.15	333,558.00	394,601.00	61,043.00	18.30%
3350 - CUMBERLAND PATROL	0.00	0.00	308,499.32	0.00	0.00	0.00	0.00%
3400 - CORRECTIONS/JAIL	4,048,122.63	4,565,279.70	3,404,752.75	4,039,443.00	4,261,471.00	222,028.00	5.50%
3450 - ADULT PROBATION	11,105.45	13,543.18	11,352.46	11,620.00	11,620.00	0.00	0.00%
3460 - DEPT OF JUVENILE JUSTICE	11,219.47	12,645.48	9,599.31	11,504.00	11,504.00	0.00	0.00%
3600 - EMS	6,869,710.48	7,709,041.93	6,830,608.41	8,126,646.00	8,254,971.00	128,325.00	1.58%
3700 - CORONER & MEDICAL EXAM	73,603.57	75,485.60	59,483.96	76,404.00	102,779.00	26,375.00	34.52%

Budget Comparison Report

Departmen…	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 PROPOSED	Comparison 1 to Parent Budget Increase / (Decrease)	%
3910 - ANIMAL CONTROL	287,073.86	357,973.22	282,113.56	360,145.00	341,681.00	-18,464.00	-5.13%
3920 - EMERGENCY MANAGEMENT	299,379.25	424,436.77	344,634.74	348,082.00	362,487.00	14,405.00	4.14%
3925 - RADIO SYSTEM	212,451.23	222,025.74	180,227.97	274,757.00	306,706.00	31,949.00	11.63%
4200 - PUBLIC WORKS	2,143,445.34	2,086,166.80	2,063,077.10	1,879,953.00	1,936,627.00	56,674.00	3.01%
4900 - FLEET SERVICES	303,114.96	354,366.59	356,291.95	411,205.00	426,035.00	14,830.00	3.61%
5100 - HEALTH DEPARTMENT	362,369.94	382,297.38	335,433.64	361,960.00	361,960.00	0.00	0.00%
5144 - MOSQUITO CONTROL	280,910.77	292,167.45	190,694.75	287,630.00	315,660.00	28,030.00	9.75%
5400 - FAMILY & CHILDREN'S SRVC	110,546.78	111,305.11	90,997.87	109,760.00	109,760.00	0.00	0.00%
5520 - SENIOR CENTER	0.00	220,208.08	194,579.09	234,494.00	242,476.00	7,982.00	3.40%
6500 - COUNTY WIDE LIBRARY	473,165.24	498,171.83	529,542.67	541,112.00	555,589.00	14,477.00	2.68%
6505 - BRYAN LANG HIST LIBRARY	66,610.64	68,798.53	58,269.60	89,616.00	86,222.00	-3,394.00	-3.79%
7000 - PLANNING & DEVELOPMENT	711,297.28	720,924.82	605,629.26	840,594.00	885,937.00	45,343.00	5.39%
7130 - COUNTY AGENTS	128,426.14	134,826.95	73,802.25	147,057.00	149,227.00	2,170.00	1.48%
7140 - FORESTRY	25,537.00	24,893.00	20,744.20	25,093.00	25,093.00	0.00	0.00%
7450 - CODE ENFORCEMENT	88,679.90	118,313.64	116,021.67	142,619.00	145,462.00	2,843.00	1.99%
7500 - JOINT DEVELOPMENT AUTH	684,000.00	750,000.00	901,925.32	1,000,000.00	1,500,000.00	500,000.00	50.00%
Total Fund: 100 - GENERAL:	**43,006,101.54**	**48,061,435.90**	**42,405,624.77**	**48,195,616.00**	**50,833,588.00**	**2,637,972.00**	**5.47%**

Section 1: Revenues

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 100 - GENERAL								
Department: 0000 - NON DEPARTMENTAL								
Class: 31 - TAXES, PENALTIES, & INT.								
100-3-0000-311100	CURR YR AD VALOREM TAXES	22,880,020.02	25,660,136.84	26,729,715.16	27,855,000.00	28,690,650.00	835,650.00	3.00%
100-3-0000-311120	TIMBER TAX	226,950.55	135,687.49	117,683.22	97,500.00	165,100.00	67,600.00	69.33%
100-3-0000-311175	TAX ALLOC. DISTRICTS	283,826.48	386,463.83	857,575.96	420,000.00	505,500.00	85,500.00	20.36%
100-3-0000-311200	PRIOR YR TAXES -REAL ONLY	496,688.42	462,579.84	602,673.95	600,000.00	600,000.00	0.00	0.00%
100-3-0000-311310	VEHICLES TAXES	245,863.34	242,795.44	172,901.59	200,000.00	225,000.00	25,000.00	12.50%
100-3-0000-311312	AAVT (Altern. Ad Valorem Tax)	18,041.46	0.00	17,893.77	22,000.00	18,000.00	-4,000.00	-18.18%
100-3-0000-311315	TAVT (Title Ad Valorem Tax)	1,374,209.55	1,504,283.11	1,262,119.04	1,473,600.00	1,500,000.00	26,400.00	1.79%
100-3-0000-311320	MOBILE HOME TAXES	173,676.90	176,916.36	157,997.95	180,150.00	172,000.00	-8,150.00	-4.52%
100-3-0000-311350	RAIL ROAD TAX	17,046.86	0.00	16,757.75	17,000.00	17,000.00	0.00	0.00%
100-3-0000-311600	REAL ESTATE TRANSFER TAX	253,167.69	243,363.95	187,203.49	252,480.00	240,000.00	-12,480.00	-4.94%
100-3-0000-311605	INTANGIBLE TAXES	488,661.62	550,765.37	513,081.20	540,000.00	600,000.00	60,000.00	11.11%
100-3-0000-311750	CABLE TV	14,349.57	10,035.17	7,887.11	9,600.00	12,500.00	2,900.00	30.21%
100-3-0000-313100	LOCAL OPTION SALES TAX	6,114,997.74	6,305,280.66	5,406,205.52	6,498,119.00	6,500,000.00	1,881.00	0.03%
100-3-0000-314200	ALCOHOLIC BEVERAGE TAXES	189,916.16	198,178.48	155,269.27	194,400.00	193,000.00	-1,400.00	-0.72%
100-3-0000-314250	ALCOHOL BEV TAX - BY DRINK	11,711.19	7,268.74	5,813.71	7,200.00	8,700.00	1,500.00	20.83%
100-3-0000-314600	FIREWORKS EXCISE TAXES	789.56	700.34	683.76	755.00	725.00	-30.00	-3.97%
100-3-0000-316100	BUSINESS/OCCUPATION TAXES	48,659.07	39,506.48	47,559.68	47,500.00	47,500.00	0.00	0.00%
100-3-0000-316300	FIN INST BUS LIC/OCCP TAX	45,851.00	41,663.00	46,375.00	42,000.00	47,000.00	5,000.00	11.90%
100-3-0000-319110	PENALTIES & INTEREST-REAL	249,373.11	257,399.67	323,207.55	277,500.00	296,000.00	18,500.00	6.67%
100-3-0000-319112	PEN & INT-TAGS/MOBILE HOM	20,003.51	16,772.97	14,391.30	40,000.00	17,700.00	-22,300.00	-55.75%
100-3-0000-319500	FIFA'S	57,211.21	52,895.70	47,970.14	56,900.00	54,100.00	-2,800.00	-4.92%
Total Class: 31 - TAXES, PENALTIES, & INT.:		**33,211,015.01**	**36,292,693.44**	**36,690,966.12**	**38,831,704.00**	**39,910,475.00**	**1,078,771.00**	**2.78%**
Class: 32 - LICENSES & PERMITS								
100-3-0000-321100	ALCOHOLIC BEVERAGE	22,495.00	25,478.81	22,941.00	25,500.00	23,700.00	-1,800.00	-7.06%
100-3-0000-321310	REZONING / SUBDIVISION FEES	23,005.00	18,235.00	19,000.00	20,000.00	19,700.00	-300.00	-1.50%
100-3-0000-321311	SPECIAL USE FEES	1,000.00	0.00	2,500.00	1,500.00	1,000.00	-500.00	-33.33%
100-3-0000-321320	INSPECTIONS	48,163.00	17,495.20	72,335.85	50,000.00	70,000.00	20,000.00	40.00%
100-3-0000-321390	VARIANCE FEES	2,250.00	3,750.00	4,000.00	3,250.00	3,500.00	250.00	7.69%
100-3-0000-322100	BUILDING PERMITS	189,009.18	141,247.34	184,667.12	150,000.00	200,000.00	50,000.00	33.33%
100-3-0000-322101	MOBILE HOME PERMITS	4,950.00	6,585.00	3,202.00	5,500.00	5,000.00	-500.00	-9.09%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-3-0000-322120	EROSION & SEDIMENT CONTR(	3,218.00	2,138.00	1,720.00	3,000.00	2,000.00	-1,000.00	-33.33%
100-3-0000-322130	HOUSE MOVING PERMIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-3-0000-322140	SIGNS PERMIT	487.50	100.00	2,090.00	500.00	800.00	300.00	60.00%
100-3-0000-323100	BUSINESS LICENSE PENALTY	282.50	58.50	570.50	300.00	500.00	200.00	66.67%
	Total Class: 32 - LICENSES & PERMITS:	**294,860.18**	**215,087.85**	**313,026.47**	**259,550.00**	**326,200.00**	**66,650.00**	**25.68%**
Class: 33 - STATE & FEDERAL								
100-3-0000-331100	LAW ENFORCEMENT - CCSO	14,013.80	0.00	2,196.39	0.00	5,400.00	5,400.00	0.00%
100-3-0000-331110	FEDERAL DIRECT GRANT REVEI	50,000.00	0.00	1,237,000.00	0.00	0.00	0.00	0.00%
100-3-0000-331200	REIMBURSEMENT - FEMA	29,271.19	501,659.40	35,309.20	0.00	0.00	0.00	0.00%
100-3-0000-331210	DFAS NAVY CONTRACT-CUMBE	0.00	0.00	266,684.70	0.00	0.00	0.00	0.00%
100-3-0000-331211	SPECIAL PROJECTS-DEPT OF NA	371,215.63	270,794.13	73,297.83	200,000.00	300,000.00	100,000.00	50.00%
100-3-0000-333000	IN LEIU OF TAXES	1,149.98	30,280.01	31,657.13	30,000.00	86,000.00	56,000.00	186.67%
100-3-0000-334101	SCHOOL RESOURCE OFFICERS	230,000.04	225,000.00	202,500.00	230,000.00	225,000.00	-5,000.00	-2.17%
100-3-0000-334103	EMERGENCY MGMT AGENCY	47,338.70	113,263.21	212,429.82	15,154.00	200,000.00	184,846.00	1,219.78%
100-3-0000-334104	SENIOR CITIZENS	0.00	128,205.76	93,231.39	130,000.00	130,000.00	0.00	0.00%
100-3-0000-334114	STATE OF GEORGIA	1,953,276.99	319,472.17	251,318.92	240,311.00	270,000.00	29,689.00	12.35%
100-3-0000-334116	ACCG	2,509.50	5,019.00	0.00	0.00	0.00	0.00	0.00%
100-3-0000-334120	HAZ MIT PLANNING GRANT	0.00	4,146.30	0.00	0.00	0.00	0.00	0.00%
100-3-0000-334150	STATE OF GEORGIA	6,707.82	0.00	0.00	0.00	0.00	0.00	0.00%
100-3-0000-334300	State of GA - DOT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-3-0000-335200	FLPA GRANT	73,286.24	68,629.04	219,259.74	75,000.00	97,600.00	22,600.00	30.13%
100-3-0000-336005	JUV CT SALARY REIMB-GLYNN	36,465.00	36,465.00	29,887.50	27,500.00	33,925.00	6,425.00	23.36%
100-3-0000-338001	IN LIEU OF TAXES-LOCAL GOV'T	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 33 - STATE & FEDERAL:	**2,815,234.89**	**1,702,934.02**	**2,654,772.62**	**947,965.00**	**1,347,925.00**	**399,960.00**	**42.19%**
Class: 34 - COMMISSIONS & FEES								
100-3-0000-341310	ZONING & SUBDIVISION FEES	-150.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-3-0000-341400	PRINTING/DUPLICATING	2,425.00	0.00	975.00	4,000.00	1,500.00	-2,500.00	-62.50%
100-3-0000-341412	TRAINING CLASSES	950.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
100-3-0000-341600	AGENT FEES - VEHICLES	167,258.90	174,461.09	152,327.76	168,900.00	161,000.00	-7,900.00	-4.68%
100-3-0000-341602	ADMIN FEES - MOBILE HOMES	1,767.41	621.68	560.00	20,000.00	1,000.00	-19,000.00	-95.00%
100-3-0000-341910	ELECTION QUALIFYING FEE	13,807.71	0.00	6,114.37	0.00	0.00	0.00	0.00%
100-3-0000-341940	COMMISSION ON TAX COLLECT	818,613.45	908,274.29	950,306.24	880,000.00	950,000.00	70,000.00	7.95%
100-3-0000-341941	INTANGIBLE TAXES - COMM	73,159.48	55,236.69	78,327.95	68,700.00	65,600.00	-3,100.00	-4.51%
100-3-0000-341942	CLERK OF CT-RECORD SALES	40,040.50	40,370.50	40,576.00	45,000.00	48,000.00	3,000.00	6.67%
100-3-0000-341944	ADMIN FEES - LEVYS	29,390.98	23,826.02	33,160.72	25,000.00	30,000.00	5,000.00	20.00%
100-3-0000-341945	CLERK OF CT - PASSPORT FEES	0.00	5,264.09	0.00	0.00	0.00	0.00	0.00%
100-3-0000-342330	BOARDING PRISONERS	0.00	10,920.00	41,100.00	0.00	0.00	0.00	0.00%
100-3-0000-342333	INMATE PHONE FEES	46,641.47	47,060.13	22,644.41	44,150.00	30,000.00	-14,150.00	-32.05%
100-3-0000-342600	EMS COLLECTIONS	2,577,152.20	2,795,221.60	2,924,954.54	2,500,000.00	3,000,000.00	500,000.00	20.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-3-0000-343910	CULVERTS	6,044.60	5,300.00	7,625.00	6,000.00	6,000.00	0.00	0.00%
100-3-0000-345110	MEDICAL RECORDS	3,335.00	2,944.99	3,275.00	2,500.00	3,010.00	510.00	20.40%
100-3-0000-345800	CHILD SUPPORT	1,712.00	1,444.00	1,160.00	2,000.00	1,530.00	-470.00	-23.50%
100-3-0000-346900	HR, GRANT & IT MANAGEMEN	1,163.80	24,679.04	12,636.22	18,000.00	18,000.00	0.00	0.00%
100-3-0000-349200	CLINIC FEES	202,710.88	211,815.54	202,772.01	210,000.00	230,000.00	20,000.00	9.52%
100-3-0000-349210	CLINIC FEES - EMPLOYEES	87,885.36	91,752.72	94,321.59	90,000.00	110,000.00	20,000.00	22.22%
100-3-0000-349300	BAD CHECK FEES	-379.61	379.96	1,051.14	1,000.00	500.00	-500.00	-50.00%
	Total Class: 34 - COMMISSIONS & FEES:	**4,073,529.13**	**4,399,572.34**	**4,573,887.95**	**4,086,250.00**	**4,656,140.00**	**569,890.00**	**13.95%**
Class: 35 - CONSTITUTIONAL OFFICES								
100-3-0000-351110	SUPERIOR COURT	439,315.21	412,779.74	400,073.55	420,000.00	450,000.00	30,000.00	7.14%
100-3-0000-351130	MAGISTRATE COURT	142,166.81	158,613.57	147,691.72	160,881.00	170,000.00	9,119.00	5.67%
100-3-0000-351140	PROBATE COURT	890,815.66	859,396.25	898,591.02	1,020,000.00	1,040,000.00	20,000.00	1.96%
100-3-0000-351150	JUVENILE COURT	644.00	514.00	0.00	1,000.00	560.00	-440.00	-44.00%
100-3-0000-351918	CITY OF KINGSLAND	0.00	32,486.40	19,185.02	0.00	15,000.00	15,000.00	0.00%
100-3-0000-352000	SHERIFF'S OFFICE	83,864.58	98,029.52	93,899.96	90,000.00	90,000.00	0.00	0.00%
	Total Class: 35 - CONSTITUTIONAL OFFICES:	**1,556,806.26**	**1,561,819.48**	**1,559,441.27**	**1,691,881.00**	**1,765,560.00**	**73,679.00**	**4.35%**
Class: 36 - INTEREST								
100-3-0000-361000	INTEREST INCOME	790,236.71	485,928.39	364,931.69	525,000.00	517,200.00	-7,800.00	-1.49%
	Total Class: 36 - INTEREST:	**790,236.71**	**485,928.39**	**364,931.69**	**525,000.00**	**517,200.00**	**-7,800.00**	**-1.49%**
Class: 37 - CONTRIBUTIONS								
100-3-0000-371000	GRANTS - PRIVATE SOURCES	62,592.81	39,928.78	20,390.00	0.00	20,000.00	20,000.00	0.00%
100-3-0000-371100	DONATIONS	500.00	30.00	3,000.00	0.00	2,000.00	2,000.00	0.00%
	Total Class: 37 - CONTRIBUTIONS:	**63,092.81**	**39,958.78**	**23,390.00**	**0.00**	**22,000.00**	**22,000.00**	**0.00%**
Class: 38 - MISCELLANEOUS								
100-3-0000-381111	VENDING REVENUE	187.09	231.41	60.77	150.00	210.00	60.00	40.00%
100-3-0000-382000	OFFICE RENTS	120,241.08	115,319.87	107,087.55	115,300.00	117,800.00	2,500.00	2.17%
100-3-0000-389000	MISCELLANEOUS	33,121.09	6,959.06	12,773.80	0.00	17,700.00	17,700.00	0.00%
100-3-0000-389005	REIMBURSEMENT FROM INSUI	67,140.78	5,132.00	175,773.49	0.00	82,700.00	82,700.00	0.00%
100-3-0000-389006	RESTITUTION	1,000.00	455.00	0.00	1,000.00	685.00	-315.00	-31.50%
100-3-0000-389010	P-CARD REBATES	10,426.33	9,222.42	9,150.33	5,000.00	10,000.00	5,000.00	100.00%
	Total Class: 38 - MISCELLANEOUS:	**232,116.37**	**137,319.76**	**304,845.94**	**121,450.00**	**229,095.00**	**107,645.00**	**88.63%**
Class: 39 - OTHER FINANCING SOURCES								
100-3-0000-391005	TRANS IN (ARPA)	239,481.20	157,833.16	0.00	0.00	0.00	0.00	0.00%
100-3-0000-391115	TRANSFER IN (HOTEL MOTEL)	46,796.49	57,020.83	0.00	53,000.00	43,000.00	-10,000.00	-18.87%
100-3-0000-392100	SURPLUS PROPERTY GF ASSET	0.00	40,872.20	26,448.75	0.00	8,900.00	8,900.00	0.00%
100-3-0000-393500	Capital Lease Proceeds	111,411.92	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	1,678,816.00	2,007,093.00	328,277.00	19.55%
Total Class: 39 - OTHER FINANCING SOURCES:		**397,689.61**	**255,726.19**	**26,448.75**	**1,731,816.00**	**2,058,993.00**	**327,177.00**	**18.89%**
Total Department: 0000 - NON DEPARTMENTAL:		**43,434,580.97**	**45,091,040.25**	**46,511,710.81**	**48,195,616.00**	**50,833,588.00**	**2,637,972.00**	**5.47%**
Total Fund: 100 - GENERAL:		**43,434,580.97**	**45,091,040.25**	**46,511,710.81**	**48,195,616.00**	**50,833,588.00**	**2,637,972.00**	**5.47%**

Section 2: General Government



Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 100 - GENERAL								
Department: 1110 - BOARD OF COMMISSIONERS								
Class: 51 - SALARIES & BENEFITS								
100-5-1110-511100	SALARIES	80,005.88	82,910.71	71,412.59	86,754.00	88,923.00	2,169.00	2.50%
100-5-1110-512200	SOCIAL SECURITY TAXES	12,632.21	13,641.14	11,920.40	14,847.00	15,713.00	866.00	5.83%
100-5-1110-512400	RETIREMENT	2,397.93	2,476.36	2,200.63	2,603.00	2,668.00	65.00	2.50%
100-5-1110-512403	RETIREMENT- COUNTY MATCH	4,795.70	4,952.76	4,401.46	5,205.00	5,335.00	130.00	2.50%
	Total Class: 51 - SALARIES & BENEFITS:	**99,831.72**	**103,980.97**	**89,935.08**	**109,409.00**	**112,639.00**	**3,230.00**	**2.95%**
Class: 52 - CONTRACTED SERVICES								
100-5-1110-521100	BOARD MEMBER FEES	102,278.82	110,948.94	95,283.33	113,294.00	117,000.00	3,706.00	3.27%
100-5-1110-521254	CONTRACTED SERVICES-ADMI	0.00	36,133.43	0.00	40,000.00	15,000.00	-25,000.00	-62.50%
100-5-1110-521335	C/S-ANNUAL SOFTWARE MAIN	358.20	478.20	3,048.99	1,723.00	500.00	-1,223.00	-70.98%
100-5-1110-521340	C/S-CLOUD COMPUTING FEES	1,250.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1110-522100	JANITORIAL-CONTRACTS	25,114.98	25,209.12	20,942.74	25,320.00	25,320.00	0.00	0.00%
100-5-1110-522202	REP & MT OFFICE EQUIPMENT	46.48	86.51	11.14	50.00	50.00	0.00	0.00%
100-5-1110-522220	REP & MT VEHICLES	0.00	0.00	0.00	720.00	0.00	-720.00	-100.00%
100-5-1110-523200	TELEPHONE	2,541.63	2,615.09	2,212.63	2,520.00	2,750.00	230.00	9.13%
100-5-1110-523201	CELL PHONES	3,661.67	3,660.03	2,474.21	1,500.00	2,600.00	1,100.00	73.33%
100-5-1110-523300	ADVERTISING & PUBLICATIONS	2,582.60	3,947.65	1,384.65	3,956.00	2,055.00	-1,901.00	-48.05%
100-5-1110-523400	PRINTING	383.36	1,043.85	0.00	2,500.00	2,500.00	0.00	0.00%
100-5-1110-523500	TRAVEL	7,466.62	15,497.91	3,618.86	10,000.00	10,000.00	0.00	0.00%
100-5-1110-523600	DUES & SUBSCRIPTIONS	31,900.81	32,323.86	32,862.53	32,000.00	33,500.00	1,500.00	4.69%
100-5-1110-523700	EDUCATION & TRAINING	10,976.06	13,120.00	5,073.00	6,000.00	6,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**188,561.23**	**245,064.59**	**166,912.08**	**239,583.00**	**217,275.00**	**-22,308.00**	**-9.31%**
Class: 53 - SUPPLIES								
100-5-1110-531100	OFFICE SUPPLIES	230.10	356.34	169.59	500.00	500.00	0.00	0.00%
100-5-1110-531101	MINOR OPERATING <$499	4,450.81	3,199.90	1,161.80	1,000.00	1,000.00	0.00	0.00%
100-5-1110-531102	POSTAGE	342.45	359.62	35.75	50.00	50.00	0.00	0.00%
100-5-1110-531103	COMPUTER SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1110-531104	JANITORIAL SUPPLIES	2,777.92	2,080.56	1,704.93	3,000.00	3,000.00	0.00	0.00%
100-5-1110-531122	VEHICLE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1110-531210	WATER & SEWER	506.70	434.01	244.65	500.00	300.00	-200.00	-40.00%
100-5-1110-531230	ELECTRIC	26,048.37	33,149.58	23,037.36	25,000.00	27,125.00	2,125.00	8.50%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1110-531270	FUEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1110-531300	OTHER SUPPLIES	1,676.28	6,621.47	1,329.06	5,000.00	7,000.00	2,000.00	40.00%
100-5-1110-531601	SMALL COMPUTERS $500-$999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**36,032.63**	**46,201.48**	**27,683.14**	**35,050.00**	**38,975.00**	**3,925.00**	**11.20%**
Total Department: 1110 - BOARD OF COMMISSIONERS:		**324,425.58**	**395,247.04**	**284,530.30**	**384,042.00**	**368,889.00**	**-15,153.00**	**-3.95%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1120 - BOARD OF EQUALIZATION								
Class: 51 - SALARIES & BENEFITS								
100-5-1120-511600	SALARIES - MONTHLY	1,650.00	2,205.00	1,065.00	3,600.00	3,600.00	0.00	0.00%
100-5-1120-512200	SOCIAL SECURITY TAXES	126.23	168.69	81.47	276.00	276.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**1,776.23**	**2,373.69**	**1,146.47**	**3,876.00**	**3,876.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-1120-521254	CONTRACTED SERVICES-ADMI	0.00	1,670.00	853.75	0.00	900.00	900.00	0.00%
100-5-1120-521335	C/S-ANNUAL SOFTWARE MAIN	3,180.00	3,180.00	2,915.00	3,180.00	3,180.00	0.00	0.00%
100-5-1120-522202	REP & MT-OFFICE EQUIPMENT	140.95	236.81	112.10	250.00	250.00	0.00	0.00%
100-5-1120-523300	ADVERTISING & PUBLISHING	1,101.00	1,101.00	1,194.40	1,500.00	1,500.00	0.00	0.00%
100-5-1120-523400	PRINTING	233.94	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1120-523500	TRAVEL	3,481.53	1,594.30	0.00	2,500.00	2,500.00	0.00	0.00%
100-5-1120-523700	EDUCATION & TRAINING	207.90	795.00	1,585.91	900.00	900.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**8,345.32**	**8,577.11**	**6,661.16**	**8,330.00**	**9,230.00**	**900.00**	**10.80%**
Class: 53 - SUPPLIES								
100-5-1120-531100	OFFICE SUPPLIES	350.08	161.60	10.58	150.00	150.00	0.00	0.00%
100-5-1120-531101	MINOR OPERATING <$499	38.27	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1120-531102	POSTAGE	512.41	1,150.16	410.26	700.00	700.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**900.76**	**1,311.76**	**420.84**	**850.00**	**850.00**	**0.00**	**0.00%**
	Total Department: 1120 - BOARD OF EQUALIZATION:	**11,022.31**	**12,262.56**	**8,228.47**	**13,056.00**	**13,956.00**	**900.00**	**6.89%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1130 - COUNTY CLERK								
Class: 51 - SALARIES & BENEFITS								
100-5-1130-511100	SALARIES	55,396.06	56,183.12	49,181.62	58,562.00	61,741.00	3,179.00	5.43%
100-5-1130-512200	SOCIAL SECURITY TAXES	4,105.60	4,165.88	3,652.22	4,480.00	4,723.00	243.00	5.42%
100-5-1130-512400	RETIREMENT	1,660.13	1,678.82	1,514.14	1,757.00	1,852.00	95.00	5.41%
100-5-1130-512403	RETIREMENT: COUNTY MATCH	2,490.53	2,518.62	2,271.24	2,635.00	2,778.00	143.00	5.43%
	Total Class: 51 - SALARIES & BENEFITS:	**63,652.32**	**64,546.44**	**56,619.22**	**67,434.00**	**71,094.00**	**3,660.00**	**5.43%**
Class: 52 - CONTRACTED SERVICES								
100-5-1130-521201	LEGAL FEES	0.00	0.00	25.00	100.00	100.00	0.00	0.00%
100-5-1130-521250	CONTRACT SERVICES-COMPUT	12,288.00	14,703.21	17,983.64	15,032.00	20,150.00	5,118.00	34.05%
100-5-1130-521255	CONTR SERV GENRL LABOR	1,845.58	2,498.26	2,648.00	2,000.00	3,000.00	1,000.00	50.00%
100-5-1130-521335	C/S-ANNUAL SOFTWARE MAIN	2,988.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1130-522100	JANITORIAL - CONTRACTS	1,627.20	1,627.20	1,356.02	1,627.00	1,627.00	0.00	0.00%
100-5-1130-522202	REP & MT OFFICE EQUIPMENT	357.66	718.25	620.01	670.00	500.00	-170.00	-25.37%
100-5-1130-523200	TELEPHONE	255.60	241.02	172.69	300.00	300.00	0.00	0.00%
100-5-1130-523201	CELL PHONES	544.43	536.13	374.41	550.00	550.00	0.00	0.00%
100-5-1130-523300	ADVERTISING & PUBLISHING	516.48	2,462.20	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-1130-523400	PRINTING	0.00	0.00	0.00	50.00	0.00	-50.00	-100.00%
100-5-1130-523500	TRAVEL	1,155.71	854.98	1,026.92	1,000.00	750.00	-250.00	-25.00%
100-5-1130-523600	DUES & SUBSCRIPTIONS	184.37	168.61	243.61	165.00	300.00	135.00	81.82%
100-5-1130-523700	EDUCATION & TRAINING	970.00	1,425.00	450.00	1,000.00	750.00	-250.00	-25.00%
	Total Class: 52 - CONTRACTED SERVICES:	**22,733.03**	**25,234.86**	**24,900.30**	**23,494.00**	**29,027.00**	**5,533.00**	**23.55%**
Class: 53 - SUPPLIES								
100-5-1130-531100	OFFICE SUPPLIES	113.36	86.46	49.83	100.00	100.00	0.00	0.00%
100-5-1130-531101	MINOR OPERATING $0-$499	98.21	376.97	56.98	100.00	100.00	0.00	0.00%
100-5-1130-531102	POSTAGE	19.68	30.16	4.50	50.00	50.00	0.00	0.00%
100-5-1130-531103	COMPUTER SUPPLIES	0.00	0.00	0.00	50.00	0.00	-50.00	-100.00%
100-5-1130-531210	WATER & SEWER	534.98	541.58	410.32	550.00	480.00	-70.00	-12.73%
100-5-1130-531230	ELECTRIC	3,453.75	4,414.54	2,896.25	3,500.00	3,950.00	450.00	12.86%
100-5-1130-531300	OTHER SUPPLIES	0.00	-70.00	22.68	0.00	0.00	0.00	0.00%
100-5-1130-531601	SMALL COMPUTERS $500-$9,9	0.00	1,092.80	0.00	0.00	500.00	500.00	0.00%
	Total Class: 53 - SUPPLIES:	**4,219.98**	**6,472.51**	**3,440.56**	**4,350.00**	**5,180.00**	**830.00**	**19.08%**
	Total Department: 1130 - COUNTY CLERK:	**90,605.33**	**96,253.81**	**84,960.08**	**95,278.00**	**105,301.00**	**10,023.00**	**10.52%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1320 - ADMINISTRATION								
Class: 51 - SALARIES & BENEFITS								
100-5-1320-511100	SALARIES	460,606.65	532,016.34	565,997.16	598,750.00	412,252.00	-186,498.00	-31.15%
100-5-1320-511300	OVERTIME	0.00	0.00	301.14	0.00	0.00	0.00	0.00%
100-5-1320-512200	SOCIAL SECURITY TAXES	33,552.80	39,467.18	41,169.96	45,806.00	32,616.00	-13,190.00	-28.80%
100-5-1320-512400	RETIREMENT	9,195.53	14,107.54	17,285.89	15,553.00	12,791.00	-2,762.00	-17.76%
100-5-1320-512403	RETIREMENT-MATCH	32,482.07	39,920.02	57,995.59	27,645.00	34,419.00	6,774.00	24.50%
	Total Class: 51 - SALARIES & BENEFITS:	**535,837.05**	**625,511.08**	**682,749.74**	**687,754.00**	**492,078.00**	**-195,676.00**	**-28.45%**
Class: 52 - CONTRACTED SERVICES								
100-5-1320-521203	DRUG SCREEN/BACKGROUND (	45.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1320-521254	CONTRACT SERV-ADMINISTRA	-7,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1320-521335	C/S-ANNUAL SOFTWARE MAIN	411.70	20.00	750.00	1,140.00	0.00	-1,140.00	-100.00%
100-5-1320-521340	C/S-CLOUD COMPUTING FEES	0.00	1,313.48	0.00	0.00	0.00	0.00	0.00%
100-5-1320-522100	JANITORIAL- CONTRACTS	3,853.56	3,853.56	3,211.30	3,875.00	3,875.00	0.00	0.00%
100-5-1320-522202	REP & MT OFFICE EQUIPMENT	1,015.01	2,211.08	584.70	1,000.00	500.00	-500.00	-50.00%
100-5-1320-522220	REP & MT VEHICLES	11.00	44.00	37.00	0.00	0.00	0.00	0.00%
100-5-1320-523200	TELEPHONE	2,209.72	2,401.41	2,031.35	2,520.00	2,520.00	0.00	0.00%
100-5-1320-523201	CELL PHONES	3,241.34	3,843.92	2,985.24	3,100.00	3,700.00	600.00	19.35%
100-5-1320-523300	ADVERTISING & PUBLISHING	341.54	410.20	140.00	0.00	1,000.00	1,000.00	0.00%
100-5-1320-523400	PRINTING	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
100-5-1320-523500	TRAVEL	11,241.72	10,615.98	6,823.28	10,000.00	10,420.00	420.00	4.20%
100-5-1320-523600	DUES & SUBSCRIPTIONS	1,822.72	1,894.80	869.80	2,784.00	1,678.00	-1,106.00	-39.73%
100-5-1320-523700	EDUCATION & TRAINING	7,395.00	9,611.17	8,732.00	11,920.00	10,969.00	-951.00	-7.98%
	Total Class: 52 - CONTRACTED SERVICES:	**24,088.31**	**36,219.60**	**26,164.67**	**36,589.00**	**34,912.00**	**-1,677.00**	**-4.58%**
Class: 53 - SUPPLIES								
100-5-1320-531100	OFFICE SUPPLIES	300.89	434.87	171.11	500.00	500.00	0.00	0.00%
100-5-1320-531101	MINOR OPERATING $0- $499	2,317.05	1,575.36	770.83	900.00	3,000.00	2,100.00	233.33%
100-5-1320-531102	POSTAGE	85.50	108.33	23.06	50.00	50.00	0.00	0.00%
100-5-1320-531103	COMPUTER SUPPLIES	381.51	54.27	0.00	100.00	100.00	0.00	0.00%
100-5-1320-531104	JANITORIAL SUPPLIES	221.03	71.65	154.58	150.00	200.00	50.00	33.33%
100-5-1320-531120	TIRES & TUBES	227.69	0.00	0.00	250.00	1,000.00	750.00	300.00%
100-5-1320-531122	VEHICLE SUPPLIES	351.30	1,291.21	4,211.82	1,100.00	2,500.00	1,400.00	127.27%
100-5-1320-531210	WATER & SEWER	59.62	51.04	28.77	80.00	80.00	0.00	0.00%
100-5-1320-531230	ELECTRIC	3,064.50	3,899.95	2,710.28	3,000.00	3,200.00	200.00	6.67%
100-5-1320-531270	FUEL	5,614.75	3,283.86	2,072.84	3,500.00	3,500.00	0.00	0.00%
100-5-1320-531300	OTHER SUPPLIES	349.25	653.06	51.64	250.00	750.00	500.00	200.00%
100-5-1320-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	261.86	0.00	500.00	500.00	0.00%
100-5-1320-531601	COMPUTERS $500 - $9,999	4,658.00	1,035.18	0.00	0.00	3,000.00	3,000.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1320-531603	FURNITURE $500 - $9,999	0.00	8,690.85	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**17,631.09**	**21,149.63**	**10,456.79**	**9,880.00**	**18,380.00**	**8,500.00**	**86.03%**
	Total Department: 1320 - ADMINISTRATION:	**577,556.45**	**682,880.31**	**719,371.20**	**734,223.00**	**545,370.00**	**-188,853.00**	**-25.72%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1400 - ELECTIONS & REGISTRATION								
Class: 51 - SALARIES & BENEFITS								
100-5-1400-511100	SALARIES - REGULAR EMPLOY	192,877.61	189,041.02	154,329.58	217,512.00	189,184.00	-28,328.00	-13.02%
100-5-1400-511102	SALARIES-SELLBACK LEAVE	0.00	0.00	0.00	800.00	800.00	0.00	0.00%
100-5-1400-511200	SALARIES - POLL WORKERS & P	152,598.35	174,558.01	34,104.00	125,000.00	175,000.00	50,000.00	40.00%
100-5-1400-511300	OVERTIME	5,639.78	13,779.72	3,923.60	5,000.00	3,500.00	-1,500.00	-30.00%
100-5-1400-511400	REIMBURSED SALARIES	-1,205.71	-17,515.09	0.00	0.00	0.00	0.00	0.00%
100-5-1400-511600	SALARIES - MONTHLY	3,500.00	3,250.00	3,050.00	4,000.00	4,500.00	500.00	12.50%
100-5-1400-512200	SOCIAL SECURITY TAXES	22,224.16	26,091.50	14,963.32	16,869.00	14,382.00	-2,487.00	-14.74%
100-5-1400-512400	RETIREMENT	7,543.68	4,672.36	4,349.99	5,355.00	8,108.00	2,753.00	51.41%
100-5-1400-512403	RETIREMENT: COUNTY MATCH	7,027.80	8,029.02	7,750.29	9,635.00	4,582.00	-5,053.00	-52.44%
100-5-1400-512904	UNIFORMS	727.09	361.04	159.90	750.00	750.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**390,932.76**	**402,267.58**	**222,630.68**	**384,921.00**	**400,806.00**	**15,885.00**	**4.13%**
Class: 52 - CONTRACTED SERVICES								
100-5-1400-521203	DRUG SCREEN/BACKGROUND (	0.00	368.50	0.00	250.00	100.00	-150.00	-60.00%
100-5-1400-521254	CONTRACT SERVICES - ADMIN	898.75	0.00	462.90	0.00	0.00	0.00	0.00%
100-5-1400-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	0.00	0.00	1,200.00	1,200.00	0.00	0.00%
100-5-1400-521340	C/S-CLOUD COMPUTING FEES	0.00	104.86	0.00	0.00	0.00	0.00	0.00%
100-5-1400-522100	JANITORIAL - CONTRACTS	4,050.42	6,979.66	7,351.94	4,000.00	9,000.00	5,000.00	125.00%
100-5-1400-522201	REP & MT COMPUTERS	69.25	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1400-522202	REP & MT OFF EQUIPMENT	27,910.21	28,056.50	28,232.79	29,000.00	29,000.00	0.00	0.00%
100-5-1400-522220	REP & MT VEHICLES	43.07	247.44	1,258.06	0.00	0.00	0.00	0.00%
100-5-1400-522320	EQUIPMENT RENTAL	1,978.34	2,231.99	391.96	5,000.00	3,000.00	-2,000.00	-40.00%
100-5-1400-523200	TELEPHONE	1,519.56	1,540.86	1,285.94	1,500.00	1,600.00	100.00	6.67%
100-5-1400-523201	CELL PHONES	1,292.50	4,408.27	1,204.74	5,500.00	2,500.00	-3,000.00	-54.55%
100-5-1400-523300	ADVERTISING & PUBLISHING	4,544.94	10,022.01	2,040.15	6,500.00	3,000.00	-3,500.00	-53.85%
100-5-1400-523400	PRINTING	12,813.97	10,565.20	1,010.91	10,000.00	9,000.00	-1,000.00	-10.00%
100-5-1400-523500	TRAVEL	6,081.07	3,446.79	12,532.70	10,000.00	5,000.00	-5,000.00	-50.00%
100-5-1400-523600	DUES & SUBSCRIPTIONS	531.72	143.61	1,243.06	500.00	2,000.00	1,500.00	300.00%
100-5-1400-523700	EDUCATION & TRAINING	2,880.00	246.00	7,475.00	9,000.00	6,000.00	-3,000.00	-33.33%
100-5-1400-523901	ELECTION EMPLOYEES	1,770.00	2,175.00	540.00	1,000.00	1,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**66,383.80**	**70,536.69**	**65,030.15**	**83,450.00**	**72,400.00**	**-11,050.00**	**-13.24%**
Class: 53 - SUPPLIES								
100-5-1400-531100	OFFICE SUPPLIES	1,964.59	1,568.71	290.75	3,000.00	2,500.00	-500.00	-16.67%
100-5-1400-531101	MINOR OPERATING $0 - $499	2,381.28	2,171.85	2,401.76	3,000.00	2,500.00	-500.00	-16.67%
100-5-1400-531102	POSTAGE	27,857.07	5,843.84	10,137.19	15,000.00	13,000.00	-2,000.00	-13.33%
100-5-1400-531103	COMPUTER SUPPLIES	6,628.10	1,896.42	797.84	2,000.00	2,500.00	500.00	25.00%
100-5-1400-531104	JANITORIAL SUPPLIES	1,417.64	660.35	77.29	750.00	500.00	-250.00	-33.33%
100-5-1400-531110	MISCELLANEOUS	505.42	713.78	2,036.47	1,000.00	1,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1400-531210	WATER & SEWER	74.52	63.83	310.78	100.00	250.00	150.00	150.00%
100-5-1400-531230	ELECTRIC	3,830.64	6,396.43	10,008.22	5,000.00	10,000.00	5,000.00	100.00%
100-5-1400-531270	FUEL	1,483.52	836.97	1,067.15	2,000.00	1,000.00	-1,000.00	-50.00%
100-5-1400-531300	OTHER SUPPLIES	664.10	1,673.07	378.39	0.00	650.00	650.00	0.00%
100-5-1400-531600	SMALL EQUIP $500 - $9,999	0.00	2,174.23	0.00	13,000.00	5,000.00	-8,000.00	-61.54%
100-5-1400-531603	FURNITURE $500 - $9,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**46,806.88**	**23,999.48**	**27,505.84**	**44,850.00**	**38,900.00**	**-5,950.00**	**-13.27%**
Total Department: 1400 - ELECTIONS & REGISTRATION:		**504,123.44**	**496,803.75**	**315,166.67**	**513,221.00**	**512,106.00**	**-1,115.00**	**-0.22%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1506 - SPECIAL APPROPRIATIONS								
Class: 51 - SALARIES & BENEFITS								
100-5-1506-512401	RETIREMENT CONTRA ACCT	0.00	-154,273.27	0.00	0.00	0.00	0.00	0.00%
Total Class: 51 - SALARIES & BENEFITS:		**0.00**	**-154,273.27**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-1506-521210	GA TREE COUNCIL RELEAF FUN	0.00	0.00	2,980.00	0.00	0.00	0.00	0.00%
100-5-1506-521212	SENIOR CITIZENS PROGRAM	57,129.86	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1506-521220	GRANT MATCH APPROPRIATIO	0.00	0.00	0.00	150,000.00	175,000.00	25,000.00	16.67%
100-5-1506-521221	KINGSLAND GDOT TAP	0.00	164,052.00	87,550.12	0.00	0.00	0.00	0.00%
100-5-1506-521222	HAZARD MITIGATION	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00%
100-5-1506-521223	TRANSPORT GRANT(GDOT-531	52,254.22	56,767.14	26,938.26	50,000.00	50,000.00	0.00	0.00%
100-5-1506-521227	INDIGENT BURIAL	-353.00	6,000.00	600.00	0.00	0.00	0.00	0.00%
100-5-1506-521228	JOINT COMPREHENSIVE TRANS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1506-521229	WILDFIRE PRESERVATION	0.00	14,226.43	103,800.00	0.00	0.00	0.00	0.00%
100-5-1506-521254	CONTRACT SERV-ADMINISTRA	16,586.61	33,965.73	78,201.11	55,000.00	55,000.00	0.00	0.00%
100-5-1506-522256	HURRICANE HELENE DEBRIS	0.00	174,186.62	0.00	0.00	0.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**125,617.69**	**449,197.92**	**305,069.49**	**255,000.00**	**280,000.00**	**25,000.00**	**9.80%**
Class: 53 - SUPPLIES								
100-5-1506-531100	OFFICE SUPPLIES	0.00	-446.19	0.00	0.00	0.00	0.00	0.00%
100-5-1506-531750	CENTRAL SUPPLY INVENTORY	1,777.46	1,288.58	937.90	1,500.00	1,500.00	0.00	0.00%
100-5-1506-531751	CENTRAL POSTAGE	-1,461.62	2,377.92	4,150.88	2,500.00	2,500.00	0.00	0.00%
Total Class: 53 - SUPPLIES:		**315.84**	**3,220.31**	**5,088.78**	**4,000.00**	**4,000.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
100-5-1506-571004	TAD TAX - ST. MARYS	154,714.00	186,483.00	382,014.00	195,807.00	195,807.00	0.00	0.00%
100-5-1506-571005	TAD TAX - KINGSLAND	0.00	194,600.00	197,132.00	200,000.00	200,000.00	0.00	0.00%
100-5-1506-572019	CAMDEN HOUSE BUDGET PYM	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0.00%
100-5-1506-572020	FAMILY CONNECTION CAMDEN	52,500.00	56,250.00	46,875.00	56,250.00	56,250.00	0.00	0.00%
100-5-1506-572030	ST. MARYS RIVER MANAGEMEI	700.00	0.00	700.00	700.00	700.00	0.00	0.00%
100-5-1506-574000	BAD DEBT EXPENSE	739,833.51	758,483.31	301,654.36	650,000.00	650,000.00	0.00	0.00%
100-5-1506-574100	BAD DEBT - MEDICARE/INSUR	262,929.92	314,704.93	455,502.07	300,000.00	300,000.00	0.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**1,240,677.43**	**1,540,521.24**	**1,413,877.43**	**1,432,757.00**	**1,432,757.00**	**0.00**	**0.00%**
Class: 58 - DEBT SERVICE								
100-5-1506-582200	INTEREST	0.00	19,229.17	0.00	0.00	0.00	0.00	0.00%
Total Class: 58 - DEBT SERVICE:		**0.00**	**19,229.17**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 61 - OTHER FINANCING USES								
100-5-1506-611000	OPERATING TRANSF-OUT (CP)	1,188,465.00	1,772,045.00	676,992.00	676,992.00	1,672,461.00	995,469.00	147.04%
100-5-1506-611008	OP TRANS OUT(EMG TELE SY)	370,181.00	803,187.00	299,000.00	596,447.00	714,948.00	118,501.00	19.87%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1506-611018	TRANSFER OUT GUN RANGE	110,299.00	272,660.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 61 - OTHER FINANCING USES:		**1,668,945.00**	**2,847,892.00**	**975,992.00**	**1,273,439.00**	**2,387,409.00**	**1,113,970.00**	**87.48%**
Total Department: 1506 - SPECIAL APPROPRIATIONS:		**3,035,555.96**	**4,705,787.37**	**2,700,027.70**	**2,965,196.00**	**4,104,166.00**	**1,138,970.00**	**38.41%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1510 - FINANCE & BUDGET								
Class: 51 - SALARIES & BENEFITS								
100-5-1510-511100	SALARIES - REGULAR EMPLOY	375,366.60	414,581.31	366,155.57	456,419.00	470,000.00	13,581.00	2.98%
100-5-1510-511102	SALARIES-SELLBACK LEAVE	0.00	0.00	717.12	0.00	0.00	0.00	0.00%
100-5-1510-511300	OVERTIME	0.00	1,124.53	0.00	0.00	0.00	0.00	0.00%
100-5-1510-512200	SOCIAL SECURITY TAXES	26,695.81	29,700.22	26,368.75	34,916.00	37,000.00	2,084.00	5.97%
100-5-1510-512400	RETIREMENT	10,893.29	11,409.16	10,314.71	13,693.00	14,400.00	707.00	5.16%
100-5-1510-512403	RETIREMENT: COUNTY MATCH	18,004.12	21,110.20	20,137.08	24,718.00	28,000.00	3,282.00	13.28%
100-5-1510-512904	UNIFORMS	0.00	0.00	0.00	0.00	600.00	600.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**430,959.82**	**477,925.42**	**423,693.23**	**529,746.00**	**550,000.00**	**20,254.00**	**3.82%**
Class: 52 - CONTRACTED SERVICES								
100-5-1510-521208	AUDIT FEES	48,500.00	48,000.00	54,000.00	54,000.00	59,000.00	5,000.00	9.26%
100-5-1510-521335	C/S-ANNUAL SOFTWARE MAIN	20,449.94	21,441.88	21,421.72	21,500.00	53,000.00	31,500.00	146.51%
100-5-1510-521340	C/S-CLOUD COMPUTING FEES	0.00	524.30	0.00	0.00	0.00	0.00	0.00%
100-5-1510-522100	JANITORIAL - CONTRACTS	8,477.88	8,477.88	7,064.90	8,500.00	8,500.00	0.00	0.00%
100-5-1510-522201	REP & MT COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1510-522202	REP & MT OFF EQUIPMENT	4,928.75	6,985.25	4,729.91	2,760.00	5,000.00	2,240.00	81.16%
100-5-1510-523200	TELEPHONE	2,288.72	2,314.52	1,939.28	2,400.00	2,400.00	0.00	0.00%
100-5-1510-523201	CELL PHONES	2,459.86	2,029.59	1,759.97	2,100.00	2,200.00	100.00	4.76%
100-5-1510-523300	ADVERTISING & PUBLISHING	1,570.30	2,076.85	2,297.05	3,000.00	3,200.00	200.00	6.67%
100-5-1510-523400	PRINTING	202.20	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1510-523500	TRAVEL	70.04	3,044.11	261.69	1,000.00	4,800.00	3,800.00	380.00%
100-5-1510-523600	DUES & SUBSCRIPTIONS	16,865.83	7,295.80	2,260.80	2,080.00	3,250.00	1,170.00	56.25%
100-5-1510-523700	EDUCATION & TRAINING	925.00	1,077.00	0.00	1,900.00	4,030.00	2,130.00	112.11%
	Total Class: 52 - CONTRACTED SERVICES:	**106,738.52**	**103,267.18**	**95,735.32**	**99,240.00**	**145,380.00**	**46,140.00**	**46.49%**
Class: 53 - SUPPLIES								
100-5-1510-531100	OFFICE SUPPLIES	1,794.54	3,144.53	1,962.17	2,500.00	2,500.00	0.00	0.00%
100-5-1510-531101	MINOR OPERATING $0 - $499	1,119.44	2,002.95	1,819.46	1,440.00	1,440.00	0.00	0.00%
100-5-1510-531102	POSTAGE	1,768.08	2,236.73	1,536.41	1,700.00	1,700.00	0.00	0.00%
100-5-1510-531103	COMPUTER SUPPLIES	4,966.70	3,960.05	2,123.68	4,600.00	4,600.00	0.00	0.00%
100-5-1510-531104	JANITORIAL SUPPLIES	547.36	590.43	409.62	770.00	875.00	105.00	13.64%
100-5-1510-531210	WATER & SEWER	149.05	127.66	71.96	150.00	108.00	-42.00	-28.00%
100-5-1510-531230	ELECTRIC	7,661.29	9,749.88	6,775.69	7,800.00	9,100.00	1,300.00	16.67%
100-5-1510-531300	OTHER SUPPLIES	1,250.12	960.92	535.57	500.00	705.00	205.00	41.00%
100-5-1510-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	1,500.00	1,500.00	1,500.00	0.00	0.00%
100-5-1510-531601	COMPUTERS $500 - $9,999	0.00	599.99	0.00	0.00	0.00	0.00	0.00%
100-5-1510-531750	CENTRAL SUPPLY INVENTORY	0.00	0.00	183.92	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1510-531751	CENTRAL POSTAGE	2,200.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**21,456.58**	**23,373.14**	**16,918.48**	**20,960.00**	**22,528.00**	**1,568.00**	**7.48%**
Class: 55 - SELF FUNDED INSURANCE								
100-5-1510-552219	FINANCE DEPARTMENT	-12,353.59	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 55 - SELF FUNDED INSURANCE:	**-12,353.59**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
100-5-1510-572600	ADJUSTMENTS	-0.02	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**-0.02**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 1510 - FINANCE & BUDGET:	**546,801.31**	**604,565.74**	**536,347.03**	**649,946.00**	**717,908.00**	**67,962.00**	**10.46%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1530 - COUNTY ATTORNEY								
Class: 51 - SALARIES & BENEFITS								
100-5-1530-511100	SALARIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1530-512200	SOCIAL SECURITY TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 51 - SALARIES & BENEFITS:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-1530-521200	COUNTY ATTORNEY	114,000.00	118,750.00	95,000.00	114,000.00	125,000.00	11,000.00	9.65%
100-5-1530-521201	LEGAL FEES	157,971.86	106,676.77	58,959.92	125,040.00	120,000.00	-5,040.00	-4.03%
100-5-1530-523200	TELEPHONE	205.80	206.85	172.69	207.00	200.00	-7.00	-3.38%
100-5-1530-523201	CELL PHONES	197.83	780.38	702.19	780.00	780.00	0.00	0.00%
100-5-1530-523500	TRAVEL	360.97	386.64	0.00	500.00	500.00	0.00	0.00%
100-5-1530-523700	EDUCATION AND TRAINING	375.00	525.00	825.00	500.00	500.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**273,111.46**	**227,325.64**	**155,659.80**	**241,027.00**	**246,980.00**	**5,953.00**	**2.47%**
Class: 53 - SUPPLIES								
100-5-1530-531100	OFFICE SUPPLIES	0.00	10.82	0.00	50.00	25.00	-25.00	-50.00%
100-5-1530-531101	MINOR OPERATING $0-$499	0.00	59.97	0.00	0.00	0.00	0.00	0.00%
100-5-1530-531102	POSTAGE	0.00	0.00	59.24	50.00	50.00	0.00	0.00%
100-5-1530-531103	COMPUTER SUPPLIES	0.00	0.00	0.00	50.00	25.00	-25.00	-50.00%
100-5-1530-531601	SMALL COMPUTERS $500-$49	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 53 - SUPPLIES:		**0.00**	**70.79**	**59.24**	**150.00**	**100.00**	**-50.00**	**-33.33%**
Class: 57 - INTERGOVERNMENTAL								
100-5-1530-573000	CONTIGENCY/SETTLEMENTS	0.00	0.00	175,000.00	175,000.00	0.00	-175,000.00	-100.00%
Total Class: 57 - INTERGOVERNMENTAL:		**0.00**	**0.00**	**175,000.00**	**175,000.00**	**0.00**	**-175,000.00**	**-100.00%**
Total Department: 1530 - COUNTY ATTORNEY:		**273,111.46**	**227,396.43**	**330,719.04**	**416,177.00**	**247,080.00**	**-169,097.00**	**-40.63%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1535 - INFORMATION TECHNOLOGY								
Class: 51 - SALARIES & BENEFITS								
100-5-1535-511100	SALARIES - REGULAR EMPLOY	307,690.50	290,332.21	291,996.58	402,664.00	396,799.00	-5,865.00	-1.46%
100-5-1535-511300	OVERTIME	0.00	31.20	0.00	0.00	0.00	0.00	0.00%
100-5-1535-512200	SOCIAL SECURITY TAXES	22,736.09	21,629.38	21,791.93	30,804.00	30,355.00	-449.00	-1.46%
100-5-1535-512400	RETIREMENT	9,219.04	6,382.88	5,717.22	7,790.00	11,904.00	4,114.00	52.81%
100-5-1535-512403	RETIREMENT: COUNTY MATCH	2,980.80	4,593.82	5,151.37	6,992.00	10,745.00	3,753.00	53.68%
100-5-1535-512904	UNIFORMS	354.97	543.99	386.68	500.00	500.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**342,981.40**	**323,513.48**	**325,043.78**	**448,750.00**	**450,303.00**	**1,553.00**	**0.35%**
Class: 52 - CONTRACTED SERVICES								
100-5-1535-521250	CONTRACT SERV-COMPUTER	49,670.34	52,153.87	172,911.55	117,930.00	107,499.00	-10,431.00	-8.85%
100-5-1535-521335	C/S-ANNUAL SOFTWARE MAIN	93,364.79	123,033.70	185,709.32	183,517.00	121,055.00	-62,462.00	-34.04%
100-5-1535-521340	C/S-CLOUD COMPUTING FEES	85,625.13	83,286.02	188,144.60	315,797.00	264,753.00	-51,044.00	-16.16%
100-5-1535-522100	JANITORIAL - CONTRACTS	1,541.40	1,541.40	1,284.50	1,480.00	1,480.00	0.00	0.00%
100-5-1535-522201	REP & MT COMPUTERS	2,664.46	42.93	0.00	5,500.00	4,950.00	-550.00	-10.00%
100-5-1535-522202	REP & MT OFFICE EQUIPMENT	39.38	44.64	52.79	500.00	500.00	0.00	0.00%
100-5-1535-522220	R & M VEHICLES	11.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1535-523200	TELEPHONE	12,981.98	12,991.33	11,136.96	12,192.00	12,558.00	366.00	3.00%
100-5-1535-523201	CELL PHONES	3,347.52	3,858.05	3,181.68	3,404.00	4,278.00	874.00	25.68%
100-5-1535-523300	ADVERTISING & PUBLISHING	320.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-5-1535-523400	PRINTING	0.00	0.00	0.00	50.00	50.00	0.00	0.00%
100-5-1535-523500	TRAVEL	2,653.48	1,503.75	1,319.07	4,000.00	5,500.00	1,500.00	37.50%
100-5-1535-523600	DUES & SUBSCRIPTIONS	2,449.32	333.61	23.61	410.00	909.00	499.00	121.71%
100-5-1535-523700	EDUCATION & TRAINING	7,320.02	-66.52	4,594.20	7,000.00	10,284.00	3,284.00	46.91%
	Total Class: 52 - CONTRACTED SERVICES:	**261,988.82**	**278,722.78**	**568,358.28**	**652,280.00**	**534,316.00**	**-117,964.00**	**-18.08%**
Class: 53 - SUPPLIES								
100-5-1535-531100	OFFICE SUPPLIES	63.93	190.35	137.23	200.00	200.00	0.00	0.00%
100-5-1535-531101	MINOR OPERATING $0 - $499	502.17	1,815.88	967.97	1,000.00	1,000.00	0.00	0.00%
100-5-1535-531102	POSTAGE	0.00	0.81	0.00	0.00	0.00	0.00	0.00%
100-5-1535-531103	COMPUTER SUPPLIES	433.13	4,887.78	84.27	4,500.00	4,500.00	0.00	0.00%
100-5-1535-531104	JANITORIAL SUPPLIES	0.00	46.68	0.00	0.00	0.00	0.00	0.00%
100-5-1535-531120	TIRES & TUBES	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
100-5-1535-531122	R & M VEHICLES	38.82	231.24	374.74	500.00	500.00	0.00	0.00%
100-5-1535-531210	WATER & SEWER	29.82	25.53	14.38	0.00	0.00	0.00	0.00%
100-5-1535-531230	ELECTRIC	1,532.27	1,949.99	1,355.13	1,800.00	1,800.00	0.00	0.00%
100-5-1535-531270	FUEL	795.65	917.36	904.13	1,250.00	1,250.00	0.00	0.00%
100-5-1535-531300	OTHER SUPPLIES	142.95	269.05	267.47	240.00	240.00	0.00	0.00%
100-5-1535-531600	SMALL EQUIP $500 - $9,999	6,443.17	2,031.11	0.00	2,000.00	2,000.00	0.00	0.00%
100-5-1535-531601	COMPUTERS $500 - $9,999	0.00	3,463.79	0.00	4,000.00	4,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1535-531603	FURNITURE $500 - $ 9,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**9,981.91**	**15,829.57**	**4,105.32**	**15,740.00**	**15,740.00**	**0.00**	**0.00%**
Total Department: 1535 - INFORMATION TECHNOLOGY:		**614,952.13**	**618,065.83**	**897,507.38**	**1,116,770.00**	**1,000,359.00**	**-116,411.00**	**-10.42%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1540 - HUMAN RESOURCES								
Class: 51 - SALARIES & BENEFITS								
100-5-1540-511100	SALARIES - REGULAR EMPLOY	140,434.91	150,343.00	104,406.05	122,737.00	135,671.00	12,934.00	10.54%
100-5-1540-511102	SALARIES-SELLBACK LEAVE	0.00	2,212.40	0.00	0.00	0.00	0.00	0.00%
100-5-1540-511300	OVERTIME	0.00	215.10	0.00	0.00	0.00	0.00	0.00%
100-5-1540-512200	SOCIAL SECURITY TAXES	10,470.37	11,333.73	7,719.27	9,389.00	10,379.00	990.00	10.54%
100-5-1540-512400	RETIREMENT	4,208.27	4,556.05	2,761.86	3,089.00	3,174.00	85.00	2.75%
100-5-1540-512403	RETIREMENT: COUNTY MATCH	4,362.18	6,193.30	931.13	4,251.00	1,048.00	-3,203.00	-75.35%
100-5-1540-512902	EMPLOYEE APPRECIATIONS	3,368.21	4,819.36	2,889.44	5,000.00	5,000.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**162,843.94**	**179,672.94**	**118,707.75**	**144,466.00**	**155,272.00**	**10,806.00**	**7.48%**
Class: 52 - CONTRACTED SERVICES								
100-5-1540-521100	ADMIN SERVICES-APPLICANT T	0.00	0.00	0.00	1,000.00	500.00	-500.00	-50.00%
100-5-1540-521200	CONTRACT SERVICES - LEGAL	10,891.90	6,948.65	2,714.35	20,000.00	10,000.00	-10,000.00	-50.00%
100-5-1540-521254	CONTRACT SERV-ADMINISTRA	49,071.42	27,323.36	44,378.09	31,000.00	25,000.00	-6,000.00	-19.35%
100-5-1540-521335	C/S-ANNUAL SOFTWARE MAIN	29,526.88	31,853.24	36,138.91	32,000.00	36,000.00	4,000.00	12.50%
100-5-1540-521340	C/S-CLOUD COMPUTING FEES	0.00	104.86	0.00	0.00	0.00	0.00	0.00%
100-5-1540-522100	JANITORIAL - CONTRACTS	1,541.40	1,541.40	1,284.50	1,500.00	1,500.00	0.00	0.00%
100-5-1540-522202	REP & MT OFF EQUIPMENT	2,586.47	4,695.91	1,892.15	1,500.00	2,500.00	1,000.00	66.67%
100-5-1540-523200	TELEPHONE	1,764.85	1,804.64	1,513.65	1,750.00	1,800.00	50.00	2.86%
100-5-1540-523201	CELL PHONES	1,182.11	1,239.50	458.94	1,000.00	1,000.00	0.00	0.00%
100-5-1540-523300	ADVERTISING & PUBLISHING	1,767.16	0.00	110.00	2,000.00	1,000.00	-1,000.00	-50.00%
100-5-1540-523400	PRINTING	0.00	2,068.53	208.45	1,500.00	1,000.00	-500.00	-33.33%
100-5-1540-523500	TRAVEL	3,154.14	7,756.75	376.71	2,500.00	2,500.00	0.00	0.00%
100-5-1540-523600	DUES & SUBSCRIPTIONS	1,183.87	1,866.60	458.60	1,500.00	1,500.00	0.00	0.00%
100-5-1540-523700	EDUCATION & TRAINING	1,305.00	1,549.00	754.00	2,000.00	2,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**103,975.20**	**88,752.44**	**90,288.35**	**99,250.00**	**86,300.00**	**-12,950.00**	**-13.05%**
Class: 53 - SUPPLIES								
100-5-1540-531100	OFFICE SUPPLIES	797.34	855.33	404.38	600.00	600.00	0.00	0.00%
100-5-1540-531101	MINOR OPERATING $0 - $499	275.82	0.00	673.21	500.00	500.00	0.00	0.00%
100-5-1540-531102	POSTAGE	527.34	561.39	422.02	400.00	350.00	-50.00	-12.50%
100-5-1540-531103	COMPUTER SUPPLIES	0.00	243.84	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-1540-531210	WATER & SEWER	44.72	38.31	21.59	100.00	0.00	-100.00	-100.00%
100-5-1540-531230	ELECTRIC	2,298.38	2,924.96	2,032.70	2,500.00	2,500.00	0.00	0.00%
100-5-1540-531270	FUEL	241.14	661.28	189.19	0.00	0.00	0.00	0.00%
100-5-1540-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	261.87	0.00	0.00	0.00	0.00%
100-5-1540-531601	COMPUTERS $500 - $9,999	0.00	1,224.82	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**4,184.74**	**6,509.93**	**4,004.96**	**5,100.00**	**4,950.00**	**-150.00**	**-2.94%**
	Total Department: 1540 - HUMAN RESOURCES:	**271,003.88**	**274,935.31**	**213,001.06**	**248,816.00**	**246,522.00**	**-2,294.00**	**-0.92%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1545 - TAX COMMISSIONER								
Class: 51 - SALARIES & BENEFITS								
100-5-1545-511100	SALARIES - REGULAR EMPLOY	583,210.76	591,894.49	527,221.02	642,168.00	659,566.00	17,398.00	2.71%
100-5-1545-511102	SALARIES-SELLBACK LEAVE	0.00	874.40	1,815.20	0.00	0.00	0.00	0.00%
100-5-1545-512200	SOCIAL SECURITY TAXES	41,947.23	43,415.73	38,746.27	49,126.00	50,457.00	1,331.00	2.71%
100-5-1545-512400	RETIREMENT	16,991.04	15,164.08	15,165.18	18,241.00	19,787.00	1,546.00	8.48%
100-5-1545-512403	RETIREMENT: COUNTY MATCH	13,164.69	15,270.93	12,716.29	19,808.00	21,549.00	1,741.00	8.79%
	Total Class: 51 - SALARIES & BENEFITS:	**655,313.72**	**666,619.63**	**595,663.96**	**729,343.00**	**751,359.00**	**22,016.00**	**3.02%**
Class: 52 - CONTRACTED SERVICES								
100-5-1545-521203	DRUG SCREEN/BACKGROUND (	0.00	85.00	0.00	0.00	0.00	0.00	0.00%
100-5-1545-521250	CONTRACT SERV-COMPUTER	10,378.05	12,814.50	0.00	12,437.00	13,555.00	1,118.00	8.99%
100-5-1545-521254	CONTRACT SERV-ADMINISTRA	0.00	-23,283.81	-23,140.94	0.00	0.00	0.00	0.00%
100-5-1545-521317	RECORDING OF FI FA'S	5,758.48	1,462.69	-9,228.40	1,500.00	1,500.00	0.00	0.00%
100-5-1545-521330	CONTRACT SERV-DATA PROCSS	34,348.41	39,022.09	52,090.93	42,103.00	45,537.00	3,434.00	8.16%
100-5-1545-522100	JANITORIAL - CONTRACTS	14,738.58	14,736.72	12,285.24	14,060.00	14,060.00	0.00	0.00%
100-5-1545-522201	REP & MT COMPUTERS	7,639.58	8,309.18	8,153.23	5,440.00	5,440.00	0.00	0.00%
100-5-1545-522202	REP & MT OFF EQUIPMENT	4,139.71	4,267.29	3,191.27	6,946.00	7,181.00	235.00	3.38%
100-5-1545-522220	REP & MT VEHICLES	0.00	1,759.89	0.00	300.00	300.00	0.00	0.00%
100-5-1545-523200	TELEPHONE	6,001.58	6,098.78	5,103.04	6,112.00	6,112.00	0.00	0.00%
100-5-1545-523201	CELL PHONES	1,045.58	1,096.40	811.37	1,150.00	1,150.00	0.00	0.00%
100-5-1545-523300	ADVERTISING & PUBLISHING	-6,861.56	-742.69	-1,397.72	1,000.00	1,000.00	0.00	0.00%
100-5-1545-523400	PRINTING	3,061.94	2,760.85	3,322.31	2,840.00	2,840.00	0.00	0.00%
100-5-1545-523500	TRAVEL	3,992.51	4,038.07	1,902.10	5,090.00	4,645.00	-445.00	-8.74%
100-5-1545-523600	DUES & SUBSCRIPTIONS	2,635.21	1,789.99	1,795.21	6,582.00	6,811.00	229.00	3.48%
100-5-1545-523700	EDUCATION & TRAINING	1,998.50	2,358.50	978.50	2,710.00	2,525.00	-185.00	-6.83%
	Total Class: 52 - CONTRACTED SERVICES:	**88,876.57**	**76,573.45**	**55,866.14**	**108,270.00**	**112,656.00**	**4,386.00**	**4.05%**
Class: 53 - SUPPLIES								
100-5-1545-531100	OFFICE SUPPLIES	2,738.02	2,788.12	2,340.11	2,800.00	2,800.00	0.00	0.00%
100-5-1545-531101	MINOR OPERATING $0 - $499	1,888.92	1,083.03	1,845.52	2,800.00	2,800.00	0.00	0.00%
100-5-1545-531102	POSTAGE	9,633.13	14,250.63	7,247.10	9,650.00	9,650.00	0.00	0.00%
100-5-1545-531103	COMPUTER SUPPLIES	3,698.86	2,279.39	8,156.55	3,800.00	4,200.00	400.00	10.53%
100-5-1545-531104	JANITORIAL SUPPLIES	255.95	571.19	573.25	450.00	575.00	125.00	27.78%
100-5-1545-531122	VEHICLE SUPPLIES	2,364.75	36.26	0.00	200.00	100.00	-100.00	-50.00%
100-5-1545-531130	R & M BUILDING SUPPLIES	0.00	0.00	818.00	0.00	0.00	0.00	0.00%
100-5-1545-531210	WATER & SEWER	283.19	242.54	136.72	0.00	200.00	200.00	0.00%
100-5-1545-531230	ELECTRIC	14,556.43	18,524.79	12,873.81	13,500.00	14,500.00	1,000.00	7.41%
100-5-1545-531270	FUEL	426.03	455.51	218.03	450.00	450.00	0.00	0.00%
100-5-1545-531300	OTHER SUPPLIES	788.17	698.02	659.55	500.00	550.00	50.00	10.00%
100-5-1545-531600	SMALL EQUIP $500 - $9,999	579.00	3,292.35	0.00	2,000.00	2,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1545-531601	COMPUTERS $500 - $9,999	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**37,212.45**	**44,221.83**	**34,868.64**	**38,150.00**	**39,825.00**	**1,675.00**	**4.39%**
	Total Department: 1545 - TAX COMMISSIONER:	**781,402.74**	**787,414.91**	**686,398.74**	**875,763.00**	**903,840.00**	**28,077.00**	**3.21%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1550 - TAX ASSESSOR								
Class: 51 - SALARIES & BENEFITS								
100-5-1550-511100	SALARIES - REGULAR EMPLOY	643,447.86	637,666.66	567,868.02	708,455.00	692,411.00	-16,044.00	-2.26%
100-5-1550-511102	SALARIES-SELLBACK LEAVE	2,239.20	1,147.20	0.00	0.00	0.00	0.00	0.00%
100-5-1550-511600	SALARIES - MONTHLY	18,600.00	16,800.00	15,500.00	18,600.00	18,600.00	0.00	0.00%
100-5-1550-512200	SOCIAL SECURITY TAXES	49,501.61	49,284.76	43,792.76	55,620.00	54,321.00	-1,299.00	-2.34%
100-5-1550-512400	RETIREMENT	16,714.62	17,509.00	16,010.19	19,749.00	18,904.00	-845.00	-4.28%
100-5-1550-512403	RETIREMENT: COUNTY MATCH	20,959.12	23,564.34	19,638.03	26,266.00	23,976.00	-2,290.00	-8.72%
100-5-1550-512904	UNIFORMS	0.00	558.00	0.00	750.00	1,200.00	450.00	60.00%
	Total Class: 51 - SALARIES & BENEFITS:	**751,462.41**	**746,529.96**	**662,809.00**	**829,440.00**	**809,412.00**	**-20,028.00**	**-2.41%**
Class: 52 - CONTRACTED SERVICES								
100-5-1550-521100	BOARD MEMBERS FEES	77.76	9.29	0.00	0.00	0.00	0.00	0.00%
100-5-1550-521201	LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1550-521203	DRUG SCREEN/BACKGROUND (	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1550-521218	CONTRACT SERV - AERIAL PHO	37,033.65	37,033.65	37,033.65	37,768.00	37,768.00	0.00	0.00%
100-5-1550-521250	CONTRACT SERV-COMPUTER	56,132.00	29,164.00	30,612.00	30,725.00	25,160.00	-5,565.00	-18.11%
100-5-1550-521335	C/S-ANNUAL SOFTWARE MAIN	15,671.75	0.00	13,170.98	15,740.00	20,900.00	5,160.00	32.78%
100-5-1550-522100	JANITORIAL - CONTRACTS	15,509.22	15,507.37	12,927.44	15,600.00	15,600.00	0.00	0.00%
100-5-1550-522202	REP & MT OFF EQUIPMENT	2,249.04	1,905.04	1,450.60	3,000.00	3,000.00	0.00	0.00%
100-5-1550-522220	REP & MT VEHICLES	1,721.54	2,809.34	2,349.03	3,000.00	3,000.00	0.00	0.00%
100-5-1550-523200	TELEPHONE	4,679.21	4,721.22	3,947.43	5,000.00	5,000.00	0.00	0.00%
100-5-1550-523201	CELL PHONES	4,896.88	4,248.81	3,511.57	5,000.00	4,000.00	-1,000.00	-20.00%
100-5-1550-523300	ADVERTISING & PUBLISHING	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-1550-523400	PRINTING	3,484.93	46,326.16	3,504.77	27,000.00	30,000.00	3,000.00	11.11%
100-5-1550-523500	TRAVEL	19,724.32	15,026.60	17,288.35	22,420.00	20,175.00	-2,245.00	-10.01%
100-5-1550-523600	DUES & SUBSCRIPTIONS	2,840.05	10,844.49	2,862.61	4,425.00	4,450.00	25.00	0.56%
100-5-1550-523700	EDUCATION & TRAINING	6,882.78	5,454.75	5,385.44	7,025.00	10,050.00	3,025.00	43.06%
	Total Class: 52 - CONTRACTED SERVICES:	**170,903.13**	**173,050.72**	**134,043.87**	**176,803.00**	**179,203.00**	**2,400.00**	**1.36%**
Class: 53 - SUPPLIES								
100-5-1550-531100	OFFICE SUPPLIES	1,488.10	1,095.12	675.14	2,000.00	2,000.00	0.00	0.00%
100-5-1550-531101	MINOR OPERATING $0 - $499	832.34	222.93	484.63	500.00	500.00	0.00	0.00%
100-5-1550-531102	POSTAGE	1,743.81	1,079.36	660.51	2,000.00	2,500.00	500.00	25.00%
100-5-1550-531103	COMPUTER SUPPLIES	1,201.90	2,431.12	268.18	1,500.00	1,500.00	0.00	0.00%
100-5-1550-531104	JANITORIAL SUPPLIES	438.34	365.27	569.06	600.00	1,000.00	400.00	66.67%
100-5-1550-531106	MEDICAL SUPPLIES-GENERAL	0.00	10.11	0.00	100.00	100.00	0.00	0.00%
100-5-1550-531110	MISCELLANEOUS	0.00	108.68	0.00	0.00	0.00	0.00	0.00%
100-5-1550-531120	TIRES & TUBES	909.25	721.16	2,364.15	1,500.00	3,000.00	1,500.00	100.00%
100-5-1550-531122	VEHICLE SUPPLIES	224.10	66.99	194.43	250.00	250.00	0.00	0.00%
100-5-1550-531210	WATER & SEWER	298.09	255.30	143.92	500.00	250.00	-250.00	-50.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1550-531230	ELECTRIC	15,322.58	19,499.76	13,551.39	15,000.00	15,500.00	500.00	3.33%
100-5-1550-531270	FUEL	8,474.23	9,425.76	8,785.86	8,500.00	10,500.00	2,000.00	23.53%
100-5-1550-531300	OTHER SUPPLIES	1,817.32	1,532.85	1,393.80	1,600.00	2,100.00	500.00	31.25%
100-5-1550-531601	COMPUTERS $500 - $9,999	1,521.21	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
100-5-1550-531750	CENTRAL SUPPLY INVENTORY	0.00	0.00	82.24	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**34,271.27**	**36,814.41**	**29,173.31**	**37,050.00**	**42,200.00**	**5,150.00**	**13.90%**
	Total Department: 1550 - TAX ASSESSOR:	**956,636.81**	**956,395.09**	**826,026.18**	**1,043,293.00**	**1,030,815.00**	**-12,478.00**	**-1.20%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1555 - EMPLOYEE HEALTH BENEFITS								
Class: 51 - SALARIES & BENEFITS								
100-5-1555-511100	SALARIES	73,646.05	80,000.43	75,108.09	95,984.00	103,793.00	7,809.00	8.14%
100-5-1555-512100	GROUP INSURANCE (PREMIUM	3,250.00	2,000.00	750.00	0.00	0.00	0.00	0.00%
100-5-1555-512121	ADMINISTRATION FEES-CLAIMS	-457.44	-2,729.00	-2,690.88	2,800,000.00	2,900,000.00	100,000.00	3.57%
100-5-1555-512122	EMPLE BEN PLAN -EMPLE DED	-222,838.88	-251,023.58	-198,144.31	0.00	0.00	0.00	0.00%
100-5-1555-512127	GROUP INSURANCE -PTSD	0.00	17,514.00	34,791.00	35,028.00	36,000.00	972.00	2.77%
100-5-1555-512200	SOCIAL SECURITY TAXES	5,762.53	6,133.77	5,686.79	7,343.00	7,940.00	597.00	8.13%
100-5-1555-512400	RETIREMENT	6,497.60	2,475.19	2,393.46	2,880.00	3,114.00	234.00	8.13%
100-5-1555-512403	RETIREMENT-MATCH	6,352.70	3,801.89	3,534.97	5,759.00	5,041.00	-718.00	-12.47%
100-5-1555-512405	AFTER-TAX	6,842.47	8,531.00	6,341.42	14,000.00	12,000.00	-2,000.00	-14.29%
100-5-1555-512406	VISION	17,476.96	19,313.02	17,117.38	30,000.00	30,000.00	0.00	0.00%
100-5-1555-512407	DENTAL	49,802.62	52,450.01	45,147.78	80,000.00	80,000.00	0.00	0.00%
100-5-1555-512408	PRE-TAX	25,449.14	33,013.72	26,386.40	27,000.00	27,000.00	0.00	0.00%
100-5-1555-512550	GYM REIMBURSEMENTS	3,264.16	3,357.28	3,173.32	5,000.00	5,000.00	0.00	0.00%
100-5-1555-513000	STOP LOSS FEE	942,693.93	786,444.04	715,994.89	875,000.00	943,630.00	68,630.00	7.84%
100-5-1555-513001	ADMINISTRATIVE FEES	133,890.20	130,144.40	122,285.83	145,000.00	145,000.00	0.00	0.00%
100-5-1555-513003	LIFE INSURANCE	44,028.48	48,104.72	40,662.17	40,000.00	40,000.00	0.00	0.00%
100-5-1555-513004	LONG TERM DBL & AD&D	82,836.78	90,477.24	72,411.28	81,600.00	81,600.00	0.00	0.00%
100-5-1555-513005	ACCIDENT DEATH & DISMEMBI	-2.26	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1555-513006	EMPLOYEE ASSISTANCE PROGF	9,514.25	9,982.50	8,724.00	10,000.00	10,000.00	0.00	0.00%
100-5-1555-513010	HDHP FEES	41,635.73	60,195.09	41,781.14	80,000.00	80,000.00	0.00	0.00%
100-5-1555-513011	HSA FUNDING/FEES	302,935.79	319,029.39	275,989.93	285,000.00	285,000.00	0.00	0.00%
100-5-1555-513012	FSA FUNDING FEES	1,140.96	724.62	508.60	1,500.00	1,500.00	0.00	0.00%
100-5-1555-513013	SHORT TERM DBL	5,828.50	6,024.54	3,824.78	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**1,539,550.27**	**1,425,964.27**	**1,301,778.04**	**4,621,094.00**	**4,796,618.00**	**175,524.00**	**3.80%**
Class: 52 - CONTRACTED SERVICES								
100-5-1555-521253	CONT SERVICES - ADMIN CONS	10,399.30	786.80	0.00	0.00	0.00	0.00	0.00%
100-5-1555-521254	CONT SERVICES - ADMINISTRA	49,868.79	51,773.38	37,494.65	40,000.00	40,000.00	0.00	0.00%
100-5-1555-521255	HEALTH AND WELLNESS PLAN	10.25	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1555-523300	ADVERTISTING & PUBLISHING	0.00	65.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**60,278.34**	**52,625.18**	**37,494.65**	**40,000.00**	**40,000.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-1555-531106	MEDICAL SUPPLIES	0.00	0.00	194.38	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**0.00**	**0.00**	**194.38**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 55 - SELF FUNDED INSURANCE								
100-5-1555-552214	COBRA	0.09	302.57	42.81	0.00	0.00	0.00	0.00%
100-5-1555-552219	FINANCE DEPARTMENT	199,750.59	172,801.75	213,537.46	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1555-552220	REGISTRAR	509.85	6,195.77	19,874.49	0.00	0.00	0.00	0.00%
100-5-1555-552223	TAX COMMISSIONER	288,266.72	90,014.29	105,625.38	0.00	0.00	0.00	0.00%
100-5-1555-552224	TAX ASSESSOR	185,644.65	160,204.75	111,401.43	0.00	0.00	0.00	0.00%
100-5-1555-552225	FACILITIES MANAGEMENT	10,771.46	4,071.71	108,007.68	0.00	0.00	0.00	0.00%
100-5-1555-552227	CLERK OF SUPERIOR COURT	79,788.60	140,933.49	474,549.15	0.00	0.00	0.00	0.00%
100-5-1555-552228	MAGISTRATE COURT	204,175.78	301,073.24	195,141.09	0.00	0.00	0.00	0.00%
100-5-1555-552229	PROBATE COURT	88,960.25	97,671.46	187,632.46	0.00	0.00	0.00	0.00%
100-5-1555-552230	JUVENILE COURT	201,463.38	195,303.39	221,231.55	0.00	0.00	0.00	0.00%
100-5-1555-552232	SHERIFF'S DEPARTMENT	396,042.48	507,899.10	378,115.87	0.00	0.00	0.00	0.00%
100-5-1555-552233	CORRECTIONS/JAIL	486,035.47	462,774.16	349,239.33	0.00	0.00	0.00	0.00%
100-5-1555-552234	E M S	687,153.42	505,282.93	762,809.93	0.00	0.00	0.00	0.00%
100-5-1555-552236	911 - 911 CENTER	-45,319.55	-83,583.87	25,472.13	0.00	0.00	0.00	0.00%
100-5-1555-552237	ANIMAL CONTROL	2,660.54	7,851.91	30,425.92	0.00	0.00	0.00	0.00%
100-5-1555-552238	ROADS AND BRIDGES	519,484.10	428,134.89	253,666.99	0.00	0.00	0.00	0.00%
100-5-1555-552240	RECREATION - PSA	0.00	0.00	1,068.53	0.00	0.00	0.00	0.00%
100-5-1555-552241	BRYAN LANG LIBRARY	215.09	-21.55	0.00	0.00	0.00	0.00	0.00%
100-5-1555-552242	PLANNING & BUILDING DEPT	160,336.22	40,042.64	137,379.14	0.00	0.00	0.00	0.00%
100-5-1555-552244	JOINT DEVELOPMENT AUTHOR	0.00	0.00	126.85	0.00	0.00	0.00	0.00%
100-5-1555-552245	SOLID WASTE & RECYCLING	-1,456.01	-41,026.82	2,280.35	0.00	0.00	0.00	0.00%
100-5-1555-552247	DISTRICT ATTORNEY	-302.10	0.00	2,767.86	0.00	0.00	0.00	0.00%
100-5-1555-552248	MANAGEMENT INFO SYSTEMS	8,658.28	15,787.43	713.34	0.00	0.00	0.00	0.00%
100-5-1555-552249	HUMAN RESOURCES	21,787.48	21,625.89	86,774.54	0.00	0.00	0.00	0.00%
100-5-1555-552251	FIRE SERVICES	0.00	2,638.54	0.00	0.00	0.00	0.00	0.00%
100-5-1555-552252	EMERGENCY MANAGEMENT	0.00	0.00	3,852.74	0.00	0.00	0.00	0.00%
100-5-1555-552254	SUPPORT SERVICES	0.00	0.00	-122,167.13	0.00	0.00	0.00	0.00%
100-5-1555-552258	BOARD OF COMMISSIONERS	24,468.21	51,298.06	7,621.10	0.00	0.00	0.00	0.00%
100-5-1555-552259	ADMINISTRATION	27,387.08	74,090.56	95,953.15	0.00	0.00	0.00	0.00%
100-5-1555-552260	ADMINISTRATIVE SERVICES	0.00	0.00	-158.02	0.00	0.00	0.00	0.00%
100-5-1555-552262	COUNTY CLERKS OFFICE	7,135.17	4,089.86	7,261.17	0.00	0.00	0.00	0.00%
100-5-1555-552263	FLEET SERVICES	27,566.40	41,568.40	18,302.61	0.00	0.00	0.00	0.00%
100-5-1555-552265	ONSITE WELLNESS CLINIC	103,217.02	59,365.08	20,391.71	0.00	0.00	0.00	0.00%
100-5-1555-552267	SCHOOL RESOURCE OFFICERS	2,164.17	7,729.20	88,416.74	0.00	0.00	0.00	0.00%
100-5-1555-552268	CUMBERLAND PATROL	0.00	0.00	30,855.02	0.00	0.00	0.00	0.00%
100-5-1555-552269	TWO RIVERS GUN RANGE	0.00	-361.98	1,413.94	0.00	0.00	0.00	0.00%
100-5-1555-552271	CODE ENFORCEMENT	5,438.07	53,285.37	30,146.13	0.00	0.00	0.00	0.00%
100-5-1555-552273	ROW MOWING	0.00	41,515.90	67,234.50	0.00	0.00	0.00	0.00%
100-5-1555-552274	SENIOR CENTER	0.00	14,624.67	10,433.41	0.00	0.00	0.00	0.00%
Total Class: 55 - SELF FUNDED INSURANCE:		**3,692,002.91**	**3,383,182.79**	**3,927,441.35**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Class: 57 - INTERGOVERNMENTAL								
100-5-1555-572600	ADJUSTMENTS	7,330.39	-12,818.08	-125,087.28	0.00	0.00	0.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**7,330.39**	**-12,818.08**	**-125,087.28**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 1555 - EMPLOYEE HEALTH BENEFITS:		**5,299,161.91**	**4,848,954.16**	**5,141,821.14**	**4,661,094.00**	**4,836,618.00**	**175,524.00**	**3.77%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1556 - WORKER'S COMPENSATION								
Class: 51 - SALARIES & BENEFITS								
100-5-1556-511100	SALARIES	14,454.34	15,187.74	13,493.96	16,792.00	16,793.00	1.00	0.01%
100-5-1556-512200	SOCIAL SECURITY TAXES	1,072.07	1,128.26	1,003.09	1,285.00	1,285.00	0.00	0.00%
100-5-1556-512400	RETIREMENT	433.27	453.20	415.82	504.00	504.00	0.00	0.00%
100-5-1556-512403	RETIREMENT- COUNTY MATCH	468.71	453.97	339.74	1,008.00	504.00	-504.00	-50.00%
	Total Class: 51 - SALARIES & BENEFITS:	**16,428.39**	**17,223.17**	**15,252.61**	**19,589.00**	**19,086.00**	**-503.00**	**-2.57%**
Class: 52 - CONTRACTED SERVICES								
100-5-1556-521201	LEGAL FEES	7,779.95	2,914.50	0.00	20,000.00	10,000.00	-10,000.00	-50.00%
100-5-1556-521254	CONT SERVICES - ADMIN	79,336.21	75,904.17	67,298.16	81,000.00	85,000.00	4,000.00	4.94%
100-5-1556-521255	HEALTH & WELLNESS PLAN	10,586.84	9,949.30	9,203.42	13,000.00	13,000.00	0.00	0.00%
100-5-1556-522202	REPAIR & MAINTENANCE OFC I	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1556-523200	TELEPHONE	276.12	23.11	0.00	0.00	0.00	0.00	0.00%
100-5-1556-523201	CELL PHONES	1,115.51	541.31	436.96	950.00	600.00	-350.00	-36.84%
100-5-1556-523500	TRAVEL	2,091.36	910.31	1,496.26	3,100.00	3,100.00	0.00	0.00%
100-5-1556-523700	EDUCATION & TRAINING	550.00	334.00	600.00	1,500.00	1,500.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**101,735.99**	**90,576.70**	**79,034.80**	**119,550.00**	**113,200.00**	**-6,350.00**	**-5.31%**
Class: 53 - SUPPLIES								
100-5-1556-531100	OFFICE SUPPLIES	0.00	76.14	19.40	0.00	0.00	0.00	0.00%
100-5-1556-531102	POSTAGE	34.95	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1556-531103	COMPUTER SUPPLIES	55.73	65.84	0.00	500.00	500.00	0.00	0.00%
100-5-1556-531106	MEDICAL SUPPLIES	1,665.47	3,094.43	1,557.93	3,000.00	3,000.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**1,756.15**	**3,236.41**	**1,577.33**	**3,500.00**	**3,500.00**	**0.00**	**0.00%**
Class: 55 - SELF FUNDED INSURANCE								
100-5-1556-552101	STOP LOSS POLICY	124,735.00	123,285.00	149,650.00	159,576.00	177,000.00	17,424.00	10.92%
100-5-1556-552102	SITF ASSESSMENT	0.00	0.00	0.00	6,000.00	6,000.00	0.00	0.00%
100-5-1556-552200	CURRENT CLAIMS	0.00	0.00	0.00	215,000.00	215,000.00	0.00	0.00%
100-5-1556-552215	ADMINISTRATIVE FEES	17,930.00	19,617.00	20,375.00	22,000.00	22,000.00	0.00	0.00%
100-5-1556-552220	REGISTRAR	0.00	44,549.68	16,336.25	0.00	0.00	0.00	0.00%
100-5-1556-552224	TAX ASSESSOR	0.00	0.00	110.39	0.00	0.00	0.00	0.00%
100-5-1556-552225	FACILITIES MANAGEMENT	0.00	0.00	433.95	0.00	0.00	0.00	0.00%
100-5-1556-552227	CLERK OF SUPERIOR COURT	955.09	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1556-552232	SHERIFF'S DEPARTMENT	187,053.94	440,169.07	194,777.94	0.00	0.00	0.00	0.00%
100-5-1556-552234	E M S	28,255.17	12,023.03	50,793.95	0.00	0.00	0.00	0.00%
100-5-1556-552237	ANIMAL CONTROL	238.89	291.53	2,813.87	0.00	0.00	0.00	0.00%
100-5-1556-552238	ROADS AND BRIDGES	21,065.76	41,910.68	2,160.37	0.00	0.00	0.00	0.00%
100-5-1556-552241	COUNTY LIBRARY	666.63	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1556-552265	ONSITE WELLNESS CLINIC	0.00	0.00	312.13	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1556-552269	TWO RIVERS GUN RANGE	0.00	3,529.41	0.00	0.00	0.00	0.00	0.00%
100-5-1556-552274	SENIOR CENTER	0.00	6,655.56	0.00	0.00	0.00	0.00	0.00%
Total Class: 55 - SELF FUNDED INSURANCE:		**380,900.48**	**692,030.96**	**437,763.85**	**402,576.00**	**420,000.00**	**17,424.00**	**4.33%**
Class: 57 - INTERGOVERNMENTAL								
100-5-1556-572600	ADJUSTMENTS	-5.94	0.00	-6,950.05	0.00	0.00	0.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**-5.94**	**0.00**	**-6,950.05**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 1556 - WORKER'S COMPENSATION:		**500,815.07**	**803,067.24**	**526,678.54**	**545,215.00**	**555,786.00**	**10,571.00**	**1.94%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1557 - RISK MANAGEMENT								
Class: 51 - SALARIES & BENEFITS								
100-5-1557-511100	SALARIES	75,455.72	81,369.90	72,172.05	89,902.00	90,838.00	936.00	1.04%
100-5-1557-512200	SOCIAL SECURITY TAXES	5,452.84	5,884.39	5,237.04	6,877.00	6,949.00	72.00	1.05%
100-5-1557-512400	COUNTY RETIREMENT	2,256.29	2,421.56	2,218.94	2,697.00	2,725.00	28.00	1.04%
100-5-1557-512403	RETIREMENT - COUNTY MATCH	4,360.17	4,669.88	1,837.98	5,394.00	5,257.00	-137.00	-2.54%
100-5-1557-512600	UNEMPLOYMENT INSURANCE	5,177.90	8,030.00	10,352.27	5,000.00	5,000.00	0.00	0.00%
100-5-1557-512905	SAFETY EQUIPMENT	228.46	249.99	0.00	500.00	500.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**92,931.38**	**102,625.72**	**91,818.28**	**110,370.00**	**111,269.00**	**899.00**	**0.81%**
Class: 52 - CONTRACTED SERVICES								
100-5-1557-521201	LEGAL FEES	0.00	0.00	8,509.05	10,000.00	10,000.00	0.00	0.00%
100-5-1557-521254	CONTRACTED SVCS-ADMIN	42,500.00	0.00	0.00	15,000.00	0.00	-15,000.00	-100.00%
100-5-1557-522100	JANITORIAL-CONTRACTS	770.76	770.76	642.30	800.00	800.00	0.00	0.00%
100-5-1557-522201	REPAIRS & MAINTENANCE-CON	208.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-5-1557-522202	REPAIR & MAINT - OFFICE EQU	111.10	131.03	54.71	100.00	100.00	0.00	0.00%
100-5-1557-522220	REP & MT VEHICLES	158.54	0.00	0.00	1,500.00	1,000.00	-500.00	-33.33%
100-5-1557-523100	VEHICLE INSURANCE	211,633.87	45,736.00	336,004.00	0.00	0.00	0.00	0.00%
100-5-1557-523101	PROPERTY & EQUIP INSURANC	195,337.40	247,943.23	331,787.50	388,190.00	407,685.00	19,495.00	5.02%
100-5-1557-523102	LIABILITY & VEH INSURANCE	779,863.57	1,358,140.72	1,133,197.80	1,519,549.00	1,476,366.00	-43,183.00	-2.84%
100-5-1557-523200	TELEPHONE	0.00	254.06	231.29	500.00	500.00	0.00	0.00%
100-5-1557-523201	CELL PHONE	0.00	611.77	482.74	600.00	600.00	0.00	0.00%
100-5-1557-523400	PRINTING	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-1557-523500	TRAVEL	871.32	1,964.33	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-1557-523600	DUES & SUBSCRIPTIONS	50.00	258.00	362.00	1,000.00	1,000.00	0.00	0.00%
100-5-1557-523700	EDUCATION & TRAINING	250.00	425.00	250.00	3,500.00	3,500.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**1,231,754.56**	**1,656,234.90**	**1,811,521.39**	**1,942,339.00**	**1,903,151.00**	**-39,188.00**	**-2.02%**
Class: 53 - SUPPLIES								
100-5-1557-531100	OFFICE SUPPLIES	32.96	15.68	112.02	100.00	100.00	0.00	0.00%
100-5-1557-531101	MINOR OPERATING	654.64	101.98	55.88	100.00	100.00	0.00	0.00%
100-5-1557-531102	POSTAGE	30.45	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-1557-531103	COMPUTER SUPPLIES	42.99	192.21	0.00	200.00	200.00	0.00	0.00%
100-5-1557-531122	VEHICLE SUPPLIES	0.00	0.00	0.00	200.00	100.00	-100.00	-50.00%
100-5-1557-531270	FUEL	279.89	265.29	129.28	725.00	500.00	-225.00	-31.03%
100-5-1557-531300	OTHER SUPPLIES	0.00	10.54	27.07	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**1,040.93**	**585.70**	**324.25**	**1,425.00**	**1,100.00**	**-325.00**	**-22.81%**
	Total Department: 1557 - RISK MANAGEMENT:	**1,325,726.87**	**1,759,446.32**	**1,903,663.92**	**2,054,134.00**	**2,015,520.00**	**-38,614.00**	**-1.88%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1558 - ONSITE WELLNESS CLINIC								
Class: 51 - SALARIES & BENEFITS								
100-5-1558-511100	SALARIES	367,613.68	383,032.61	332,041.00	430,008.00	432,322.00	2,314.00	0.54%
100-5-1558-512200	SOCIAL SECURITY TAXES	26,652.82	27,778.17	24,072.70	32,896.00	33,073.00	177.00	0.54%
100-5-1558-512400	RETIREMENT	10,921.73	11,229.35	10,053.56	12,179.00	12,332.00	153.00	1.26%
100-5-1558-512403	RETIREMENT: COUNTY MATCH	3,729.26	3,821.67	4,291.13	4,632.00	4,235.00	-397.00	-8.57%
100-5-1558-512904	UNIFORMS	603.59	654.39	258.61	1,200.00	1,200.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**409,521.08**	**426,516.19**	**370,717.00**	**480,915.00**	**483,162.00**	**2,247.00**	**0.47%**
Class: 52 - CONTRACTED SERVICES								
100-5-1558-521230	CONTRACTED R&M - ALL BLDG	439.45	479.40	319.60	480.00	480.00	0.00	0.00%
100-5-1558-521251	CONTRACT SVC-PRACTITIONER	19,781.25	21,371.25	16,531.25	26,500.00	20,000.00	-6,500.00	-24.53%
100-5-1558-521254	CONTRACT SVC-ADMINISTRATI	0.00	85.00	0.00	0.00	0.00	0.00	0.00%
100-5-1558-521256	CONTRACT SVC-MEDICAL DIRE	24,000.00	30,000.00	20,000.00	24,000.00	24,000.00	0.00	0.00%
100-5-1558-521335	C/S-ANNUAL SOFTWARE MAIN	3,738.46	3,274.76	855.89	6,754.00	0.00	-6,754.00	-100.00%
100-5-1558-521340	C/S-CLOUD COMPUTING FEES	6,305.22	6,859.56	8,383.87	7,136.00	13,000.00	5,864.00	82.17%
100-5-1558-522100	JANITORIAL - CONTRACTS	8,282.90	8,138.25	6,723.51	8,150.00	8,150.00	0.00	0.00%
100-5-1558-522201	REP & MT COMPUTERS	33.28	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1558-522202	REP & MT OFF EQUIPMENT	1,383.16	1,537.09	1,572.80	600.00	600.00	0.00	0.00%
100-5-1558-522205	REPAIR & MAINT - MEDICAL EC	22.89	378.99	360.00	500.00	500.00	0.00	0.00%
100-5-1558-523102	LIABILITY INSURANCE	16,305.12	16,305.12	16,609.84	16,305.00	16,305.00	0.00	0.00%
100-5-1558-523200	TELEPHONE	3,510.35	3,549.75	2,983.47	3,550.00	3,550.00	0.00	0.00%
100-5-1558-523201	CELL PHONES	1,105.63	1,162.07	911.35	1,170.00	1,170.00	0.00	0.00%
100-5-1558-523300	ADVERTISING & PUBLISHING	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%
100-5-1558-523400	PRINTING	0.00	461.20	0.00	0.00	0.00	0.00	0.00%
100-5-1558-523500	TRAVEL	2,667.93	0.00	0.00	500.00	500.00	0.00	0.00%
100-5-1558-523600	DUES & SUBSCRIPTIONS	78.72	1,266.81	70.81	759.00	759.00	0.00	0.00%
100-5-1558-523700	EDUCATION & TRAINING	2,187.75	0.00	1,004.56	5,640.00	5,640.00	0.00	0.00%
100-5-1558-523800	PROFESSIONAL LICENSES	175.00	710.00	0.00	119.00	275.00	156.00	131.09%
	Total Class: 52 - CONTRACTED SERVICES:	**90,017.11**	**95,579.25**	**76,326.95**	**102,263.00**	**94,929.00**	**-7,334.00**	**-7.17%**
Class: 53 - SUPPLIES								
100-5-1558-531100	OFFICE SUPPLIES	845.10	1,498.54	866.62	1,450.00	1,450.00	0.00	0.00%
100-5-1558-531101	MINOR OPERATING	1,776.32	1,576.63	986.42	1,675.00	1,900.00	225.00	13.43%
100-5-1558-531102	POSTAGE	193.77	2.04	0.00	200.00	60.00	-140.00	-70.00%
100-5-1558-531103	COMPUTER SUPPLIES	864.75	1,434.15	1,345.94	1,500.00	1,500.00	0.00	0.00%
100-5-1558-531104	JANITORIAL SUPPLIES	47.12	107.55	220.84	100.00	100.00	0.00	0.00%
100-5-1558-531106	MEDICAL SUPPLIES - GENERAL	24,794.63	26,590.27	25,738.70	30,000.00	35,000.00	5,000.00	16.67%
100-5-1558-531109	MEDICATIONS	39,826.38	35,624.07	31,938.86	32,000.00	33,000.00	1,000.00	3.13%
100-5-1558-531210	WATER & SEWER	334.33	330.57	213.60	250.00	250.00	0.00	0.00%
100-5-1558-531230	ELECTRIC	7,098.68	9,164.98	6,458.08	7,200.00	7,800.00	600.00	8.33%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1558-531300	OTHER SUPPLIES	629.06	449.80	365.60	500.00	500.00	0.00	0.00%
100-5-1558-531600	SMALL EQUIP $500 - $9,999	1,545.00	3,275.00	1,888.54	1,905.00	0.00	-1,905.00	-100.00%
100-5-1558-531603	FURNITURE $500-$9,999	0.00	1,313.90	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**77,955.14**	**81,367.50**	**70,023.20**	**76,780.00**	**81,560.00**	**4,780.00**	**6.23%**
	Total Department: 1558 - ONSITE WELLNESS CLINIC:	**577,493.33**	**603,462.94**	**517,067.15**	**659,958.00**	**659,651.00**	**-307.00**	**-0.05%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 1565 - FACILITIES MANAGEMENT								
Class: 51 - SALARIES & BENEFITS								
100-5-1565-511100	SALARIES - REGULAR EMPLOY	332,865.93	273,580.39	282,420.38	354,915.00	368,184.00	13,269.00	3.74%
100-5-1565-511300	OVERTIME	842.85	1,437.85	800.44	2,000.00	2,000.00	0.00	0.00%
100-5-1565-512100	GROUP INSURANCE (PREMIUM	2.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1565-512200	SOCIAL SECURITY TAXES	24,832.60	20,359.82	21,260.79	27,151.00	28,165.00	1,014.00	3.73%
100-5-1565-512400	RETIREMENT	7,131.30	5,915.02	5,282.83	7,074.00	10,954.00	3,880.00	54.85%
100-5-1565-512403	RETIREMENT: COUNTY MATCH	7,511.68	5,521.75	5,178.09	7,357.00	13,396.00	6,039.00	82.09%
100-5-1565-512904	UNIFORMS	3,366.19	2,989.47	2,295.82	3,000.00	3,000.00	0.00	0.00%
100-5-1565-512905	SAFETY EQUIPMENT	98.99	610.98	265.78	1,000.00	1,000.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**376,651.54**	**310,415.28**	**317,504.13**	**402,497.00**	**426,699.00**	**24,202.00**	**6.01%**
Class: 52 - CONTRACTED SERVICES								
100-5-1565-521205	PEST CONTROL	14,166.72	15,522.28	12,724.00	15,000.00	15,000.00	0.00	0.00%
100-5-1565-521230	CONTRACTED R&M ALL BLDGS	1,779.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1565-521240	CONTRACT SVC-LAWN CARE	4,198.53	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1565-521335	C/S-ANNUAL SOFTWARE MAIN	7,200.00	6,300.00	9,240.00	8,000.00	9,500.00	1,500.00	18.75%
100-5-1565-521340	C/S-CLOUD COMPUTING FEES	0.00	480.00	0.00	0.00	0.00	0.00	0.00%
100-5-1565-522100	JANITORIAL - CONTRACTS	2,741.76	2,737.76	2,289.80	3,000.00	3,000.00	0.00	0.00%
100-5-1565-522320	EQUIPMENT RENTAL	4,674.50	663.00	1,596.45	4,000.00	4,000.00	0.00	0.00%
100-5-1565-523200	TELEPHONE	1,359.60	1,392.75	1,372.86	1,500.00	1,500.00	0.00	0.00%
100-5-1565-523201	CELL PHONES	7,439.15	7,379.40	5,871.06	7,000.00	7,000.00	0.00	0.00%
100-5-1565-523300	ADVERTISING & PUBLISHING	1,105.00	425.00	0.00	1,000.00	500.00	-500.00	-50.00%
100-5-1565-523400	PRINTING	0.00	103.40	0.00	0.00	0.00	0.00	0.00%
100-5-1565-523500	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1565-523600	DUES & SUBSCRIPTIONS	0.00	23.61	23.61	0.00	0.00	0.00	0.00%
100-5-1565-523700	EDUCATION & TRAINING	409.00	960.16	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-1565-526019	ANIMAL CONTROL	26.16	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**45,099.42**	**35,987.36**	**33,117.78**	**40,500.00**	**41,500.00**	**1,000.00**	**2.47%**
Class: 53 - SUPPLIES								
100-5-1565-531100	OFFICE SUPPLIES	248.58	644.75	486.25	500.00	700.00	200.00	40.00%
100-5-1565-531101	MINOR OPERATING $0 - $499	19,884.96	20,826.20	16,749.40	20,000.00	22,000.00	2,000.00	10.00%
100-5-1565-531103	COMPUTER SUPPLIES	82.86	17.99	188.99	0.00	0.00	0.00	0.00%
100-5-1565-531104	JANITORIAL SUPPLIES	506.58	514.77	187.92	700.00	700.00	0.00	0.00%
100-5-1565-531106	MEDICAL SUPPLIES-GENERAL	0.00	1,295.85	0.00	0.00	0.00	0.00	0.00%
100-5-1565-531120	TIRES & TUBES	106.34	1,395.86	2,236.18	1,000.00	1,000.00	0.00	0.00%
100-5-1565-531122	VEHICLE SUPPLIES	2,161.63	4,604.93	3,679.15	3,000.00	4,000.00	1,000.00	33.33%
100-5-1565-531130	R & M BUILDING SUPPLIES	0.00	0.00	0.00	260,000.00	300,000.00	40,000.00	15.38%
100-5-1565-531210	WATER & SEWER	591.84	855.64	536.34	1,000.00	1,000.00	0.00	0.00%
100-5-1565-531230	ELECTRIC	9,786.98	4,920.49	4,801.78	5,000.00	5,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1565-531250	OIL	0.00	52.95	283.60	0.00	0.00	0.00	0.00%
100-5-1565-531270	FUEL	21,705.74	16,422.96	15,660.05	18,000.00	20,000.00	2,000.00	11.11%
100-5-1565-531300	OTHER SUPPLIES	272.73	576.66	356.73	500.00	500.00	0.00	0.00%
100-5-1565-531600	SMALL EQUIP $500 - $9,999	1,306.90	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-1565-531601	COMPUTERS $500 - $9,999	0.00	0.00	0.00	550.00	550.00	0.00	0.00%
100-5-1565-536001	COMMISSIONERS BLDG	4,129.22	7,598.51	3,424.99	0.00	0.00	0.00	0.00%
100-5-1565-536006	PROBATE COURT	0.00	236.75	0.00	0.00	0.00	0.00	0.00%
100-5-1565-536007	MAGISTRATE COURT	457.29	71.94	0.00	0.00	0.00	0.00	0.00%
100-5-1565-536008	COURTHOUSE BUILDING	23,766.17	15,945.71	22,274.40	0.00	0.00	0.00	0.00%
100-5-1565-536009	SUPERIOR COURT	285.00	9.95	0.00	0.00	0.00	0.00	0.00%
100-5-1565-536011	DISTRICT ATTORNEY	0.00	91.47	0.00	0.00	0.00	0.00	0.00%
100-5-1565-536012	WOODBINE OLD ELEMENTRY	397.89	30.00	428.46	0.00	0.00	0.00	0.00%
100-5-1565-536013	PUBLIC DEFENDER	1,440.17	1,998.69	962.96	0.00	0.00	0.00	0.00%
100-5-1565-536016	HEADSTART PROGRAM	29,110.95	26,350.61	16,643.35	0.00	0.00	0.00	0.00%
100-5-1565-536017	SENIOR CITIZENS PROGRAM	0.00	3,201.48	6,045.09	0.00	0.00	0.00	0.00%
100-5-1565-536018	PSA	1,809.50	907.56	0.00	0.00	0.00	0.00	0.00%
100-5-1565-536021	GATEWAY (WOODBINE)	16,694.43	22,515.29	25,337.83	0.00	0.00	0.00	0.00%
100-5-1565-536026	EXTENSION OFFICE BLDG	895.64	943.90	2,041.44	0.00	0.00	0.00	0.00%
100-5-1565-536031	ATKINSON BLDG	404.64	973.77	457.25	0.00	0.00	0.00	0.00%
100-5-1565-536046	COURT SERVICES BLDG	1,736.66	1,180.30	360.00	0.00	0.00	0.00	0.00%
100-5-1565-536056	ROAD DEPARTMENT BLDG	1,827.83	2,598.29	4,806.56	0.00	0.00	0.00	0.00%
100-5-1565-536061	BRANCH OFFICE ENV HEALTH	857.13	24.48	0.00	0.00	0.00	0.00	0.00%
100-5-1565-536066	BRANCH OFF PLAN & BLDG	1,112.16	307.51	6,072.00	0.00	0.00	0.00	0.00%
100-5-1565-536071	PUBLIC LIBRARY BLDG	3,051.53	5,463.62	309.80	0.00	0.00	0.00	0.00%
100-5-1565-536076	BRYAN LANG LIBRARY BLDG	14,134.36	15.00	15.00	0.00	0.00	0.00	0.00%
100-5-1565-536081	FACILITIES MANAGEMENT BLD	8,038.54	994.33	1,769.42	0.00	0.00	0.00	0.00%
100-5-1565-536086	CORONER BLDG	295.81	30.36	978.39	0.00	0.00	0.00	0.00%
100-5-1565-536091	SHERIFF OFFICE - JAIL	37,188.10	23,257.42	21,125.71	0.00	0.00	0.00	0.00%
100-5-1565-536095	CCSO-PATROL BUILDING	809.99	355.29	1,417.94	0.00	0.00	0.00	0.00%
100-5-1565-536101	SHERIFF - SUBSTATION	11,030.36	19,554.11	1,727.80	0.00	0.00	0.00	0.00%
100-5-1565-536106	SHERIFF - 911 CENTER	64.58	1,647.21	0.00	0.00	0.00	0.00	0.00%
100-5-1565-536120	CAMDEN COUNTY HEALTH DEF	0.00	2,432.38	951.75	0.00	0.00	0.00	0.00%
100-5-1565-536121	KINGSLAND HEALTH DEPT	0.00	215.07	23.12	0.00	0.00	0.00	0.00%
100-5-1565-536125	NEW HEALTH DEPARTMENT	37.75	312.38	46.55	0.00	0.00	0.00	0.00%
100-5-1565-536126	ST.MARYS HEALTH DEPT	5,563.36	330.48	52.50	0.00	0.00	0.00	0.00%
100-5-1565-536127	WOODBINE HEALTH DEPARTM	164.73	1,283.52	0.00	0.00	0.00	0.00	0.00%
100-5-1565-536131	MCKINLEY CENTER	7,533.78	8,694.48	5,497.43	0.00	0.00	0.00	0.00%
100-5-1565-536132	CASA KINGSLAND	4,675.07	5,537.46	4,117.52	0.00	0.00	0.00	0.00%
100-5-1565-536133	GATEWAY BEHAVIORAL HLTH	8,963.59	11,291.57	8,084.68	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-1565-536134	MAINPOINT CLINIC	432.19	7.50	7.50	0.00	0.00	0.00	0.00%
100-5-1565-536136	DFACS BLDG	3,716.44	2,046.56	797.24	0.00	0.00	0.00	0.00%
100-5-1565-536141	STATION 10 (KINGSLAND)	5,570.11	1,511.85	1,811.20	0.00	0.00	0.00	0.00%
100-5-1565-536142	STATION 11 (WOODBINE)	8,950.28	6,286.28	1,771.46	0.00	0.00	0.00	0.00%
100-5-1565-536146	STATION 12 (MUSH BLUFF)	881.62	4,153.67	3,529.24	0.00	0.00	0.00	0.00%
100-5-1565-536156	STATION 14 (DUTCH MILL)	707.79	409.75	83.34	0.00	0.00	0.00	0.00%
100-5-1565-536161	STATION 15 (BROWNTOWN)	2,302.00	1,862.02	20,857.21	0.00	0.00	0.00	0.00%
100-5-1565-536166	STATION 16 (HARRIETT BLF)	836.94	5,408.55	17,203.30	0.00	0.00	0.00	0.00%
100-5-1565-536171	STATION 17 (WAVERLY)	4,914.34	2,474.95	1,224.36	0.00	0.00	0.00	0.00%
100-5-1565-536176	STATION 18 (TARBORO)	591.34	12,565.85	1,691.42	0.00	0.00	0.00	0.00%
100-5-1565-536177	STATION 19 (Dover Bluff)	4,908.01	613.37	2,412.74	0.00	0.00	0.00	0.00%
100-5-1565-536181	S/R 110 LANDFILL	2,839.80	1,185.09	2,265.68	0.00	0.00	0.00	0.00%
100-5-1565-536186	C&D INDUSTRIAL LANDFILL	1,561.73	1,025.53	921.75	0.00	0.00	0.00	0.00%
100-5-1565-536191	OLD STILL LANDFILL	0.00	17.06	0.00	0.00	0.00	0.00	0.00%
100-5-1565-536196	RECORDS RETENTION BLDG	645.05	15.00	15.00	0.00	0.00	0.00	0.00%
100-5-1565-536197	RESILIENCY OPERATIONS CENT	2,550.69	7,069.35	1,060.17	0.00	0.00	0.00	0.00%
100-5-1565-536198	PARKS	0.00	4,406.57	10,565.43	0.00	0.00	0.00	0.00%
100-5-1565-536201	EOC BUILDING	5,082.89	596.76	616.50	0.00	0.00	0.00	0.00%
100-5-1565-536202	GOVERNMENT SVCS BLDG	17,861.84	17,425.23	10,348.56	0.00	0.00	0.00	0.00%
100-5-1565-536203	BOARD OF REGISTRARS	448.24	394.00	34.99	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**307,932.67**	**288,004.88**	**257,355.42**	**310,250.00**	**355,450.00**	**45,200.00**	**14.57%**
Class: 54 - CAPITAL OUTLAY								
100-5-1565-541300	BUILDING IMPROVEMENTS	0.00	6,957.00	0.00	0.00	0.00	0.00	0.00%
100-5-1565-542200	VEHICLES	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**6,957.00**	**6,000.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 1565 - FACILITIES MANAGEMENT:	**729,683.63**	**641,364.52**	**613,977.33**	**753,247.00**	**823,649.00**	**70,402.00**	**9.35%**

Section 3: Judiciary

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2150 - SUPERIOR COURT								
Class: 51 - SALARIES & BENEFITS								
100-5-2150-511100	SALARIES - REGULAR EMPLOY	18,421.71	18,910.02	14,818.00	18,000.00	18,000.00	0.00	0.00%
100-5-2150-511600	SALARIES - MONTHLY	121,992.00	121,992.00	78,367.00	123,192.00	60,372.00	-62,820.00	-50.99%
100-5-2150-512200	SOCIAL SECURITY TAXES	10,650.92	10,688.27	7,053.15	10,801.00	5,995.00	-4,806.00	-44.50%
	Total Class: 51 - SALARIES & BENEFITS:	**151,064.63**	**151,590.29**	**100,238.15**	**151,993.00**	**84,367.00**	**-67,626.00**	**-44.49%**
Class: 52 - CONTRACTED SERVICES								
100-5-2150-521335	C/S-ANNUAL SOFTWARE MAIN	26,388.38	26,388.38	27,814.40	27,700.00	29,215.00	1,515.00	5.47%
100-5-2150-522100	JANITORIAL - CONTRACTS	23,611.24	23,596.94	19,682.30	23,640.00	23,640.00	0.00	0.00%
100-5-2150-522202	REP & MT OFF EQUIPMENT	41.24	56.03	61.79	100.00	100.00	0.00	0.00%
100-5-2150-523200	TELEPHONE	8,177.47	8,349.16	7,056.92	8,340.00	8,520.00	180.00	2.16%
100-5-2150-523201	CELL PHONES	502.20	502.20	418.50	502.00	502.00	0.00	0.00%
100-5-2150-523600	DUES & SUBSCRIPTIONS	2,354.37	2,915.61	956.61	3,204.00	3,384.00	180.00	5.62%
100-5-2150-523612	JURY FEES	33,069.67	30,207.76	31,487.01	40,000.00	50,000.00	10,000.00	25.00%
100-5-2150-523614	COURT WITNESS FEES	25.00	0.00	0.00	500.00	250.00	-250.00	-50.00%
100-5-2150-523620	INDIGENT ATTORNEY FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-2150-523906	COURT REPORTERS	55,016.25	55,719.04	63,534.39	66,000.00	70,000.00	4,000.00	6.06%
	Total Class: 52 - CONTRACTED SERVICES:	**149,185.82**	**147,735.12**	**151,011.92**	**169,986.00**	**185,611.00**	**15,625.00**	**9.19%**
Class: 53 - SUPPLIES								
100-5-2150-531100	OFFICE SUPPLIES	266.96	319.73	588.19	400.00	740.00	340.00	85.00%
100-5-2150-531101	MINOR OPERATING $0 - $499	274.56	850.45	544.59	1,000.00	1,000.00	0.00	0.00%
100-5-2150-531102	POSTAGE	3,783.67	4,262.62	4,248.05	3,500.00	5,787.00	2,287.00	65.34%
100-5-2150-531103	COMPUTER SUPPLIES	472.16	0.00	297.04	500.00	447.00	-53.00	-10.60%
100-5-2150-531104	JANITORIAL SUPPLIES	2,376.34	2,104.70	1,557.37	2,350.00	2,055.00	-295.00	-12.55%
100-5-2150-531210	WATER & SEWER	521.76	667.33	539.03	644.00	720.00	76.00	11.80%
100-5-2150-531230	ELECTRIC	35,346.72	41,918.70	27,044.61	38,446.00	34,853.00	-3,593.00	-9.35%
100-5-2150-531300	OTHER SUPPLIES	1,738.28	1,806.35	1,871.57	1,550.00	2,507.00	957.00	61.74%
	Total Class: 53 - SUPPLIES:	**44,780.45**	**51,929.88**	**36,690.45**	**48,390.00**	**48,109.00**	**-281.00**	**-0.58%**
Class: 57 - INTERGOVERNMENTAL								
100-5-2150-572013	DRUG COURT	90,999.96	90,999.96	34,125.01	45,500.00	45,500.00	0.00	0.00%
100-5-2150-572014	JUDICIAL CIRCUIT BUDGET	86,798.84	87,056.23	75,315.85	86,704.00	86,704.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**177,798.80**	**178,056.19**	**109,440.86**	**132,204.00**	**132,204.00**	**0.00**	**0.00%**
	Total Department: 2150 - SUPERIOR COURT:	**522,829.70**	**529,311.48**	**397,381.38**	**502,573.00**	**450,291.00**	**-52,282.00**	**-10.40%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2200 - CLERK OF SUPERIOR COURT								
Class: 51 - SALARIES & BENEFITS								
100-5-2200-511100	SALARIES - REGULAR EMPLOY	485,164.43	497,110.85	423,901.65	539,164.00	543,623.00	4,459.00	0.83%
100-5-2200-511102	SALARIES-SELLBACK LEAVE	1,699.50	1,666.40	832.40	2,500.00	2,500.00	0.00	0.00%
100-5-2200-511200	SALARIES - TEMP. EMPLOYEE	0.00	0.00	79.18	0.00	0.00	0.00	0.00%
100-5-2200-511300	OVERTIME	461.78	0.00	59.48	2,500.00	2,500.00	0.00	0.00%
100-5-2200-512200	SOCIAL SECURITY TAXES	34,961.10	35,960.36	30,597.38	41,399.00	41,587.00	188.00	0.45%
100-5-2200-512400	RETIREMENT	14,544.94	14,467.85	10,967.73	16,235.00	16,309.00	74.00	0.46%
100-5-2200-512403	RETIREMENT: COUNTY MATCH	14,871.84	15,986.76	12,358.18	19,501.00	20,316.00	815.00	4.18%
	Total Class: 51 - SALARIES & BENEFITS:	**551,703.59**	**565,192.22**	**478,796.00**	**621,299.00**	**626,835.00**	**5,536.00**	**0.89%**
Class: 52 - CONTRACTED SERVICES								
100-5-2200-521254	CONTRACT SERV-ADMINISTRA	0.00	276.90	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-2200-521335	C/S-ANNUAL SOFTWARE MAIN	44,551.98	44,462.85	38,775.99	48,936.00	48,936.00	0.00	0.00%
100-5-2200-521340	C/S-CLOUD COMPUTING FEES	500.00	500.00	500.00	530.00	530.00	0.00	0.00%
100-5-2200-522100	JANITORIAL - CONTRACTS	13,992.12	13,992.12	11,660.10	14,668.00	14,668.00	0.00	0.00%
100-5-2200-522202	REP & MT OFF EQUIPMENT	2,835.82	2,754.47	3,511.68	4,000.00	4,000.00	0.00	0.00%
100-5-2200-523200	TELEPHONE	6,355.12	5,914.22	5,029.63	7,000.00	7,000.00	0.00	0.00%
100-5-2200-523400	PRINTING	2,870.95	116.07	3,104.10	3,750.00	3,925.00	175.00	4.67%
100-5-2200-523500	TRAVEL	304.46	0.00	0.00	500.00	500.00	0.00	0.00%
100-5-2200-523600	DUES & SUBSCRIPTIONS	1,454.37	1,415.86	512.51	2,000.00	2,000.00	0.00	0.00%
100-5-2200-523700	EDUCATION & TRAINING	863.50	400.00	963.50	1,000.00	1,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**73,728.32**	**69,832.49**	**64,057.51**	**83,384.00**	**83,559.00**	**175.00**	**0.21%**
Class: 53 - SUPPLIES								
100-5-2200-531100	OFFICE SUPPLIES	2,480.58	3,345.94	3,406.38	3,500.00	4,200.00	700.00	20.00%
100-5-2200-531101	MINOR OPERATING $0 - $499	506.29	975.44	432.85	500.00	500.00	0.00	0.00%
100-5-2200-531102	POSTAGE	3,498.17	3,341.54	2,476.79	4,000.00	4,000.00	0.00	0.00%
100-5-2200-531103	COMPUTER SUPPLIES	1,998.84	2,315.24	3,600.44	2,750.00	5,000.00	2,250.00	81.82%
100-5-2200-531104	JANITORIAL SUPPLIES	259.25	468.68	778.94	420.00	900.00	480.00	114.29%
100-5-2200-531107	RECORDING SUPPLIES	796.85	0.00	844.60	950.00	1,000.00	50.00	5.26%
100-5-2200-531115	CHLD SUPPORT OFFICE/POSTA	1,166.95	1,108.63	1,260.48	1,500.00	1,860.00	360.00	24.00%
100-5-2200-531210	WATER & SEWER	438.86	557.80	464.69	700.00	700.00	0.00	0.00%
100-5-2200-531230	ELECTRIC	21,600.84	25,617.07	16,527.30	20,320.00	20,320.00	0.00	0.00%
100-5-2200-531300	OTHER SUPPLIES	309.79	333.19	247.66	325.00	475.00	150.00	46.15%
100-5-2200-531600	SMALL EQUIP $500 - $9,999	0.00	1,105.00	0.00	0.00	0.00	0.00	0.00%
100-5-2200-531601	COMPUTERS $500 - $9,999	4,664.71	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**37,721.13**	**39,168.53**	**30,040.13**	**34,965.00**	**38,955.00**	**3,990.00**	**11.41%**
Total Department: 2200 - CLERK OF SUPERIOR COURT:		**663,153.04**	**674,193.24**	**572,893.64**	**739,648.00**	**749,349.00**	**9,701.00**	**1.31%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2250 - DISTRICT ATTORNEY								
Class: 51 - SALARIES & BENEFITS								
100-5-2250-511100	SALARIES - REGULAR EMPLOY	258,501.17	286,595.30	266,037.69	0.00	0.00	0.00	0.00%
100-5-2250-511400	REIMBURSEMENT SALARIES &	-246,801.85	-59,166.04	0.00	0.00	0.00	0.00	0.00%
100-5-2250-511600	SALARIES - MONTHLY	12,000.00	38,732.32	16,499.98	12,000.00	12,000.00	0.00	0.00%
100-5-2250-512100	GROUP INSURANCE (PREMIUM	0.00	95,809.80	2,169.87	0.00	0.00	0.00	0.00%
100-5-2250-512200	SOCIAL SECURITY TAXES	20,300.58	24,015.82	21,093.77	918.00	918.00	0.00	0.00%
100-5-2250-512400	RETIREMENT	443.06	3,122.20	4,361.65	0.00	0.00	0.00	0.00%
100-5-2250-512403	RETIREMENT: COUNTY MATCH	516.40	6,130.52	8,138.99	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**44,959.36**	**395,239.92**	**318,301.95**	**12,918.00**	**12,918.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-2250-521201	LEGAL FEES	0.00	48,425.00	48,612.50	0.00	0.00	0.00	0.00%
100-5-2250-522100	JANITORIAL - CONTRACTS	9,540.12	9,540.12	7,950.10	9,540.00	9,540.00	0.00	0.00%
100-5-2250-523200	TELEPHONE	454.08	416.24	389.57	460.00	460.00	0.00	0.00%
100-5-2250-523614	COURT WITNESS FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**9,994.20**	**58,381.36**	**56,952.17**	**10,000.00**	**10,000.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-2250-531104	JANITORIAL SUPPLIES	89.14	351.92	288.60	225.00	225.00	0.00	0.00%
100-5-2250-531210	WATER & SEWER	217.42	278.06	223.78	300.00	300.00	0.00	0.00%
100-5-2250-531230	ELECTRIC	14,727.80	17,466.10	11,268.59	17,325.00	17,325.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**15,034.36**	**18,096.08**	**11,780.97**	**17,850.00**	**17,850.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
100-5-2250-572004	DISTRICT ATTORNEY BUDGET	662,408.00	301,427.64	183,279.68	732,377.00	732,377.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**662,408.00**	**301,427.64**	**183,279.68**	**732,377.00**	**732,377.00**	**0.00**	**0.00%**
	Total Department: 2250 - DISTRICT ATTORNEY:	**732,395.92**	**773,145.00**	**570,314.77**	**773,145.00**	**773,145.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2400 - MAGISTRATE COURT								
Class: 51 - SALARIES & BENEFITS								
100-5-2400-511100	SALARIES - REGULAR EMPLOY	239,277.19	249,667.72	217,276.91	267,471.00	268,463.00	992.00	0.37%
100-5-2400-512200	SOCIAL SECURITY TAXES	17,792.70	18,425.58	15,963.56	20,462.00	20,537.00	75.00	0.37%
100-5-2400-512400	RETIREMENT	5,562.88	5,694.57	5,661.73	6,757.00	7,064.00	307.00	4.54%
100-5-2400-512403	RETIREMENT: COUNTY MATCH	2,667.26	2,615.91	3,371.91	4,018.00	4,390.00	372.00	9.26%
100-5-2400-512904	UNIFORMS	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**265,300.03**	**276,403.78**	**242,274.11**	**299,008.00**	**300,754.00**	**1,746.00**	**0.58%**
Class: 52 - CONTRACTED SERVICES								
100-5-2400-521335	C/S-ANNUAL SOFTWARE MAIN	999.00	3,749.00	2,867.50	3,000.00	5,700.00	2,700.00	90.00%
100-5-2400-522100	JANITORIAL - CONTRACTS	7,632.12	7,632.12	6,360.10	7,632.00	7,632.00	0.00	0.00%
100-5-2400-522201	REP & MT COMPUTERS	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
100-5-2400-522202	REP & MT OFF EQUIPMENT	3,737.42	715.74	457.01	1,500.00	1,500.00	0.00	0.00%
100-5-2400-523200	TELEPHONE	3,144.82	3,208.78	2,695.35	3,156.00	3,267.00	111.00	3.52%
100-5-2400-523201	CELL PHONES	762.90	303.88	1,051.17	300.00	1,260.00	960.00	320.00%
100-5-2400-523300	ADVERTISING & PUBLISHING	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
100-5-2400-523500	TRAVEL	792.00	401.98	2,107.88	2,400.00	3,000.00	600.00	25.00%
100-5-2400-523600	DUES & SUBSCRIPTIONS	1,849.09	3,003.91	6,377.06	7,383.00	7,383.00	0.00	0.00%
100-5-2400-523614	COURT WITNESS FEES	140.00	0.00	0.00	480.00	480.00	0.00	0.00%
100-5-2400-523620	INDIGENT ATTORNEY FEES	3,600.00	3,600.00	3,000.00	3,800.00	3,800.00	0.00	0.00%
100-5-2400-523700	EDUCATION & TRAINING	395.00	2,018.50	0.00	1,400.00	1,400.00	0.00	0.00%
100-5-2400-523906	COURT REPORTERS	2,822.15	2,680.09	1,989.62	3,980.00	3,980.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**25,874.50**	**27,314.00**	**26,905.69**	**35,531.00**	**39,902.00**	**4,371.00**	**12.30%**
Class: 53 - SUPPLIES								
100-5-2400-531100	OFFICE SUPPLIES	2,596.60	2,862.77	1,663.30	3,000.00	3,000.00	0.00	0.00%
100-5-2400-531101	MINOR OPERATING $0 - $499	1,349.06	927.21	367.55	1,215.00	1,215.00	0.00	0.00%
100-5-2400-531102	POSTAGE	3,748.55	4,332.78	3,922.92	4,000.00	6,000.00	2,000.00	50.00%
100-5-2400-531103	COMPUTER SUPPLIES	1,111.09	2,339.08	1,593.56	3,000.00	3,000.00	0.00	0.00%
100-5-2400-531104	JANITORIAL SUPPLIES	275.79	316.44	678.31	300.00	1,260.00	960.00	320.00%
100-5-2400-531210	WATER & SEWER	173.92	222.44	176.99	240.00	240.00	0.00	0.00%
100-5-2400-531230	ELECTRIC	11,782.31	13,972.95	9,014.92	12,000.00	12,000.00	0.00	0.00%
100-5-2400-531600	SMALL EQUIP $500 - $9,999	0.00	2,681.13	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**21,037.32**	**27,654.80**	**17,417.55**	**23,755.00**	**26,715.00**	**2,960.00**	**12.46%**
	Total Department: 2400 - MAGISTRATE COURT:	**312,211.85**	**331,372.58**	**286,597.35**	**358,294.00**	**367,371.00**	**9,077.00**	**2.53%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2500 - PROBATE COURT								
Class: 51 - SALARIES & BENEFITS								
100-5-2500-511100	SALARIES - REGULAR EMPLOY	281,820.44	301,217.13	246,529.74	348,149.00	353,710.00	5,561.00	1.60%
100-5-2500-512200	SOCIAL SECURITY TAXES	20,789.91	22,271.26	18,052.89	26,633.00	27,059.00	426.00	1.60%
100-5-2500-512400	RETIREMENT	5,412.40	7,784.55	7,535.91	9,479.00	9,670.00	191.00	2.01%
100-5-2500-512403	RETIREMENT: COUNTY MATCH	9,855.38	14,555.02	10,512.53	17,187.00	17,518.00	331.00	1.93%
	Total Class: 51 - SALARIES & BENEFITS:	**317,878.13**	**345,827.96**	**282,631.07**	**401,448.00**	**407,957.00**	**6,509.00**	**1.62%**
Class: 52 - CONTRACTED SERVICES								
100-5-2500-521201	LEGAL FEES	5,471.50	6,210.00	1,150.50	10,000.00	10,000.00	0.00	0.00%
100-5-2500-521250	CONTRACT SERV-COMPUTER	3,537.42	3,974.21	5,236.06	6,600.00	6,600.00	0.00	0.00%
100-5-2500-521254	CONTRACT SERVICES-ADMIN	31,486.00	24,665.50	20,076.00	35,000.00	35,000.00	0.00	0.00%
100-5-2500-521318	VITAL STATISTICS	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.00%
100-5-2500-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	600.00	0.00	0.00	0.00	0.00	0.00%
100-5-2500-522100	JANITORIAL - CONTRACTS	9,540.12	9,540.12	7,950.10	10,001.00	10,001.00	0.00	0.00%
100-5-2500-522201	REP & MT COMPUTERS	0.00	0.00	0.00	700.00	700.00	0.00	0.00%
100-5-2500-522202	REP & MT OFF EQUIPMENT	876.55	1,042.11	634.62	4,800.00	4,800.00	0.00	0.00%
100-5-2500-523200	TELEPHONE	3,595.07	3,615.52	3,092.66	3,400.00	3,400.00	0.00	0.00%
100-5-2500-523201	CELL PHONES	484.43	481.78	374.41	0.00	0.00	0.00	0.00%
100-5-2500-523300	ADVERTISING & PUBLISHING	19,574.00	25,746.00	16,895.00	10,000.00	10,000.00	0.00	0.00%
100-5-2500-523400	PRINTING	7,476.00	6,794.00	7,730.00	12,000.00	7,000.00	-5,000.00	-41.67%
100-5-2500-523500	TRAVEL	1,540.43	972.00	325.44	1,500.00	1,500.00	0.00	0.00%
100-5-2500-523600	DUES & SUBSCRIPTIONS	599.37	748.61	933.61	1,000.00	1,000.00	0.00	0.00%
100-5-2500-523614	COURT WITNESS FEES	800.00	400.00	25.00	2,000.00	2,000.00	0.00	0.00%
100-5-2500-523620	INDIGENT ATTORNEY FEES	8,400.00	8,440.00	7,000.00	8,500.00	8,500.00	0.00	0.00%
100-5-2500-523700	EDUCATION & TRAINING	1,661.84	1,212.00	1,212.00	2,500.00	2,500.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**102,542.73**	**101,941.85**	**80,135.40**	**115,501.00**	**110,501.00**	**-5,000.00**	**-4.33%**
Class: 53 - SUPPLIES								
100-5-2500-531100	OFFICE SUPPLIES	2,310.48	2,081.50	1,913.74	3,000.00	3,000.00	0.00	0.00%
100-5-2500-531101	MINOR OPERATING $0 - $499	721.71	288.81	81.88	500.00	500.00	0.00	0.00%
100-5-2500-531102	POSTAGE	7,552.21	8,739.98	6,134.38	7,500.00	7,500.00	0.00	0.00%
100-5-2500-531103	COMPUTER SUPPLIES	1,121.81	1,093.52	1,304.95	2,500.00	2,500.00	0.00	0.00%
100-5-2500-531104	JANITORIAL SUPPLIES	191.09	417.94	732.79	500.00	500.00	0.00	0.00%
100-5-2500-531107	RECORDING SUPPLIES	2,992.84	3,046.98	2,491.52	4,000.00	4,000.00	0.00	0.00%
100-5-2500-531210	WATER & SEWER	217.41	278.07	223.78	250.00	250.00	0.00	0.00%
100-5-2500-531230	ELECTRIC	14,727.80	17,466.10	11,268.59	11,500.00	16,500.00	5,000.00	43.48%
100-5-2500-531300	OTHER SUPPLIES	590.58	649.26	641.32	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-2500-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**30,425.93**	**34,062.16**	**24,792.95**	**30,250.00**	**35,250.00**	**5,000.00**	**16.53%**
	Total Department: 2500 - PROBATE COURT:	**450,846.79**	**481,831.97**	**387,559.42**	**547,199.00**	**553,708.00**	**6,509.00**	**1.19%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2600 - JUVENILE COURT								
Class: 51 - SALARIES & BENEFITS								
100-5-2600-511100	SALARIES - REGULAR EMPLOY	188,921.15	198,634.39	160,900.48	200,931.00	198,503.00	-2,428.00	-1.21%
100-5-2600-512200	SOCIAL SECURITY TAXES	13,685.34	14,201.34	11,566.94	14,767.00	15,185.00	418.00	2.83%
100-5-2600-512400	RETIREMENT	5,272.42	6,079.58	4,721.91	6,028.00	4,488.00	-1,540.00	-25.55%
100-5-2600-512403	RETIREMENT: COUNTY MATCH	2,722.97	4,018.37	2,793.74	8,059.00	6,356.00	-1,703.00	-21.13%
	Total Class: 51 - SALARIES & BENEFITS:	**210,601.88**	**222,933.68**	**179,983.07**	**229,785.00**	**224,532.00**	**-5,253.00**	**-2.29%**
Class: 52 - CONTRACTED SERVICES								
100-5-2600-521202	MEDICAL PRISONERS	0.00	211.80	0.00	0.00	0.00	0.00	0.00%
100-5-2600-521208	AUDIT FEES	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-2600-521332	CONTRACT SERV-LEGAL ASIST	62,333.26	35,833.33	32,500.00	39,000.00	42,000.00	3,000.00	7.69%
100-5-2600-521335	C/S-ANNUAL SOFTWARE MAIN	1,900.00	1,925.00	2,048.75	1,855.00	1,900.00	45.00	2.43%
100-5-2600-522202	REP & MT OFF EQUIPMENT	494.00	685.12	267.88	1,000.00	1,000.00	0.00	0.00%
100-5-2600-523200	TELEPHONE	1,083.53	1,211.02	1,013.40	1,500.00	1,500.00	0.00	0.00%
100-5-2600-523201	CELL PHONES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-2600-523400	PRINTING	0.00	0.00	0.00	150.00	150.00	0.00	0.00%
100-5-2600-523500	TRAVEL	1,456.97	1,367.48	39.67	2,500.00	2,500.00	0.00	0.00%
100-5-2600-523600	DUES & SUBSCRIPTIONS	1,663.46	1,848.84	2,110.84	3,000.00	3,000.00	0.00	0.00%
100-5-2600-523614	COURT WITNESS FEES	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-2600-523620	INDIGENT ATTORNEY FEES	80,361.39	120,380.00	110,870.00	115,000.00	125,000.00	10,000.00	8.70%
100-5-2600-523700	EDUCATION & TRAINING	684.00	548.00	709.00	1,000.00	1,500.00	500.00	50.00%
100-5-2600-523906	COURT REPORTERS	18,500.74	21,370.11	18,960.04	26,000.00	22,000.00	-4,000.00	-15.38%
100-5-2600-523910	COURT TRANSCRIPT FEES	5,721.88	5,848.67	0.00	5,600.00	3,000.00	-2,600.00	-46.43%
	Total Class: 52 - CONTRACTED SERVICES:	**178,199.23**	**191,229.37**	**168,519.58**	**196,705.00**	**203,650.00**	**6,945.00**	**3.53%**
Class: 53 - SUPPLIES								
100-5-2600-531100	OFFICE SUPPLIES	385.40	416.50	363.12	500.00	500.00	0.00	0.00%
100-5-2600-531101	MINOR OPERATING $0 - $499	369.30	1,528.89	112.61	458.00	499.00	41.00	8.95%
100-5-2600-531102	POSTAGE	2,685.16	2,036.79	995.37	2,500.00	3,000.00	500.00	20.00%
100-5-2600-531103	COMPUTER SUPPLIES	624.19	102.28	14.39	500.00	500.00	0.00	0.00%
100-5-2600-531104	JANITORIAL SUPPLIES	402.24	279.78	265.24	230.00	230.00	0.00	0.00%
100-5-2600-531106	MEDICAL SUPPLIES-GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-2600-531210	WATER & SEWER	218.45	447.81	248.63	300.00	300.00	0.00	0.00%
100-5-2600-531230	ELECTRIC	2,206.02	2,649.58	1,886.49	2,500.00	2,500.00	0.00	0.00%
100-5-2600-531300	OTHER SUPPLIES	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
100-5-2600-531600	SMALL EQUIP $500 - $9,999	1,125.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-2600-531601	COMPUTERS $500 - $9,999	1,226.27	0.00	1,039.50	1,186.00	5,000.00	3,814.00	321.59%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-2600-531603	FURNITURE $500-$9,999	2,491.83	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**11,733.86**	**7,461.63**	**4,925.35**	**8,474.00**	**12,829.00**	**4,355.00**	**51.39%**
	Total Department: 2600 - JUVENILE COURT:	**400,534.97**	**421,624.68**	**353,428.00**	**434,964.00**	**441,011.00**	**6,047.00**	**1.39%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 2800 - PUBLIC DEFENDER								
Class: 51 - SALARIES & BENEFITS								
100-5-2800-511600	SALARIES - MONTHLY	107,000.08	112,899.97	88,000.00	28,115.00	28,115.00	0.00	0.00%
100-5-2800-512200	SOCIAL SECURITY TAXES	8,185.50	8,636.94	6,732.00	2,151.00	2,151.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**115,185.58**	**121,536.91**	**94,732.00**	**30,266.00**	**30,266.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-2800-521333	CONTRACT SVC-INDIGENT DEF	-106,484.62	-107,218.34	-89,539.73	0.00	0.00	0.00	0.00%
100-5-2800-522100	JANITORIAL - CONTRACTS	2,426.28	2,426.28	2,021.90	2,426.00	2,426.00	0.00	0.00%
100-5-2800-523200	TELEPHONE	5,767.06	5,836.54	4,878.68	5,820.00	5,820.00	0.00	0.00%
100-5-2800-523620	INDIGENT ATTORNEY FEES	0.00	280.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**-98,291.28**	**-98,675.52**	**-82,639.15**	**8,246.00**	**8,246.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-2800-531104	JANITORIAL SUPPLIES	335.06	227.30	234.12	300.00	300.00	0.00	0.00%
100-5-2800-531210	WATER & SEWER	351.50	369.15	278.50	360.00	360.00	0.00	0.00%
100-5-2800-531230	ELECTRIC	1,777.34	2,136.08	1,474.59	1,960.00	1,960.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**2,463.90**	**2,732.53**	**1,987.21**	**2,620.00**	**2,620.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
100-5-2800-572014	JUDICIAL CIRCUIT BUDGET	313,337.00	332,502.84	313,358.23	390,720.00	404,968.00	14,248.00	3.65%
	Total Class: 57 - INTERGOVERNMENTAL:	**313,337.00**	**332,502.84**	**313,358.23**	**390,720.00**	**404,968.00**	**14,248.00**	**3.65%**
	Total Department: 2800 - PUBLIC DEFENDER:	**332,695.20**	**358,096.76**	**327,438.29**	**431,852.00**	**446,100.00**	**14,248.00**	**3.30%**

Section 4: Public Safety

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3300 - PATROL DIVISION								
Class: 51 - SALARIES & BENEFITS								
100-5-3300-511100	SALARIES - REGULAR EMPLOY	3,395,485.87	3,721,174.61	3,617,101.03	4,585,421.00	4,769,574.00	184,153.00	4.02%
100-5-3300-511102	SALARIES-SELLBACK LEAVE	45,313.52	56,034.85	32,416.42	0.00	55,000.00	55,000.00	0.00%
100-5-3300-511200	SALARIES - TEMP. EMPLOYEE	75,553.71	115,029.45	99,460.38	160,679.00	265,063.00	104,384.00	64.96%
100-5-3300-511300	OVERTIME	286,896.22	453,785.58	314,336.10	100,000.00	100,000.00	0.00	0.00%
100-5-3300-511400	REIMBURSEMENT SALARIES &	-4,132.80	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3300-512200	SOCIAL SECURITY TAXES	282,229.45	323,779.67	302,397.47	370,727.00	383,805.00	13,078.00	3.53%
100-5-3300-512400	RETIREMENT	107,118.48	107,393.63	100,640.76	126,831.00	146,295.00	19,464.00	15.35%
100-5-3300-512403	RETIREMENT: COUNTY MATCH	132,414.63	129,328.95	107,899.16	141,758.00	127,991.00	-13,767.00	-9.71%
100-5-3300-512404	RETIREMENT-PENSION FUND	20,594.16	30,461.25	30,461.65	51,506.00	51,506.00	0.00	0.00%
100-5-3300-512904	UNIFORMS	49,612.68	54,296.73	58,454.41	54,000.00	81,015.00	27,015.00	50.03%
100-5-3300-512905	SAFETY EQUIPMENT	4,925.12	56,546.54	12,797.29	17,600.00	23,400.00	5,800.00	32.95%
	Total Class: 51 - SALARIES & BENEFITS:	**4,396,011.04**	**5,047,831.26**	**4,675,964.67**	**5,608,522.00**	**6,003,649.00**	**395,127.00**	**7.05%**
Class: 52 - CONTRACTED SERVICES								
100-5-3300-521201	LEGAL FEES	2,678.94	2,865.00	4,213.08	0.00	0.00	0.00	0.00%
100-5-3300-521203	DRUG SCREEN/BACKGROUND	385.00	599.35	1,334.35	0.00	0.00	0.00	0.00%
100-5-3300-521220	OUTSIDE INVESTIGATIONS	3,942.45	2,122.05	1,528.35	2,500.00	2,500.00	0.00	0.00%
100-5-3300-521230	CONTRACTED R&M ALL BLDGS	476.67	2,376.14	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-3300-521250	CONTRACT SERV-COMPUTER	59,834.40	62,431.33	62,715.61	61,630.00	64,095.00	2,465.00	4.00%
100-5-3300-521254	CONTRACT SERV-ADMINISTRA	8,079.00	4,297.75	5,088.00	0.00	0.00	0.00	0.00%
100-5-3300-521255	CONTR SERV GENRL LABOR	0.00	0.00	110.67	0.00	0.00	0.00	0.00%
100-5-3300-521320	CALIBRATION TESTS	1,531.00	3,005.00	2,711.00	6,470.00	6,470.00	0.00	0.00%
100-5-3300-521335	C/S-ANNUAL SOFTWARE MAIN	208,768.54	182,204.63	228,887.83	217,414.00	312,380.00	94,966.00	43.68%
100-5-3300-522201	REP & MT COMPUTERS	0.00	39.00	0.00	0.00	0.00	0.00	0.00%
100-5-3300-522202	REP & MT OFF EQUIPMENT	10,114.23	9,579.92	9,847.73	9,200.00	16,700.00	7,500.00	81.52%
100-5-3300-522203	REP & MT RADIOS	32,583.16	26,524.24	394.69	29,000.00	10,000.00	-19,000.00	-65.52%
100-5-3300-522204	REP & MT OTHER EQUIPMENT	3,605.75	13,025.00	5,004.99	700.00	2,500.00	1,800.00	257.14%
100-5-3300-522220	REP & MT VEHICLES	140,988.90	173,593.99	69,171.80	80,000.00	86,600.00	6,600.00	8.25%
100-5-3300-522222	REP & MT BOATS	680.93	15,184.18	6,518.74	13,000.00	11,000.00	-2,000.00	-15.38%
100-5-3300-522320	EQUIPMENT RENTAL	0.00	8,211.91	1,120.00	5,000.00	0.00	-5,000.00	-100.00%
100-5-3300-523200	TELEPHONE	62,810.13	64,888.84	54,271.01	61,128.00	64,890.00	3,762.00	6.15%
100-5-3300-523201	CELL PHONES	50,476.12	53,898.79	44,449.82	51,750.00	61,000.00	9,250.00	17.87%
100-5-3300-523204	CABLE & SATELLITE FEES	0.00	617.95	560.07	0.00	0.00	0.00	0.00%
100-5-3300-523300	ADVERTISING & PUBLISHING	3,456.38	440.20	1,050.00	500.00	500.00	0.00	0.00%
100-5-3300-523400	PRINTING	1,596.39	1,651.90	1,429.61	1,000.00	2,000.00	1,000.00	100.00%
100-5-3300-523500	TRAVEL	49,187.46	35,786.45	35,250.67	44,000.00	72,300.00	28,300.00	64.32%
100-5-3300-523505	TRAVEL-PRISONER WARRANTS	0.00	49.59	0.00	0.00	0.00	0.00	0.00%
100-5-3300-523600	DUES & SUBSCRIPTIONS	6,175.51	5,478.08	4,558.67	4,400.00	4,050.00	-350.00	-7.95%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-3300-523700	EDUCATION & TRAINING	35,262.58	44,638.80	19,630.98	53,693.53	97,155.00	43,461.47	80.94%
Total Class: 52 - CONTRACTED SERVICES:		**682,633.54**	**713,510.09**	**559,847.67**	**642,385.53**	**815,140.00**	**172,754.47**	**26.89%**
Class: 53 - SUPPLIES								
100-5-3300-531100	OFFICE SUPPLIES	6,333.88	5,312.38	3,147.88	5,000.00	4,870.00	-130.00	-2.60%
100-5-3300-531101	MINOR OPERATING $0 - $499	53,909.89	72,446.00	39,968.86	60,125.00	78,950.00	18,825.00	31.31%
100-5-3300-531102	POSTAGE	1,365.33	3,452.87	3,275.55	1,300.00	2,500.00	1,200.00	92.31%
100-5-3300-531103	COMPUTER SUPPLIES	2,366.09	261.98	1,010.62	4,730.00	2,500.00	-2,230.00	-47.15%
100-5-3300-531104	JANITORIAL SUPPLIES	2,397.18	3,254.07	3,536.84	2,000.00	4,000.00	2,000.00	100.00%
100-5-3300-531106	MEDICAL SUPPLIES-GENERAL	7,102.26	11,643.31	13,815.94	4,000.00	6,850.00	2,850.00	71.25%
100-5-3300-531120	TIRES & TUBES	36,140.88	36,558.46	35,974.75	30,000.00	35,000.00	5,000.00	16.67%
100-5-3300-531122	VEHICLE SUPPLIES	82,989.93	83,996.83	49,169.94	75,500.00	57,500.00	-18,000.00	-23.84%
100-5-3300-531124	BOAT SUPPLIES	1,474.14	805.70	1,816.56	17,300.00	10,000.00	-7,300.00	-42.20%
100-5-3300-531130	R & M BUILDING SUPPLIES	393.03	671.55	5,156.22	2,500.00	2,500.00	0.00	0.00%
100-5-3300-531198	PROPANE	20.89	1,895.76	131.94	0.00	0.00	0.00	0.00%
100-5-3300-531210	WATER & SEWER	6,069.52	5,201.25	8,939.75	6,000.00	7,100.00	1,100.00	18.33%
100-5-3300-531230	ELECTRIC	29,618.43	32,227.61	51,774.24	30,000.00	48,500.00	18,500.00	61.67%
100-5-3300-531250	OIL	8,256.39	6,860.44	3,993.13	6,000.00	4,000.00	-2,000.00	-33.33%
100-5-3300-531270	FUEL	319,256.69	378,048.78	337,862.78	350,000.00	306,500.00	-43,500.00	-12.43%
100-5-3300-531300	OTHER SUPPLIES	10,346.03	4,302.41	2,366.61	3,000.00	7,500.00	4,500.00	150.00%
100-5-3300-531600	SMALL EQUIP $500 - $9,999	26,352.21	83,075.89	83,120.68	108,804.47	132,420.00	23,615.53	21.70%
100-5-3300-531601	COMPUTERS $500 - $9,999	9,614.59	3,516.54	0.00	0.00	0.00	0.00	0.00%
100-5-3300-531602	RADIOS $500 - $9,999	0.00	3,355.99	9,507.00	0.00	0.00	0.00	0.00%
100-5-3300-531603	FURNITURE $500 - $9,999	7,079.11	8,411.04	0.00	3,000.00	5,630.00	2,630.00	87.67%
100-5-3300-531710	K-9 PROGRAM	20,811.59	19,720.09	4,308.14	4,900.00	6,400.00	1,500.00	30.61%
100-5-3300-531712	SEARCH & RESCUE	2,109.95	1,817.07	1,347.28	2,500.00	2,000.00	-500.00	-20.00%
100-5-3300-531713	LOCAL DRUG SQUAD	0.00	0.00	0.00	6,000.00	5,000.00	-1,000.00	-16.67%
100-5-3300-531714	COMMUNITY EDUCATION	3,264.92	13,652.09	8,376.47	4,800.00	28,700.00	23,900.00	497.92%
100-5-3300-531750	CENTRAL SUPPLY INVENTORY	3,269.31	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3300-539999	FINANCE CHARGES	0.00	0.00	7.47	0.00	0.00	0.00	0.00%
Total Class: 53 - SUPPLIES:		**640,542.24**	**780,488.11**	**668,608.65**	**727,459.47**	**758,420.00**	**30,960.53**	**4.26%**
Class: 54 - CAPITAL OUTLAY								
100-5-3300-542200	VEHICLES	3,904.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3300-542400	COMPUTERS > $10,000	0.00	6,555.00	0.00	0.00	0.00	0.00	0.00%
100-5-3300-542600	OTHER EQUIP > $10,000	19,138.00	1,368.80	46,893.00	46,893.00	0.00	-46,893.00	-100.00%
Total Class: 54 - CAPITAL OUTLAY:		**23,042.00**	**7,923.80**	**46,893.00**	**46,893.00**	**0.00**	**-46,893.00**	**-100.00%**
Total Department: 3300 - PATROL DIVISION:		**5,742,228.82**	**6,549,753.26**	**5,951,313.99**	**7,025,260.00**	**7,577,209.00**	**551,949.00**	**7.86%**

Expenditures Partially Reimbursed By Camden County School Board

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3320 - SCHOOL RESOURCE OFFICERS								
Class: 51 - SALARIES & BENEFITS								
100-5-3320-511100	SALARIES - REGULAR EMPLOY	165,639.99	204,346.79	225,953.45	260,309.00	284,706.00	24,397.00	9.37%
100-5-3320-511102	SALARIES-SELLBACK LEAVE	4,400.80	1,197.20	2,252.40	0.00	3,000.00	3,000.00	0.00%
100-5-3320-511300	OVERTIME	1,870.83	16,200.81	2,662.89	0.00	0.00	0.00	0.00%
100-5-3320-512200	SOCIAL SECURITY TAXES	12,801.85	16,561.61	17,349.59	19,914.00	21,521.00	1,607.00	8.07%
100-5-3320-512400	RETIREMENT	3,831.17	3,234.21	5,812.22	3,831.00	8,541.00	4,710.00	122.94%
100-5-3320-512403	RETIREMENT-COUNTY MATCH	1,134.03	680.69	5,384.01	729.00	3,920.00	3,191.00	437.72%
100-5-3320-512404	RETIREMENT-PENSION FUND	1,405.00	2,485.00	1,922.08	3,490.00	3,490.00	0.00	0.00%
100-5-3320-512405	EMP HEALTH BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3320-512904	UNIFORMS	5,355.52	3,682.60	1,999.17	4,200.00	4,050.00	-150.00	-3.57%
100-5-3320-512905	SAFETY EQUIPMENT	230.00	3,273.00	4,436.88	2,000.00	3,600.00	1,600.00	80.00%
	Total Class: 51 - SALARIES & BENEFITS:	**196,669.19**	**251,661.91**	**267,772.69**	**294,473.00**	**332,828.00**	**38,355.00**	**13.02%**
Class: 52 - CONTRACTED SERVICES								
100-5-3320-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	399.90	562.15	0.00	133.00	133.00	0.00%
100-5-3320-522203	REP & MT RADIOS	1,507.20	1,256.00	0.00	0.00	0.00	0.00	0.00%
100-5-3320-522220	REP & MT VEHICLES	73.57	450.00	0.00	2,000.00	2,000.00	0.00	0.00%
100-5-3320-523201	CELL PHONES	1,879.57	3,716.06	2,879.36	2,700.00	3,400.00	700.00	25.93%
100-5-3320-523400	PRINTING	83.42	65.96	49.98	1,000.00	1,000.00	0.00	0.00%
100-5-3320-523500	TRAVEL	3,360.90	3,440.60	1,058.90	5,000.00	5,500.00	500.00	10.00%
100-5-3320-523600	DUES & SUBSCRIPTIONS	176.22	78.75	0.00	0.00	0.00	0.00	0.00%
100-5-3320-523700	EDUCATION & TRAINING	1,657.00	4,370.00	0.00	5,850.00	11,850.00	6,000.00	102.56%
	Total Class: 52 - CONTRACTED SERVICES:	**8,737.88**	**13,777.27**	**4,550.39**	**16,550.00**	**23,883.00**	**7,333.00**	**44.31%**
Class: 53 - SUPPLIES								
100-5-3320-531100	OFFICE SUPPLIES	263.54	474.17	193.97	1,000.00	750.00	-250.00	-25.00%
100-5-3320-531101	MINOR OPERATING $0 - $499	1,603.08	3,173.75	1,178.52	2,670.00	3,000.00	330.00	12.36%
100-5-3320-531103	COMPUTER SUPPLIES	0.00	0.00	0.00	375.00	375.00	0.00	0.00%
100-5-3320-531104	JANITORIAL SUPPLIES	0.00	0.00	0.00	400.00	400.00	0.00	0.00%
100-5-3320-531106	MEDICAL SUPPLIES	0.00	19.12	39.56	740.00	740.00	0.00	0.00%
100-5-3320-531120	TIRES & TUBES	1,680.00	0.00	2,349.26	1,925.00	2,200.00	275.00	14.29%
100-5-3320-531122	VEHICLE SUPPLIES	4,959.23	1,366.14	1,427.90	2,800.00	2,800.00	0.00	0.00%
100-5-3320-531130	R & M Building Supplies	0.00	91.38	0.00	0.00	0.00	0.00	0.00%
100-5-3320-531250	OIL	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-5-3320-531270	FUEL	10,090.64	6,141.51	5,839.21	10,625.00	10,625.00	0.00	0.00%
100-5-3320-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	0.00	0.00	12,000.00	12,000.00	0.00%
100-5-3320-531601	SMALL COMPUTERS $500-$9,9	10,200.00	6,555.00	0.00	0.00	0.00	0.00	0.00%
100-5-3320-531602	RADIOS $500 - $ 9,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-3320-531714	COMMUNITY EDUCATION	4,153.55	302.75	1,572.65	1,500.00	4,500.00	3,000.00	200.00%
	Total Class: 53 - SUPPLIES:	**32,950.04**	**18,123.82**	**12,601.07**	**22,535.00**	**37,890.00**	**15,355.00**	**68.14%**
Class: 54 - CAPITAL OUTLAY								
100-5-3320-542600	OTHER EQUIP >$10,000	0.00	1,368.80	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**1,368.80**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 3320 - SCHOOL RESOURCE OFFICERS:		**238,357.11**	**284,931.80**	**284,924.15**	**333,558.00**	**394,601.00**	**61,043.00**	**18.30%**

Expenditures Fully Reimbursed By SWFLANT

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3350 - CUMBERLAND PATROL								
Class: 51 - SALARIES & BENEFITS								
100-5-3350-511100	SALARIES - REGULAR EMPLOY	148,272.82	98,088.55	139,935.77	0.00	0.00	0.00	0.00%
100-5-3350-511102	SALARIES-SELLBACK LEAVE	2,578.40	2,875.87	1,633.68	0.00	0.00	0.00	0.00%
100-5-3350-511300	OVERTIME	22,746.77	33,146.28	15,811.39	0.00	0.00	0.00	0.00%
100-5-3350-511400	REIMBURSEMENT SALARIES &	-198,790.31	-150,546.65	0.00	0.00	0.00	0.00	0.00%
100-5-3350-512200	SOCIAL SECURITY TAXES	12,966.85	10,068.37	11,746.98	0.00	0.00	0.00	0.00%
100-5-3350-512400	RETIREMENT	5,131.41	4,037.31	4,718.62	0.00	0.00	0.00	0.00%
100-5-3350-512403	RETIREMENT-COUNTY MATCH	6,274.06	860.27	2,524.66	0.00	0.00	0.00	0.00%
100-5-3350-512404	RETIREMENT-PENSION FUND	820.00	1,470.00	1,330.00	0.00	0.00	0.00	0.00%
100-5-3350-512904	UNIFORMS	0.00	0.00	831.17	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**0.00**	**0.00**	**178,532.27**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-3350-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	0.00	52.90	0.00	0.00	0.00	0.00%
100-5-3350-522204	REPAIR & MAINT - OTHER EQU	0.00	0.00	3,500.00	0.00	0.00	0.00	0.00%
100-5-3350-522220	REPAIR & MAINT - VEHICLES	0.00	0.00	3,319.20	0.00	0.00	0.00	0.00%
100-5-3350-522222	REPAIR & MAINT - BOATS	0.00	0.00	5,678.51	0.00	0.00	0.00	0.00%
100-5-3350-523201	CELL PHONES	0.00	0.00	1,590.90	0.00	0.00	0.00	0.00%
100-5-3350-523600	DUES & SUBSCRIPTIONS	0.00	0.00	839.97	0.00	0.00	0.00	0.00%
100-5-3350-523700	EDUCATON & TRAINING	0.00	0.00	135.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**0.00**	**0.00**	**15,116.48**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-3350-531101	MINOR OPERATING	0.00	0.00	1,256.08	0.00	0.00	0.00	0.00%
100-5-3350-531102	POSTAGE	0.00	0.00	7.99	0.00	0.00	0.00	0.00%
100-5-3350-531106	MEDICAL SUPPLIES	0.00	0.00	118.81	0.00	0.00	0.00	0.00%
100-5-3350-531120	TIRES & TUBES	0.00	0.00	234.66	0.00	0.00	0.00	0.00%
100-5-3350-531122	VEHICLE SUPPLIES	0.00	0.00	643.51	0.00	0.00	0.00	0.00%
100-5-3350-531124	BOAT SUPPLIES	0.00	0.00	1,282.81	0.00	0.00	0.00	0.00%
100-5-3350-531250	OIL	0.00	0.00	500.22	0.00	0.00	0.00	0.00%
100-5-3350-531270	FUEL	0.00	0.00	15,783.09	0.00	0.00	0.00	0.00%
100-5-3350-531300	OTHER SUPPLIES	0.00	0.00	307.44	0.00	0.00	0.00	0.00%
100-5-3350-531600	SMALL EQUIP - $500-$9,999	0.00	0.00	9,469.57	0.00	0.00	0.00	0.00%
100-5-3350-531712	SEARCH & RESCUE	0.00	0.00	234.42	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**0.00**	**0.00**	**29,838.60**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
100-5-3350-542610	BOATS	0.00	0.00	85,011.97	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**85,011.97**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 3350 - CUMBERLAND PATROL:	**0.00**	**0.00**	**308,499.32**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3400 - CORRECTIONS/JAIL								
Class: 51 - SALARIES & BENEFITS								
100-5-3400-511100	SALARIES - REGULAR EMPLOY	2,163,639.11	2,618,882.91	1,953,270.15	2,417,517.00	2,531,843.00	114,326.00	4.73%
100-5-3400-511102	SALARIES-SELLBACK LEAVE	35,081.39	35,647.93	22,375.40	0.00	36,000.00	36,000.00	0.00%
100-5-3400-511200	SALARIES - TEMP. EMPLOYEE	14,058.00	32,896.30	1,000.35	40,399.00	24,315.00	-16,084.00	-39.81%
100-5-3400-511300	OVERTIME	383,724.96	227,496.19	112,948.60	65,000.00	85,000.00	20,000.00	30.77%
100-5-3400-512200	SOCIAL SECURITY TAXES	192,908.88	216,396.99	154,493.88	196,094.00	194,389.00	-1,705.00	-0.87%
100-5-3400-512400	RETIREMENT	52,736.66	61,236.86	47,432.43	69,730.00	53,624.00	-16,106.00	-23.10%
100-5-3400-512403	RETIREMENT: COUNTY MATCH	56,011.42	61,245.29	53,938.41	83,729.00	56,452.00	-27,277.00	-32.58%
100-5-3400-512404	RETIREMENT-PENSION FUND	9,330.26	12,722.50	9,269.15	34,180.00	34,180.00	0.00	0.00%
100-5-3400-512904	UNIFORMS	18,449.57	20,896.46	52,687.05	12,300.00	31,500.00	19,200.00	156.10%
100-5-3400-512905	SAFETY EQUIPMENT	3,802.58	10,254.08	3,913.33	6,500.00	6,500.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**2,929,742.83**	**3,297,675.51**	**2,411,328.75**	**2,925,449.00**	**3,053,803.00**	**128,354.00**	**4.39%**
Class: 52 - CONTRACTED SERVICES								
100-5-3400-521202	MEDICAL PRISONERS	340,879.72	438,928.93	370,040.05	389,000.00	457,500.00	68,500.00	17.61%
100-5-3400-521203	DRUG SCREEN/BACKGROUND (	85.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3400-521230	CONTRACTED R&M ALL BLDGS	9,533.78	3,886.70	2,706.86	3,000.00	3,000.00	0.00	0.00%
100-5-3400-521250	CONTRACT SERV-COMPUTER	54,218.40	55,496.40	41,397.50	54,219.00	56,388.00	2,169.00	4.00%
100-5-3400-521254	CONTRACT SERV-ADMINISTRA	259.50	84.00	0.00	0.00	0.00	0.00	0.00%
100-5-3400-521255	CONTR SERV GENRL LABOR	0.00	0.00	110.67	0.00	0.00	0.00	0.00%
100-5-3400-521310	CONT SCVS-HOUSE INMATES	43,750.00	1,120.00	0.00	4,000.00	0.00	-4,000.00	-100.00%
100-5-3400-521335	C/S-ANNUAL SOFTWARE MAIN	100,111.74	108,450.45	74,898.35	141,322.00	119,427.00	-21,895.00	-15.49%
100-5-3400-521340	CONTRACT LABOR-INMATE ME	251,673.70	307,931.32	253,900.20	274,681.00	284,153.00	9,472.00	3.45%
100-5-3400-522202	REP & MT OFF EQUIPMENT	3,506.06	5,175.85	2,261.83	1,472.00	3,200.00	1,728.00	117.39%
100-5-3400-522203	REP & MT RADIOS	8,849.80	7,379.00	0.00	6,600.00	0.00	-6,600.00	-100.00%
100-5-3400-522204	REP & MT OTHER EQUIPMENT	1,368.00	0.00	551.68	3,000.00	1,600.00	-1,400.00	-46.67%
100-5-3400-522220	REP & MT VEHICLES	1,255.00	29,611.03	17,713.29	7,500.00	10,000.00	2,500.00	33.33%
100-5-3400-522320	EQUIPMENT RENTAL	0.00	931.68	0.00	0.00	0.00	0.00	0.00%
100-5-3400-523200	TELEPHONE	736.28	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3400-523201	CELL PHONES	4,578.39	6,083.00	3,240.02	4,800.00	4,800.00	0.00	0.00%
100-5-3400-523300	ADVERTISING & PUBLISHING	1,740.10	1,130.00	0.00	2,000.00	2,000.00	0.00	0.00%
100-5-3400-523400	PRINTING	436.88	1,050.27	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-3400-523500	TRAVEL	20,461.86	17,600.21	3,656.53	10,000.00	14,000.00	4,000.00	40.00%
100-5-3400-523505	TRAVEL-PRISONER WARRANTS	18,646.70	13,737.31	10,110.63	10,000.00	12,500.00	2,500.00	25.00%
100-5-3400-523600	DUES & SUBSCRIPTIONS	809.73	661.67	62.73	350.00	350.00	0.00	0.00%
100-5-3400-523700	EDUCATION & TRAINING	3,003.73	4,100.92	5,333.63	3,000.00	7,900.00	4,900.00	163.33%
	Total Class: 52 - CONTRACTED SERVICES:	**865,904.37**	**1,003,358.74**	**785,983.97**	**915,944.00**	**977,818.00**	**61,874.00**	**6.76%**
Class: 53 - SUPPLIES								
100-5-3400-531100	OFFICE SUPPLIES	4,904.69	5,768.02	2,749.39	4,000.00	4,200.00	200.00	5.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-3400-531101	MINOR OPERATING $0 - $499	8,415.60	13,369.84	4,892.70	8,000.00	6,000.00	-2,000.00	-25.00%
100-5-3400-531102	POSTAGE	1,798.83	310.21	383.39	500.00	500.00	0.00	0.00%
100-5-3400-531103	COMPUTER SUPPLIES	1,549.89	247.53	328.55	400.00	400.00	0.00	0.00%
100-5-3400-531104	JANITORIAL SUPPLIES	20,635.36	11,075.27	7,860.09	7,500.00	9,000.00	1,500.00	20.00%
100-5-3400-531106	MEDICAL SUPPLIES-GENERAL	396.30	1,897.16	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-3400-531120	TIRES & TUBES	1,577.12	1,840.37	2,590.14	1,500.00	3,000.00	1,500.00	100.00%
100-5-3400-531122	VEHICLE SUPPLIES	7,994.39	5,164.01	4,340.10	5,000.00	7,500.00	2,500.00	50.00%
100-5-3400-531130	R & M BUILDING SUPPLIES	1,212.89	1,391.83	419.84	2,000.00	2,000.00	0.00	0.00%
100-5-3400-531160	PRISONER CLOTHING & SUPP	-231.01	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-3400-531198	PROPANE	5,217.26	6,754.07	3,851.75	6,500.00	6,500.00	0.00	0.00%
100-5-3400-531210	WATER & SEWER	28,027.29	24,263.92	44,399.58	32,400.00	50,000.00	17,600.00	54.32%
100-5-3400-531230	ELECTRIC	159,447.96	177,934.61	132,136.92	125,000.00	135,000.00	10,000.00	8.00%
100-5-3400-531250	OIL	0.00	1,171.24	1,577.22	250.00	250.00	0.00	0.00%
100-5-3400-531300	OTHER SUPPLIES	1,216.85	1,441.84	1,888.48	1,500.00	2,000.00	500.00	33.33%
100-5-3400-531600	SMALL EQUIP $500 - $9,999	3,539.94	4,578.77	0.00	1,500.00	1,500.00	0.00	0.00%
100-5-3400-531601	COMPUTERS $500 - $9,999	3,495.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3400-531602	RADIOS $500 - $9,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3400-531603	FURNITURE $500 - $9,999	3,277.07	857.13	0.00	0.00	0.00	0.00	0.00%
100-5-3400-531714	COMMUNITY EDUCATION	0.00	393.33	21.88	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**252,475.43**	**258,459.15**	**207,440.03**	**198,050.00**	**229,850.00**	**31,800.00**	**16.06%**
Class: 54 - CAPITAL OUTLAY								
100-5-3400-542400	COMPUTERS > $10,000	0.00	4,417.50	0.00	0.00	0.00	0.00	0.00%
100-5-3400-542600	OTHER EQUIP > $10,000	0.00	1,368.80	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**5,786.30**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 3400 - CORRECTIONS/JAIL:	**4,048,122.63**	**4,565,279.70**	**3,404,752.75**	**4,039,443.00**	**4,261,471.00**	**222,028.00**	**5.50%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3450 - ADULT PROBATION								
Class: 52 - CONTRACTED SERVICES								
100-5-3450-522100	JANITORIAL - CONTRACTS	3,439.32	3,439.32	2,866.10	3,445.00	3,445.00	0.00	0.00%
100-5-3450-523200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3450-523201	CELL PHONES	964.86	972.45	812.13	975.00	975.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**4,404.18**	**4,411.77**	**3,678.23**	**4,420.00**	**4,420.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-3450-531104	JANITORIAL SUPPLIES	335.07	373.11	284.77	480.00	480.00	0.00	0.00%
100-5-3450-531210	WATER & SEWER	729.80	1,082.82	1,702.70	720.00	720.00	0.00	0.00%
100-5-3450-531230	ELECTRIC	5,636.40	7,675.48	5,686.76	6,000.00	6,000.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**6,701.27**	**9,131.41**	**7,674.23**	**7,200.00**	**7,200.00**	**0.00**	**0.00%**
	Total Department: 3450 - ADULT PROBATION:	**11,105.45**	**13,543.18**	**11,352.46**	**11,620.00**	**11,620.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3460 - DEPT OF JUVENILE JUSTICE								
Class: 52 - CONTRACTED SERVICES								
100-5-3460-522100	JANITORIAL - CONTRACTS	6,067.38	6,063.52	5,062.24	6,079.00	6,079.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**6,067.38**	**6,063.52**	**5,062.24**	**6,079.00**	**6,079.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-3460-531104	JANITORIAL SUPPLIES	0.00	0.00	0.00	25.00	25.00	0.00	0.00%
100-5-3460-531210	WATER & SEWER	464.24	951.60	528.25	600.00	600.00	0.00	0.00%
100-5-3460-531230	ELECTRIC	4,687.85	5,630.36	4,008.82	4,800.00	4,800.00	0.00	0.00%
Total Class: 53 - SUPPLIES:		**5,152.09**	**6,581.96**	**4,537.07**	**5,425.00**	**5,425.00**	**0.00**	**0.00%**
Total Department: 3460 - DEPT OF JUVENILE JUSTICE:		**11,219.47**	**12,645.48**	**9,599.31**	**11,504.00**	**11,504.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3600 - EMS								
Class: 51 - SALARIES & BENEFITS								
100-5-3600-511100	SALARIES - REGULAR EMPLOY	3,956,944.15	4,473,633.09	3,888,042.98	5,027,859.00	5,110,319.00	82,460.00	1.64%
100-5-3600-511102	SALARIES-SELLBACK LEAVE	3,151.27	7,735.64	12,762.66	0.00	0.00	0.00	0.00%
100-5-3600-511200	SALARIES - TEMP. EMPLOYEE	113,198.73	157,882.50	158,378.86	128,688.00	129,260.00	572.00	0.44%
100-5-3600-511300	OVERTIME	1,024,507.84	1,062,157.56	957,912.81	765,600.00	688,000.00	-77,600.00	-10.14%
100-5-3600-511301	OVERTIME-BUILT IN	212,375.17	217,680.87	182,293.54	342,468.00	358,043.00	15,575.00	4.55%
100-5-3600-511400	REIMBURSEMENT SALARIES &	-61,394.72	-72,070.48	-48,382.66	0.00	0.00	0.00	0.00%
100-5-3600-512200	SOCIAL SECURITY TAXES	393,845.35	437,420.73	385,442.99	479,243.00	497,183.00	17,940.00	3.74%
100-5-3600-512400	RETIREMENT	132,097.59	137,366.90	121,153.19	148,180.00	150,889.00	2,709.00	1.83%
100-5-3600-512403	RETIREMENT: COUNTY MATCH	176,885.40	194,257.45	158,410.88	208,992.00	201,213.00	-7,779.00	-3.72%
100-5-3600-512904	UNIFORMS	58,027.48	57,220.05	60,566.62	62,826.00	71,113.00	8,287.00	13.19%
100-5-3600-512905	SAFETY EQUIPMENT	0.00	179.99	0.00	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**6,009,638.26**	**6,673,464.30**	**5,876,581.87**	**7,163,856.00**	**7,206,020.00**	**42,164.00**	**0.59%**
Class: 52 - CONTRACTED SERVICES								
100-5-3600-521201	LEGAL FEES	0.00	0.00	36,534.08	0.00	0.00	0.00	0.00%
100-5-3600-521203	DRUG SCREEN/BACKGROUND (	2,117.55	1,750.31	1,350.78	2,024.00	1,914.00	-110.00	-5.43%
100-5-3600-521230	CONTRACTED R&M ALL BLDGS	3,999.00	2,333.84	6,024.16	2,254.00	1,720.00	-534.00	-23.69%
100-5-3600-521254	CONTRACT SVC-ADMINISTRATI	71,170.37	96,320.41	64,707.85	77,100.00	77,750.00	650.00	0.84%
100-5-3600-521335	C/S-ANNUAL SOFTWARE MIAN	8,310.24	13,840.77	15,791.15	13,989.00	10,471.00	-3,518.00	-25.15%
100-5-3600-521340	C/S-CLOUD COMPUTING FEES	12,371.68	17,777.34	37,118.01	28,127.00	55,750.00	27,623.00	98.21%
100-5-3600-522100	JANITORIAL - CONTRACTS	3,615.72	3,759.24	3,127.07	6,930.00	6,897.00	-33.00	-0.48%
100-5-3600-522201	REP & MT COMPUTERS	0.00	21.60	0.00	220.00	215.00	-5.00	-2.27%
100-5-3600-522202	REP & MT OFF EQUIPMENT	2,682.44	3,358.05	3,125.01	2,200.00	2,580.00	380.00	17.27%
100-5-3600-522203	REP & MT RADIOS	1,461.46	0.00	0.00	880.00	1,720.00	840.00	95.45%
100-5-3600-522204	REP & MT OTHER EQUIPMENT	25,877.99	36,420.20	35,217.03	33,885.00	38,645.00	4,760.00	14.05%
100-5-3600-522220	REP & MT VEHICLES	12,966.14	1,215.99	2,707.51	1,760.00	4,988.00	3,228.00	183.41%
100-5-3600-522221	REP & MT HEAVY EQUIPMENT	32,688.55	92,131.06	89,350.93	22,000.00	56,645.00	34,645.00	157.48%
100-5-3600-522310	BUILDING/LAND RENTAL	12,900.00	13,500.00	11,000.00	13,200.00	12,900.00	-300.00	-2.27%
100-5-3600-523100	VEHICLE & EQUIP INSURANCE	0.00	0.00	8,509.05	0.00	0.00	0.00	0.00%
100-5-3600-523200	TELEPHONE	35,711.46	38,130.08	31,903.70	36,788.00	36,087.00	-701.00	-1.91%
100-5-3600-523201	CELL PHONES	17,176.78	18,898.46	15,941.10	19,427.00	16,861.00	-2,566.00	-13.21%
100-5-3600-523204	CABLE & SATELLITE FEES	7,560.57	8,277.98	5,999.30	8,125.00	15,955.00	7,830.00	96.37%
100-5-3600-523300	ADVERTISING & PUBLISHING	310.00	0.00	0.00	440.00	215.00	-225.00	-51.14%
100-5-3600-523400	PRINTING	2,876.70	1,588.11	394.74	2,222.00	1,892.00	-330.00	-14.85%
100-5-3600-523500	TRAVEL	18,946.78	21,592.12	15,145.08	18,374.00	19,161.00	787.00	4.28%
100-5-3600-523600	DUES & SUBSCRIPTIONS	3,525.58	3,272.14	2,566.67	1,970.00	2,064.00	94.00	4.77%
100-5-3600-523700	EDUCATION & TRAINING	12,823.31	31,751.89	9,998.06	41,008.00	43,740.00	2,732.00	6.66%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-3600-523800	PROFESSIONAL LICENSES	1,125.00	1,875.00	0.00	2,125.00	2,125.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**290,217.32**	**407,814.59**	**396,511.28**	**335,048.00**	**410,295.00**	**75,247.00**	**22.46%**
Class: 53 - SUPPLIES								
100-5-3600-531100	OFFICE SUPPLIES	1,830.26	1,789.49	1,887.75	2,288.00	2,150.00	-138.00	-6.03%
100-5-3600-531101	MINOR OPERATING $0 - $499	30,552.49	46,881.52	33,379.69	36,401.00	33,238.00	-3,163.00	-8.69%
100-5-3600-531102	POSTAGE	431.49	238.72	231.61	440.00	430.00	-10.00	-2.27%
100-5-3600-531103	COMPUTER SUPPLIES	719.69	985.00	757.21	660.00	774.00	114.00	17.27%
100-5-3600-531104	JANITORIAL SUPPLIES	16,891.24	11,190.74	8,820.05	14,302.00	13,975.00	-327.00	-2.29%
100-5-3600-531120	TIRES & TUBES	25,831.75	34,153.67	22,726.89	21,363.00	25,800.00	4,437.00	20.77%
100-5-3600-531122	VEHICLE SUPPLIES	14,069.94	12,367.01	9,205.03	4,400.00	10,320.00	5,920.00	134.55%
100-5-3600-531123	HEAVY EQUIPMENT SUPPLIES	104,731.51	123,566.28	132,185.96	109,217.00	146,448.00	37,231.00	34.09%
100-5-3600-531130	R & M BUILDING SUPPLIES	212.82	0.00	1,509.90	2,200.00	2,200.00	0.00	0.00%
100-5-3600-531198	PROPANE	1,137.68	3,337.41	1,062.68	2,552.00	2,279.00	-273.00	-10.70%
100-5-3600-531210	WATER & SEWER	4,859.31	5,303.66	3,511.62	4,783.00	4,889.00	106.00	2.22%
100-5-3600-531230	ELECTRIC	57,495.32	65,937.93	51,740.48	56,232.00	58,480.00	2,248.00	4.00%
100-5-3600-531250	OIL	381.43	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3600-531270	FUEL	142,721.90	156,136.19	125,559.32	152,019.00	146,114.00	-5,905.00	-3.88%
100-5-3600-531300	OTHER SUPPLIES	6,222.12	5,500.98	4,473.70	4,829.00	5,160.00	331.00	6.85%
100-5-3600-531500	MEDICAL SUPP - AMBULANCE	151,378.49	135,447.06	110,432.47	147,000.00	145,000.00	-2,000.00	-1.36%
100-5-3600-531600	SMALL EQUIP $500 - $9,999	7,356.76	7,367.62	24,594.82	33,172.00	21,591.00	-11,581.00	-34.91%
100-5-3600-531601	COMPUTERS $500 - $9,999	0.00	6,729.22	0.00	2,803.00	0.00	-2,803.00	-100.00%
100-5-3600-531602	RADIOS $500 - $9,999	642.98	0.00	23,579.60	26,224.00	7,697.00	-18,527.00	-70.65%
100-5-3600-531603	FURNITURE $500 - $9,999	2,387.72	6,410.54	1,856.48	6,857.00	12,111.00	5,254.00	76.62%
Total Class: 53 - SUPPLIES:		**569,854.90**	**623,343.04**	**557,515.26**	**627,742.00**	**638,656.00**	**10,914.00**	**1.74%**
Class: 54 - CAPITAL OUTLAY								
100-5-3600-542600	OTHER EQUIP > $10,000	0.00	4,420.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 54 - CAPITAL OUTLAY:		**0.00**	**4,420.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 3600 - EMS:		**6,869,710.48**	**7,709,041.93**	**6,830,608.41**	**8,126,646.00**	**8,254,971.00**	**128,325.00**	**1.58%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3700 - CORONER & MEDICAL EXAM								
Class: 51 - SALARIES & BENEFITS								
100-5-3700-511100	SALARIES	0.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00%
100-5-3700-511600	SALARIES - MONTHLY	34,925.00	36,200.00	28,250.00	38,100.00	10,000.00	-28,100.00	-73.75%
100-5-3700-512200	SOCIAL SECURITY TAXES	2,671.75	2,769.38	2,161.17	2,915.00	4,590.00	1,675.00	57.46%
100-5-3700-512904	UNIFORMS	0.00	0.00	147.92	275.00	775.00	500.00	181.82%
	Total Class: 51 - SALARIES & BENEFITS:	**37,596.75**	**38,969.38**	**30,559.09**	**41,290.00**	**65,365.00**	**24,075.00**	**58.31%**
Class: 52 - CONTRACTED SERVICES								
100-5-3700-521226	CONT SVS CORONER TRANSFEI	19,699.40	16,926.30	14,454.80	15,750.00	16,850.00	1,100.00	6.98%
100-5-3700-522100	JANITORIAL - CONTRACTS	4,399.68	4,399.68	3,666.40	4,400.00	4,400.00	0.00	0.00%
100-5-3700-522201	REP & MT COMPUTERS	450.00	450.00	450.00	450.00	450.00	0.00	0.00%
100-5-3700-522202	REP & MT OFF EQUIPMENT	9.15	0.00	18.30	0.00	0.00	0.00	0.00%
100-5-3700-522203	REP & MT RADIOS	100.65	109.80	73.20	110.00	110.00	0.00	0.00%
100-5-3700-522320	EQUIPMENT RENTAL	200.00	200.00	0.00	200.00	200.00	0.00	0.00%
100-5-3700-523200	TELEPHONE	381.24	397.29	331.39	400.00	400.00	0.00	0.00%
100-5-3700-523500	TRAVEL	2,717.00	2,717.00	1,504.35	2,720.00	2,720.00	0.00	0.00%
100-5-3700-523600	DUES & SUBSCRIPTIONS	300.00	300.00	0.00	450.00	450.00	0.00	0.00%
100-5-3700-523700	EDUCATION & TRAINING	1,320.00	1,732.00	870.00	2,850.00	2,850.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**29,577.12**	**27,232.07**	**21,368.44**	**27,330.00**	**28,430.00**	**1,100.00**	**4.02%**
Class: 53 - SUPPLIES								
100-5-3700-531100	OFFICE SUPPLIES	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
100-5-3700-531101	MINOR OPERATING $0 - $499	140.00	993.72	72.72	0.00	0.00	0.00	0.00%
100-5-3700-531102	POSTAGE	188.00	194.00	214.00	194.00	214.00	20.00	10.31%
100-5-3700-531103	COMPUTER SUPPLIES	0.00	54.80	0.00	0.00	0.00	0.00	0.00%
100-5-3700-531106	MEDICAL SUPPLIES-GENERAL	2,004.01	2,599.46	2,717.67	2,340.00	3,400.00	1,060.00	45.30%
100-5-3700-531122	VEHICLE SUPPLIES	22.76	0.00	0.00	300.00	300.00	0.00	0.00%
100-5-3700-531198	PROPANE	0.00	441.90	937.78	230.00	350.00	120.00	52.17%
100-5-3700-531210	WATER & SEWER	463.96	620.32	252.18	620.00	620.00	0.00	0.00%
100-5-3700-531230	ELECTRIC	3,610.97	4,379.95	3,288.83	4,000.00	4,000.00	0.00	0.00%
100-5-3700-531270	FUEL	0.00	0.00	73.25	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**6,429.70**	**9,284.15**	**7,556.43**	**7,784.00**	**8,984.00**	**1,200.00**	**15.42%**
Total Department: 3700 - CORONER & MEDICAL EXAM:		**73,603.57**	**75,485.60**	**59,483.96**	**76,404.00**	**102,779.00**	**26,375.00**	**34.52%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3910 - ANIMAL CONTROL								
Class: 51 - SALARIES & BENEFITS								
100-5-3910-511100	SALARIES - REGULAR EMPLOY	150,233.51	142,495.78	121,815.94	160,918.00	160,141.00	-777.00	-0.48%
100-5-3910-511102	SALARIES-SELLBACK LEAVE	0.00	792.00	0.00	500.00	500.00	0.00	0.00%
100-5-3910-511200	SALARIES - TEMP. EMPLOYEE	0.00	19,845.00	22,522.33	39,976.00	40,481.00	505.00	1.26%
100-5-3910-511300	OVERTIME	5,559.90	8,261.98	5,384.11	5,000.00	5,500.00	500.00	10.00%
100-5-3910-512200	SOCIAL SECURITY TAXES	11,204.63	12,563.34	11,067.17	14,308.00	15,309.00	1,001.00	7.00%
100-5-3910-512400	RETIREMENT	3,349.19	4,110.29	3,188.33	4,299.00	4,114.00	-185.00	-4.30%
100-5-3910-512403	RETIREMENT: COUNTY MATCH	3,243.19	4,820.51	3,553.01	5,344.00	4,636.00	-708.00	-13.25%
100-5-3910-512904	UNIFORMS	687.99	1,172.06	890.51	500.00	400.00	-100.00	-20.00%
100-5-3910-512905	SAFETY EQUIPMENT	111.99	392.20	396.79	500.00	500.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**174,390.40**	**194,453.16**	**168,818.19**	**231,345.00**	**231,581.00**	**236.00**	**0.10%**
Class: 52 - CONTRACTED SERVICES								
100-5-3910-521203	DRUG SCREEN/BACKGROUND (	0.00	45.00	85.00	0.00	0.00	0.00	0.00%
100-5-3910-521230	CONTRACTED R&M ALL BLDGS	8,040.26	4,100.00	0.00	2,500.00	1,000.00	-1,500.00	-60.00%
100-5-3910-521250	CONTRACT SERV-COMPUTER	0.00	0.00	0.00	0.00	4,500.00	4,500.00	0.00%
100-5-3910-521305	ANIMAL CONTROL CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3910-521306	ANIMAL MEDICAL	34,579.62	64,418.32	46,626.30	60,000.00	57,500.00	-2,500.00	-4.17%
100-5-3910-521307	KENNEL	26,805.65	39,588.51	14,085.00	5,000.00	5,000.00	0.00	0.00%
100-5-3910-521340	C/S-CLOUD COMPUTING FEES	0.00	0.00	2,333.00	0.00	0.00	0.00	0.00%
100-5-3910-522100	JANITORIAL - CONTRACTS	1,759.92	1,759.92	1,466.60	2,000.00	2,000.00	0.00	0.00%
100-5-3910-522201	REP & MT COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3910-522202	REP & MT OFF EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3910-522203	REP & MT RADIOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3910-522220	REP & MT VEHICLES	287.19	5,197.67	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-3910-523200	TELEPHONE	1,920.72	1,905.26	1,575.17	2,000.00	2,000.00	0.00	0.00%
100-5-3910-523201	CELL PHONES	2,133.84	2,162.62	1,361.37	2,100.00	1,750.00	-350.00	-16.67%
100-5-3910-523400	PRINTING	632.70	0.00	0.00	250.00	250.00	0.00	0.00%
100-5-3910-523500	TRAVEL	0.00	4,532.68	0.00	1,200.00	750.00	-450.00	-37.50%
100-5-3910-523600	DUES & SUBSCRIPTIONS	139.36	132.61	197.61	250.00	250.00	0.00	0.00%
100-5-3910-523700	EDUCATION & TRAINING	1,700.00	1,104.02	217.00	1,000.00	1,000.00	0.00	0.00%
100-5-3910-523800	PROFESSIONAL LICENSES	0.00	100.00	100.00	200.00	150.00	-50.00	-25.00%
	Total Class: 52 - CONTRACTED SERVICES:	**77,999.26**	**125,046.61**	**68,047.05**	**77,500.00**	**77,150.00**	**-350.00**	**-0.45%**
Class: 53 - SUPPLIES								
100-5-3910-531100	OFFICE SUPPLIES	462.28	225.74	121.73	400.00	400.00	0.00	0.00%
100-5-3910-531101	MINOR OPERATING $0 - $499	16,713.16	8,847.95	3,072.87	5,000.00	5,000.00	0.00	0.00%
100-5-3910-531102	POSTAGE	108.02	38.70	11.26	200.00	400.00	200.00	100.00%
100-5-3910-531103	COMPUTER SUPPLIES	962.97	817.84	535.16	1,000.00	1,000.00	0.00	0.00%
100-5-3910-531104	JANITORIAL SUPPLIES	243.45	169.34	971.81	3,000.00	2,000.00	-1,000.00	-33.33%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-3910-531106	MEDICAL SUPPLIES-GENERAL	820.93	0.00	0.00	250.00	250.00	0.00	0.00%
100-5-3910-531120	TIRES & TUBES	588.77	0.00	705.21	1,250.00	1,250.00	0.00	0.00%
100-5-3910-531122	VEHICLE SUPPLIES	540.48	1,248.44	1,397.60	1,000.00	1,000.00	0.00	0.00%
100-5-3910-531130	R & M Building Supplies	0.00	0.00	0.00	21,000.00	2,500.00	-18,500.00	-88.10%
100-5-3910-531210	WATER & SEWER	394.55	570.44	357.56	500.00	400.00	-100.00	-20.00%
100-5-3910-531230	ELECTRIC	2,761.79	3,611.83	3,201.20	3,000.00	3,250.00	250.00	8.33%
100-5-3910-531270	FUEL	8,849.24	9,368.36	8,091.40	9,000.00	9,000.00	0.00	0.00%
100-5-3910-531300	OTHER SUPPLIES	152.91	133.01	192.63	1,000.00	500.00	-500.00	-50.00%
100-5-3910-531304	ANIMAL FOOD AND SUPPLIES	1,334.05	5,023.68	3,522.14	3,500.00	5,000.00	1,500.00	42.86%
100-5-3910-531600	SMALL EQUIP $500 - $9,999	0.00	7,619.92	23,067.75	1,000.00	1,000.00	0.00	0.00%
100-5-3910-531601	COMPUTERS $500 - $9,999	751.60	798.20	0.00	0.00	0.00	0.00	0.00%
100-5-3910-531602	RADIOS $500 - $9,999	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%
	Total Class: 53 - SUPPLIES:	**34,684.20**	**38,473.45**	**45,248.32**	**51,300.00**	**32,950.00**	**-18,350.00**	**-35.77%**
	Total Department: 3910 - ANIMAL CONTROL:	**287,073.86**	**357,973.22**	**282,113.56**	**360,145.00**	**341,681.00**	**-18,464.00**	**-5.13%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3920 - EMERGENCY MANAGEMENT								
Class: 51 - SALARIES & BENEFITS								
100-5-3920-511100	SALARIES - REGULAR EMPLOY	167,503.15	182,666.90	185,848.81	188,583.00	193,298.00	4,715.00	2.50%
100-5-3920-511300	OVERTIME	0.00	396.00	0.00	0.00	0.00	0.00	0.00%
100-5-3920-512200	SOCIAL SECURITY TAXES	13,095.03	13,896.87	14,109.71	14,422.00	14,787.00	365.00	2.53%
100-5-3920-512400	RETIREMENT	4,657.99	4,716.38	4,204.10	4,909.00	5,799.00	890.00	18.13%
100-5-3920-512403	RETIREMENT: COUNTY MATCH	9,315.70	9,389.30	8,408.15	9,818.00	11,598.00	1,780.00	18.13%
100-5-3920-512904	UNIFORMS	857.56	1,763.85	2,112.97	1,500.00	1,500.00	0.00	0.00%
100-5-3920-512905	SAFETY EQUIPMENT	0.00	0.00	0.00	500.00	300.00	-200.00	-40.00%
	Total Class: 51 - SALARIES & BENEFITS:	**195,429.43**	**212,829.30**	**214,683.74**	**219,732.00**	**227,282.00**	**7,550.00**	**3.44%**
Class: 52 - CONTRACTED SERVICES								
100-5-3920-521230	CONTRACTED R&M ALL BUILDI	0.00	0.00	1,669.93	0.00	0.00	0.00	0.00%
100-5-3920-521250	CONTRACT SERV-COMPUTER	5,334.35	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3920-521252	CONTRACT SVCS-ENGINEERING	5,033.97	8,725.00	180.00	3,500.00	3,500.00	0.00	0.00%
100-5-3920-521254	CONTRACT SERV-ADMINISTRA	820.02	3,800.76	35,505.00	0.00	0.00	0.00	0.00%
100-5-3920-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	0.00	4,833.33	400.00	400.00	0.00	0.00%
100-5-3920-521340	C/S-CLOUD COMPUTING FEES	0.00	28,371.59	7,979.00	28,750.00	31,625.00	2,875.00	10.00%
100-5-3920-522100	JANITORIAL - CONTRACTS	2,801.28	8,331.78	8,039.40	7,400.00	10,130.00	2,730.00	36.89%
100-5-3920-522201	REP & MT COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3920-522202	REP & MT OFF EQUIPMENT	368.77	212.68	255.02	800.00	300.00	-500.00	-62.50%
100-5-3920-522203	REP & MT RADIOS	0.00	2,265.00	0.00	0.00	0.00	0.00	0.00%
100-5-3920-522204	REP & MT OTHER EQUIPMENT	199.34	8,304.37	124.96	1,000.00	1,000.00	0.00	0.00%
100-5-3920-522220	REP & MT VEHICLES	706.99	1,385.45	71.38	1,000.00	1,000.00	0.00	0.00%
100-5-3920-522222	REP & MT - BOATS	284.58	31.96	19.52	250.00	250.00	0.00	0.00%
100-5-3920-522320	EQUIPMENT RENTAL	0.00	405.00	0.00	0.00	0.00	0.00	0.00%
100-5-3920-523200	TELEPHONE	13,634.13	14,784.04	19,963.24	10,000.00	22,450.00	12,450.00	124.50%
100-5-3920-523201	CELL PHONES	11,351.65	11,899.53	9,537.98	8,500.00	12,000.00	3,500.00	41.18%
100-5-3920-523204	CABLE & SATELLITE FEES	1,748.01	1,722.24	1,129.04	1,000.00	1,000.00	0.00	0.00%
100-5-3920-523300	ADVERTISING & PUBLISHING	60.00	190.00	0.00	600.00	600.00	0.00	0.00%
100-5-3920-523400	PRINTING	185.24	284.81	0.00	200.00	200.00	0.00	0.00%
100-5-3920-523500	TRAVEL	3,617.56	80.61	312.35	4,500.00	4,500.00	0.00	0.00%
100-5-3920-523600	DUES & SUBSCRIPTIONS	38,401.10	228.61	12,534.80	250.00	250.00	0.00	0.00%
100-5-3920-523700	EDUCATION & TRAINING	1,288.50	268.48	87.62	2,000.00	2,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**85,835.49**	**91,291.91**	**102,242.57**	**70,150.00**	**91,205.00**	**21,055.00**	**30.01%**
Class: 53 - SUPPLIES								
100-5-3920-531100	OFFICE SUPPLIES	69.96	338.42	74.27	500.00	300.00	-200.00	-40.00%
100-5-3920-531101	MINOR OPERATING $0 - $499	2,348.34	1,826.66	175.79	2,500.00	2,500.00	0.00	0.00%
100-5-3920-531102	POSTAGE	52.76	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3920-531103	COMPUTER SUPPLIES	296.92	94.99	0.00	500.00	500.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-3920-531104	JANITORIAL SUPPLIES	465.75	274.40	727.50	500.00	900.00	400.00	80.00%
100-5-3920-531106	MEDICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3920-531120	TIRES & TUBES	1,078.70	0.00	0.00	1,600.00	1,600.00	0.00	0.00%
100-5-3920-531122	VEHICLE SUPPLIES	0.00	401.41	42.18	0.00	0.00	0.00	0.00%
100-5-3920-531124	BOAT SUPPLIES	0.00	0.00	274.03	1,000.00	1,000.00	0.00	0.00%
100-5-3920-531130	R & M BUILDING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3920-531198	PROPANE	0.00	115.43	0.00	500.00	500.00	0.00	0.00%
100-5-3920-531210	WATER & SEWER	531.56	615.73	520.51	1,100.00	700.00	-400.00	-36.36%
100-5-3920-531230	ELECTRIC	9,559.03	28,079.23	22,026.99	39,000.00	25,000.00	-14,000.00	-35.90%
100-5-3920-531250	OIL	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-5-3920-531270	FUEL	2,254.60	3,302.43	2,144.42	4,000.00	4,000.00	0.00	0.00%
100-5-3920-531300	OTHER SUPPLIES	139.21	589.63	177.74	1,500.00	1,500.00	0.00	0.00%
100-5-3920-531600	SMALL EQUIP $500 - $9,999	1,317.50	3,765.17	1,545.00	5,000.00	5,000.00	0.00	0.00%
100-5-3920-531601	COMPUTERS $500 - $9,999	0.00	1,620.67	0.00	0.00	0.00	0.00	0.00%
100-5-3920-531603	FURNITURE $500 - $9,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**18,114.33**	**41,024.17**	**27,708.43**	**58,200.00**	**44,000.00**	**-14,200.00**	**-24.40%**
Class: 54 - CAPITAL OUTLAY								
100-5-3920-542200	VEHICLES	0.00	-840.00	0.00	0.00	0.00	0.00	0.00%
100-5-3920-542400	COMPUTERS > $10,000	0.00	35,138.56	0.00	0.00	0.00	0.00	0.00%
100-5-3920-542600	OTHER EQUIP > $10,000	0.00	44,992.83	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**79,291.39**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 3920 - EMERGENCY MANAGEMENT:		**299,379.25**	**424,436.77**	**344,634.74**	**348,082.00**	**362,487.00**	**14,405.00**	**4.14%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3925 - RADIO SYSTEM								
Class: 51 - SALARIES & BENEFITS								
100-5-3925-511100	SALARIES	40,845.38	41,652.98	35,745.67	80,194.00	82,199.00	2,005.00	2.50%
100-5-3925-512200	SOCIAL SECURITY TAXES	2,724.55	3,107.19	2,668.44	5,918.00	6,289.00	371.00	6.27%
100-5-3925-512400	RETIREMENT	1,107.03	1,244.06	1,101.51	1,290.00	1,323.00	33.00	2.56%
100-5-3925-512403	RETIREMENT- COUNTY MATCH	2,214.08	2,488.21	2,202.98	2,580.00	2,645.00	65.00	2.52%
100-5-3925-512904	UNIFORMS	0.00	132.00	0.00	500.00	500.00	0.00	0.00%
100-5-3925-512905	SAFETY EQUIP	0.00	0.00	0.00	500.00	100.00	-400.00	-80.00%
	Total Class: 51 - SALARIES & BENEFITS:	**46,891.04**	**48,624.44**	**41,718.60**	**90,982.00**	**93,056.00**	**2,074.00**	**2.28%**
Class: 52 - CONTRACTED SERVICES								
100-5-3925-521230	CONTRACTED R&M ALL BLDGS	1,684.23	300.00	0.00	1,400.00	1,000.00	-400.00	-28.57%
100-5-3925-522100	JANITORIAL-CONTRACTS	1,071.96	1,071.96	893.30	1,200.00	1,200.00	0.00	0.00%
100-5-3925-522201	R & M COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3925-522202	REP & MT OFFICE EQUIPMENT	0.00	0.00	38.41	0.00	0.00	0.00	0.00%
100-5-3925-522203	REP & MT RADIOS	130,479.31	144,355.70	115,481.85	138,575.00	180,000.00	41,425.00	29.89%
100-5-3925-522204	REP & MT OTHER EQUIPMENT	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
100-5-3925-522220	REP & MT VEHICLES	140.63	136.76	355.95	1,000.00	1,000.00	0.00	0.00%
100-5-3925-523200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3925-523201	CELL PHONES	1,046.83	1,009.33	877.13	825.00	1,100.00	275.00	33.33%
100-5-3925-523500	TRAVEL	426.58	239.87	0.00	500.00	500.00	0.00	0.00%
100-5-3925-523600	DUES & SUBSCRIPTIONS	550.00	0.00	0.00	600.00	600.00	0.00	0.00%
100-5-3925-523700	EDUCATION & TRAINING	0.00	0.00	0.00	750.00	750.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**135,399.54**	**147,113.62**	**117,646.64**	**145,050.00**	**186,350.00**	**41,300.00**	**28.47%**
Class: 53 - SUPPLIES								
100-5-3925-531100	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3925-531101	MINOR OPERATING <$499	14.68	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3925-531102	POSTAGE	124.70	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3925-531103	COMPUTER SUPPLIES	0.00	23.97	0.00	150.00	150.00	0.00	0.00%
100-5-3925-531106	MEDICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-3925-531120	TIRES & TUBES	1,096.14	0.00	0.00	500.00	500.00	0.00	0.00%
100-5-3925-531122	VEHICLE SUPPLIES	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
100-5-3925-531130	R & M Building Supplies	0.00	1,505.57	991.23	0.00	0.00	0.00	0.00%
100-5-3925-531198	PROPANE	1,544.05	1,273.81	750.00	2,200.00	2,200.00	0.00	0.00%
100-5-3925-531210	WATER & SEWER	0.00	366.22	242.56	0.00	0.00	0.00	0.00%
100-5-3925-531230	ELECTRIC	16,072.03	21,245.06	17,535.64	22,000.00	22,000.00	0.00	0.00%
100-5-3925-531250	OIL	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
100-5-3925-531270	FUEL	1,839.91	1,873.05	1,343.30	2,000.00	2,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-3925-531300	OTHER SUPPLIES	512.19	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**21,203.70**	**26,287.68**	**20,862.73**	**27,300.00**	**27,300.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
100-5-3925-542600	OTHER EQUIP >$10,000	8,956.95	0.00	0.00	11,425.00	0.00	-11,425.00	-100.00%
	Total Class: 54 - CAPITAL OUTLAY:	**8,956.95**	**0.00**	**0.00**	**11,425.00**	**0.00**	**-11,425.00**	**-100.00%**
	Total Department: 3925 - RADIO SYSTEM :	**212,451.23**	**222,025.74**	**180,227.97**	**274,757.00**	**306,706.00**	**31,949.00**	**11.63%**

Section 5: Public Works

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 4200 - PUBLIC WORKS								
Class: 51 - SALARIES & BENEFITS								
100-5-4200-511100	SALARIES - REGULAR EMPLOY	877,407.19	929,872.63	807,778.97	1,052,622.00	1,084,915.00	32,293.00	3.07%
100-5-4200-511102	SALARIES-SELLBACK LEAVE	0.00	487.20	1,493.80	0.00	0.00	0.00	0.00%
100-5-4200-511200	SALARIES - TEMP. EMPLOYEE	770.18	-770.18	0.00	0.00	0.00	0.00	0.00%
100-5-4200-511300	OVERTIME	35,353.18	33,954.25	6,559.18	30,000.00	30,000.00	0.00	0.00%
100-5-4200-512200	SOCIAL SECURITY TAXES	67,366.51	70,752.44	59,499.52	80,526.00	82,996.00	2,470.00	3.07%
100-5-4200-512400	RETIREMENT	19,639.06	21,252.76	20,947.80	28,832.00	29,443.00	611.00	2.12%
100-5-4200-512403	RETIREMENT: COUNTY MATCH	25,288.89	23,635.85	28,168.06	36,548.00	37,567.00	1,019.00	2.79%
100-5-4200-512904	UNIFORMS	3,902.55	3,470.63	3,070.41	12,625.00	13,500.00	875.00	6.93%
100-5-4200-512905	SAFETY EQUIPMENT	3,184.61	4,353.49	1,746.05	3,000.00	3,000.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**1,032,912.17**	**1,087,009.07**	**929,263.79**	**1,244,153.00**	**1,281,421.00**	**37,268.00**	**3.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-4200-521203	DRUG SCREEN/BACKGROUND (	340.00	345.00	0.00	0.00	0.00	0.00	0.00%
100-5-4200-521207	PHYSICALS (EMPLOYEES)	0.00	400.00	0.00	0.00	0.00	0.00	0.00%
100-5-4200-521254	CONTRACT SERVICES-ADMIN	0.00	117,161.50	0.00	0.00	0.00	0.00	0.00%
100-5-4200-521335	C/S - ANNUAL SOFTWARE MAII	5,975.00	13,866.83	18,974.55	12,500.00	15,856.00	3,356.00	26.85%
100-5-4200-521340	C/S-CLOUD COMPUTING FEES	105.92	104.86	0.00	0.00	0.00	0.00	0.00%
100-5-4200-522100	JANITORIAL - CONTRACTS	1,981.20	1,981.20	1,661.20	1,950.00	2,200.00	250.00	12.82%
100-5-4200-522200	ROAD PROJ-OUTSIDE SOURCE	126,694.50	-19,200.66	11.07	30,000.00	30,000.00	0.00	0.00%
100-5-4200-522202	REP & MT OFF EQUIPMENT	1,468.68	1,255.07	969.61	500.00	500.00	0.00	0.00%
100-5-4200-522203	REP & MT RADIOS	1,818.13	1,391.50	1,012.00	1,500.00	1,500.00	0.00	0.00%
100-5-4200-522204	REP & MT OTHER EQUIPMENT	0.00	453.72	1,628.10	0.00	0.00	0.00	0.00%
100-5-4200-522206	ROAD PROJECTS - NAVAL BASE	0.00	0.00	158,450.75	0.00	0.00	0.00	0.00%
100-5-4200-522210	MINOR ROAD PROJECTS & REP	441.82	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4200-522221	REP & MT HEAVY EQUIPMENT	41,097.38	105.11	0.00	30,000.00	0.00	-30,000.00	-100.00%
100-5-4200-522320	EQUIPMENT RENTAL	20,126.87	8,585.86	31,316.27	45,000.00	45,000.00	0.00	0.00%
100-5-4200-523200	TELEPHONE	2,498.70	2,496.12	2,393.86	2,500.00	2,900.00	400.00	16.00%
100-5-4200-523201	CELL PHONES	2,393.84	2,448.76	2,181.00	2,500.00	2,500.00	0.00	0.00%
100-5-4200-523300	ADVERTISING & PUBLISHING	718.14	510.00	270.00	0.00	0.00	0.00	0.00%
100-5-4200-523400	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4200-523500	TRAVEL	1,264.42	2,707.25	966.15	200.00	200.00	0.00	0.00%
100-5-4200-523600	DUES & SUBSCRIPTIONS	1,249.96	23.61	23.61	0.00	0.00	0.00	0.00%
100-5-4200-523700	EDUCATION & TRAINING	6,471.00	16,617.98	2,685.00	5,000.00	7,000.00	2,000.00	40.00%
100-5-4200-523800	PROFESSIONAL LICENSES	90.00	35.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**214,735.56**	**151,288.71**	**222,543.17**	**131,650.00**	**107,656.00**	**-23,994.00**	**-18.23%**
Class: 53 - SUPPLIES								
100-5-4200-531100	OFFICE SUPPLIES	471.78	962.50	836.11	500.00	750.00	250.00	50.00%
100-5-4200-531101	MINOR OPERATING $0 - $499	6,480.47	8,417.99	11,664.77	7,000.00	8,000.00	1,000.00	14.29%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-4200-531102	POSTAGE	229.28	523.03	24.35	500.00	200.00	-300.00	-60.00%
100-5-4200-531103	COMPUTER SUPPLIES	5.99	587.66	69.66	0.00	0.00	0.00	0.00%
100-5-4200-531104	JANITORIAL SUPPLIES	488.43	612.21	391.71	500.00	650.00	150.00	30.00%
100-5-4200-531106	MEDICAL SUPPLIES-GENERAL	0.00	219.78	82.74	0.00	0.00	0.00	0.00%
100-5-4200-531120	TIRES & TUBES	25,094.34	54,745.34	22,448.50	30,000.00	30,000.00	0.00	0.00%
100-5-4200-531122	VEHICLE SUPPLIES	37,736.97	84,066.72	86,181.96	35,000.00	45,000.00	10,000.00	28.57%
100-5-4200-531123	HEAVY EQUIPMENT SUPPLIES	92,493.79	150,500.86	229,620.63	85,000.00	130,000.00	45,000.00	52.94%
100-5-4200-531130	R & M BUILDING SUPPLIES	0.00	626.56	0.00	0.00	0.00	0.00	0.00%
100-5-4200-531140	SAND, GRAVEL, CEMENT, ETC	234,375.25	252,706.99	171,284.58	50,000.00	50,000.00	0.00	0.00%
100-5-4200-531141	CULVERTS	32,347.54	-1,046.86	16,287.80	20,000.00	25,000.00	5,000.00	25.00%
100-5-4200-531142	SIGNS & POSTS	11,351.53	2,562.11	12,040.39	8,000.00	8,000.00	0.00	0.00%
100-5-4200-531198	PROPANE	0.00	0.00	450.00	0.00	0.00	0.00	0.00%
100-5-4200-531206	TIRE DISPOSAL	953.39	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-4200-531210	WATER & SEWER	814.98	928.73	641.20	950.00	950.00	0.00	0.00%
100-5-4200-531230	ELECTRIC	20,893.49	24,699.97	19,550.52	21,000.00	21,000.00	0.00	0.00%
100-5-4200-531250	OIL	4,729.50	5,278.42	6,646.62	3,700.00	7,500.00	3,800.00	102.70%
100-5-4200-531270	FUEL	258,242.27	209,859.23	191,196.81	225,000.00	200,000.00	-25,000.00	-11.11%
100-5-4200-531300	OTHER SUPPLIES	1,307.68	1,525.98	1,703.79	1,000.00	2,000.00	1,000.00	100.00%
100-5-4200-531600	SMALL EQUIP $500 - $9,999	6,378.19	1,862.80	7,060.75	5,000.00	7,500.00	2,500.00	50.00%
100-5-4200-531602	RADIOS $500 - $9,999	2,082.84	0.00	126.50	0.00	0.00	0.00	0.00%
100-5-4200-532200	ROAD PROJ-INHOUSE	0.00	191.04	0.00	0.00	0.00	0.00	0.00%
100-5-4200-532202	BORROW PITS	9,268.84	8,625.52	10,667.25	10,000.00	10,000.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**745,746.55**	**808,456.58**	**788,976.64**	**504,150.00**	**547,550.00**	**43,400.00**	**8.61%**
Class: 54 - CAPITAL OUTLAY								
100-5-4200-541201	STORMWATER PLAN	0.00	0.00	116,293.50	0.00	0.00	0.00	0.00%
100-5-4200-541302	CAPITAL OUTLAY - CAPITAL LEA	111,411.92	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4200-542200	VEHICLES	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00%
100-5-4200-542600	OTHER EQUIP > $10,000	6,200.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**117,611.92**	**0.00**	**122,293.50**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 58 - DEBT SERVICE								
100-5-4200-581200	CAPITAL LEASE PRINCIPLE	31,515.15	35,817.07	0.00	0.00	0.00	0.00	0.00%
100-5-4200-582200	CAPITAL LEASE INTEREST	923.99	3,595.37	0.00	0.00	0.00	0.00	0.00%
	Total Class: 58 - DEBT SERVICE:	**32,439.14**	**39,412.44**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 4200 - PUBLIC WORKS:	**2,143,445.34**	**2,086,166.80**	**2,063,077.10**	**1,879,953.00**	**1,936,627.00**	**56,674.00**	**3.01%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 4900 - FLEET SERVICES								
Class: 51 - SALARIES & BENEFITS								
100-5-4900-511100	SALARIES	157,329.80	187,944.99	224,525.09	275,686.00	286,744.00	11,058.00	4.01%
100-5-4900-511200	SALARIES - PART-TIME	0.00	0.00	0.00	14,849.00	0.00	-14,849.00	-100.00%
100-5-4900-511300	OVERTIME	11,102.14	13,385.67	9,028.61	12,000.00	12,000.00	0.00	0.00%
100-5-4900-512200	SOCIAL SECURITY TAXES	12,377.40	14,966.99	17,349.61	22,226.00	23,473.00	1,247.00	5.61%
100-5-4900-512400	RETIREMENT	3,204.81	3,543.58	3,825.13	4,879.00	8,447.00	3,568.00	73.13%
100-5-4900-512403	RETIREMENT-COUNTY MATCH	2,491.34	2,739.62	3,891.57	3,360.00	11,046.00	7,686.00	228.75%
100-5-4900-512904	UNIFORMS	1,164.80	1,104.27	1,091.39	6,180.00	4,000.00	-2,180.00	-35.28%
100-5-4900-512905	SAFETY EQUIPMENT	213.87	271.01	100.00	1,000.00	1,000.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**187,884.16**	**223,956.13**	**259,811.40**	**340,180.00**	**346,710.00**	**6,530.00**	**1.92%**
Class: 52 - CONTRACTED SERVICES								
100-5-4900-521256	CONTRACTED SERVICES-GENEF	18,983.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4900-521335	C/S-ANNUAL SOFTWARE MAIN	12,893.88	12,823.00	14,964.74	12,500.00	14,000.00	1,500.00	12.00%
100-5-4900-522100	JANITORIAL- CONTRACTS	1,634.28	1,643.88	1,361.90	1,650.00	1,800.00	150.00	9.09%
100-5-4900-522220	REP & MT-VEHICLES	247.50	109.46	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-4900-522222	R&M ADMIN VEHICLES	37.51	1,401.62	328.47	0.00	0.00	0.00	0.00%
100-5-4900-523200	TELEPHONE	850.80	866.85	722.69	875.00	875.00	0.00	0.00%
100-5-4900-523201	CELL PHONES	1,778.84	1,066.40	1,451.28	1,500.00	1,500.00	0.00	0.00%
100-5-4900-523300	ADVERTISING & PUBLISHING	600.06	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-4900-523500	TRAVEL	189.60	0.00	0.00	250.00	200.00	-50.00	-20.00%
100-5-4900-523600	DUES & SUBSCRIPTIONS	39.37	23.61	23.61	0.00	0.00	0.00	0.00%
100-5-4900-523700	EDUCATION & TRAINING	100.00	40.00	1,270.00	3,500.00	2,000.00	-1,500.00	-42.86%
	Total Class: 52 - CONTRACTED SERVICES:	**37,354.84**	**17,974.82**	**20,122.69**	**21,275.00**	**21,375.00**	**100.00**	**0.47%**
Class: 53 - SUPPLIES								
100-5-4900-531100	OFFICE SUPPLIES	206.46	397.15	149.25	300.00	250.00	-50.00	-16.67%
100-5-4900-531101	MINOR OPERATING SUPPLIES	19,512.46	25,059.62	15,071.53	21,000.00	20,000.00	-1,000.00	-4.76%
100-5-4900-531102	POSTAGE	0.00	35.83	40.38	0.00	0.00	0.00	0.00%
100-5-4900-531103	COMPUTER SUPPLIES	285.78	402.48	113.95	500.00	350.00	-150.00	-30.00%
100-5-4900-531104	JANITORIAL SUPPLIES	502.82	470.40	422.40	450.00	500.00	50.00	11.11%
100-5-4900-531120	TIRES & TUBES	0.00	6,642.49	0.00	1,500.00	1,000.00	-500.00	-33.33%
100-5-4900-531122	VEHICLE SUPPLIES	381.60	2,585.80	1,851.68	2,500.00	2,500.00	0.00	0.00%
100-5-4900-531123	HEAVY EQUIPMENT SUPPLIES	0.00	105.52	0.00	0.00	0.00	0.00	0.00%
100-5-4900-531130	R & M BUILDING SUPPLIES	0.00	126.40	0.00	250.00	100.00	-150.00	-60.00%
100-5-4900-531198	PROPANE	398.13	519.08	1,350.68	500.00	1,250.00	750.00	150.00%
100-5-4900-531230	ELECTRIC	4,183.19	4,100.67	3,256.15	4,250.00	4,000.00	-250.00	-5.88%
100-5-4900-531250	OIL	5,401.26	2,546.85	8,833.12	2,500.00	7,000.00	4,500.00	180.00%
100-5-4900-531270	FUEL	6,454.72	8,107.83	12,129.15	7,000.00	15,000.00	8,000.00	114.29%
100-5-4900-531300	OTHER SUPPLIES	1,155.56	675.74	646.80	1,000.00	1,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-4900-531600	SMALL EQUIPMENT	9,196.51	7,666.86	3,189.95	8,000.00	5,000.00	-3,000.00	-37.50%
100-5-4900-531750	CENTRAL SUPPLY INVENTORY	30,197.47	52,992.92	25,302.82	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**77,875.96**	**112,435.64**	**72,357.86**	**49,750.00**	**57,950.00**	**8,200.00**	**16.48%**
Class: 54 - CAPITAL OUTLAY								
100-5-4900-542200	VEHICLES	0.00	0.00	4,000.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**4,000.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 4900 - FLEET SERVICES:	**303,114.96**	**354,366.59**	**356,291.95**	**411,205.00**	**426,035.00**	**14,830.00**	**3.61%**

Section 6: Health & Welfare

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 5100 - HEALTH DEPARTMENT								
Class: 52 - CONTRACTED SERVICES								
100-5-5100-521205	PEST CONTROL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-5100-521230	CONTRACTED R&M ALL BLDGS	0.00	2,365.00	0.00	130.00	130.00	0.00	0.00%
100-5-5100-522100	JANITORIAL - CONTRACTS	21,171.36	25,983.95	35,750.00	21,180.00	21,180.00	0.00	0.00%
100-5-5100-522220	REP & MT VEHICLES	0.00	0.00	555.40	0.00	0.00	0.00	0.00%
100-5-5100-522230	REP & MT BLDG & GROUNDS	0.00	857.94	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**21,171.36**	**29,206.89**	**36,305.40**	**21,310.00**	**21,310.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-5100-531104	JANITORIAL SUPPLIES	851.50	1,503.77	394.79	750.00	750.00	0.00	0.00%
100-5-5100-531122	VEHICLE SUPPLIES	1,000.00	1,000.00	49.87	1,000.00	1,000.00	0.00	0.00%
100-5-5100-531210	WATER & SEWER	1,289.19	1,779.77	989.69	1,200.00	1,200.00	0.00	0.00%
100-5-5100-531230	ELECTRIC	21,357.89	32,106.95	33,777.19	21,000.00	21,000.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**24,498.58**	**36,390.49**	**35,211.54**	**23,950.00**	**23,950.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
100-5-5100-572008	MENTAL HEALTH BUDGET PYM	36,600.00	36,600.00	30,500.00	36,600.00	36,600.00	0.00	0.00%
100-5-5100-572012	HEALTH BUDGET	280,100.00	280,100.00	233,416.70	280,100.00	280,100.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**316,700.00**	**316,700.00**	**263,916.70**	**316,700.00**	**316,700.00**	**0.00**	**0.00%**
	Total Department: 5100 - HEALTH DEPARTMENT:	**362,369.94**	**382,297.38**	**335,433.64**	**361,960.00**	**361,960.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 5144 - MOSQUITO CONTROL								
Class: 52 - CONTRACTED SERVICES								
100-5-5144-521255	CONTRACTED SERVICE-GEN LA	225,804.36	229,191.42	178,730.76	232,630.00	255,660.00	23,030.00	9.90%
100-5-5144-523300	ADVERTISING & PUBLISHING	0.00	0.00	165.15	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**225,804.36**	**229,191.42**	**178,895.91**	**232,630.00**	**255,660.00**	**23,030.00**	**9.90%**
Class: 53 - SUPPLIES								
100-5-5144-531135	MOSQUITO CHEMICALS	55,106.41	62,976.03	11,798.84	55,000.00	60,000.00	5,000.00	9.09%
	Total Class: 53 - SUPPLIES:	**55,106.41**	**62,976.03**	**11,798.84**	**55,000.00**	**60,000.00**	**5,000.00**	**9.09%**
	Total Department: 5144 - MOSQUITO CONTROL:	**280,910.77**	**292,167.45**	**190,694.75**	**287,630.00**	**315,660.00**	**28,030.00**	**9.75%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 5400 - FAMILY & CHILDREN'S SRVC								
Class: 52 - CONTRACTED SERVICES								
100-5-5400-521230	CONTRACTED R&M ALL BLDGS	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
100-5-5400-522100	JANITORIAL - CONTRACTS	20,760.00	18,108.00	15,090.00	18,108.00	18,108.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**20,760.00**	**18,108.00**	**15,090.00**	**18,608.00**	**18,608.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-5400-531104	JANITORIAL SUPPLIES	483.23	654.62	333.42	540.00	540.00	0.00	0.00%
100-5-5400-531210	WATER & SEWER	538.84	679.88	425.78	612.00	612.00	0.00	0.00%
100-5-5400-531230	ELECTRIC	13,764.71	16,862.61	12,648.67	15,000.00	15,000.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**14,786.78**	**18,197.11**	**13,407.87**	**16,152.00**	**16,152.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
100-5-5400-572018	DFACS - BUDGET PAYMENT	75,000.00	75,000.00	62,500.00	75,000.00	75,000.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**75,000.00**	**75,000.00**	**62,500.00**	**75,000.00**	**75,000.00**	**0.00**	**0.00%**
	Total Department: 5400 - FAMILY & CHILDREN'S SRVC:	**110,546.78**	**111,305.11**	**90,997.87**	**109,760.00**	**109,760.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 5520 - SENIOR CENTER								
Class: 51 - SALARIES & BENEFITS								
100-5-5520-511100	SALARIES	0.00	97,030.27	80,865.76	99,665.00	96,659.00	-3,006.00	-3.02%
100-5-5520-511102	SALARIES-SELLBACK LEAVE	0.00	732.40	750.80	1,464.00	0.00	-1,464.00	-100.00%
100-5-5520-511200	SALARIES - PART-TIME	0.00	9,912.75	14,638.64	16,390.00	15,990.00	-400.00	-2.44%
100-5-5520-512200	SOCIAL SECURITY TAXES	0.00	7,845.97	7,010.15	8,878.00	8,618.00	-260.00	-2.93%
100-5-5520-512400	RETIREMENT	0.00	2,667.05	2,514.21	2,846.00	2,900.00	54.00	1.90%
100-5-5520-512403	RETIREMENT- COUNTY MATCH	0.00	2,602.76	2,514.21	2,846.00	2,900.00	54.00	1.90%
100-5-5520-512904	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-5520-512905	SAFETY EQUIP	0.00	473.08	0.00	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**0.00**	**121,264.28**	**108,293.77**	**132,089.00**	**127,067.00**	**-5,022.00**	**-3.80%**
Class: 52 - CONTRACTED SERVICES								
100-5-5520-521256	CONTRACT SVC GENERAL LABC	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-5520-521340	CONTRACT SVCS - MEALS	0.00	60,056.82	61,952.38	64,450.00	72,700.00	8,250.00	12.80%
100-5-5520-522100	JANITORIAL-CONTRACTS	0.00	7,184.88	5,987.40	7,185.00	7,185.00	0.00	0.00%
100-5-5520-523200	TELEPHONE	0.00	1,479.01	1,919.59	3,468.00	3,468.00	0.00	0.00%
100-5-5520-523201	CELL PHONES	0.00	615.23	441.57	305.00	504.00	199.00	65.25%
100-5-5520-523300	ADVERTISING & PUBLICATIONS	0.00	80.00	0.00	0.00	0.00	0.00	0.00%
100-5-5520-523500	TRAVEL	0.00	0.00	0.00	1,800.00	1,800.00	0.00	0.00%
100-5-5520-523600	DUES & SUBSCRIPTIONS	0.00	23.61	23.61	85.00	85.00	0.00	0.00%
100-5-5520-523700	EDUCATION & TRAINING	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**0.00**	**69,439.55**	**70,324.55**	**77,793.00**	**86,242.00**	**8,449.00**	**10.86%**
Class: 53 - SUPPLIES								
100-5-5520-531100	OFFICE SUPPLIES	0.00	181.07	77.91	350.00	400.00	50.00	14.29%
100-5-5520-531101	MINOR OPERATING <$499	0.00	8,849.73	8,148.37	9,600.00	13,000.00	3,400.00	35.42%
100-5-5520-531102	POSTAGE	0.00	9.85	0.00	50.00	75.00	25.00	50.00%
100-5-5520-531103	COMPUTER SUPPLIES	0.00	28.99	28.98	0.00	0.00	0.00	0.00%
100-5-5520-531104	JANITORIAL SUPPLIES	0.00	718.48	343.04	1,000.00	1,000.00	0.00	0.00%
100-5-5520-531198	PROPANE	0.00	0.00	660.16	0.00	1,080.00	1,080.00	0.00%
100-5-5520-531210	WATER & SEWER	0.00	568.27	127.07	626.00	626.00	0.00	0.00%
100-5-5520-531230	ELECTRIC	0.00	10,948.87	6,575.24	12,986.00	12,986.00	0.00	0.00%
100-5-5520-531300	OTHER SUPPLIES	0.00	527.23	0.00	0.00	0.00	0.00	0.00%
100-5-5520-531600	SMALL EQUIP $500 - $9,999	0.00	6,022.76	0.00	0.00	0.00	0.00	0.00%
100-5-5520-531603	FURNITURE $500 - $4,999	0.00	1,649.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**0.00**	**29,504.25**	**15,960.77**	**24,612.00**	**29,167.00**	**4,555.00**	**18.51%**
	Total Department: 5520 - SENIOR CENTER:	**0.00**	**220,208.08**	**194,579.09**	**234,494.00**	**242,476.00**	**7,982.00**	**3.40%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 7130 - COUNTY AGENTS								
Class: 52 - CONTRACTED SERVICES								
100-5-7130-521230	CONTRACTED R&M ALL BLDGS	3,009.00	0.00	0.00	3,010.00	3,010.00	0.00	0.00%
100-5-7130-521254	CONT SERVICES-ADMINISTRATI	85,557.44	95,815.01	51,512.09	101,849.00	102,921.00	1,072.00	1.05%
100-5-7130-522100	JANITORIAL - CONTRACTS	4,109.64	4,109.64	3,424.70	4,110.00	4,110.00	0.00	0.00%
100-5-7130-522201	REP & MT COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7130-522202	REP & MT OFF EQUIPMENT	480.35	434.00	286.69	800.00	1,040.00	240.00	30.00%
100-5-7130-523200	TELEPHONE	3,295.07	4,085.25	3,408.73	4,088.00	4,092.00	4.00	0.10%
100-5-7130-523500	TRAVEL	18,266.39	17,468.76	7,241.67	19,000.00	18,994.00	-6.00	-0.03%
100-5-7130-523600	DUES & SUBSCRIPTIONS	560.00	465.00	297.80	700.00	1,285.00	585.00	83.57%
100-5-7130-523700	EDUCATION & TRAINING	1,803.56	555.00	300.00	1,200.00	1,500.00	300.00	25.00%
	Total Class: 52 - CONTRACTED SERVICES:	**117,081.45**	**122,932.66**	**66,471.68**	**134,757.00**	**136,952.00**	**2,195.00**	**1.63%**
Class: 53 - SUPPLIES								
100-5-7130-531100	OFFICE SUPPLIES	451.06	573.46	134.15	700.00	500.00	-200.00	-28.57%
100-5-7130-531101	MINOR OPERATING $0 - $499	1,309.93	979.63	855.05	1,500.00	1,425.00	-75.00	-5.00%
100-5-7130-531102	POSTAGE	971.89	775.68	461.68	1,300.00	1,100.00	-200.00	-15.38%
100-5-7130-531103	COMPUTER SUPPLIES	1,741.43	1,261.49	113.86	1,000.00	1,000.00	0.00	0.00%
100-5-7130-531104	JANITORIAL SUPPLIES	19.26	113.95	284.69	200.00	350.00	150.00	75.00%
100-5-7130-531110	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7130-531210	WATER & SEWER	672.22	712.39	435.86	700.00	800.00	100.00	14.29%
100-5-7130-531230	ELECTRIC	2,651.85	3,525.44	2,468.59	3,400.00	3,600.00	200.00	5.88%
100-5-7130-531270	FUEL	1,617.05	1,952.25	712.84	1,500.00	1,500.00	0.00	0.00%
100-5-7130-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7130-531601	COMPUTERS $500 - $9,999	1,910.00	2,000.00	1,863.85	2,000.00	2,000.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**11,344.69**	**11,894.29**	**7,330.57**	**12,300.00**	**12,275.00**	**-25.00**	**-0.20%**
	Total Department: 7130 - COUNTY AGENTS:	**128,426.14**	**134,826.95**	**73,802.25**	**147,057.00**	**149,227.00**	**2,170.00**	**1.48%**

Section 7: Leisure Services

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 6500 - COUNTY WIDE LIBRARY								
Class: 52 - CONTRACTED SERVICES								
100-5-6500-522100	JANITORIAL - CONTRACTS	26,832.00	26,832.00	22,360.00	26,832.00	26,832.00	0.00	0.00%
100-5-6500-523600	DUES & SUBSCRIPTIONS	39.36	23.61	23.61	0.00	0.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**26,871.36**	**26,855.61**	**22,383.61**	**26,832.00**	**26,832.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-6500-531104	JANITORIAL SUPPLIES	360.84	994.06	439.67	0.00	0.00	0.00	0.00%
100-5-6500-531210	WATER & SEWER	1,277.16	599.20	548.32	900.00	700.00	-200.00	-22.22%
100-5-6500-531230	ELECTRIC	25,239.88	31,359.96	21,591.07	28,800.00	30,000.00	1,200.00	4.17%
Total Class: 53 - SUPPLIES:		**26,877.88**	**32,953.22**	**22,579.06**	**29,700.00**	**30,700.00**	**1,000.00**	**3.37%**
Class: 57 - INTERGOVERNMENTAL								
100-5-6500-572000	REGIONAL LIBRARY SERVICES	389,416.00	408,363.00	444,580.00	444,580.00	444,580.00	0.00	0.00%
100-5-6500-572033	WOODBINE LIBRARY	30,000.00	30,000.00	40,000.00	40,000.00	53,477.00	13,477.00	33.69%
Total Class: 57 - INTERGOVERNMENTAL:		**419,416.00**	**438,363.00**	**484,580.00**	**484,580.00**	**498,057.00**	**13,477.00**	**2.78%**
Total Department: 6500 - COUNTY WIDE LIBRARY:		**473,165.24**	**498,171.83**	**529,542.67**	**541,112.00**	**555,589.00**	**14,477.00**	**2.68%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 6505 - BRYAN LANG HIST LIBRARY								
Class: 51 - SALARIES & BENEFITS								
100-5-6505-511100	SALARIES - REGULAR EMPLOY	38,795.09	40,337.06	33,512.91	46,979.00	46,979.00	0.00	0.00%
100-5-6505-511200	SALARIES - TEMP. EMPLOYEE	9,746.60	11,267.13	9,754.57	20,658.00	20,658.00	0.00	0.00%
100-5-6505-511300	Overtime	0.00	0.00	114.77	0.00	0.00	0.00	0.00%
100-5-6505-512200	SOCIAL SECURITY TAXES	3,571.53	3,947.73	3,318.85	5,006.00	5,006.00	0.00	0.00%
100-5-6505-512400	RETIREMENT	1,160.65	385.80	902.62	1,364.00	0.00	-1,364.00	-100.00%
100-5-6505-512403	RETIREMENT: COUNTY MATCH	338.39	578.72	1,353.91	2,045.00	0.00	-2,045.00	-100.00%
	Total Class: 51 - SALARIES & BENEFITS:	**53,612.26**	**56,516.44**	**48,957.63**	**76,052.00**	**72,643.00**	**-3,409.00**	**-4.48%**
Class: 52 - CONTRACTED SERVICES								
100-5-6505-521335	C/S-ANNUAL SOFTWARE MAIN	3,581.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-6505-521340	C/S-CLOUD COMPUTING FEES	663.20	2,876.55	3,006.15	3,837.00	3,837.00	0.00	0.00%
100-5-6505-522100	JANITORIAL - CONTRACTS	3,091.92	3,091.92	2,576.60	3,092.00	3,092.00	0.00	0.00%
100-5-6505-522202	REP & MT OFF EQUIPMENT	102.42	66.73	27.81	0.00	0.00	0.00	0.00%
100-5-6505-523200	TELEPHONE	1,365.71	1,402.20	1,170.80	1,375.00	1,375.00	0.00	0.00%
100-5-6505-523600	DUES & SUBSCRIPTIONS	0.00	899.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**8,804.25**	**8,336.40**	**6,781.36**	**8,304.00**	**8,304.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-6505-531100	OFFICE SUPPLIES	0.00	0.00	0.00	150.00	150.00	0.00	0.00%
100-5-6505-531101	MINOR OPERATING $0 - $499	70.76	0.00	20.98	0.00	0.00	0.00	0.00%
100-5-6505-531103	COMPUTER SUPPLIES	0.00	0.00	0.00	250.00	0.00	-250.00	-100.00%
100-5-6505-531104	JANITORIAL SUPPLIES	169.08	176.55	102.35	0.00	250.00	250.00	0.00%
100-5-6505-531210	WATER & SEWER	571.26	582.74	415.36	610.00	625.00	15.00	2.46%
100-5-6505-531230	ELECTRIC	3,383.03	3,186.40	1,991.92	3,500.00	3,500.00	0.00	0.00%
100-5-6505-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	0.00	750.00	750.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**4,194.13**	**3,945.69**	**2,530.61**	**5,260.00**	**5,275.00**	**15.00**	**0.29%**
	Total Department: 6505 - BRYAN LANG HIST LIBRARY:	**66,610.64**	**68,798.53**	**58,269.60**	**89,616.00**	**86,222.00**	**-3,394.00**	**-3.79%**

Section 8: Community Development

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 7000 - PLANNING & DEVELOPMENT								
Class: 51 - SALARIES & BENEFITS								
100-5-7000-511100	SALARIES - REGULAR EMPLOY	438,735.25	493,645.61	410,807.28	560,463.00	607,931.00	47,468.00	8.47%
100-5-7000-511102	SALARIES-SELLBACK LEAVE	941.60	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7000-511600	SALARIES - MONTHLY	2,700.00	3,900.00	2,925.00	4,500.00	4,500.00	0.00	0.00%
100-5-7000-512200	SOCIAL SECURITY TAXES	32,640.79	36,578.50	30,764.26	43,220.00	46,507.00	3,287.00	7.61%
100-5-7000-512400	RETIREMENT	10,053.47	12,119.57	10,608.60	15,076.00	18,007.00	2,931.00	19.44%
100-5-7000-512403	RETIREMENT: COUNTY MATCH	10,833.34	15,128.44	16,076.47	19,746.00	17,650.00	-2,096.00	-10.61%
100-5-7000-512904	UNIFORMS	1,469.63	1,255.38	0.00	1,400.00	1,400.00	0.00	0.00%
100-5-7000-512905	SAFETY EQUIPMENT	323.02	147.99	0.00	500.00	500.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**497,697.10**	**562,775.49**	**471,181.61**	**644,905.00**	**696,495.00**	**51,590.00**	**8.00%**
Class: 52 - CONTRACTED SERVICES								
100-5-7000-521250	CONTRACT SERV-COMPUTER	80,000.00	400.00	0.00	0.00	0.00	0.00	0.00%
100-5-7000-521254	CONTRACT SERV-ADMINISTRA	15,608.00	0.00	0.00	0.00	3,600.00	3,600.00	0.00%
100-5-7000-521335	C/S - ANNUAL SOFTWARE	56,729.60	72,279.37	82,300.00	88,200.00	88,100.00	-100.00	-0.11%
100-5-7000-521340	C/S-CLOUD COMPUTING FEES	735.96	329.72	0.00	1,100.00	1,100.00	0.00	0.00%
100-5-7000-522100	JANITORIAL - CONTRACTS	5,073.30	8,359.31	7,536.87	7,067.00	8,827.00	1,760.00	24.90%
100-5-7000-522201	REP & MT COMPUTERS	0.00	223.95	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-7000-522202	REP & MT OFF EQUIPMENT	5,116.35	4,924.32	5,134.19	5,000.00	5,000.00	0.00	0.00%
100-5-7000-522220	REP & MT VEHICLES	144.60	255.41	2,829.95	1,250.00	1,250.00	0.00	0.00%
100-5-7000-523200	TELEPHONE	1,972.21	2,036.67	3,057.67	2,350.00	3,500.00	1,150.00	48.94%
100-5-7000-523201	CELL PHONES	4,757.87	5,446.04	4,404.71	6,700.00	6,700.00	0.00	0.00%
100-5-7000-523300	ADVERTISING & PUBLISHING	2,100.00	2,652.00	2,300.45	2,850.00	2,850.00	0.00	0.00%
100-5-7000-523400	PRINTING	1,545.23	2,698.30	990.87	4,700.00	4,700.00	0.00	0.00%
100-5-7000-523500	TRAVEL	3,745.48	1,572.62	1,206.13	10,500.00	9,500.00	-1,000.00	-9.52%
100-5-7000-523600	DUES & SUBSCRIPTIONS	2,755.07	2,958.24	1,188.71	3,790.00	2,795.00	-995.00	-26.25%
100-5-7000-523700	EDUCATION & TRAINING	5,474.40	21,149.30	8,463.33	24,450.00	20,570.00	-3,880.00	-15.87%
100-5-7000-523800	PROFESSIONAL LICENSES	295.00	0.00	0.00	300.00	500.00	200.00	66.67%
	Total Class: 52 - CONTRACTED SERVICES:	**186,053.07**	**125,285.25**	**119,412.88**	**159,257.00**	**159,992.00**	**735.00**	**0.46%**
Class: 53 - SUPPLIES								
100-5-7000-531100	OFFICE SUPPLIES	1,029.51	870.47	728.01	1,200.00	1,200.00	0.00	0.00%
100-5-7000-531101	MINOR OPERATING $0 - $499	2,147.67	2,714.52	571.35	2,000.00	2,000.00	0.00	0.00%
100-5-7000-531102	POSTAGE	4,902.25	935.70	531.38	3,000.00	3,000.00	0.00	0.00%
100-5-7000-531103	COMPUTER SUPPLIES	449.34	571.66	773.27	500.00	500.00	0.00	0.00%
100-5-7000-531104	JANITORIAL SUPPLIES	531.93	435.07	127.22	800.00	800.00	0.00	0.00%
100-5-7000-531110	MISCELLANEOUS	0.00	0.00	1.00	0.00	0.00	0.00	0.00%
100-5-7000-531120	TIRES & TUBES	676.50	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
100-5-7000-531122	VEHICLE SUPPLIES	139.85	0.00	0.00	300.00	300.00	0.00	0.00%
100-5-7000-531210	WATER & SEWER	692.88	459.03	167.51	1,282.00	300.00	-982.00	-76.60%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
100-5-7000-531230	ELECTRIC	10,426.69	18,417.98	9,058.45	15,000.00	11,000.00	-4,000.00	-26.67%
100-5-7000-531270	FUEL	5,647.91	3,660.38	2,840.88	7,000.00	5,000.00	-2,000.00	-28.57%
100-5-7000-531300	OTHER SUPPLIES	312.51	331.05	235.70	350.00	350.00	0.00	0.00%
100-5-7000-531601	COMPUTERS $500 - $9,999	0.00	4,468.22	0.00	3,000.00	3,000.00	0.00	0.00%
100-5-7000-531603	FURNITURE $500 - $9,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**26,957.04**	**32,864.08**	**15,034.77**	**36,432.00**	**29,450.00**	**-6,982.00**	**-19.16%**
Class: 54 - CAPITAL OUTLAY								
100-5-7000-542200	VEHICLES	590.07	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**590.07**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 7000 - PLANNING & DEVELOPMENT:		**711,297.28**	**720,924.82**	**605,629.26**	**840,594.00**	**885,937.00**	**45,343.00**	**5.39%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 7140 - FORESTRY								
Class: 52 - CONTRACTED SERVICES								
100-5-7140-522220	REP & MT VEHICLES	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**0.00**	**0.00**	**0.00**	**200.00**	**200.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
100-5-7140-572006	FORESTRY BUDGET PAYMENT	25,537.00	24,893.00	20,744.20	24,893.00	24,893.00	0.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**25,537.00**	**24,893.00**	**20,744.20**	**24,893.00**	**24,893.00**	**0.00**	**0.00%**
Total Department: 7140 - FORESTRY:		**25,537.00**	**24,893.00**	**20,744.20**	**25,093.00**	**25,093.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 7450 - CODE ENFORCEMENT								
Class: 51 - SALARIES & BENEFITS								
100-5-7450-511100	SALARIES - REGULAR EMPLOY	72,000.53	94,653.74	88,577.36	107,919.00	110,779.00	2,860.00	2.65%
100-5-7450-512200	SOCIAL SECURITY TAXES	5,469.39	6,830.50	6,470.44	8,256.00	8,475.00	219.00	2.65%
100-5-7450-512400	RETIREMENT	1,732.19	2,826.25	2,729.24	3,238.00	3,323.00	85.00	2.63%
100-5-7450-512403	RETIREMENT: COUNTY MATCH	2,005.67	2,047.81	4,093.90	4,856.00	4,985.00	129.00	2.66%
100-5-7450-512904	UNIFORMS	200.00	234.44	0.00	500.00	250.00	-250.00	-50.00%
100-5-7450-512905	SAFETY EQUIP	0.00	85.00	54.39	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**81,407.78**	**106,677.74**	**101,925.33**	**124,769.00**	**127,812.00**	**3,043.00**	**2.44%**
Class: 52 - CONTRACTED SERVICES								
100-5-7450-521340	C/S-CLOUD COMPUTING FEES	0.00	104.86	5,000.00	5,750.00	5,250.00	-500.00	-8.70%
100-5-7450-522201	REP & MT COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7450-522220	REP & MT VEHICLES	35.91	793.58	80.16	500.00	500.00	0.00	0.00%
100-5-7450-523200	TELEPHONE	252.12	253.17	0.00	300.00	150.00	-150.00	-50.00%
100-5-7450-523201	CELL PHONES	1,204.08	1,285.05	1,185.81	1,900.00	1,400.00	-500.00	-26.32%
100-5-7450-523400	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7450-523500	TRAVEL	1,756.37	1,723.26	2,724.19	2,750.00	2,500.00	-250.00	-9.09%
100-5-7450-523600	DUES & SUBSCRIPTIONS	101.36	280.00	321.00	250.00	500.00	250.00	100.00%
100-5-7450-523700	EDUCATION & TRAINING	1,045.00	2,140.16	1,560.00	1,750.00	1,750.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**4,394.84**	**6,580.08**	**10,871.16**	**13,200.00**	**12,050.00**	**-1,150.00**	**-8.71%**
Class: 53 - SUPPLIES								
100-5-7450-531100	OFFICE SUPPLIES	92.64	235.25	217.30	300.00	300.00	0.00	0.00%
100-5-7450-531101	MINOR OPERATING $0-$499	439.87	924.91	184.45	750.00	1,000.00	250.00	33.33%
100-5-7450-531102	POSTAGE	753.26	1,655.19	758.75	700.00	1,000.00	300.00	42.86%
100-5-7450-531103	COMPUTER SUPPLIES	260.15	154.06	126.19	0.00	0.00	0.00	0.00%
100-5-7450-531120	TIRES & TUBES	47.02	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
100-5-7450-531122	VEHICLE SUPPLIES	26.28	576.49	71.80	300.00	300.00	0.00	0.00%
100-5-7450-531270	FUEL	1,258.06	1,509.92	1,866.69	1,600.00	2,000.00	400.00	25.00%
100-5-7450-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-5-7450-531601	COMPUTERS $500 - $ 9,999	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**2,877.28**	**5,055.82**	**3,225.18**	**4,650.00**	**5,600.00**	**950.00**	**20.43%**
	Total Department: 7450 - CODE ENFORCEMENT:	**88,679.90**	**118,313.64**	**116,021.67**	**142,619.00**	**145,462.00**	**2,843.00**	**1.99%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 7500 - JOINT DEVELOPMENT AUTH								
Class: 51 - SALARIES & BENEFITS								
100-5-7500-511100	SALARIES - REGULAR EMPLOY	279,134.94	291,503.14	253,763.77	0.00	0.00	0.00	0.00%
100-5-7500-511400	REIMBURSEMENT SALARIES &	-300,146.41	-313,404.73	-208,201.36	0.00	0.00	0.00	0.00%
100-5-7500-512200	SOCIAL SECURITY TAXES	21,011.47	21,901.60	19,142.73	0.00	0.00	0.00	0.00%
100-5-7500-512400	RETIREMENT	0.00	-0.01	1,790.05	0.00	0.00	0.00	0.00%
100-5-7500-512403	RETIREMENT: COUNTY MATCH	0.00	0.00	2,056.04	0.00	0.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**0.00**	**0.00**	**68,551.23**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
100-5-7500-531270	FUEL	0.00	0.00	34.09	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**0.00**	**0.00**	**34.09**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
100-5-7500-572005	JOINT DEVELOPMENT AUTHOR	684,000.00	750,000.00	833,340.00	1,000,000.00	1,500,000.00	500,000.00	50.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**684,000.00**	**750,000.00**	**833,340.00**	**1,000,000.00**	**1,500,000.00**	**500,000.00**	**50.00%**
	Total Department: 7500 - JOINT DEVELOPMENT AUTH:	**684,000.00**	**750,000.00**	**901,925.32**	**1,000,000.00**	**1,500,000.00**	**500,000.00**	**50.00%**
	Total Fund: 100 - GENERAL:	**43,006,101.54**	**48,061,435.90**	**42,405,624.77**	**48,195,616.00**	**50,833,588.00**	**2,637,972.00**	**5.47%**

Enterprise Funds

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 208 - CURBSIDE COLLECTION								
Department: 0000 - NON DEPARTMENTAL								
Class: 34 - COMMISSIONS & FEES								
208-3-0000-341950	PENALTIES/INTEREST CHARGE	56,908.65	54,738.09	54,380.32	25,000.00	40,000.00	15,000.00	60.00%
208-3-0000-344110	UNINCORP COLLECTION FEES	1,583,815.73	1,602,001.45	1,618,518.11	1,620,000.00	1,620,000.00	0.00	0.00%
208-3-0000-344113	REPLACEMENT CART FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
208-3-0000-344115	BAD DEBT COLLECTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 34 - COMMISSIONS & FEES:	**1,640,724.38**	**1,656,739.54**	**1,672,898.43**	**1,645,000.00**	**1,660,000.00**	**15,000.00**	**0.91%**
Class: 36 - INTEREST								
208-3-0000-361000	INTEREST INCOME	19,219.29	24,856.33	17,544.06	10,000.00	19,000.00	9,000.00	90.00%
	Total Class: 36 - INTEREST:	**19,219.29**	**24,856.33**	**17,544.06**	**10,000.00**	**19,000.00**	**9,000.00**	**90.00%**
Class: 38 - MISCELLANEOUS								
208-3-0000-389000	MISCELLANEOUS	0.00	0.00	32,275.07	0.00	0.00	0.00	0.00%
208-3-0000-389006	OVER / SHORT	150.27	75.00	0.73	0.00	0.00	0.00	0.00%
	Total Class: 38 - MISCELLANEOUS:	**150.27**	**75.00**	**32,275.80**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
208-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	101,653.00	63,768.00	-37,885.00	-37.27%
	Total Class: 39 - OTHER FINANCING SOURCES:	**0.00**	**0.00**	**0.00**	**101,653.00**	**63,768.00**	**-37,885.00**	**-37.27%**
	Total Department: 0000 - NON DEPARTMENTAL:	**1,660,093.94**	**1,681,670.87**	**1,722,718.29**	**1,756,653.00**	**1,742,768.00**	**-13,885.00**	**-0.79%**
	Total Fund: 208 - CURBSIDE COLLECTION:	**1,660,093.94**	**1,681,670.87**	**1,722,718.29**	**1,756,653.00**	**1,742,768.00**	**-13,885.00**	**-0.79%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 208 - CURBSIDE COLLECTION								
Department: 0000 - NON DEPARTMENTAL								
Class: 51 - SALARIES & BENEFITS								
208-5-0000-511100	SALARIES - REGULAR EMPLOY	93,928.29	115,058.32	90,408.81	118,400.00	128,576.00	10,176.00	8.59%
208-5-0000-511102	SALARIES-SELLBACK LEAVE	0.00	0.00	89.64	0.00	0.00	0.00	0.00%
208-5-0000-511125	COMPENSATED ABSENCES	2,306.08	2,446.33	-9,819.88	0.00	0.00	0.00	0.00%
208-5-0000-511300	OVERTIME	0.00	7.99	0.00	0.00	0.00	0.00	0.00%
208-5-0000-512100	GROUP INSURANCE	8,213.85	8,831.78	6,541.38	12,000.00	12,000.00	0.00	0.00%
208-5-0000-512101	GROUP INSURANCE (LOSSES)	2,829.99	10,381.61	-184.19	0.00	0.00	0.00	0.00%
208-5-0000-512200	SOCIAL SECURITY TAXES	6,700.00	8,422.24	6,627.69	9,058.00	9,837.00	779.00	8.60%
208-5-0000-512400	RETIREMENT	4,127.12	3,237.30	2,798.01	3,552.00	3,857.00	305.00	8.59%
208-5-0000-512403	RETIREMENT - COUNTY MATCH	2,524.93	3,425.47	2,941.96	4,095.00	5,643.00	1,548.00	37.80%
	Total Class: 51 - SALARIES & BENEFITS:	**120,630.26**	**151,811.04**	**99,403.42**	**147,105.00**	**159,913.00**	**12,808.00**	**8.71%**
Class: 52 - CONTRACTED SERVICES								
208-5-0000-521201	LEGAL FEES (LIENS)	-85.00	415.00	-709.00	250.00	500.00	250.00	100.00%
208-5-0000-521250	CONTRACT SERV-COMPUTER	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
208-5-0000-521335	C/S-ANNUAL SOFTWARE MAIN	5,917.93	6,244.40	4,252.40	6,300.00	6,300.00	0.00	0.00%
208-5-0000-522100	JANITORIAL - CONTRACTS	1,541.40	1,541.40	1,284.50	1,546.00	1,546.00	0.00	0.00%
208-5-0000-522110	COLLECTION COSTS	778,064.24	803,164.73	687,531.59	869,696.00	860,627.00	-9,069.00	-1.04%
208-5-0000-522111	RECYCLING COSTS	514,726.56	539,402.05	454,858.08	587,473.00	567,974.00	-19,499.00	-3.32%
208-5-0000-522201	REP & MT COMPUTERS	0.00	0.00	0.00	943.00	943.00	0.00	0.00%
208-5-0000-522202	REP & MT-OFFICE EQUIPMENT	334.82	310.93	339.12	250.00	250.00	0.00	0.00%
208-5-0000-523200	TELEPHONE	1,407.90	1,460.47	1,225.33	1,380.00	1,380.00	0.00	0.00%
208-5-0000-523300	ADVERTISING & PUBLISHING	0.00	183.50	0.00	150.00	150.00	0.00	0.00%
208-5-0000-523400	PRINTING	2,650.87	3,014.17	2,802.61	4,000.00	4,000.00	0.00	0.00%
208-5-0000-523500	TRAVEL	67.37	62.30	65.57	100.00	100.00	0.00	0.00%
208-5-0000-523600	DUES & SUBSCRIPTIONS	29,118.06	23,331.46	13,764.65	21,800.00	21,800.00	0.00	0.00%
208-5-0000-523700	EDUCATION & TRAINING	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
208-5-0000-523902	COURT COST	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**1,333,744.15**	**1,379,130.41**	**1,165,414.85**	**1,494,138.00**	**1,465,820.00**	**-28,318.00**	**-1.90%**
Class: 53 - SUPPLIES								
208-5-0000-531100	OFFICE SUPPLIES	616.55	546.86	530.75	375.00	375.00	0.00	0.00%
208-5-0000-531101	MINOR OPERATING $0 - $499	40.61	678.83	0.00	350.00	350.00	0.00	0.00%
208-5-0000-531102	POSTAGE	11,827.19	12,940.93	13,874.46	13,000.00	14,000.00	1,000.00	7.69%
208-5-0000-531103	COMPUTER SUPPLIES	222.22	182.26	124.61	1,200.00	1,200.00	0.00	0.00%
208-5-0000-531104	JANITORIAL SUPPLIES	0.00	0.00	0.00	50.00	50.00	0.00	0.00%
208-5-0000-531210	WATER & SEWER	29.82	25.53	14.38	36.00	36.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
208-5-0000-531230	ELECTRIC	1,532.27	1,949.99	1,355.13	1,380.00	1,380.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**14,268.66**	**16,324.40**	**15,899.33**	**16,391.00**	**17,391.00**	**1,000.00**	**6.10%**
Class: 57 - INTERGOVERNMENTAL								
208-5-0000-571200	TIPPING FEES-SOLID WASTE	71,704.25	74,379.75	62,931.69	95,375.00	96,000.00	625.00	0.66%
208-5-0000-574000	BAD DEBT EXPENSE	13,568.23	-541.97	-266.36	3,644.00	3,644.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**85,272.48**	**73,837.78**	**62,665.33**	**99,019.00**	**99,644.00**	**625.00**	**0.63%**
	Total Department: 0000 - NON DEPARTMENTAL:	**1,553,915.55**	**1,621,103.63**	**1,343,382.93**	**1,756,653.00**	**1,742,768.00**	**-13,885.00**	**-0.79%**
	Total Fund: 208 - CURBSIDE COLLECTION:	**1,553,915.55**	**1,621,103.63**	**1,343,382.93**	**1,756,653.00**	**1,742,768.00**	**-13,885.00**	**-0.79%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 540 - SOLID WASTE ENTERPRISE								
Department: 0000 - NON DEPARTMENTAL								
Class: 33 - STATE & FEDERAL								
540-3-0000-334114	STATE OF GEORGIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 33 - STATE & FEDERAL:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 34 - COMMISSIONS & FEES								
540-3-0000-344150	HIGHWAY 110 SITE SALES	4,344,984.20	2,866,883.83	2,550,455.68	3,080,000.00	3,157,000.00	77,000.00	2.50%
540-3-0000-344170	C & D INDUSTRIAL SITE	1,203,080.23	1,412,938.05	1,327,528.00	1,320,000.00	1,606,100.00	286,100.00	21.67%
540-3-0000-349300	BAD CHECK FEES	0.00	30.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 34 - COMMISSIONS & FEES:		**5,548,064.43**	**4,279,851.88**	**3,877,983.68**	**4,400,000.00**	**4,763,100.00**	**363,100.00**	**8.25%**
Class: 36 - INTEREST								
540-3-0000-361000	INTEREST INCOME	462,271.90	622,430.15	489,245.20	400,000.00	400,000.00	0.00	0.00%
Total Class: 36 - INTEREST:		**462,271.90**	**622,430.15**	**489,245.20**	**400,000.00**	**400,000.00**	**0.00**	**0.00%**
Class: 38 - MISCELLANEOUS								
540-3-0000-389000	MISCELLANEOUS INCOME	0.00	0.00	29,314.00	0.00	0.00	0.00	0.00%
540-3-0000-389005	REIMBURSEMENT FROM INSUI	0.00	67,775.47	0.00	0.00	0.00	0.00	0.00%
Total Class: 38 - MISCELLANEOUS:		**0.00**	**67,775.47**	**29,314.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
540-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	200,432.00	-33,261.00	-233,693.00	-116.59%
Total Class: 39 - OTHER FINANCING SOURCES:		**0.00**	**0.00**	**0.00**	**200,432.00**	**-33,261.00**	**-233,693.00**	**-116.59%**
Total Department: 0000 - NON DEPARTMENTAL:		**6,010,336.33**	**4,970,057.50**	**4,396,542.88**	**5,000,432.00**	**5,129,839.00**	**129,407.00**	**2.59%**
Total Fund: 540 - SOLID WASTE ENTERPRISE:		**6,010,336.33**	**4,970,057.50**	**4,396,542.88**	**5,000,432.00**	**5,129,839.00**	**129,407.00**	**2.59%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 540 - SOLID WASTE ENTERPRISE								
Department: 0000 - NON DEPARTMENTAL								
Class: 51 - SALARIES & BENEFITS								
540-5-0000-511100	SALARIES - REGULAR EMPLOY	913,565.49	866,874.23	779,575.18	934,830.00	1,006,825.00	71,995.00	7.70%
540-5-0000-511102	SALARIES-SELLBACK LEAVE	8,694.29	9,502.00	4,658.04	3,500.00	3,500.00	0.00	0.00%
540-5-0000-511125	COMPENSATED ABSENSES	-4,181.74	19,285.45	-66,468.30	0.00	0.00	0.00	0.00%
540-5-0000-511300	OVERTIME	70,204.22	85,787.03	67,454.63	60,000.00	60,000.00	0.00	0.00%
540-5-0000-512100	GROUP INSURANCE	66,293.67	72,186.60	54,694.45	79,000.00	79,000.00	0.00	0.00%
540-5-0000-512101	GROUP INSURANCE (LOSSES)	186,063.66	437,423.41	225,542.18	190,000.00	190,000.00	0.00	0.00%
540-5-0000-512200	SOCIAL SECURITY TAXES	73,031.82	70,782.91	62,924.81	76,500.00	76,500.00	0.00	0.00%
540-5-0000-512400	RETIREMENT	23,889.34	25,575.31	19,084.35	28,521.00	28,521.00	0.00	0.00%
540-5-0000-512403	RETIREMENT - COUNTY MATCH	17,383.95	24,957.26	16,668.59	27,280.00	27,280.00	0.00	0.00%
540-5-0000-512700	WORKERS COMPENSATION	18,166.00	18,049.35	19,452.00	20,000.00	20,000.00	0.00	0.00%
540-5-0000-512904	UNIFORMS	6,396.68	6,913.09	7,238.11	6,600.00	7,000.00	400.00	6.06%
540-5-0000-512905	SAFETY EQUIPMENT	1,954.25	1,694.20	489.24	3,500.00	3,500.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**1,381,461.63**	**1,639,030.84**	**1,191,313.28**	**1,429,731.00**	**1,502,126.00**	**72,395.00**	**5.06%**
Class: 52 - CONTRACTED SERVICES								
540-5-0000-521203	DRUG SCREEN/BACKGROUND (	195.00	0.00	0.00	400.00	400.00	0.00	0.00%
540-5-0000-521205	PEST CONTROL	833.28	902.72	771.00	1,100.00	1,100.00	0.00	0.00%
540-5-0000-521208	AUDIT FEES	10,500.00	7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.00%
540-5-0000-521212	ENGINEERING SERVICES	198,049.49	300,254.75	193,956.85	250,000.00	265,762.00	15,762.00	6.30%
540-5-0000-521230	REPAIR & MAINT - BUILDING	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
540-5-0000-521254	CONTRACT SERVICES-ADMIN	16,349.40	790.80	604.98	6,000.00	6,000.00	0.00	0.00%
540-5-0000-521335	C/S-ANNUAL SOFTWARE MAIN	2,775.00	1,200.00	1,800.00	2,700.00	2,700.00	0.00	0.00%
540-5-0000-522100	JANITORIAL - CONTRACTS	779.06	752.97	788.88	3,500.00	3,500.00	0.00	0.00%
540-5-0000-522112	TIRE RECYCLING	10,304.75	0.00	6,494.00	12,000.00	12,000.00	0.00	0.00%
540-5-0000-522113	LEACHATE DISPOSAL	12,401.28	15,065.96	11,647.84	10,000.00	15,000.00	5,000.00	50.00%
540-5-0000-522115	EPD SURCHARGE-STATE OF GA	162,808.66	132,639.87	0.00	108,000.00	108,000.00	0.00	0.00%
540-5-0000-522116	DNR AIR SURCHARGE FEES	7,050.00	8,335.00	9,620.00	7,050.00	7,050.00	0.00	0.00%
540-5-0000-522201	R & M - COMPUTERS	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-522202	REP & MT OFF EQUIPMENT	390.52	246.09	191.99	200.00	200.00	0.00	0.00%
540-5-0000-522204	REP & MT OTHER EQUIPMENT	17,385.20	29,706.27	2,595.60	0.00	0.00	0.00	0.00%
540-5-0000-522210	MINOR ROAD PROJECTS	0.00	12,213.80	0.00	0.00	0.00	0.00	0.00%
540-5-0000-522220	REP & MT VEHICLES	0.00	375.00	704.95	500.00	500.00	0.00	0.00%
540-5-0000-522221	REP & MT HEAVY EQUIPMENT	277,878.22	171,726.21	326,423.68	370,000.00	425,000.00	55,000.00	14.86%
540-5-0000-522225	REP & MT SCALES	7,624.71	3,384.32	22,381.07	3,500.00	5,500.00	2,000.00	57.14%
540-5-0000-522230	REP & MT BLDG & GROUNDS	250.00	0.00	125.00	0.00	0.00	0.00	0.00%
540-5-0000-522320	EQUIPMENT RENTAL	14,435.00	51,312.00	40,652.70	5,000.00	50,000.00	45,000.00	900.00%
540-5-0000-523100	VEHICLE & EQUIP INSURANCE	34,482.00	41,936.00	55,913.00	61,353.00	61,353.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
540-5-0000-523101	PROPERTY INSURANCE	3,027.00	3,415.00	4,237.00	3,105.00	3,105.00	0.00	0.00%
540-5-0000-523102	LIABILITY INSURANCE	31,265.00	40,130.00	27,608.00	42,093.00	42,093.00	0.00	0.00%
540-5-0000-523200	TELEPHONE	10,495.33	10,724.12	9,014.79	10,000.00	10,000.00	0.00	0.00%
540-5-0000-523201	CELL PHONES	5,888.72	5,894.04	4,699.53	6,000.00	6,000.00	0.00	0.00%
540-5-0000-523300	ADVERTISING & PUBLISHING	475.00	0.00	0.00	200.00	200.00	0.00	0.00%
540-5-0000-523400	PRINTING	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
540-5-0000-523500	TRAVEL	975.90	1,935.11	7,014.30	5,000.00	6,000.00	1,000.00	20.00%
540-5-0000-523600	DUES & SUBSCRIPTIONS	81,371.43	79,692.17	42,731.09	2,000.00	2,000.00	0.00	0.00%
540-5-0000-523700	EDUCATION & TRAINING	1,775.00	2,771.00	3,225.00	5,000.00	5,000.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**909,764.95**	**924,103.20**	**780,701.25**	**922,601.00**	**1,046,363.00**	**123,762.00**	**13.41%**
Class: 53 - SUPPLIES								
540-5-0000-531100	OFFICE SUPPLIES	2,771.53	3,225.39	2,208.83	2,500.00	2,500.00	0.00	0.00%
540-5-0000-531101	MINOR OPERATING $0 - $499	1,080.44	2,056.79	1,143.94	2,000.00	2,000.00	0.00	0.00%
540-5-0000-531102	POSTAGE	865.86	968.94	750.15	950.00	950.00	0.00	0.00%
540-5-0000-531103	COMPUTER SUPPLIES	3,801.05	6,219.95	4,994.65	3,600.00	3,600.00	0.00	0.00%
540-5-0000-531104	JANITORIAL SUPPLIES	1,214.87	854.79	1,943.50	1,500.00	1,500.00	0.00	0.00%
540-5-0000-531110	MISCELLANEOUS	11,603.85	5,662.79	10,957.62	12,000.00	12,000.00	0.00	0.00%
540-5-0000-531112	DNR FISHING TOUR.	294.81	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-531120	TIRES & TUBES	18,234.53	13,108.61	21,220.22	20,000.00	20,000.00	0.00	0.00%
540-5-0000-531122	VEHICLE SUPPLIES	8,068.94	8,707.54	5,329.31	4,200.00	4,200.00	0.00	0.00%
540-5-0000-531123	HEAVY EQUIP SUPPLIES	77,937.61	83,066.76	84,450.93	64,200.00	71,500.00	7,300.00	11.37%
540-5-0000-531130	R & M BUILDING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-531142	SIGNS & POSTS	75.00	0.00	1,150.00	0.00	0.00	0.00	0.00%
540-5-0000-531198	PROPANE	731.93	1,158.08	282.60	800.00	800.00	0.00	0.00%
540-5-0000-531230	ELECTRIC	13,551.62	14,867.98	11,450.73	16,400.00	16,400.00	0.00	0.00%
540-5-0000-531250	OIL	31,583.76	22,430.56	16,585.37	11,700.00	11,700.00	0.00	0.00%
540-5-0000-531270	FUEL	240,590.72	205,159.02	219,218.56	300,000.00	300,000.00	0.00	0.00%
540-5-0000-531300	OTHER SUPPLIES	3,660.92	4,453.32	1,904.28	3,200.00	3,200.00	0.00	0.00%
540-5-0000-531600	SMALL EQUIP $500 - $9,999	2,499.98	12,599.96	3,820.45	850.00	2,500.00	1,650.00	194.12%
540-5-0000-531603	FURNITURE $500 - $9,999	0.00	0.00	1,828.72	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**418,567.42**	**384,540.48**	**389,239.86**	**443,900.00**	**452,850.00**	**8,950.00**	**2.02%**
Class: 54 - CAPITAL OUTLAY								
540-5-0000-541200	SITE IMPROVEMENTS	0.00	0.00	0.00	75,000.00	75,000.00	0.00	0.00%
540-5-0000-541320	LANDFILL CELL CONSTRUCT	0.00	0.00	85,609.68	350,000.00	0.00	-350,000.00	-100.00%
540-5-0000-541503	RESERVE CLOSURE/POST CLOS	420,157.96	5,274,168.79	0.00	500,000.00	500,000.00	0.00	0.00%
540-5-0000-542200	VEHICLES	0.00	0.00	40,679.10	40,700.00	245,000.00	204,300.00	501.97%
540-5-0000-542600	OTHER EQUIPMENT >$10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**420,157.96**	**5,274,168.79**	**126,288.78**	**965,700.00**	**820,000.00**	**-145,700.00**	**-15.09%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Class: 56 - DEPRECIATION & AMORTIZE								
540-5-0000-561000	DEPRECIATION EXPENSE	1,123,365.73	1,281,781.70	1,129,099.67	1,100,000.00	1,100,000.00	0.00	0.00%
540-5-0000-562000	AMORTIZATION	109,656.72	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 56 - DEPRECIATION & AMORTIZE:		**1,233,022.45**	**1,281,781.70**	**1,129,099.67**	**1,100,000.00**	**1,100,000.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
540-5-0000-574000	BAD DEBT EXPENSE	16,360.35	46,341.59	0.00	0.00	0.00	0.00	0.00%
540-5-0000-575000	LOSS ON DISP -FIXED ASSET	0.00	195,050.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**16,360.35**	**241,391.59**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 58 - DEBT SERVICE								
540-5-0000-581200	LEASES - EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-581300	BOND - PRINCIPAL	0.00	0.00	16,109.13	38,000.00	108,000.00	70,000.00	184.21%
540-5-0000-582200	LEASES - INTEREST EXPENSE	4,379.31	0.00	0.00	0.00	0.00	0.00	0.00%
540-5-0000-582305	BOND - INTEREST	0.00	22,021.41	74,260.70	100,500.00	100,500.00	0.00	0.00%
540-5-0000-583000	FISCAL AGENT FEES	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 58 - DEBT SERVICE:		**49,379.31**	**22,021.41**	**90,369.83**	**138,500.00**	**208,500.00**	**70,000.00**	**50.54%**
Total Department: 0000 - NON DEPARTMENTAL:		**4,428,714.07**	**9,767,038.01**	**3,707,012.67**	**5,000,432.00**	**5,129,839.00**	**129,407.00**	**2.59%**
Total Fund: 540 - SOLID WASTE ENTERPRISE:		**4,428,714.07**	**9,767,038.01**	**3,707,012.67**	**5,000,432.00**	**5,129,839.00**	**129,407.00**	**2.59%**

Capital Outlay Funds

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 328 - S.P.L.O.S.T. NO 8								
Department: 0000 - NON DEPARTMENTAL								
Class: 31 - TAXES, PENALTIES, & INT.								
328-3-0000-313200	SPEC LOC OPTION SALES TAX	13,148,667.91	13,706,311.03	0.00	0.00	0.00	0.00	0.00%
Total Class: 31 - TAXES, PENALTIES, & INT.:		**13,148,667.91**	**13,706,311.03**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 33 - STATE & FEDERAL								
328-3-0000-331350	CDBG-GRANT REVENUE	169,772.88	721,727.12	7,500.00	0.00	0.00	0.00	0.00%
328-3-0000-334350	STATE OF GEORGIA	1,093,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
328-3-0000-336001	CITY OF ST MARYS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
328-3-0000-336002	CITY OF KINGSLAND	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 33 - STATE & FEDERAL:		**1,262,772.88**	**721,727.12**	**7,500.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 36 - INTEREST								
328-3-0000-361100	INTEREST EARNED	619,633.01	839,949.53	894,162.49	500,000.00	800,000.00	300,000.00	60.00%
Total Class: 36 - INTEREST:		**619,633.01**	**839,949.53**	**894,162.49**	**500,000.00**	**800,000.00**	**300,000.00**	**60.00%**
Class: 39 - OTHER FINANCING SOURCES								
328-3-0000-391110	OPERATING TRAN IN ARPA	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
328-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	6,336,285.00	5,333,208.00	-1,003,077.00	-15.83%
Total Class: 39 - OTHER FINANCING SOURCES:		**0.00**	**0.00**	**0.00**	**6,336,285.00**	**5,333,208.00**	**-1,003,077.00**	**-15.83%**
Total Department: 0000 - NON DEPARTMENTAL:		**15,031,073.80**	**15,267,987.68**	**901,662.49**	**6,836,285.00**	**6,133,208.00**	**-703,077.00**	**-10.28%**
Total Fund: 328 - S.P.L.O.S.T. NO 8:		**15,031,073.80**	**15,267,987.68**	**901,662.49**	**6,836,285.00**	**6,133,208.00**	**-703,077.00**	**-10.28%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 328 - S.P.L.O.S.T. NO 8								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
328-5-0000-521254	CONTRACTED SERVICES-ADMI	8,100.00	0.00	0.00	0.00	0.00	0.00	0.00%
328-5-0000-521340	C/S-CLOUD COMPUTING FEES	0.00	5,293.44	0.00	0.00	0.00	0.00	0.00%
328-5-0000-522200	ROAD PROJ-OUTSIDE SOURCE	1,623,387.76	13,730.00	147.54	0.00	0.00	0.00	0.00%
328-5-0000-522210	MINOR RD PROJECTS	390,545.79	75,000.00	357,359.36	0.00	0.00	0.00	0.00%
328-5-0000-522211	MINOR ROAD PROJECTS-LMIG	-11,188.69	162,157.34	-14,906.57	0.00	859,826.00	859,826.00	0.00%
328-5-0000-522220	REP & MT VEHICLES	-125.98	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**2,010,718.88**	**256,180.78**	**342,600.33**	**0.00**	**859,826.00**	**859,826.00**	**0.00%**
Class: 53 - SUPPLIES								
328-5-0000-531601	COMPUTERS-$500 - $4,999	4,687.06	18,886.05	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**4,687.06**	**18,886.05**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
328-5-0000-541001	PARKS AND RECREATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
328-5-0000-541002	LIBRARY	0.00	4,308.75	0.00	264,035.00	0.00	-264,035.00	-100.00%
328-5-0000-541100	SITES	0.00	0.00	0.00	1,000,000.00	0.00	-1,000,000.00	-100.00%
328-5-0000-541230	GOVERNMENT BUILDINGS & O	126,879.00	153,148.00	96,445.00	0.00	0.00	0.00	0.00%
328-5-0000-541232	PUBLIC SAFETY COMPLEX	0.00	0.00	10,400.00	0.00	0.00	0.00	0.00%
328-5-0000-541235	SOCCER COMPLEX	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
328-5-0000-541300	BUILDING IMROVEMENTS	306,577.40	44,487.00	0.00	5,200,000.00	5,200,000.00	0.00	0.00%
328-5-0000-541338	PUBLIC HEALTH FACILITY	1,019,813.87	3,654,954.86	236,448.37	0.00	0.00	0.00	0.00%
328-5-0000-541351	AMBULANCES-COUNTY WIDE	0.00	0.00	0.00	0.00	73,382.00	73,382.00	0.00%
328-5-0000-541355	BLUE BRIDGE BOAT RAMP/PAR	2,469.50	0.00	0.00	72,250.00	0.00	-72,250.00	-100.00%
328-5-0000-541360	SUPERIOR COURT RECORD PRE	35,664.00	37,125.00	358,660.50	300,000.00	0.00	-300,000.00	-100.00%
328-5-0000-542200	VEHICLES	0.00	26,921.88	0.00	0.00	0.00	0.00	0.00%
328-5-0000-542400	COMPUTERS >$5,000	0.00	607,272.66	0.00	0.00	0.00	0.00	0.00%
328-5-0000-542600	OTHER EQUPIMENT > $10,000	155,503.83	0.00	8,028.91	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**1,646,907.60**	**4,528,218.15**	**709,982.78**	**6,836,285.00**	**5,273,382.00**	**-1,562,903.00**	**-22.86%**
Class: 57 - INTERGOVERNMENTAL								
328-5-0000-571004	SPLOST SHARE-ST, MARYS	3,456,264.52	0.00	0.00	0.00	0.00	0.00	0.00%
328-5-0000-571005	SPLOST SHARE-KINGSLAND	3,219,162.06	0.00	0.00	0.00	0.00	0.00	0.00%
328-5-0000-571006	SPLOST SHARE-WOODBINE	351,529.07	0.00	0.00	0.00	0.00	0.00	0.00%
328-5-0000-571007	SPLOST SHARE-P.S.A.	342,073.81	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**7,369,029.46**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 58 - DEBT SERVICE								
328-5-0000-582301	DEBT SERVICE - PRINCIPLE	170,999.61	271,840.59	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
328-5-0000-582302	DEBT SERVICE - INTEREST	13,077.01	2,709.81	0.00	0.00	0.00	0.00	0.00%
	Total Class: 58 - DEBT SERVICE:	**184,076.62**	**274,550.40**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**11,215,419.62**	**5,077,835.38**	**1,052,583.11**	**6,836,285.00**	**6,133,208.00**	**-703,077.00**	**-10.28%**
	Total Fund: 328 - S.P.L.O.S.T. NO 8:	**11,215,419.62**	**5,077,835.38**	**1,052,583.11**	**6,836,285.00**	**6,133,208.00**	**-703,077.00**	**-10.28%**

Budget Comparison Report

Account Number		2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 329 - S.P.L.O.S.T. NO 9							
Department: 0000 - NON DEPARTMENTAL							
Class: 31 - TAXES, PENALTIES, & INT.							
329-3-0000-313200	SPEC LOC OPTION SALES TAX	0.00	11,752,597.43	13,824,208.00	13,824,208.00	0.00	0.00%
Total Class: 31 - TAXES, PENALTIES, & INT.:		**0.00**	**11,752,597.43**	**13,824,208.00**	**13,824,208.00**	**0.00**	**0.00%**
Class: 36 - INTEREST							
329-3-0000-361100	INTEREST INCOME	0.00	104,808.91	84,000.00	84,000.00	0.00	0.00%
Total Class: 36 - INTEREST:		**0.00**	**104,808.91**	**84,000.00**	**84,000.00**	**0.00**	**0.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**0.00**	**11,857,406.34**	**13,908,208.00**	**13,908,208.00**	**0.00**	**0.00%**
Total Fund: 329 - S.P.L.O.S.T. NO 9:		**0.00**	**11,857,406.34**	**13,908,208.00**	**13,908,208.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 329 - S.P.L.O.S.T. NO 9							
Department: 0000 - NON DEPARTMENTAL							
Class: 52 - CONTRACTED SERVICES							
329-5-0000-522210	MINOR ROAD PROJECTS & REP	0.00	0.00	0.00	281,543.00	1,040,312.00	758,769.00	269.50%
	Total Class: 52 - CONTRACTED SERVICES:	**0.00**	**0.00**	**0.00**	**281,543.00**	**1,040,312.00**	**758,769.00**	**269.50%**
Class: 53 - SUPPLIES							
329-5-0000-531600	SMALL EQUIP $500 - $4,999	0.00	0.00	11,165.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**0.00**	**0.00**	**11,165.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY							
329-5-0000-541200	SITE IMPROVEMENTS	0.00	0.00	0.00	1,603,314.00	6,389,856.00	4,786,542.00	298.54%
329-5-0000-541300	BUILDINGS & BLDG	0.00	0.00	0.00	6,000,000.00	225,000.00	-5,775,000.00	-96.25%
329-5-0000-541351	AMBULANCES-COUNTY WIDE	0.00	0.00	0.00	800,000.00	800,000.00	0.00	0.00%
329-5-0000-542200	VEHICLES	0.00	0.00	588,369.07	750,000.00	1,039,316.00	289,316.00	38.58%
329-5-0000-542400	COMPUTERS > $5,000	0.00	0.00	26,872.33	59,627.00	0.00	-59,627.00	-100.00%
329-5-0000-542600	OTHER EQUIP >$5,000	0.00	0.00	8,028.90	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**0.00**	**623,270.30**	**9,212,941.00**	**8,454,172.00**	**-758,769.00**	**-8.24%**
Class: 57 - INTERGOVERNMENTAL							
329-5-0000-571004	SPLOST SHARE - ST. MARYS	0.00	0.00	1,459,310.34	1,928,477.00	1,928,477.00	0.00	0.00%
329-5-0000-571005	SPLOST SHARE - KINGSLAND	0.00	0.00	1,465,900.76	1,937,186.00	1,937,186.00	0.00	0.00%
329-5-0000-571006	SPLOST SHARE - WOODBINE	0.00	0.00	129,925.70	171,697.00	171,697.00	0.00	0.00%
329-5-0000-571007	SPLOST SHARE-P.S.A.	0.00	0.00	284,800.89	376,364.00	376,364.00	0.00	0.00%
329-5-0000-571008	SPLOST SHARE - JDA	0.00	0.00	21,243.65	0.00	0.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**0.00**	**0.00**	**3,361,181.34**	**4,413,724.00**	**4,413,724.00**	**0.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**0.00**	**0.00**	**3,995,616.64**	**13,908,208.00**	**13,908,208.00**	**0.00**	**0.00%**
	Total Fund: 329 - S.P.L.O.S.T. NO 9:	**0.00**	**0.00**	**3,995,616.64**	**13,908,208.00**	**13,908,208.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 350 - CAPITAL IMPROVEMENTS PROG								
Department: 0000 - NON DEPARTMENTAL								
Class: 33 - STATE & FEDERAL								
350-3-0000-334114	STATE OF GA	36,270.00	83,897.61	9,794.25	0.00	0.00	0.00	0.00%
350-3-0000-336004	PUBLIC SERVICE AUTHORITY (P	0.00	187,185.76	0.00	0.00	0.00	0.00	0.00%
	Total Class: 33 - STATE & FEDERAL:	**36,270.00**	**271,083.37**	**9,794.25**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 36 - INTEREST								
350-3-0000-361000	INTEREST INCOME	20,406.57	3,852.43	1,147.24	0.00	0.00	0.00	0.00%
	Total Class: 36 - INTEREST:	**20,406.57**	**3,852.43**	**1,147.24**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 37 - CONTRIBUTIONS								
350-3-0000-371000	GRANTS/DONATIONS - PRIVAT	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 37 - CONTRIBUTIONS:	**50,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
350-3-0000-391005	TRANS IN (ARPA)	134,569.81	409,203.05	0.00	0.00	0.00	0.00	0.00%
350-3-0000-391100	OPERATING TRANS IN (GF)	1,188,465.00	1,772,045.00	676,992.00	676,992.00	1,672,461.00	995,469.00	147.04%
350-3-0000-393500	CAPITAL LEASE PROCEEDS	1,266,936.78	238,963.13	0.00	0.00	0.00	0.00	0.00%
350-3-0000-393600	SBITA PROCEEDS	276,861.07	88,063.16	0.00	0.00	0.00	0.00	0.00%
350-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 39 - OTHER FINANCING SOURCES:	**2,866,832.66**	**2,508,274.34**	**676,992.00**	**676,992.00**	**1,672,461.00**	**995,469.00**	**147.04%**
	Total Department: 0000 - NON DEPARTMENTAL:	**2,973,509.23**	**2,783,210.14**	**687,933.49**	**676,992.00**	**1,672,461.00**	**995,469.00**	**147.04%**
	Total Fund: 350 - CAPITAL IMPROVEMENTS PROG:	**2,973,509.23**	**2,783,210.14**	**687,933.49**	**676,992.00**	**1,672,461.00**	**995,469.00**	**147.04%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 350 - CAPITAL IMPROVEMENTS PROG								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
350-5-0000-521230	CONTRACTED R&M ALL BLDGS	1,485.00	0.00	2,556.00	0.00	0.00	0.00	0.00%
350-5-0000-521254	CONTRACT SERVICES-ADMINIS	0.00	129,619.79	0.00	0.00	0.00	0.00	0.00%
350-5-0000-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00%
350-5-0000-522204	R & M - OTHER EQUIPMENT	0.00	8,333.33	0.00	0.00	0.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**1,485.00**	**147,953.12**	**2,556.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
350-5-0000-531101	MINOR OPERATING $0 - $499	0.00	5,504.26	0.00	0.00	0.00	0.00	0.00%
350-5-0000-531600	SMALL EQUIP $500-$4,999	1,079.52	36,024.99	0.00	0.00	0.00	0.00	0.00%
350-5-0000-531601	COMPUTERS $500 - $4,999	10,550.87	17,490.00	3,906.75	0.00	0.00	0.00	0.00%
Total Class: 53 - SUPPLIES:		**11,630.39**	**59,019.25**	**3,906.75**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
350-5-0000-541200	SITE IMPROVEMENTS	68,063.94	281,761.63	47,326.29	0.00	0.00	0.00	0.00%
350-5-0000-541230	BLDG MAINT-BUILD IMPROVEI	0.00	29,781.00	336,028.00	373,999.00	42,500.00	-331,499.00	-88.64%
350-5-0000-541235	SOCCER FIELDS	39,500.28	27,078.70	800.00	0.00	0.00	0.00	0.00%
350-5-0000-541300	BUILDINGS & BLDG	395,743.92	340,170.23	146,074.00	0.00	0.00	0.00	0.00%
350-5-0000-541302	CAPITAL OUTLAY CAPITAL LEAS	1,266,936.78	238,963.13	0.00	0.00	0.00	0.00	0.00%
350-5-0000-541303	CAPITAL OUTLAY SBITA	276,861.07	88,063.16	0.00	0.00	0.00	0.00	0.00%
350-5-0000-541449	COLERAIN ROAD BYPASS	36,270.00	44,069.17	15,754.25	0.00	0.00	0.00	0.00%
350-5-0000-542200	VEHICLES	776,957.66	499,231.00	212,685.65	0.00	108,000.00	108,000.00	0.00%
350-5-0000-542300	OFFICE FURN/ EQUIP > $10,00(	18,272.46	61,024.11	0.00	0.00	0.00	0.00	0.00%
350-5-0000-542400	COMPUTERS > $10,000	79,933.53	177,787.36	46,492.85	138,608.00	1,093,984.00	955,376.00	689.26%
350-5-0000-542600	OTHER EQUIP > $10,000	53,809.77	396,321.98	123,298.19	164,385.00	427,977.00	263,592.00	160.35%
Total Class: 54 - CAPITAL OUTLAY:		**3,012,349.41**	**2,184,251.47**	**928,459.23**	**676,992.00**	**1,672,461.00**	**995,469.00**	**147.04%**
Class: 58 - DEBT SERVICE								
350-5-0000-581200	CAPITAL LEASE-PRINCIPLE	64,153.30	253,031.06	0.00	0.00	0.00	0.00	0.00%
350-5-0000-581201	SBITA PRINCIPLE	60,994.00	87,975.86	0.00	0.00	0.00	0.00	0.00%
350-5-0000-582200	CAPITAL LEASE-INTEREST	6,723.11	96,842.85	0.00	0.00	0.00	0.00	0.00%
350-5-0000-582201	SBITA INTEREST	2,699.40	11,853.28	0.00	0.00	0.00	0.00	0.00%
350-5-0000-582301	DEBT SERVICE - PRINCIPLE	5,697.60	13,478.53	0.00	0.00	0.00	0.00	0.00%
350-5-0000-582302	DEBT SERVICE - INTEREST	0.00	2,841.47	0.00	0.00	0.00	0.00	0.00%
Total Class: 58 - DEBT SERVICE:		**140,267.41**	**466,023.05**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**3,165,732.21**	**2,857,246.89**	**934,921.98**	**676,992.00**	**1,672,461.00**	**995,469.00**	**147.04%**
Total Fund: 350 - CAPITAL IMPROVEMENTS PROG:		**3,165,732.21**	**2,857,246.89**	**934,921.98**	**676,992.00**	**1,672,461.00**	**995,469.00**	**147.04%**

Other Government Funds

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 205 - LAW LIBRARY								
Department: 0000 - NON DEPARTMENTAL								
Class: 35 - CONSTITUTIONAL OFFICES								
205-3-0000-351911	Juvenile Court	25.00	10.00	0.00	25.00	25.00	0.00	0.00%
205-3-0000-351912	Magistrate Court	5,805.00	6,648.00	6,168.00	6,000.00	6,000.00	0.00	0.00%
205-3-0000-351913	Superior Court	3,440.69	3,268.36	3,037.28	3,000.00	3,000.00	0.00	0.00%
205-3-0000-351914	Probate Court	10,305.00	11,247.00	13,215.00	12,000.00	12,000.00	0.00	0.00%
	Total Class: 35 - CONSTITUTIONAL OFFICES:	**19,575.69**	**21,173.36**	**22,420.28**	**21,025.00**	**21,025.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
205-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 39 - OTHER FINANCING SOURCES:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**19,575.69**	**21,173.36**	**22,420.28**	**21,025.00**	**21,025.00**	**0.00**	**0.00%**
	Total Fund: 205 - LAW LIBRARY:	**19,575.69**	**21,173.36**	**22,420.28**	**21,025.00**	**21,025.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 205 - LAW LIBRARY								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
205-5-0000-521250	CONTRACT SERVICES-COMPUT	0.00	0.00	0.00	650.00	650.00	0.00	0.00%
205-5-0000-521254	LIBRARIAN	14,400.00	2,400.00	0.00	0.00	0.00	0.00	0.00%
205-5-0000-522201	REP. & MT. COMPUTERS	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
205-5-0000-522202	REPAIRS & MAINT.-OFFICE EQU	468.00	0.00	468.00	1,200.00	1,200.00	0.00	0.00%
205-5-0000-523200	TELEPHONE	1,190.64	1,207.68	912.34	1,200.00	1,200.00	0.00	0.00%
205-5-0000-523600	DUES & SUBSCRIPTIONS	12,390.13	12,470.75	11,073.96	16,825.00	16,825.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**28,448.77**	**16,078.43**	**12,454.30**	**20,125.00**	**20,125.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
205-5-0000-531100	OFFICE SUPPLIES	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
205-5-0000-531101	MINOR OPERATING $0-$499	0.00	450.00	0.00	0.00	0.00	0.00	0.00%
205-5-0000-531103	COMPUTER SUPPLIES	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
205-5-0000-531120	POSTAGE	166.00	0.00	0.00	250.00	250.00	0.00	0.00%
205-5-0000-531300	OTHER SUPPLIES	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
205-5-0000-531400	BOOKS & PERIODICALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**166.00**	**450.00**	**0.00**	**900.00**	**900.00**	**0.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**28,614.77**	**16,528.43**	**12,454.30**	**21,025.00**	**21,025.00**	**0.00**	**0.00%**
	Total Fund: 205 - LAW LIBRARY:	**28,614.77**	**16,528.43**	**12,454.30**	**21,025.00**	**21,025.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 207 - JAIL CONST & STAFF								
Department: 0000 - NON DEPARTMENTAL								
Class: 35 - CONSTITUTIONAL OFFICES								
207-3-0000-351912	MAGISTRATE COURT	799.07	1,886.81	1,531.81	2,000.00	2,000.00	0.00	0.00%
207-3-0000-351913	CLERK OF SUPERIOR COURT	8,345.25	6,063.98	9,322.71	6,500.00	6,500.00	0.00	0.00%
207-3-0000-351914	PROBATE COURT	60,884.88	63,299.32	69,930.76	66,500.00	66,500.00	0.00	0.00%
207-3-0000-351915	JUVENILE COURT	66.00	51.80	0.00	125.00	125.00	0.00	0.00%
207-3-0000-351917	CITY OF ST MARYS	18,471.55	20,097.35	20,680.88	19,000.00	19,000.00	0.00	0.00%
207-3-0000-351918	CITY OF KINGSLAND	83,098.59	105,455.00	43,000.64	103,550.00	103,550.00	0.00	0.00%
	Total Class: 35 - CONSTITUTIONAL OFFICES:	**171,665.34**	**196,854.26**	**144,466.80**	**197,675.00**	**197,675.00**	**0.00**	**0.00%**
Class: 36 - INTEREST								
207-3-0000-361000	INTEREST INCOME	2,632.35	6,578.42	5,853.84	4,000.00	4,000.00	0.00	0.00%
	Total Class: 36 - INTEREST:	**2,632.35**	**6,578.42**	**5,853.84**	**4,000.00**	**4,000.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
207-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 39 - OTHER FINANCING SOURCES:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**174,297.69**	**203,432.68**	**150,320.64**	**201,675.00**	**201,675.00**	**0.00**	**0.00%**
	Total Fund: 207 - JAIL CONST & STAFF:	**174,297.69**	**203,432.68**	**150,320.64**	**201,675.00**	**201,675.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 207 - JAIL CONST & STAFF								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
207-5-0000-521230	REPAIR & MAINT - BUILDING	19,182.25	78,404.60	0.00	165,000.00	0.00	-165,000.00	-100.00%
207-5-0000-522204	REP & MT OTHER EQUIPMENT	0.00	15,331.96	30,825.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**19,182.25**	**93,736.56**	**30,825.00**	**165,000.00**	**0.00**	**-165,000.00**	**-100.00%**
Class: 53 - SUPPLIES								
207-5-0000-531130	Rep & Maint Bldgs	9,274.50	3,309.93	14,120.00	0.00	59,207.00	59,207.00	0.00%
207-5-0000-531600	SMALL EQUIP $500 - $4,999	0.00	20,603.00	0.00	36,675.00	0.00	-36,675.00	-100.00%
	Total Class: 53 - SUPPLIES:	**9,274.50**	**23,912.93**	**14,120.00**	**36,675.00**	**59,207.00**	**22,532.00**	**61.44%**
Class: 54 - CAPITAL OUTLAY								
207-5-0000-542200	VEHICLES	0.00	0.00	83,349.31	0.00	0.00	0.00	0.00%
207-5-0000-542400	COMPUTERS > $5,000	0.00	0.00	0.00	0.00	102,308.00	102,308.00	0.00%
207-5-0000-542600	OTHER EQUIP > $10,000	0.00	18,795.00	0.00	0.00	40,160.00	40,160.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**18,795.00**	**83,349.31**	**0.00**	**142,468.00**	**142,468.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**28,456.75**	**136,444.49**	**128,294.31**	**201,675.00**	**201,675.00**	**0.00**	**0.00%**
	Total Fund: 207 - JAIL CONST & STAFF:	**28,456.75**	**136,444.49**	**128,294.31**	**201,675.00**	**201,675.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 210 - SHARED ASSETS								
Department: 0000 - NON DEPARTMENTAL								
Class: 33 - STATE & FEDERAL								
210-3-0000-333100	SHARED ASSETS-FEDERAL	111,103.05	7,487.90	20,714.86	0.00	0.00	0.00	0.00%
210-3-0000-334050	SHARED ASSETS - STATE	84,623.96	116,952.30	6,337.80	0.00	0.00	0.00	0.00%
	Total Class: 33 - STATE & FEDERAL:	**195,727.01**	**124,440.20**	**27,052.66**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 36 - INTEREST								
210-3-0000-361000	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 36 - INTEREST:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
210-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	100,000.00	0.00	-100,000.00	-100.00%
	Total Class: 39 - OTHER FINANCING SOURCES:	**0.00**	**0.00**	**0.00**	**100,000.00**	**0.00**	**-100,000.00**	**-100.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**195,727.01**	**124,440.20**	**27,052.66**	**100,000.00**	**0.00**	**-100,000.00**	**-100.00%**
	Total Fund: 210 - SHARED ASSETS:	**195,727.01**	**124,440.20**	**27,052.66**	**100,000.00**	**0.00**	**-100,000.00**	**-100.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 210 - SHARED ASSETS								
Department: 3301 - FEDERAL SHARED ASSET								
Class: 52 - CONTRACTED SERVICES								
210-5-3301-521335	C/S - ANNUAL SOFTWARE MAII	0.00	0.00	12,630.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**0.00**	**0.00**	**12,630.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
210-5-3301-531122	VEHICLE SUPPLIES	0.00	1,098.00	0.00	0.00	0.00	0.00	0.00%
210-5-3301-531600	SMALL EQUIP $500 - $4,999	0.00	0.00	8,077.31	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**0.00**	**1,098.00**	**8,077.31**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
210-5-3301-542200	VEHICLES	5,872.36	0.00	0.00	0.00	0.00	0.00	0.00%
210-5-3301-542400	COMPUTERS > $5,000	19,600.00	0.00	0.00	0.00	0.00	0.00	0.00%
210-5-3301-542600	OTHER EQUIP > $10,000	0.00	0.00	19,253.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**25,472.36**	**0.00**	**19,253.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 3301 - FEDERAL SHARED ASSET:	**25,472.36**	**1,098.00**	**39,960.31**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 3302 - STATE SHARED ASSET								
Class: 51 - SALARIES & BENEFITS								
210-5-3302-512904	UNIFORMS	4,185.00	2,243.75	1,025.26	0.00	0.00	0.00	0.00%
210-5-3302-512905	SAFETY EQUIP	0.00	9,160.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 51 - SALARIES & BENEFITS:		**4,185.00**	**11,403.75**	**1,025.26**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 52 - CONTRACTED SERVICES								
210-5-3302-521204	LEGAL FEES	-497.50	0.00	0.00	0.00	0.00	0.00	0.00%
210-5-3302-521230	REP & MT BUILDINGS	0.00	0.00	2,837.00	0.00	0.00	0.00	0.00%
210-5-3302-521254	CONTRACTED SERVICES-ADMI	0.00	15,500.00	0.00	0.00	0.00	0.00	0.00%
210-5-3302-521335	C/S-ANNUAL SOFTWARE MAIN	0.00	10,707.50	8,069.84	0.00	0.00	0.00	0.00%
210-5-3302-522220	R & M VEHICLES	0.00	3,092.50	0.00	0.00	0.00	0.00	0.00%
210-5-3302-523400	PRINTING	0.00	170.00	0.00	0.00	0.00	0.00	0.00%
210-5-3302-523500	TRAVEL	0.00	3,515.93	0.00	0.00	0.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**-497.50**	**32,985.93**	**10,906.84**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
210-5-3302-531101	MINOR OPERATING $0-$499	0.00	0.00	6,000.00	0.00	0.00	0.00	0.00%
210-5-3302-531103	COMPUTER SUPPLIES	0.00	0.00	498.86	0.00	0.00	0.00	0.00%
210-5-3302-531130	R & M Building Supplies	0.00	450.92	3,699.31	0.00	0.00	0.00	0.00%
210-5-3302-531600	SMALL EQUIPMENT $500-$4,9	0.00	0.00	16,247.99	0.00	0.00	0.00	0.00%
210-5-3302-531712	SEARCH & RESCUE	0.00	5,470.00	0.00	0.00	0.00	0.00	0.00%
210-5-3302-531714	COMMUNITY EDUCATION	0.00	0.00	11,872.16	0.00	0.00	0.00	0.00%
Total Class: 53 - SUPPLIES:		**0.00**	**5,920.92**	**38,318.32**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
210-5-3302-541300	BUILDINGS & BLDG	0.00	3,500.00	0.00	0.00	0.00	0.00	0.00%
210-5-3302-542200	VEHICLES	0.00	0.00	0.00	20,000.00	0.00	-20,000.00	-100.00%
210-5-3302-542600	OTHER EQUIP > $10,000	0.00	35,295.00	0.00	80,000.00	0.00	-80,000.00	-100.00%
Total Class: 54 - CAPITAL OUTLAY:		**0.00**	**38,795.00**	**0.00**	**100,000.00**	**0.00**	**-100,000.00**	**-100.00%**
Total Department: 3302 - STATE SHARED ASSET:		**3,687.50**	**89,105.60**	**50,250.42**	**100,000.00**	**0.00**	**-100,000.00**	**-100.00%**
Total Fund: 210 - SHARED ASSETS:		**29,159.86**	**90,203.60**	**90,210.73**	**100,000.00**	**0.00**	**-100,000.00**	**-100.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 213 - OPIOID SETTLEMENT PAYMENTS								
Department: 0000 - NON DEPARTMENTAL								
Class: 35 - CONSTITUTIONAL OFFICES								
213-3-0000-351920	OPIOID SETTLEMENT	115,964.75	63,961.89	52,558.56	50,000.00	50,000.00	0.00	0.00%
Total Class: 35 - CONSTITUTIONAL OFFICES:		**115,964.75**	**63,961.89**	**52,558.56**	**50,000.00**	**50,000.00**	**0.00**	**0.00%**
Class: 36 - INTEREST								
213-3-0000-361000	INTEREST INCOME	3,135.92	8,459.52	7,254.81	5,000.00	5,000.00	0.00	0.00%
Total Class: 36 - INTEREST:		**3,135.92**	**8,459.52**	**7,254.81**	**5,000.00**	**5,000.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
213-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
Total Class: 39 - OTHER FINANCING SOURCES:		**0.00**	**0.00**	**0.00**	**10,000.00**	**10,000.00**	**0.00**	**0.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**119,100.67**	**72,421.41**	**59,813.37**	**65,000.00**	**65,000.00**	**0.00**	**0.00%**
Total Fund: 213 - OPIOID SETTLEMENT PAYMENTS:		**119,100.67**	**72,421.41**	**59,813.37**	**65,000.00**	**65,000.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 213 - OPIOID SETTLEMENT PAYMENTS								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
213-5-0000-521254	CONTRACTED SERVICES-ADMI	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
213-5-0000-531106	MEDICAL SUPPLIES	0.00	349.76	0.00	0.00	0.00	0.00	0.00%
Total Class: 53 - SUPPLIES:		**0.00**	**349.76**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
213-5-0000-542600	OTHER EQUIP >$5,000	0.00	0.00	106,689.08	0.00	0.00	0.00	0.00%
Total Class: 54 - CAPITAL OUTLAY:		**0.00**	**0.00**	**106,689.08**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
213-5-0000-572013	DRUG COURT	29,895.50	29,895.50	0.00	65,000.00	65,000.00	0.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**29,895.50**	**29,895.50**	**0.00**	**65,000.00**	**65,000.00**	**0.00**	**0.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**29,895.50**	**30,245.26**	**106,689.08**	**65,000.00**	**65,000.00**	**0.00**	**0.00%**
Total Fund: 213 - OPIOID SETTLEMENT PAYMENTS:		**29,895.50**	**30,245.26**	**106,689.08**	**65,000.00**	**65,000.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 215 - EMERGENCY TELEPHONE SYS								
Department: 0000 - NON DEPARTMENTAL								
Class: 34 - COMMISSIONS & FEES								
215-3-0000-342500	NPC 911 REVENUE-CHARGES	997,169.14	1,017,187.24	771,611.84	1,015,800.00	1,015,800.00	0.00	0.00%
215-3-0000-342510	PWF 911 REVENUE PREPAID CE	220,155.90	211,478.52	155,050.24	213,000.00	213,000.00	0.00	0.00%
	Total Class: 34 - COMMISSIONS & FEES:	**1,217,325.04**	**1,228,665.76**	**926,662.08**	**1,228,800.00**	**1,228,800.00**	**0.00**	**0.00%**
Class: 36 - INTEREST								
215-3-0000-361000	INTEREST INCOME	5,026.16	0.00	128.44	0.00	0.00	0.00	0.00%
	Total Class: 36 - INTEREST:	**5,026.16**	**0.00**	**128.44**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
215-3-0000-391100	OP TRANS IN- GENERAL FUND	370,181.00	803,187.00	299,000.00	596,447.00	714,948.00	118,501.00	19.87%
215-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 39 - OTHER FINANCING SOURCES:	**370,181.00**	**803,187.00**	**299,000.00**	**596,447.00**	**714,948.00**	**118,501.00**	**19.87%**
	Total Department: 0000 - NON DEPARTMENTAL:	**1,592,532.20**	**2,031,852.76**	**1,225,790.52**	**1,825,247.00**	**1,943,748.00**	**118,501.00**	**6.49%**
	Total Fund: 215 - EMERGENCY TELEPHONE SYS:	**1,592,532.20**	**2,031,852.76**	**1,225,790.52**	**1,825,247.00**	**1,943,748.00**	**118,501.00**	**6.49%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 215 - EMERGENCY TELEPHONE SYS								
Department: 3800 - DAILY OPER & MAINT								
Class: 51 - SALARIES & BENEFITS								
215-5-3800-511100	SALARIES - REGULAR EMPLOY	972,858.35	1,050,546.39	901,672.65	1,170,942.00	1,296,877.00	125,935.00	10.76%
215-5-3800-511102	SALARIES-SELLBACK LEAVE	13,137.96	14,932.86	9,568.00	5,000.00	15,000.00	10,000.00	200.00%
215-5-3800-511200	SALARIES - TEMP EMPLOYEE	10,433.18	3,270.12	0.00	32,575.00	0.00	-32,575.00	-100.00%
215-5-3800-511300	OVERTIME	53,655.97	37,789.81	27,154.37	40,000.00	40,000.00	0.00	0.00%
215-5-3800-511301	OVERTIME-BUILT-IN	69,500.61	74,350.16	67,502.74	75,000.00	75,000.00	0.00	0.00%
215-5-3800-512101	GROUP INSURANCE (LOSSES)	263,244.71	499,191.61	343,657.22	0.00	0.00	0.00	0.00%
215-5-3800-512200	SOCIAL SECURITY TAXES	83,533.59	88,632.62	75,057.12	101,249.00	97,521.00	-3,728.00	-3.68%
215-5-3800-512400	RETIREMENT	25,875.90	27,699.47	23,695.28	30,728.00	31,461.00	733.00	2.39%
215-5-3800-512403	RETIREMENT - COUNTY MATCH	37,354.81	38,356.27	30,208.72	44,888.00	42,283.00	-2,605.00	-5.80%
215-5-3800-512404	RETIREMENT-PENSION FUND	6,154.16	8,925.00	8,677.12	16,054.00	18,814.00	2,760.00	17.19%
215-5-3800-512904	UNIFORMS	9,535.63	7,315.18	1,770.02	4,980.00	3,100.00	-1,880.00	-37.75%
	Total Class: 51 - SALARIES & BENEFITS:	**1,545,284.87**	**1,851,009.49**	**1,488,963.24**	**1,521,416.00**	**1,620,056.00**	**98,640.00**	**6.48%**
Class: 52 - CONTRACTED SERVICES								
215-5-3800-521230	CONTRACTED R&M ALL BLDGS	4,402.63	0.00	0.00	5,210.00	5,210.00	0.00	0.00%
215-5-3800-521250	CONTRACTED SERVICES-COMP	8,611.20	8,611.60	2,964.00	16,785.00	17,456.00	671.00	4.00%
215-5-3800-521255	CONTR SERV GENRL LABOR	0.00	0.00	110.68	0.00	0.00	0.00	0.00%
215-5-3800-521330	CONTRACT SERV-DATA PROCES	97,439.36	100,785.60	75,649.22	112,740.00	112,740.00	0.00	0.00%
215-5-3800-521335	C/S-ANNUAL SOFTWARE MAIN	93,628.17	100,433.71	69,057.58	103,421.00	99,376.00	-4,045.00	-3.91%
215-5-3800-522202	REP & MT OFF EQUIPMENT	601.85	619.09	357.41	600.00	600.00	0.00	0.00%
215-5-3800-522203	REP & MT RADIOS	5,544.00	9,076.39	3,487.00	8,044.00	5,280.00	-2,764.00	-34.36%
215-5-3800-522220	REP & MT VEHICLES	2,875.15	0.00	199.99	750.00	500.00	-250.00	-33.33%
215-5-3800-523200	TELEPHONE	12,028.10	12,885.99	10,929.60	17,027.00	14,115.00	-2,912.00	-17.10%
215-5-3800-523201	CELL PHONES	2,526.22	3,016.38	1,776.47	3,100.00	3,000.00	-100.00	-3.23%
215-5-3800-523204	CABLE & SATELLITE FEES	0.00	617.90	560.02	0.00	0.00	0.00	0.00%
215-5-3800-523300	ADVERTISING & PUBLISHING	1,782.96	0.00	0.00	1,500.00	750.00	-750.00	-50.00%
215-5-3800-523400	PRINTING	114.05	176.00	0.00	0.00	0.00	0.00	0.00%
215-5-3800-523500	TRAVEL	6,399.77	4,396.51	1,835.84	4,500.00	5,000.00	500.00	11.11%
215-5-3800-523600	DUES & SUBSCRIPTIONS	1,199.16	1,071.66	830.24	1,189.00	1,189.00	0.00	0.00%
215-5-3800-523700	EDUCATION & TRAINING	8,770.50	15,461.03	6,497.56	6,055.00	22,750.00	16,695.00	275.72%
	Total Class: 52 - CONTRACTED SERVICES:	**245,923.12**	**257,151.86**	**174,255.61**	**280,921.00**	**287,966.00**	**7,045.00**	**2.51%**
Class: 53 - SUPPLIES								
215-5-3800-531100	OFFICE SUPPLIES	2,457.88	2,151.18	1,020.58	3,500.00	3,000.00	-500.00	-14.29%
215-5-3800-531101	MINOR OPERATING $0 - $499	2,276.03	3,526.18	4,459.49	3,200.00	4,000.00	800.00	25.00%
215-5-3800-531102	POSTAGE	154.35	120.00	0.00	200.00	150.00	-50.00	-25.00%
215-5-3800-531103	COMPUTER SUPPLIES	1,253.80	108.49	648.46	500.00	800.00	300.00	60.00%
215-5-3800-531104	JANITORIAL SUPPLIES	912.09	1,135.83	1,306.79	800.00	2,500.00	1,700.00	212.50%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
215-5-3800-531106	MEDICAL SUPPLIES	0.00	0.00	25.42	0.00	0.00	0.00	0.00%
215-5-3800-531120	TIRES & TUBES	0.00	0.00	477.93	500.00	500.00	0.00	0.00%
215-5-3800-531122	VEHICLE SUPPLIES	0.00	4.20	303.08	500.00	500.00	0.00	0.00%
215-5-3800-531198	PROPANE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
215-5-3800-531210	WATER & SEWER	658.64	566.22	1,066.54	1,000.00	1,200.00	200.00	20.00%
215-5-3800-531230	ELECTRIC	1,864.22	2,313.63	2,079.14	2,000.00	2,500.00	500.00	25.00%
215-5-3800-531270	FUEL	751.33	2,424.79	1,785.84	2,710.00	1,826.00	-884.00	-32.62%
215-5-3800-531300	OTHER SUPPLIES	1,283.12	1,419.06	1,039.02	1,500.00	1,500.00	0.00	0.00%
215-5-3800-531600	SMALL EQUIP $500 - $9,999	874.05	2,187.20	3,870.00	0.00	5,000.00	5,000.00	0.00%
215-5-3800-531601	COMPUTERS $500 - $9,999	16,631.95	0.00	0.00	0.00	0.00	0.00	0.00%
215-5-3800-531603	FURNITURE $500-$9,999	5,868.97	0.00	0.00	6,000.00	12,000.00	6,000.00	100.00%
215-5-3800-531711	911 AWARENESS PROGRAM	0.00	0.00	412.45	500.00	250.00	-250.00	-50.00%
215-5-3800-531714	COMMUNITY EDUCATION	0.00	393.34	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**34,986.43**	**16,350.12**	**18,494.74**	**22,910.00**	**35,726.00**	**12,816.00**	**55.94%**
Class: 54 - CAPITAL OUTLAY								
215-5-3800-542400	COMPUTERS > $10,000	0.00	3,277.50	0.00	0.00	0.00	0.00	0.00%
215-5-3800-542600	OTHER EQUIP > $10,000	0.00	1,368.80	0.00	0.00	0.00	0.00	0.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**4,646.30**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 3800 - DAILY OPER & MAINT:	**1,826,194.42**	**2,129,157.77**	**1,681,713.59**	**1,825,247.00**	**1,943,748.00**	**118,501.00**	**6.49%**
	Total Fund: 215 - EMERGENCY TELEPHONE SYS:	**1,826,194.42**	**2,129,157.77**	**1,681,713.59**	**1,825,247.00**	**1,943,748.00**	**118,501.00**	**6.49%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 230 - DRUG ABUSE								
Department: 0000 - NON DEPARTMENTAL								
Class: 35 - CONSTITUTIONAL OFFICES								
230-3-0000-351940	DRUG ABUSE	26,212.16	27,654.23	22,536.54	27,300.00	27,300.00	0.00	0.00%
Total Class: 35 - CONSTITUTIONAL OFFICES:		**26,212.16**	**27,654.23**	**22,536.54**	**27,300.00**	**27,300.00**	**0.00**	**0.00%**
Class: 36 - INTEREST								
230-3-0000-361000	INTEREST INCOME	4,420.75	5,924.96	4,982.63	2,000.00	2,000.00	0.00	0.00%
Total Class: 36 - INTEREST:		**4,420.75**	**5,924.96**	**4,982.63**	**2,000.00**	**2,000.00**	**0.00**	**0.00%**
Class: 38 - MISCELLANEOUS								
230-3-0000-389006	RESTITUTION	8,050.00	4,197.94	5,516.00	0.00	0.00	0.00	0.00%
Total Class: 38 - MISCELLANEOUS:		**8,050.00**	**4,197.94**	**5,516.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
230-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	38,200.00	38,200.00	0.00	0.00%
Total Class: 39 - OTHER FINANCING SOURCES:		**0.00**	**0.00**	**0.00**	**38,200.00**	**38,200.00**	**0.00**	**0.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**38,682.91**	**37,777.13**	**33,035.17**	**67,500.00**	**67,500.00**	**0.00**	**0.00%**
Total Fund: 230 - DRUG ABUSE:		**38,682.91**	**37,777.13**	**33,035.17**	**67,500.00**	**67,500.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 230 - DRUG ABUSE								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
230-5-0000-521250	CONTRACT SERVICES	10,400.00	9,300.00	9,550.00	22,000.00	22,000.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**10,400.00**	**9,300.00**	**9,550.00**	**22,000.00**	**22,000.00**	**0.00**	**0.00%**
Class: 57 - INTERGOVERNMENTAL								
230-5-0000-572013	DRUG COURT	0.00	0.00	34,124.96	45,500.00	45,500.00	0.00	0.00%
Total Class: 57 - INTERGOVERNMENTAL:		**0.00**	**0.00**	**34,124.96**	**45,500.00**	**45,500.00**	**0.00**	**0.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**10,400.00**	**9,300.00**	**43,674.96**	**67,500.00**	**67,500.00**	**0.00**	**0.00%**
Total Fund: 230 - DRUG ABUSE:		**10,400.00**	**9,300.00**	**43,674.96**	**67,500.00**	**67,500.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 231 - AMERICAN RESCUE PLAN								
Department: 0000 - NON DEPARTMENTAL								
Class: 33 - STATE & FEDERAL								
231-3-0000-332100	ARP	2,456,542.27	4,323,636.86	0.00	0.00	0.00	0.00	0.00%
Total Class: 33 - STATE & FEDERAL:		**2,456,542.27**	**4,323,636.86**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 36 - INTEREST								
231-3-0000-361000	INTEREST INCOME	239,481.20	157,833.16	32,194.22	0.00	0.00	0.00	0.00%
Total Class: 36 - INTEREST:		**239,481.20**	**157,833.16**	**32,194.22**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
231-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	907,667.00	561,362.00	-346,305.00	-38.15%
Total Class: 39 - OTHER FINANCING SOURCES:		**0.00**	**0.00**	**0.00**	**907,667.00**	**561,362.00**	**-346,305.00**	**-38.15%**
Total Department: 0000 - NON DEPARTMENTAL:		**2,696,023.47**	**4,481,470.02**	**32,194.22**	**907,667.00**	**561,362.00**	**-346,305.00**	**-38.15%**
Total Fund: 231 - AMERICAN RESCUE PLAN:		**2,696,023.47**	**4,481,470.02**	**32,194.22**	**907,667.00**	**561,362.00**	**-346,305.00**	**-38.15%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 231 - AMERICAN RESCUE PLAN								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
231-5-0000-521230	CONTRACTED R&M ALL BLDGS	0.00	236.60	0.00	0.00	0.00	0.00	0.00%
231-5-0000-521250	CONTRACT SERVICES-COMPUT	110,840.00	0.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-521254	CONTRACTED SERVICES-ADMI	1,035.00	0.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-522204	REP & MT OTHER EQUIPMENT	147,652.15	0.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-522220	REP & MT VEHICLES	486.00	0.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-523300	ADVERTISING & PUBLICATIONS	410.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**260,423.15**	**236.60**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 53 - SUPPLIES								
231-5-0000-531108	SUPPLIES & MATERIALS	8,049.70	6,694.32	0.00	0.00	0.00	0.00	0.00%
231-5-0000-531600	SMALL EQUIP $500 - $4,999	14,210.78	1,796.38	0.00	0.00	0.00	0.00	0.00%
	Total Class: 53 - SUPPLIES:	**22,260.48**	**8,490.70**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
231-5-0000-541200	SITE IMPROVEMENTS	0.00	720,151.19	30,011.52	120,000.00	44,192.00	-75,808.00	-63.17%
231-5-0000-541300	BUILDINGS & BLDG IMPROVEM	553,365.52	298,908.25	75,091.75	0.00	0.00	0.00	0.00%
231-5-0000-542200	VEHICLES	1,028,402.86	403,826.93	241,640.90	673,000.00	517,170.00	-155,830.00	-23.15%
231-5-0000-542300	OFFICE FURN/EQUIP >$1,500	84,225.77	0.00	0.00	0.00	0.00	0.00	0.00%
231-5-0000-542500	RADIOS > $5,000	0.00	2,449,199.14	0.00	0.00	0.00	0.00	0.00%
231-5-0000-542600	OTHER EQUIP >$10,000	368,420.07	33,621.00	114,665.67	114,667.00	0.00	-114,667.00	-100.00%
	Total Class: 54 - CAPITAL OUTLAY:	**2,034,414.22**	**3,905,706.51**	**461,409.84**	**907,667.00**	**561,362.00**	**-346,305.00**	**-38.15%**
Class: 57 - INTERGOVERNMENTAL								
231-5-0000-572001	PSA/RECREATION BUDGET	4,874.61	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**4,874.61**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 61 - OTHER FINANCING USES								
231-5-0000-611000	OPERATING TRANSF-OUT (CP)	134,569.81	409,203.05	0.00	0.00	0.00	0.00	0.00%
231-5-0000-611019	TRANSFER OUT - GF	239,481.20	157,833.16	0.00	0.00	0.00	0.00	0.00%
	Total Class: 61 - OTHER FINANCING USES:	**374,051.01**	**567,036.21**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 0000 - NON DEPARTMENTAL:	**2,696,023.47**	**4,481,470.02**	**461,409.84**	**907,667.00**	**561,362.00**	**-346,305.00**	**-38.15%**
	Total Fund: 231 - AMERICAN RESCUE PLAN:	**2,696,023.47**	**4,481,470.02**	**461,409.84**	**907,667.00**	**561,362.00**	**-346,305.00**	**-38.15%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 270 - UNINCORPORATED TAX DIST								
Department: 0000 - NON DEPARTMENTAL								
Class: 31 - TAXES, PENALTIES, & INT.								
270-3-0000-311100	UNINCORPORATED TAXES	633,826.77	694,192.67	745,387.79	677,750.00	750,750.00	73,000.00	10.77%
270-3-0000-311250	TAXES OTHER THAN PROPERTY	38,035.27	44,272.50	40,445.51	42,000.00	42,000.00	0.00	0.00%
270-3-0000-311312	AAVT (Altern. Ad Valorem Tax)	733.56	18,016.38	565.58	490.00	490.00	0.00	0.00%
270-3-0000-311315	TAVT (Title Ad Valorem Tax)	1,020,829.64	1,076,754.41	976,069.09	1,046,595.00	1,046,595.00	0.00	0.00%
270-3-0000-311350	RAIL ROAD TAX	12,420.63	0.00	12,209.98	0.00	0.00	0.00	0.00%
270-3-0000-311600	REAL ESTATE TRANSFER TAX	12,235.93	10,210.94	12,002.57	11,500.00	11,500.00	0.00	0.00%
270-3-0000-311605	INTANGIBLE TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
270-3-0000-316200	INSURANCE PREMIUMS TAX	1,395,499.24	1,485,532.18	1,669,659.27	1,669,659.00	1,530,098.00	-139,561.00	-8.36%
270-3-0000-319110	PENALTIES & INTEREST	3,381.01	4,450.62	5,263.46	3,000.00	3,000.00	0.00	0.00%
	Total Class: 31 - TAXES, PENALTIES, & INT.:	**3,116,962.05**	**3,333,429.70**	**3,461,603.25**	**3,450,994.00**	**3,384,433.00**	**-66,561.00**	**-1.93%**
Class: 33 - STATE & FEDERAL								
270-3-0000-331205	GEMA	0.00	0.00	87,972.90	0.00	0.00	0.00	0.00%
270-3-0000-334114	STATE GRANT	59,858.85	244,275.00	0.00	0.00	0.00	0.00	0.00%
270-3-0000-335200	FLPA GRANT	5,981.21	5,308.57	29,009.18	7,500.00	0.00	-7,500.00	-100.00%
	Total Class: 33 - STATE & FEDERAL:	**65,840.06**	**249,583.57**	**116,982.08**	**7,500.00**	**0.00**	**-7,500.00**	**-100.00%**
Class: 36 - INTEREST								
270-3-0000-361000	INTEREST INCOME	109,707.81	50,913.78	42,671.94	20,000.00	20,000.00	0.00	0.00%
	Total Class: 36 - INTEREST:	**109,707.81**	**50,913.78**	**42,671.94**	**20,000.00**	**20,000.00**	**0.00**	**0.00%**
Class: 38 - MISCELLANEOUS								
270-3-0000-381000	RENTAL - PARK	0.00	0.00	6,395.00	0.00	0.00	0.00	0.00%
	Total Class: 38 - MISCELLANEOUS:	**0.00**	**0.00**	**6,395.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
270-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	909,545.00	-272,187.00	-1,181,732.00	-129.93%
	Total Class: 39 - OTHER FINANCING SOURCES:	**0.00**	**0.00**	**0.00**	**909,545.00**	**-272,187.00**	**-1,181,732.00**	**-129.93%**
	Total Department: 0000 - NON DEPARTMENTAL:	**3,292,509.92**	**3,633,927.05**	**3,627,652.27**	**4,388,039.00**	**3,132,246.00**	**-1,255,793.00**	**-28.62%**
	Total Fund: 270 - UNINCORPORATED TAX DIST:	**3,292,509.92**	**3,633,927.05**	**3,627,652.27**	**4,388,039.00**	**3,132,246.00**	**-1,255,793.00**	**-28.62%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 270 - UNINCORPORATED TAX DIST								
Department: 3500 - FIRE SERVICE								
Class: 51 - SALARIES & BENEFITS								
270-5-3500-511100	SALARIES - REGULAR EMPLOY	643,202.55	499,960.64	681,758.94	877,140.00	1,031,560.00	154,420.00	17.60%
270-5-3500-511102	SALARIES-SELLBACK LEAVE	513.00	859.51	1,740.37	0.00	0.00	0.00	0.00%
270-5-3500-511200	SALARIES - TEMP. EMPLOYEE	18,283.48	17,301.38	20,519.14	17,548.00	21,042.00	3,494.00	19.91%
270-5-3500-511300	OVERTIME	165,236.13	120,711.94	141,621.48	104,400.00	112,000.00	7,600.00	7.28%
270-5-3500-511301	OVERTIME-BUILT IN	34,152.67	24,987.41	24,389.08	46,700.00	58,286.00	11,586.00	24.81%
270-5-3500-511400	REIMBURSEMENT SALARIES &	-9,994.51	-8,007.88	-6,441.90	0.00	0.00	0.00	0.00%
270-5-3500-512140	FIREFIGHTERS CANCER INSUR	15,759.24	15,292.22	15,986.96	19,360.00	16,787.00	-2,573.00	-13.29%
270-5-3500-512200	SOCIAL SECURITY TAXES	63,884.66	49,036.74	64,410.08	80,003.00	96,210.00	16,207.00	20.26%
270-5-3500-512400	RETIREMENT	21,366.68	15,512.73	21,397.06	24,175.00	28,686.00	4,511.00	18.66%
270-5-3500-512403	RETIREMENT - COUNTY MATCH	28,596.85	21,966.70	31,156.76	37,560.00	42,164.00	4,604.00	12.26%
270-5-3500-512404	RETIREMENT:FIRE PENSION	24,225.00	23,441.08	24,075.00	30,000.00	30,000.00	0.00	0.00%
270-5-3500-512904	UNIFORMS	9,872.40	6,364.64	8,215.29	-3,536.00	10,471.00	14,007.00	-396.13%
270-5-3500-512905	SAFETY EQUIPMENT	43,855.13	94,366.71	93,336.71	146,430.00	104,665.00	-41,765.00	-28.52%
	Total Class: 51 - SALARIES & BENEFITS:	**1,058,953.28**	**881,793.82**	**1,122,164.97**	**1,379,780.00**	**1,551,871.00**	**172,091.00**	**12.47%**
Class: 52 - CONTRACTED SERVICES								
270-5-3500-521201	LEGAL FEES	0.00	0.00	4,981.92	0.00	0.00	0.00	0.00%
270-5-3500-521203	BACKGROUND CHECKS	344.70	185.04	184.20	276.00	312.00	36.00	13.04%
270-5-3500-521230	REPAIR & MAINT - BUILDING	651.00	259.31	821.47	307.00	280.00	-27.00	-8.79%
270-5-3500-521335	C/S-ANNUAL SOFTWARE MAIN	8,247.15	1,537.86	1,314.36	1,908.00	1,704.00	-204.00	-10.69%
270-5-3500-521340	C/S-CLOUD COMPUTING FEES	2,011.70	1,975.26	44,480.24	56,635.00	9,076.00	-47,559.00	-83.97%
270-5-3500-522100	JANITORIAL CONTRACTS	521.36	354.30	346.20	945.00	1,123.00	178.00	18.84%
270-5-3500-522201	REP & MT COMPUTERS	0.00	2.39	0.00	30.00	35.00	5.00	16.67%
270-5-3500-522202	REP & MT OFF EQUIPMENT	306.69	289.52	336.89	300.00	420.00	120.00	40.00%
270-5-3500-522203	REP & MT RADIOS	237.91	0.00	0.00	120.00	280.00	160.00	133.33%
270-5-3500-522204	REP & MT OTHER EQUIPMENT	33,778.43	48,049.11	27,232.00	29,364.00	37,189.00	7,825.00	26.65%
270-5-3500-522220	REP & MT VEHICLES	1,110.82	135.11	369.22	240.00	812.00	572.00	238.33%
270-5-3500-522221	REP & MT HEAVY EQUIPMENT	5,321.40	12,640.04	12,034.23	3,000.00	6,558.00	3,558.00	118.60%
270-5-3500-522310	BUILDING/LAND RENTAL	2,100.00	1,500.00	1,500.00	1,800.00	2,100.00	300.00	16.67%
270-5-3500-523200	TELEPHONE	5,813.46	4,236.65	4,350.54	5,017.00	5,875.00	858.00	17.10%
270-5-3500-523201	CELL PHONES	2,790.69	2,099.82	2,173.78	2,649.00	2,745.00	96.00	3.62%
270-5-3500-523204	CABLE & SATELLITE FEES	1,220.86	942.77	805.51	1,108.00	2,597.00	1,489.00	134.39%
270-5-3500-523300	ADVERTISING & PUBLISHING	0.00	110.00	0.00	60.00	35.00	-25.00	-41.67%
270-5-3500-523400	PRINTING	563.30	176.46	334.33	303.00	308.00	5.00	1.65%
270-5-3500-523500	TRAVEL	3,047.41	2,381.86	2,147.39	2,506.00	3,119.00	613.00	24.46%
270-5-3500-523600	DUES & SUBSCRIPTIONS	519.92	325.51	922.13	1,811.00	1,667.00	-144.00	-7.95%
270-5-3500-523700	EDUCATION & TRAINING	4,241.94	1,549.93	4,261.80	5,592.00	3,780.00	-1,812.00	-32.40%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
270-5-3500-523708	TRAINING-FIRE SUPPRESSION	5,372.82	11,220.59	4,749.91	8,500.00	8,500.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**78,201.56**	**89,971.53**	**113,346.12**	**122,471.00**	**88,515.00**	**-33,956.00**	**-27.73%**
Class: 53 - SUPPLIES								
270-5-3500-531100	OFFICE SUPPLIES	333.35	534.77	612.40	312.00	350.00	38.00	12.18%
270-5-3500-531101	MINOR OPERATING $0 - $499	14,885.01	18,528.10	7,672.85	15,706.00	13,101.00	-2,605.00	-16.59%
270-5-3500-531102	POSTAGE	70.24	26.53	31.57	60.00	70.00	10.00	16.67%
270-5-3500-531103	COMPUTER SUPPLIES	117.14	109.45	103.25	90.00	126.00	36.00	40.00%
270-5-3500-531104	JANITORIAL SUPPLIES	3,170.91	1,243.35	1,202.77	1,950.00	2,275.00	325.00	16.67%
270-5-3500-531120	TIRES AND TUBES	4,205.14	3,794.81	3,099.10	2,913.00	4,200.00	1,287.00	44.18%
270-5-3500-531122	VEHICLE SUPPLIES	2,423.20	3,177.36	1,532.04	600.00	1,680.00	1,080.00	180.00%
270-5-3500-531123	HEAVY EQUIPMENT SUPPLIES	17,395.68	36,064.35	18,871.80	26,996.00	23,840.00	-3,156.00	-11.69%
270-5-3500-531130	R & M BUILDING SUPPLIES	34.64	0.00	205.88	300.00	300.00	0.00	0.00%
270-5-3500-531198	PROPANE	185.20	370.83	144.91	348.00	371.00	23.00	6.61%
270-5-3500-531210	WATER & SEWER	791.01	666.90	478.86	652.00	796.00	144.00	22.09%
270-5-3500-531230	ELECTRIC	8,989.07	7,654.01	7,031.76	7,668.00	9,520.00	1,852.00	24.15%
270-5-3500-531250	OIL	62.09	0.00	0.00	0.00	0.00	0.00	0.00%
270-5-3500-531270	FUEL	23,126.62	14,834.17	17,441.24	20,730.00	23,786.00	3,056.00	14.74%
270-5-3500-531300	OTHER SUPPLIES	1,015.63	613.49	610.06	658.00	840.00	182.00	27.66%
270-5-3500-531500	MEDICAL SUPP - AMBULANCE	1,833.40	0.00	8.49	0.00	0.00	0.00	0.00%
270-5-3500-531600	SMALL EQUIP $500 -$9,999	9,524.02	29,624.83	21,536.61	22,937.00	16,860.00	-6,077.00	-26.49%
270-5-3500-531601	COMPUTERS $500 - $9,999	0.00	747.70	0.00	382.00	0.00	-382.00	-100.00%
270-5-3500-531602	RADIOS $500 - $9,999	104.67	0.00	3,215.40	3,576.00	1,253.00	-2,323.00	-64.96%
270-5-3500-531603	FURNITURE $500 - $9,999	388.69	712.28	253.16	935.00	1,972.00	1,037.00	110.91%
	Total Class: 53 - SUPPLIES:	**88,655.71**	**118,702.93**	**84,052.15**	**106,813.00**	**101,340.00**	**-5,473.00**	**-5.12%**
Class: 54 - CAPITAL OUTLAY								
270-5-3500-541230	BLDG MAINT-BUILD IMPROVEI	0.00	0.00	0.00	50,000.00	0.00	-50,000.00	-100.00%
270-5-3500-541300	BUILDING IMPROVEMENTS	0.00	0.00	31,576.30	0.00	0.00	0.00	0.00%
270-5-3500-542200	VEHICLES	1,825,738.42	892,522.47	61,959.10	64,000.00	0.00	-64,000.00	-100.00%
270-5-3500-542600	OTHER EQUIPMENT >$10,000	121,155.75	529,564.74	441,917.11	934,025.00	0.00	-934,025.00	-100.00%
	Total Class: 54 - CAPITAL OUTLAY:	**1,946,894.17**	**1,422,087.21**	**535,452.51**	**1,048,025.00**	**0.00**	**-1,048,025.00**	**-100.00%**
Class: 57 - INTERGOVERNMENTAL								
270-5-3500-579000	CONTINGENCY RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Department: 3500 - FIRE SERVICE:	**3,172,704.72**	**2,512,555.49**	**1,855,015.75**	**2,657,089.00**	**1,741,726.00**	**-915,363.00**	**-34.45%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 4200 - PUBLIC WORKS								
Class: 51 - SALARIES & BENEFITS								
270-5-4200-511100	SALARIES	215,250.02	249,728.53	251,467.65	335,111.00	336,151.00	1,040.00	0.31%
270-5-4200-511300	OVERTIME	3,520.72	18,988.82	6,843.24	5,000.00	7,500.00	2,500.00	50.00%
270-5-4200-512200	SOCIAL SECURITY TAXES	16,288.46	19,698.29	18,868.86	25,636.00	25,716.00	80.00	0.31%
270-5-4200-512400	RETIREMENT	1,311.10	2,498.93	3,340.15	7,491.00	8,859.00	1,368.00	18.26%
270-5-4200-512403	RETIREMENT- COUNTY MATCH	1,597.87	3,421.39	4,189.37	7,921.00	7,687.00	-234.00	-2.95%
270-5-4200-512904	UNIFORMS	362.04	2,022.07	1,796.82	5,000.00	6,000.00	1,000.00	20.00%
270-5-4200-512905	SAFETY EQUIP	698.77	1,323.91	1,035.63	1,000.00	1,000.00	0.00	0.00%
	Total Class: 51 - SALARIES & BENEFITS:	**239,028.98**	**297,681.94**	**287,541.72**	**387,159.00**	**392,913.00**	**5,754.00**	**1.49%**
Class: 52 - CONTRACTED SERVICES								
270-5-4200-521203	DRUG SCREEN/BACKGROUND (	0.00	85.00	0.00	0.00	0.00	0.00	0.00%
270-5-4200-521255	CONTR SERV GENRL LABOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
270-5-4200-522203	REP & MT RADIOS	0.00	0.00	11.16	0.00	0.00	0.00	0.00%
270-5-4200-522204	REP & MT OTHER EQUIPMENT	1,803.38	27,069.76	22,596.55	10,000.00	17,000.00	7,000.00	70.00%
270-5-4200-522221	REP & MT HEAVY EQUIPMENT	0.00	8.59	0.00	0.00	0.00	0.00	0.00%
270-5-4200-522320	EQUIPMENT RENTAL	880.92	0.00	0.00	500.00	0.00	-500.00	-100.00%
270-5-4200-523201	CELL PHONES	484.43	481.78	375.66	500.00	400.00	-100.00	-20.00%
270-5-4200-523400	PRINTING	60.00	0.00	0.00	0.00	0.00	0.00	0.00%
270-5-4200-523600	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
270-5-4200-523700	EDUCATION & TRAINING	0.00	165.00	74.90	0.00	500.00	500.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**3,228.73**	**27,810.13**	**23,058.27**	**11,000.00**	**17,900.00**	**6,900.00**	**62.73%**
Class: 53 - SUPPLIES								
270-5-4200-531100	OFFICE SUPPLIES	30.00	0.00	7.58	50.00	50.00	0.00	0.00%
270-5-4200-531101	MINOR OPERATING <$499	5,849.41	7,792.27	3,799.79	5,000.00	5,000.00	0.00	0.00%
270-5-4200-531102	POSTAGE	0.00	63.21	0.00	0.00	0.00	0.00	0.00%
270-5-4200-531106	MEDICAL SUPPLIES	0.00	0.00	82.74	0.00	0.00	0.00	0.00%
270-5-4200-531120	TIRES & TUBES	1,616.13	5,415.75	1,632.08	4,000.00	3,000.00	-1,000.00	-25.00%
270-5-4200-531122	VEHICLE SUPPLIES	2,906.91	7,363.27	6,336.38	5,000.00	7,000.00	2,000.00	40.00%
270-5-4200-531123	HEAVY EQUIPMENT SUPPLIES	4,854.64	3,832.30	2,859.19	5,000.00	5,000.00	0.00	0.00%
270-5-4200-531135	CHEMICALS	0.00	2,382.00	0.00	0.00	0.00	0.00	0.00%
270-5-4200-531142	SIGNS & POSTS	200.75	427.00	0.00	0.00	0.00	0.00	0.00%
270-5-4200-531206	CAMDEN PROJECT CLEANUP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
270-5-4200-531250	OIL	847.74	466.90	800.01	0.00	750.00	750.00	0.00%
270-5-4200-531270	FUEL	27,006.58	41,534.49	34,465.37	35,000.00	35,000.00	0.00	0.00%
270-5-4200-531300	OTHER SUPPLIES	378.69	1,306.86	224.04	1,500.00	1,500.00	0.00	0.00%
270-5-4200-531600	SMALL EQUIP $500 - $9,999	0.00	3,318.94	3,796.47	3,000.00	5,000.00	2,000.00	66.67%
	Total Class: 53 - SUPPLIES:	**43,690.85**	**73,902.99**	**54,003.65**	**58,550.00**	**62,300.00**	**3,750.00**	**6.40%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Class: 54 - CAPITAL OUTLAY								
270-5-4200-542200	VEHICLES	0.00	290,076.00	8,000.00	0.00	0.00	0.00	0.00%
270-5-4200-542600	OTHER EQUIP >$10,000	524,310.69	21,164.00	140,490.02	315,511.00	0.00	-315,511.00	-100.00%
	Total Class: 54 - CAPITAL OUTLAY:	**524,310.69**	**311,240.00**	**148,490.02**	**315,511.00**	**0.00**	**-315,511.00**	**-100.00%**
	Total Department: 4200 - PUBLIC WORKS:	**810,259.25**	**710,635.06**	**513,093.66**	**772,220.00**	**473,113.00**	**-299,107.00**	**-38.73%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Department: 6000 - RECREATION								
Class: 51 - SALARIES & BENEFITS								
270-5-6000-511100	SALARY - REGULAR	0.00	0.00	58,011.39	96,522.00	198,157.00	101,635.00	105.30%
270-5-6000-511102	SALARIES-SELLBACK LEAVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
270-5-6000-511300	OVERTIME	0.00	0.00	3,205.93	0.00	9,000.00	9,000.00	0.00%
270-5-6000-512200	SOCIAL SECURITY TAXES	0.00	0.00	4,525.57	7,384.00	15,159.00	7,775.00	105.30%
270-5-6000-512400	RETIREMENT	0.00	0.00	1,179.56	0.00	5,415.00	5,415.00	0.00%
270-5-6000-512403	RETIREMENT MATCH	0.00	0.00	1,284.61	0.00	10,830.00	10,830.00	0.00%
270-5-6000-512904	UNIFORMS	0.00	0.00	0.00	2,100.00	3,500.00	1,400.00	66.67%
270-5-6000-512905	SAFETY EQUIP	0.00	0.00	408.35	0.00	1,000.00	1,000.00	0.00%
270-5-6000-513000	STOP LOSS FEE	0.00	0.00	0.00	9,523.00	0.00	-9,523.00	-100.00%
270-5-6000-513001	ADMINISTRATIVE FEES	0.00	0.00	0.00	1,454.00	0.00	-1,454.00	-100.00%
	Total Class: 51 - SALARIES & BENEFITS:	**0.00**	**0.00**	**68,615.41**	**116,983.00**	**243,061.00**	**126,078.00**	**107.77%**
Class: 52 - CONTRACTED SERVICES								
270-5-6000-521205	PEST CONTROL	0.00	0.00	0.00	500.00	1,000.00	500.00	100.00%
270-5-6000-521230	CONTRACTED R&M ALL BLDGS	0.00	0.00	0.00	14,282.00	20,000.00	5,718.00	40.04%
270-5-6000-521340	C/S-CLOUD COMPUTING FEES	0.00	0.00	0.00	0.00	5,400.00	5,400.00	0.00%
270-5-6000-522100	JANITORIAL-CONTRACTS	0.00	0.00	17,313.38	0.00	55,200.00	55,200.00	0.00%
270-5-6000-522204	REP & MT OTHER EQUIPMENT	0.00	0.00	3,427.52	0.00	15,000.00	15,000.00	0.00%
270-5-6000-522220	REP & MT VEHICLES	0.00	0.00	0.00	500.00	2,000.00	1,500.00	300.00%
270-5-6000-522320	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
270-5-6000-523101	PROPERTY INSURANCE	0.00	0.00	0.00	517.00	1,034.00	517.00	100.00%
270-5-6000-523201	CELL PHONES	0.00	0.00	221.61	240.00	500.00	260.00	108.33%
270-5-6000-523400	PRINTING	0.00	0.00	51.87	0.00	0.00	0.00	0.00%
270-5-6000-523700	EDUCATION & TRAINING	0.00	0.00	350.00	2,500.00	500.00	-2,000.00	-80.00%
	Total Class: 52 - CONTRACTED SERVICES:	**0.00**	**0.00**	**21,364.38**	**18,539.00**	**101,634.00**	**83,095.00**	**448.22%**
Class: 53 - SUPPLIES								
270-5-6000-531100	OFFICE SUPPLIES	0.00	0.00	23.39	0.00	50.00	50.00	0.00%
270-5-6000-531101	MINOR OPERATING <$499	0.00	0.00	2,213.37	2,000.00	8,000.00	6,000.00	300.00%
270-5-6000-531104	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
270-5-6000-531120	TIRES & TUBES	0.00	0.00	443.16	0.00	2,000.00	2,000.00	0.00%
270-5-6000-531122	VEHICLE SUPPLIES	0.00	0.00	3,162.73	0.00	2,000.00	2,000.00	0.00%
270-5-6000-531123	HEAVY EQUIPMENT SUPPLIES	0.00	0.00	7,309.77	0.00	5,000.00	5,000.00	0.00%
270-5-6000-531130	R & M Building Supplies	0.00	0.00	0.00	0.00	8,000.00	8,000.00	0.00%
270-5-6000-531135	PARKS - CHEMICALS	0.00	0.00	624.68	2,000.00	4,000.00	2,000.00	100.00%
270-5-6000-531140	SAND, GRAVEL, CEMENT, ETC	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00%
270-5-6000-531141	CULVERTS	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
270-5-6000-531142	SIGNS & POSTS	0.00	0.00	643.08	0.00	5,000.00	5,000.00	0.00%
270-5-6000-531210	WATER & SEWER	0.00	0.00	1,250.32	1,000.00	2,500.00	1,500.00	150.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
270-5-6000-531230	ELECTRIC	0.00	0.00	5,732.09	25,000.00	50,000.00	25,000.00	100.00%
270-5-6000-531250	OIL	0.00	0.00	211.96	0.00	750.00	750.00	0.00%
270-5-6000-531270	FUEL	0.00	0.00	5,024.43	10,000.00	27,000.00	17,000.00	170.00%
270-5-6000-531300	OTHER SUPPLIES	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
270-5-6000-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
270-5-6000-531601	SMALL COMPUTERS $500-$ 99	0.00	0.00	0.00	42,840.00	0.00	-42,840.00	-100.00%
	Total Class: 53 - SUPPLIES:	**0.00**	**0.00**	**26,638.98**	**82,840.00**	**133,800.00**	**50,960.00**	**61.52%**
Class: 54 - CAPITAL OUTLAY								
270-5-6000-541200	SITE IMPROVEMENTS	0.00	316,800.00	0.00	0.00	45,000.00	45,000.00	0.00%
270-5-6000-541300	BUILDING IMPROVEMENTS	0.00	51,000.00	0.00	0.00	0.00	0.00	0.00%
270-5-6000-542600	OTHER EQUIP >$5,000	0.00	0.00	91,528.74	237,970.00	0.00	-237,970.00	-100.00%
	Total Class: 54 - CAPITAL OUTLAY:	**0.00**	**367,800.00**	**91,528.74**	**237,970.00**	**45,000.00**	**-192,970.00**	**-81.09%**
Class: 57 - INTERGOVERNMENTAL								
270-5-6000-572001	PSA/RECREATION BUDGET	640,373.77	599,245.59	436,746.00	502,398.00	393,912.00	-108,486.00	-21.59%
	Total Class: 57 - INTERGOVERNMENTAL:	**640,373.77**	**599,245.59**	**436,746.00**	**502,398.00**	**393,912.00**	**-108,486.00**	**-21.59%**
	Total Department: 6000 - RECREATION:	**640,373.77**	**967,045.59**	**644,893.51**	**958,730.00**	**917,407.00**	**-41,323.00**	**-4.31%**
	Total Fund: 270 - UNINCORPORATED TAX DIST:	**4,623,337.74**	**4,190,236.14**	**3,013,002.92**	**4,388,039.00**	**3,132,246.00**	**-1,255,793.00**	**-28.62%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 275 - HOTEL/MOTEL TAX								
Department: 0000 - NON DEPARTMENTAL								
Class: 31 - TAXES, PENALTIES, & INT.								
275-3-0000-314100	HOTEL/MOTEL TAX	163,372.95	154,884.24	145,684.61	145,000.00	145,000.00	0.00	0.00%
Total Class: 31 - TAXES, PENALTIES, & INT.:		**163,372.95**	**154,884.24**	**145,684.61**	**145,000.00**	**145,000.00**	**0.00**	**0.00%**
Class: 36 - INTEREST								
275-3-0000-361000	INTEREST INCOME	1,447.50	1,571.60	1,053.53	500.00	500.00	0.00	0.00%
Total Class: 36 - INTEREST:		**1,447.50**	**1,571.60**	**1,053.53**	**500.00**	**500.00**	**0.00**	**0.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**164,820.45**	**156,455.84**	**146,738.14**	**145,500.00**	**145,500.00**	**0.00**	**0.00%**
Total Fund: 275 - HOTEL/MOTEL TAX:		**164,820.45**	**156,455.84**	**146,738.14**	**145,500.00**	**145,500.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 275 - HOTEL/MOTEL TAX								
Department: 0000 - NON DEPARTMENTAL								
Class: 57 - INTERGOVERNMENTAL								
275-5-0000-572003	TOURISM-ST. MARYS	33,318.28	26,999.94	21,734.13	24,752.00	24,752.00	0.00	0.00%
275-5-0000-572017	TOURISM-KINGSLAND	33,465.32	27,119.10	21,830.05	24,643.00	24,643.00	0.00	0.00%
275-5-0000-572021	TOURISM-CHAMBER OF COMM	31,240.18	25,315.93	20,378.55	23,105.00	23,105.00	0.00	0.00%
275-5-0000-572026	THIOKOL MEMORIAL PROJECT	20,000.04	20,000.04	16,666.70	20,000.00	30,000.00	10,000.00	50.00%
	Total Class: 57 - INTERGOVERNMENTAL:	**118,023.82**	**99,435.01**	**80,609.43**	**92,500.00**	**102,500.00**	**10,000.00**	**10.81%**
Class: 61 - OTHER FINANCING USES								
275-5-0000-611005	OPERATING TRANSF-OUT (GF)	46,796.49	57,020.83	0.00	53,000.00	43,000.00	-10,000.00	-18.87%
	Total Class: 61 - OTHER FINANCING USES:	**46,796.49**	**57,020.83**	**0.00**	**53,000.00**	**43,000.00**	**-10,000.00**	**-18.87%**
	Total Department: 0000 - NON DEPARTMENTAL:	**164,820.31**	**156,455.84**	**80,609.43**	**145,500.00**	**145,500.00**	**0.00**	**0.00%**
	Total Fund: 275 - HOTEL/MOTEL TAX:	**164,820.31**	**156,455.84**	**80,609.43**	**145,500.00**	**145,500.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 335 - GA TRANSPORTATION								
Department: 0000 - NON DEPARTMENTAL								
Class: 33 - STATE & FEDERAL								
335-3-0000-334300	STATE OF GA - DOT	1,801,770.08	1,067,538.46	543,422.15	500,000.00	500,000.00	0.00	0.00%
	Total Class: 33 - STATE & FEDERAL:	**1,801,770.08**	**1,067,538.46**	**543,422.15**	**500,000.00**	**500,000.00**	**0.00**	**0.00%**
Class: 36 - INTEREST								
335-3-0000-361000	INTEREST INCOME	28,246.00	48,725.24	29,961.79	0.00	0.00	0.00	0.00%
	Total Class: 36 - INTEREST:	**28,246.00**	**48,725.24**	**29,961.79**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
335-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	1,643,472.00	500,000.00	-1,143,472.00	-69.58%
	Total Class: 39 - OTHER FINANCING SOURCES:	**0.00**	**0.00**	**0.00**	**1,643,472.00**	**500,000.00**	**-1,143,472.00**	**-69.58%**
	Total Department: 0000 - NON DEPARTMENTAL:	**1,830,016.08**	**1,116,263.70**	**573,383.94**	**2,143,472.00**	**1,000,000.00**	**-1,143,472.00**	**-53.35%**
	Total Fund: 335 - GA TRANSPORTATION:	**1,830,016.08**	**1,116,263.70**	**573,383.94**	**2,143,472.00**	**1,000,000.00**	**-1,143,472.00**	**-53.35%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 335 - GA TRANSPORTATION								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
335-5-0000-522210	MINOR ROAD PROJECTS-REPAI	1,053,085.52	979,021.83	795,901.89	2,143,472.00	1,000,000.00	-1,143,472.00	-53.35%
335-5-0000-522245	HORSESTAMP CHURCH RD	840,255.58	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Class: 52 - CONTRACTED SERVICES:	**1,893,341.10**	**979,021.83**	**795,901.89**	**2,143,472.00**	**1,000,000.00**	**-1,143,472.00**	**-53.35%**
	Total Department: 0000 - NON DEPARTMENTAL:	**1,893,341.10**	**979,021.83**	**795,901.89**	**2,143,472.00**	**1,000,000.00**	**-1,143,472.00**	**-53.35%**
	Total Fund: 335 - GA TRANSPORTATION:	**1,893,341.10**	**979,021.83**	**795,901.89**	**2,143,472.00**	**1,000,000.00**	**-1,143,472.00**	**-53.35%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 385 - IMPACT FEE								
Department: 0000 - NON DEPARTMENTAL								
Class: 32 - LICENSES & PERMITS								
385-3-0000-321350	IMPACT FEES	136,508.24	78,946.50	125,918.78	101,052.00	101,052.00	0.00	0.00%
Total Class: 32 - LICENSES & PERMITS:		**136,508.24**	**78,946.50**	**125,918.78**	**101,052.00**	**101,052.00**	**0.00**	**0.00%**
Class: 36 - INTEREST								
385-3-0000-361000	INTEREST INCOME	0.00	704.38	23,956.07	0.00	2,000.00	2,000.00	0.00%
Total Class: 36 - INTEREST:		**0.00**	**704.38**	**23,956.07**	**0.00**	**2,000.00**	**2,000.00**	**0.00%**
Class: 38 - MISCELLANEOUS								
385-3-0000-389007	OVER / SHORT	0.00	0.00	0.05	0.00	0.00	0.00	0.00%
Total Class: 38 - MISCELLANEOUS:		**0.00**	**0.00**	**0.05**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 39 - OTHER FINANCING SOURCES								
385-3-0000-399999	PROCEEDS CARRIED FORWARD	0.00	0.00	0.00	33,948.00	-103,052.00	-137,000.00	-403.56%
Total Class: 39 - OTHER FINANCING SOURCES:		**0.00**	**0.00**	**0.00**	**33,948.00**	**-103,052.00**	**-137,000.00**	**-403.56%**
Total Department: 0000 - NON DEPARTMENTAL:		**136,508.24**	**79,650.88**	**149,874.90**	**135,000.00**	**0.00**	**-135,000.00**	**-100.00%**
Total Fund: 385 - IMPACT FEE:		**136,508.24**	**79,650.88**	**149,874.90**	**135,000.00**	**0.00**	**-135,000.00**	**-100.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20…	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 385 - IMPACT FEE								
Department: 0000 - NON DEPARTMENTAL								
Class: 52 - CONTRACTED SERVICES								
385-5-0000-521230	ADMINISTRATIVE FEES	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**25,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 54 - CAPITAL OUTLAY								
385-5-0000-541001	PARKS AND RECREATION	4,800.00	50,000.00	0.00	75,000.00	0.00	-75,000.00	-100.00%
385-5-0000-541002	LIBRARY	0.00	0.00	6,068.67	4,000.00	0.00	-4,000.00	-100.00%
385-5-0000-541003	SHERIFFS OFFICE	0.00	0.00	44,694.46	0.00	0.00	0.00	0.00%
385-5-0000-541004	FIRE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
385-5-0000-541005	EMA	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
385-5-0000-541006	EMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
385-5-0000-541007	ROADS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
385-5-0000-541008	PUBLIC SAFETY	0.00	0.00	30,076.54	56,000.00	0.00	-56,000.00	-100.00%
Total Class: 54 - CAPITAL OUTLAY:		**4,800.00**	**50,000.00**	**80,839.67**	**135,000.00**	**0.00**	**-135,000.00**	**-100.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**29,800.00**	**50,000.00**	**80,839.67**	**135,000.00**	**0.00**	**-135,000.00**	**-100.00%**
Total Fund: 385 - IMPACT FEE:		**29,800.00**	**50,000.00**	**80,839.67**	**135,000.00**	**0.00**	**-135,000.00**	**-100.00%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through May	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 555 - TWO RIVERS GUN RANGE								
Department: 0000 - NON DEPARTMENTAL								
Class: 34 - COMMISSIONS & FEES								
555-3-0000-347200	DAILY ACTIVITY FEES	146,279.44	150,175.60	143,731.34	143,610.00	143,610.00	0.00	0.00%
555-3-0000-347210	SPECIAL PROGRAM REVENUES	0.00	0.00	460.00	0.00	0.00	0.00	0.00%
555-3-0000-347220	MEMBERSHIP FEES	58,467.90	38,738.60	41,962.00	75,000.00	71,383.00	-3,617.00	-4.82%
Total Class: 34 - COMMISSIONS & FEES:		**204,747.34**	**188,914.20**	**186,153.34**	**218,610.00**	**214,993.00**	**-3,617.00**	**-1.65%**
Class: 36 - INTEREST								
555-3-0000-361000	INTEREST INCOME	0.00	0.00	89.72	0.00	0.00	0.00	0.00%
Total Class: 36 - INTEREST:		**0.00**	**0.00**	**89.72**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 38 - MISCELLANEOUS								
555-3-0000-381111	VENDING REVENUE	363.50	288.13	551.17	0.00	500.00	500.00	0.00%
555-3-0000-389000	MISCELLANEOUS	17,402.28	21,712.17	18,491.05	25,000.00	25,000.00	0.00	0.00%
555-3-0000-389007	OVER / SHORT	35.49	-22.53	29.62	0.00	0.00	0.00	0.00%
555-3-0000-389020	SALES REVENUE	39,298.79	32,141.25	27,623.63	50,000.00	50,000.00	0.00	0.00%
Total Class: 38 - MISCELLANEOUS:		**57,100.06**	**54,119.02**	**46,695.47**	**75,000.00**	**75,500.00**	**500.00**	**0.67%**
Class: 39 - OTHER FINANCING SOURCES								
555-3-0000-391100	OP TRANS IN- GENERAL FUND	110,299.00	272,660.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 39 - OTHER FINANCING SOURCES:		**110,299.00**	**272,660.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**372,146.40**	**515,693.22**	**232,938.53**	**293,610.00**	**290,493.00**	**-3,117.00**	**-1.06%**
Total Fund: 555 - TWO RIVERS GUN RANGE:		**372,146.40**	**515,693.22**	**232,938.53**	**293,610.00**	**290,493.00**	**-3,117.00**	**-1.06%**

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 555 - TWO RIVERS GUN RANGE								
Department: 0000 - NON DEPARTMENTAL								
Class: 51 - SALARIES & BENEFITS								
555-5-0000-511100	SALARIES-REGULAR EMPLOY	82,959.90	87,287.84	76,018.52	94,182.00	96,520.00	2,338.00	2.48%
555-5-0000-511125	COMPENSATED ABSENCES	1,120.78	-3,566.31	0.00	0.00	0.00	0.00	0.00%
555-5-0000-511200	SALARIES - PART-TIME	79,586.52	90,623.90	82,032.76	110,590.00	111,000.00	410.00	0.37%
555-5-0000-511300	OVERTIME	268.01	0.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-512100	GROUP INSURANCE	8,213.85	0.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-512101	GROUP INSURANCE (LOSSES)	19,034.98	90,695.02	9,015.16	0.00	0.00	0.00	0.00%
555-5-0000-512200	SOCIAL SECURITY TAXES	12,096.02	13,215.47	11,942.60	15,665.00	16,000.00	335.00	2.14%
555-5-0000-512400	RETIREMENT	1,860.32	2,321.45	994.08	2,825.00	2,825.00	0.00	0.00%
555-5-0000-512403	RETIREMENT- COUNTY MATCH	1,444.29	1,258.40	134.30	1,732.00	1,732.00	0.00	0.00%
555-5-0000-512700	WORKERS COMPENSATION	5,950.00	0.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-512904	UNIFORMS	766.30	2,723.00	68.00	1,000.00	1,000.00	0.00	0.00%
555-5-0000-512905	SAFETY EQUIP	0.00	215.88	800.50	500.00	900.00	400.00	80.00%
	Total Class: 51 - SALARIES & BENEFITS:	**213,300.97**	**284,774.65**	**181,005.92**	**226,494.00**	**229,977.00**	**3,483.00**	**1.54%**
Class: 52 - CONTRACTED SERVICES								
555-5-0000-521205	PEST CONTROL	1,725.00	2,300.00	575.00	2,000.00	1,000.00	-1,000.00	-50.00%
555-5-0000-521208	AUDIT FEES	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-521230	CONTRACTED R&M ALL BLDGS	59.85	2,780.15	0.00	0.00	0.00	0.00	0.00%
555-5-0000-521254	CONTRACTED SERVICES-ADMI	3,699.75	6,379.40	664.50	0.00	0.00	0.00	0.00%
555-5-0000-521335	C/S-ANNUAL SOFTWARE MAIN	892.96	1,875.21	1,968.96	1,980.00	1,980.00	0.00	0.00%
555-5-0000-521340	C/S-CLOUD COMPUTING FEES	1,815.00	2,145.00	1,485.00	0.00	0.00	0.00	0.00%
555-5-0000-522100	JANITORIAL-CONTRACTS	4,535.04	4,535.04	3,779.20	4,536.00	4,536.00	0.00	0.00%
555-5-0000-522201	R & M COMPUTERS	0.00	14.82	0.00	250.00	250.00	0.00	0.00%
555-5-0000-522202	REP & MT OFFICE EQUIPMENT	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
555-5-0000-522204	REP & MT OTHER EQUIPMENT	13,968.26	27,766.21	0.00	15,000.00	8,500.00	-6,500.00	-43.33%
555-5-0000-522220	REP & MT VEHICLES	0.00	0.00	2,175.86	0.00	0.00	0.00	0.00%
555-5-0000-522230	REP & MT BLDG & GROUNDS	1,627.91	0.00	0.00	2,000.00	1,000.00	-1,000.00	-50.00%
555-5-0000-522320	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-523100	VEHICLE & EQUIP INSURANCE	2,322.00	0.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-523101	PROPERTY INSURANCE	4,323.00	0.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-523102	LIABILITY INSURANCE	27,380.00	0.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-523200	TELEPHONE	2,733.16	2,537.04	2,115.46	2,600.00	2,500.00	-100.00	-3.85%
555-5-0000-523201	CELL PHONES	1,472.82	1,472.54	1,198.43	1,000.00	1,000.00	0.00	0.00%
555-5-0000-523300	ADVERTISING & PUBLICATIONS	22,044.71	12,524.40	0.00	10,000.00	0.00	-10,000.00	-100.00%
555-5-0000-523400	PRINTING	1,607.72	0.00	378.00	1,000.00	500.00	-500.00	-50.00%
555-5-0000-523500	TRAVEL	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
555-5-0000-523600	DUES & SUBSCRIPTIONS	11,366.79	25,349.57	10,707.44	0.00	8,000.00	8,000.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Apr	Parent Budget 2025-2026 ADOPTED FY20...	Comparison 1 Budget 2026-2027 FY2027 ADOPTED	Comparison 1 to Parent Budget Increase / (Decrease)	%
555-5-0000-523700	EDUCATION & TRAINING	2,060.00	1,310.00	600.00	2,500.00	2,500.00	0.00	0.00%
Total Class: 52 - CONTRACTED SERVICES:		**107,133.97**	**90,989.38**	**25,647.85**	**44,116.00**	**33,016.00**	**-11,100.00**	**-25.16%**
Class: 53 - SUPPLIES								
555-5-0000-531100	OFFICE SUPPLIES	197.28	232.69	129.36	500.00	500.00	0.00	0.00%
555-5-0000-531101	MINOR OPERATING <$499	16,531.73	15,196.37	8,682.75	15,000.00	12,000.00	-3,000.00	-20.00%
555-5-0000-531102	POSTAGE	0.00	16.10	0.00	0.00	0.00	0.00	0.00%
555-5-0000-531103	COMPUTER SUPPLIES	971.29	566.96	113.60	1,000.00	500.00	-500.00	-50.00%
555-5-0000-531104	JANITORIAL SUPPLIES	736.31	527.99	726.49	1,000.00	1,000.00	0.00	0.00%
555-5-0000-531110	MISCELLANEOUS	191.96	0.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-531120	TIRES & TUBES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-531122	VEHICLE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-531130	R & M Building Supplies	127.96	36.76	2,179.83	500.00	7,000.00	6,500.00	1,300.00%
555-5-0000-531230	ELECTRIC	4,543.28	4,550.49	3,879.77	5,000.00	5,000.00	0.00	0.00%
555-5-0000-531250	OIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
555-5-0000-531270	FUEL	0.00	0.00	87.91	0.00	1,000.00	1,000.00	0.00%
555-5-0000-531300	OTHER SUPPLIES	905.60	789.74	726.49	0.00	500.00	500.00	0.00%
555-5-0000-531590	RESALE	21,132.87	15,188.20	0.00	0.00	0.00	0.00	0.00%
555-5-0000-531600	SMALL EQUIP $500 - $9,999	0.00	0.00	2,499.95	0.00	0.00	0.00	0.00%
555-5-0000-531601	SMALL COMPUTERS $500-$9,9	2,805.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 53 - SUPPLIES:		**48,143.28**	**37,105.30**	**19,026.15**	**23,000.00**	**27,500.00**	**4,500.00**	**19.57%**
Class: 54 - CAPITAL OUTLAY								
555-5-0000-541200	SITE IMPROVEMENTS	0.00	119,559.25	0.00	0.00	0.00	0.00	0.00%
555-5-0000-542200	VEHICLES	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00%
Total Class: 54 - CAPITAL OUTLAY:		**0.00**	**119,559.25**	**5,000.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 55 - SELF FUNDED INSURANCE								
555-5-0000-552101	STOP LOSS POLICY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 55 - SELF FUNDED INSURANCE:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Class: 56 - DEPRECIATION & AMORTIZE								
555-5-0000-561000	DEPRECIATION EXPENSE	76,721.62	0.00	0.00	0.00	0.00	0.00	0.00%
Total Class: 56 - DEPRECIATION & AMORTIZE:		**76,721.62**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Department: 0000 - NON DEPARTMENTAL:		**445,299.84**	**532,428.58**	**230,679.92**	**293,610.00**	**290,493.00**	**-3,117.00**	**-1.06%**
Total Fund: 555 - TWO RIVERS GUN RANGE:		**445,299.84**	**532,428.58**	**230,679.92**	**293,610.00**	**290,493.00**	**-3,117.00**	**-1.06%**

Capital Projects



Capital Expenditures ADOPTED
FY 2027

Government funds				
Department	Description	*PROPOSED*	*Category*	*Funding Source*
CCSO Patrol-3300	15 - Existing Leased Vehicles (Round 3)	$ 144,765	Vehicles	**ARPA**
	Total ARPA Designated	**$ 144,765**		
Finance-1510	Copier	$ 12,000	Computers	**CAPITAL IMPROVEMENT FUND**
IT-1535	Printers	$ 4,400	Computers	**CAPITAL IMPROVEMENT FUND**
2200	Copier Replacement	$ 7,000	Computers	**CAPITAL IMPROVEMENT FUND**
CCSO Patrol-3300	3 Node Scale System/Enterprise Cloud	$ 539,074	Computers	**CAPITAL IMPROVEMENT FUND**
CCSO Patrol-3300	Motorola (Watchgard) 8 In-car cameras Capital Funds Years 3-	$ 16,320	Computers	**CAPITAL IMPROVEMENT FUND**
CCSO Patrol-3300	Motorola (Watchgard) Capital Funds Years 2-5 (Patrol 10 cams	$ 8,760	Computers	**CAPITAL IMPROVEMENT FUND**
CCSO Patrol-3300	Motorola (Watchgard) Capital Funds Years 2-5 (Jail 4 cams)	$ 3,994	Computers	**CAPITAL IMPROVEMENT FUND**
E911 215-3800	Printer/Scanner/Fax for substation center	$ 13,500	Computers	**CAPITAL IMPROVEMENT FUND**
EMS-3600	Fire Safety Simulator (Trailer)	$ 289,024	Other	**CAPITAL IMPROVEMENT FUND**
EMS-3600	Cascade Machine	$ 64,000	Other	**CAPITAL IMPROVEMENT FUND**
EMS-3600	Lights for Admin trucks	$ 11,964	Other	**CAPITAL IMPROVEMENT FUND**
EMS-3600	Lettering for vehicles	$ 1,345	Other	**CAPITAL IMPROVEMENT FUND**
EMS-3600	Battery Rescue Tools	$ 36,644	Other	**CAPITAL IMPROVEMENT FUND**
Coroner-3700	10 x 16 walk in mortuary cooler	$ 25,000	Other	**CAPITAL IMPROVEMENT FUND**
Radio-3925	Tower HVAC	$ 40,000	Buildings	**CAPITAL IMPROVEMENT FUND**
Senior Center-5520	ADA Doors	$ 2,500	Buildings	**CAPITAL IMPROVEMENT FUND**
CCSO Patrol-3300	Computer Replacements	$ 78,408	Computers	**CAPITAL IMPROVEMENT FUND**
CCSO Patrol-3300	Cisco Firewall	$ 25,000	Computers	**CAPITAL IMPROVEMENT FUND**
E911-215-3800	Computer Replacements	$ 23,500	Computers	**CAPITAL IMPROVEMENT FUND**
IT-1535	Computer Refresh	$ 185,028	Computers	**CAPITAL IMPROVEMENT FUND**
IT-1535	AV upgrades	$ 79,000	Computers	**CAPITAL IMPROVEMENT FUND**
IT-1535	Network Equipment Refresh	$ 98,000	Computers	**CAPITAL IMPROVEMENT FUND**
Tax Assessor-1550	Vehicle	$ 38,000	Vehicles	**CAPITAL IMPROVEMENT FUND**
EMA-3920	Vehicles	$ 70,000	Vehicles	**CAPITAL IMPROVEMENT FUND**
Senior Center-5520	Cameras	$ -		**CAPITAL IMPROVEMENT FUND**
	Total Capital Improvement Fund	**$ 1,672,461**		
Jail-3400	Computer Replacements	$ 9,500	Computers	**JAIL & STAFFING FUND (207)**
Jail-3400	Cisco Jail Switch	$ 19,600	Computers	**JAIL & STAFFING FUND (207)**
Jail-3400	3 Node Scale System/Enterprise Cloud	$ 73,208	Computers	**JAIL & STAFFING FUND (207)**
Jail-3400	2 - X-Rays Scanners	$ 40,160	Other	**JAIL & STAFFING FUND (207)**
	Total Jail & Staffing Fund	**$ 142,468**		
Facilities-1565	Generators	$ -		**SPLOST 9 BUILDINGS**
Facilities-1565	GSC I-VU update	$ -		**SPLOST 9 BUILDINGS**

Capital Expenditures ADOPTED
FY 2027

Facilities-1565	Senior Center A/C	$ 50,000	Buildings	**SPLOST 9 BUILDINGS**
Facilities-1565	Historic Courtroom remodel	$ 75,000	Buildings	**SPLOST 9 BUILDINGS**
Facilities-1565	FS ST12 septic	$ 50,000	Buildings	**SPLOST 9 BUILDINGS**
EMS-3600	Training Bldg.	$ -		**SPLOST 9 BUILDINGS**
EMS-3600	Multiple Station Repairs	$ 50,000	Buildings	**SPLOST 9 BUILDINGS**
Facilities-1565	ANNEX Remodel	$ -		**SPLOST 9 BUILDINGS**
	SPLOST 9 Building	**$ 225,000**		
EMS-3600	Ambulances	$ 800,000	Ambulances	**SPLOST 9 Tier 2**
	SPLOST 9 Tier 2	**$ 800,000**		
CCSO Patrol-3300	15 - Existing Leased Vehicles (Round 3)	$ 144,765	Vehicles	**SPLOST 9 VEHICLES EQUIP TECH**
CCSO Patrol-3300	8 - Patrol	$ 800,000	Vehicles	**SPLOST 9 VEHICLES EQUIP TECH**
E911-215-3800	3 Node Scale System	$ 53,272		**SPLOST 9 VEHICLES EQUIP TECH**
E911-215-3801	E911 Computers	$ 23,500		**SPLOST 9 VEHICLES EQUIP TECH**
EMS-3600	EMS Chief	$ 46,551	Vehicles	**SPLOST 9 VEHICLES EQUIP TECH**
Code Enforcement-7450	Truck	$ 48,000	Vehicles	**SPLOST 9 VEHICLES EQUIP TECH**
	SPLOST 9 Vehicle Technology Equipment	**$ 1,116,088**		
Public Works-4200	LOWBOY TRAILER (2002)	$ 70,000	**Naval Base Project Funding**	
Public Works-4200	FREIGHTLINER (2002) 230,868 MILES	$ 50,000	**Naval Base Project Funding**	
Public Works-4200	DODGE RAM (2015) 210,020 miles	$ 55,000	**Naval Base Project Funding**	
Public Works-4200	WATER PUMP - GENERATOR/ELECTRIC	$ 50,000	**Naval Base Project Funding**	
Public Works-4200	MOTOR GRADER (2016) 9571 HOURS	$ 400,000	**Naval Base Project Funding**	
Fleet-4900	DODGE RAM 1500 (2016) 146,029	$ 55,000	**Naval Base Project Funding**	
ROW Mowing	72" Zero Turn Mower (2022)	$ 20,000	**Naval Base Project Funding**	
	Naval Base Project Funding	**$ 700,000**		
Total Government funds		**$ 4,800,782**		

Capital Expenditures ADOPTED
FY 2027

Enterprise funds				
COST CENTER: Solid Waste (Solid Waste-540 Fund)				
Solid Waste-540	Flooring & Doors (MSW & C&D Locations)	10,000	Buildings	**SOLID WASTE FUND**
Solid Waste-540	Ford Explorer	40,000	Vehicles	**SOLID WASTE FUND**
Solid Waste-540	Ford Escape	36,000	Vehicles	**SOLID WASTE FUND**
Solid Waste-540	Scale house Camera System (MSW/C&D)	25,000	Other	**SOLID WASTE FUND**
Solid Waste-540	Computer Closet (MSW/C&D)	10,000	Computer	**SOLID WASTE FUND**
Solid Waste-540	John Deere Gator	25,000	Other	**SOLID WASTE FUND**
Solid Waste-540	Early Fire Detection System	80,000	Other	**SOLID WASTE FUND**
Solid Waste-540	Roll-Off Truck	246,000	Vehicles	**SOLID WASTE FUND**
Solid Waste-540	Water Truck 4K	175,000	Vehicles	**SOLID WASTE FUND**
	Total Solid Waste Fund	**$ 647,000**		