

FY 2027 Budget Summary by Division

Page

FY 2027 Budget Summary

1A

Revenues

1B-3B

\$ 26,954,270.00

Expenditures

Department	Page	FY 2027
Bd of Election & Registration	1	\$ 414,750.00
Administration	2	\$ 1,533,500.00
Seven Rivers	2	\$ 95,000.00
Tax Commissioner	3	\$ 529,047.00
Tax Assessor	4	\$ 595,300.00
Public Buildings	5	\$ 653,386.00
Heritage Center	6	\$ 13,800.00
Judicial Administration	7	\$ 188,920.00
Clerk of Court	8	\$ 655,980.00
District Attorney	9	\$ 176,392.00
Magistrate Court	10	\$ 555,886.00
Probate Court	11	\$ 366,745.00
Juvenile Court	12	\$ 145,950.00
Public Defender	13	\$ 188,000.00
Sheriff's Office	14	\$ 4,207,026.00
Jail	15	\$ 3,046,783.00
Probation	16	\$ 166,250.00
Rural Fire Departments	17	\$ 1,014,000.00
Ambulance/Rescue	18	\$ 311,500.00
Coroner	19	\$ 71,150.00

Department	Page	FY 2027
E9-1-1- Dispatch	20	\$ 984,882.00
Emergency Management	21	\$ 321,093.00
Road Department	22	\$ 6,315,175.00
Sanitation	23	\$ 70,000.00
County Shop	24	\$ 348,950.00
Health Department	25	\$ 118,100.00
County Services - Hospital Indigent	26	\$ 750,000.00
DFACS Operations	27	\$ 40,500.00
County Services HOGA & Dev. Auth	28	\$ 167,000.00
Action Pact	29	\$ 50,800.00
Recreation Parks	30	\$ 1,763,500.00
Lakes & Parks	31	\$ 63,300.00
Public Library	32	\$ 82,495.00
Agricultural Extension Service/4H	33	\$ 314,500.00
Forestry	34	\$ 77,610.00
Service Delivery	35	\$ 147,000.00
Unallocated Expense	36	\$ 410,000.00
General Fund Expenditure Total		\$ 26,954,270.00
Landfill	38	\$ 658,550.00
Fire Truck		\$ 400,000.00
Fencing and Lighting		\$ 400,000.00
Road Equipment		\$ 500,000.00
		\$ 25,654,270.00

FY 2027 Budget Summary by Division

Revenues

1B-3B

Summary

FY 2027

AD Valorem and Utility TAX	\$	15,384,540.00
Timber, TAVT, Mobile Home and Other Tax	\$	3,716,230.00
LOST (Local Option Sales Tax)	\$	3,066,640.00
State of GA LMIG	\$	1,400,000.00
Grants	\$	306,000.00
Tax Commisioner - City	\$	19,000.00
FIRE TAX	\$	730,000.00
Recreation and Rental fees	\$	195,900.00
E911 Prepaid Wireless fees	\$	250,000.00
Southern Co - EMA	\$	62,000.00
Sheriff, Inmate housing, Court Fines and forfeitures	\$	1,394,460.00
Interest, Leases, and Programs	\$	409,500.00
Clerk of Court fees	\$	20,000.00

General Fund Revenue Total

\$

26,954,270.00

5

	A	B	AH	AI	AJ	AK	AL	AM	AN	AP
76	100 0.000.34.2901	SOUTHERN NUCLEAR EMA		\$ 12,767.55				\$ 5,210.60	\$ 62,000.00	
77	100 0.000.34.4510	E911 PREPAID WIRELESS	\$ 300,000.00	\$ 246,986.00	\$ 250,000.00	\$ 219,700.00	\$ 250,000.00	\$ 241,543.71	\$ 250,000.00	
78	100 0.000.34.7201	REC./ RENTAL	\$ 10,000.00	\$ 16,145.00	\$ 15,000.00	\$ 21,136.00	\$ 15,000.00	\$ 19,226.09	\$ 20,000.00	
79	100 0.000.34.7301	SWIM TEAM	\$ 5,000.00	\$ 8,517.00	\$ 8,000.00	\$ 1,230.00	\$ 8,000.00	\$ 4,930.00	\$ 5,000.00	
80	100 0.000.34.7302	REC. SPECIAL EVENTS	\$ 10,000.00	\$ 64,761.00	\$ 65,000.00	\$ 24,475.00		\$ 35,918.43	\$ 35,000.00	
81	100 0.000.34.7500	Program Fees								
82	100 0.000.34.7501	FOOTBALL FEES	\$ 6,000.00	\$ 1,615.00	\$ 5,000.00	\$ 125.00	\$ 2,000.00	\$ 200.00	\$ 200.00	
83	100 0.000.34.7502	BASKETBALL ADULT	\$ 4,500.00		\$ 6,000.00		\$ 500.00	\$ -	\$ 500.00	
84	100 0.000.34.7503	BASKETBALL YOUTH	\$ 6,000.00	\$ 5,920.00	\$ 6,000.00	\$ 3,617.00	\$ 5,000.00	\$ 3,895.00	\$ 5,000.00	
85	100 0.000.34.7504	SOFTBALL FEE ADULT	\$ 5,000.00	\$ 5,800.00	\$ 5,500.00	\$ 3,215.00	\$ 5,500.00	\$ 2,300.00	\$ 2,500.00	
86	100 0.000.34.7505	SOFTBALL FEE YOUTH	\$ 3,000.00	\$ 2,770.00	\$ 3,000.00	\$ 4,025.00	\$ 3,000.00	\$ 2,085.00	\$ 3,000.00	
87	100 0.000.34.7506	SOCCER RECEIPTS	\$ 2,500.00	\$ 2,145.00	\$ 2,000.00	\$ 930.00	\$ 2,000.00	\$ 680.00	\$ 700.00	
88	100 0.000.34.7507	BASEBALL FEE - YOUTH	\$ 12,000.00	\$ 6,920.00	\$ 9,000.00	\$ 8,102.00	\$ 8,500.00	\$ 7,022.65	\$ 8,000.00	
89	100 0.000.34.7509	POOL RECEIPTS	\$ 5,500.00	\$ 11,816.00	\$ 15,000.00	\$ 11,605.00	\$ 10,000.00	\$ 13,459.00	\$ 15,000.00	
90	100 0.000.34.7510	Team Fees	\$ 300.00	\$ 775.00	\$ 500.00	\$ 963.00	\$ 300.00	\$ 495.00	\$ 500.00	
91	100 0.000.34.7511	CHEERLEADING FEE	\$ 100.00	\$ 400.00	\$ 100.00	\$ 25.00	\$ 100.00	\$ 166.00	\$ 200.00	
92	100 0.000.34.7512	Golf Fee	\$ 100.00	\$ 225.00	\$ 150.00	\$ 308.00	\$ 150.00	\$ 300.00	\$ 300.00	
93	100 0.000.34.7901	CONCESSION RECEIPTS	\$ 45,000.00	\$ 71,211.00	\$ 75,000.00	\$ 98,839.00	\$ 200,000.00	\$ 96,477.09	\$ 100,000.00	
94	100 0.000.35.1101	FEES - CLERK OF COURT	\$ 250,000.00	\$ 28,754.80	\$ 35,000.00	\$ 22,791.00	\$ 30,000.00	\$ 19,110.00	\$ 20,000.00	
95	100 0.000.35.1102	FINES & FORF. SHERIFF	\$ 35,000.00	\$ 35,440.00	\$ 35,000.00	\$ 34,294.00	\$ 35,000.00	\$ 63,666.76	\$ 70,000.00	
96	100 0.000.35.1110	Superior Court - Fines & Forfeitures	\$ 350,000.00	\$ 523,385.00	\$ 598,300.00	\$ 209,304.00	\$ 300,000.00	\$ 249,472.46	\$ 300,000.00	
97	100 0.000.35.1111	DA-VICTIM ASSISTANCE (LVAP)	\$ -	\$ 1,500.00	\$ 3,000.00					
98	100 0.000.35.1112	CLERK OF COURT RESERVE								
99	100 0.000.35.1120	STATE COURT FINES/FORF.		\$ 52,268.00	\$ 50,000.00	\$ 295,184.00	\$ 250,000.00	\$ 275,581.34	\$ 280,000.00	
100	100 0.000.35.1121	State Court COMMUNITY SERVICE								
101	100 0.000.35.1130	MAGISTRATE COURT	\$ 70,000.00	\$ 57,185.00	\$ 60,000.00	\$ 46,896.00	\$ 50,000.00	\$ 61,635.00	\$ 65,000.00	
102	100 0.000.35.1150	PROBATE COURT	\$ 25,000.00	\$ 47,135.00	\$ 45,000.00	\$ 46,100.00	\$ 45,000.00	\$ 62,260.20	\$ 65,000.00	
103	100 0.000.35.1160	Juvenile Court Fines & Forfeitures		\$ 200.00	\$ 200.00	\$ 350.00	\$ 200.00	\$ 270.00	\$ 200.00	
104	100 0.000.35.1320	Drug Confiscation Money	\$ 5,000.00		\$ 5,000.00					
105	100 0.000.35.1401	Doi - Fines & Forfeitures	\$ 15,000.00		\$ 45,000.00	\$ 4,431.00	\$ 15,000.00	\$ -	\$ -	
106	100 0.000.35.1900	RESTITUTION	\$ 1,000.00	\$ 1,882.00	\$ 2,000.00	\$ 2,025.00	\$ 2,000.00	\$ 2,275.00	\$ 2,000.00	
107	100 0.000.36.1000	INTEREST & DIVIDENDS	\$ 50,000.00	\$ 203,942.00	\$ 175,000.00	\$ 132,715.00	\$ 175,000.00	\$ 185,632.08	\$ 190,000.00	
110	100 0.000.38.1000	RENTAL INCOME	\$ 20,100.00	\$ 21,775.00	\$ 27,000.00	\$ 29,740.00	\$ 27,000.00	\$ 34,968.33	\$ 35,000.00	
111	100 0.000.38.1001	ASCS	\$ 16,500.00	\$ 14,010.00	\$ 16,500.00	\$ 11,476.00	\$ 16,500.00	\$ 5,025.00	\$ 16,500.00	
112	100 0.000.38.1002	Real Estate/ DFACS Building	\$ 65,000.00	\$ 65,500.00	\$ 65,000.00	\$ 49,125.00	\$ 65,000.00	\$ 49,124.97	\$ 65,000.00	
113	100 0.000.38.1008	LAND LEASE-GRAHAM-48 AC.	\$ 5,280.00		\$ 5,280.00	\$ 16,995.00	\$ 5,280.00	\$ -	\$ -	
114	100 0.00038.1009	FALLING ROCK RENTAL INCOME	\$ 15,000.00	\$ 9,695.00						
115	100 0.000.38.3001	INS. CLAIMS FOR DMG. PROPERTY	\$ 5,000.00	\$ 141,055.00	\$ 5,000.00	\$ 863,915.00	\$ 5,000.00	\$ 34,901.52	\$ 5,000.00	
116	100 0.000.38.9001	SALE OF SUPPLIES	\$ 20,000.00	\$ 27,968.00	\$ 25,000.00	\$ 18,209.00	\$ 20,000.00	\$ 59,753.73	\$ 20,000.00	
117	100 0.000.38.9002	MISCELLANEOUS INCOME	\$ 5,000.00	\$ 977.00	\$ 5,000.00	\$ 4,104.00	\$ 500.00	\$ 9,329.07	\$ 10,000.00	
118	100 0.000.38.9003	VENDING COMMISSION		\$ 115.00			\$ 500.00	\$ 430.00	\$ 500.00	
119	100 0.000.38.9004	EARNED INCOME CR. REFUND	\$ 2,000.00		\$ 2,000.00	\$ 1,200.00	\$ 2,000.00	\$ 400.00	\$ 500.00	
124	100 0.000.39.1201	Transfer in - Jail fund				\$ 98,624.00	\$ 98,624.00	\$ -	\$ 98,624.00	
125	100 0.000.39.2100	SALE OF ASSETS	\$ 2,000.00		\$ 25,000.00	\$ 578,201.00	\$ 25,000.00	\$ -	\$ 25,000.00	
129	100 0.000.39.2201	PROCEEDS FROM TIMBER SALES				\$ 22,388.00		\$ 22,388.00	\$ -	

\$ 195,900.00

	A	B	AH	AI	AJ	AK	AL	AM	AN	AP
130	100.0.000.39.9002	Reserve Funds								
131	100.0.000.39.9003	EMPLOYEE CONTR./INSURANCE	\$ 130,000.00	\$	\$ 130,000.00	\$ 10,838.00	\$ 13,000.00	\$ 36,326.20	\$ 36,000.00	
132	100.0.000.51.2700	Workers Comp Insurance		\$ 44,441.00						
133			\$ 22,950,621.00	\$ 24,153,412.39	\$ 23,032,018.00	\$ 34,758,095.00	\$ 24,917,107.00	\$ 37,596,427.82	\$ 26,954,270.00	
134										
135										
136										
137										
138		TOTAL	\$	\$	\$	\$	\$			
139										
140										
141										
142										
143										
144										
145										
146										
147										
148										
149										
150										
151										
152										
153										
154										
155										
156										
157										
158										
159										
160										
161										
162										
163										
164										
165										
166										
167										
168										
169										
170										
171										
172										
173										
174										
175										

2027 BUDGET WORKSHEET

Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	Department Notes
2027 Expense Accounts									
Board of Elections									
100.1.450.51.1100	PAYROLL - EMPLOYEES & APP	\$166,860.00	\$201,155.46	\$173,450.00	\$178,963.70	\$165,402.00	\$115,599.19	\$189,000.00	
100.1.450.51.1300	OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00			
100.1.450.51.2100	LIFE INS. & ADM FEE	\$200.00	\$175.91	\$250.00	\$10.69	\$200.00	\$111.64	\$200.00	
100.1.450.51.2200	FICA EXPENSE	\$14,310.00	\$14,453.62	\$14,750.00	\$13,465.54	\$18,000.00	\$8,943.35	\$15,000.00	
100.1.450.51.2400	RETIREMENT	\$13,600.00	\$5,816.45	\$16,000.00	\$2,760.91	\$10,000.00		\$10,000.00	
100.1.450.51.2700	WORK COMP	\$1,500.00	\$709.00	\$1,500.00	\$1,500.00	\$1,000.00	\$2,218.89	\$3,000.00	
100.1.450.52.1000	PROFESSIONAL TECH SERVICES	\$0.00	\$0.00	\$0.00	\$2,185.00	\$0.00	\$1,795.00	\$2,000.00	> due 2 tech updates
100.1.450.52.1201	LEGAL, AUDIT & CONS	\$0.00	\$0.00	\$0.00	\$58,213.81	\$0.00	\$18,517.62	\$1,000.00	
100.1.450.52.2201	EQUIP. REPAIRS & MAINT.	\$16,000.00	\$27,071.32	\$25,000.00	\$4,068.24	\$10,000.00	\$12,664.05	\$14,000.00	>due 2 tech updates
100.1.450.52.2202	BUILDING REPAIR & MAINTENANCE	\$500.00	\$1,094.75	\$1,000.00	\$105.16	\$1,000.00	\$320.52	\$1,000.00	
100.1.450.52.2320	EQUIPMENT RENTAL	\$0.00	\$453.15	\$6,000.00	\$2,748.05	\$4,000.00	\$3,839.53	\$4,000.00	U-haus&Rentals
100.1.450.52.3100	INSURANCE-LIABILITY,ETC.	\$12,000.00	\$13,015.00	\$12,000.00	\$4,936.13	\$12,000.00	\$12,000.00	\$12,000.00	
100.1.450.52.3201	TELEPHONE	\$1,500.00	\$1,269.83	\$1,500.00	\$1,222.44	\$1,500.00	\$1,020.41	\$1,500.00	
100.1.450.52.3203	INTERNET	\$3,200.00	\$3,599.40	\$3,800.00	\$3,599.40	\$4,000.00	\$2,999.50	\$4,000.00	
100.1.450.52.3204	POSTAGE	\$10,000.00	\$6,710.75	\$7,000.00	\$124.15	\$7,000.00	\$12.16	\$7,000.00	
100.1.450.52.3205	CELLULAR	\$700.00	\$484.73	\$700.00	\$785.21	\$750.00	\$395.43	\$750.00	
100.1.450.52.3300	ADVERTISING & ANNOUNCM.	\$8,000.00	\$4,385.13	\$5,000.00	\$3,655.30	\$5,000.00	\$2,993.42	\$5,000.00	Election notices
100.1.450.52.3501	TRAVEL	\$500.00	\$2,891.60	\$10,000.00	\$5,822.13	\$5,000.00	\$2,153.42	\$6,000.00	due to conf. For 3 allind
100.1.450.52.3601	DUE, PUB. & SUBSCRIPTIONS	\$3,000.00	\$836.18	\$1,000.00	\$793.97	\$1,000.00	\$1,558.79	\$3,000.00	due 2 GAVERO fees
100.1.450.52.3700	TRAINING	\$200.00	\$1,920.00	\$3,000.00	\$1,800.00	\$3,000.00	\$1,070.00	\$3,000.00	conf. Register fees/mileage
100.1.450.52.3857	ELECTION EXPENSE-POLLHOLDERS	\$30,000.00	\$36,318.20	\$35,000.00	\$23,079.59	\$30,000.00	\$28,248.41	\$30,000.00	poll worker/BOE payroll
100.1.450.52.3900	OTHER PURCHASED SERVICES								
100.1.450.52.3907	DOCUMENT DESTRUCTION	\$0.00	\$0.00	\$0.00	\$245.00	\$0.00	\$70.00	\$300.00	shredder
100.1.450.52.3912	EMPLOYMENT EXPENSE	\$0.00	\$0.00	\$200.00	\$152.89	\$200.00			
100.1.450.53.1101	OFFICE SUPPLIES	\$5,000.00	\$11,954.35	\$10,000.00	\$3,650.80	\$10,000.00	\$1,634.62	\$5,000.00	
100.1.450.53.1230	ELECTRICITY	\$10,000.00	\$10,505.92	\$10,000.00	\$10,918.99	\$10,000.00	\$7,998.82	\$10,000.00	
100.1.450.53.1301	FOOD	\$25,000.00	\$27,117.45	\$25,000.00	\$31,512.67	\$25,000.00	\$183.58	\$25,000.00	
100.1.450.53.1711	ELECTION EXPENSE-BALLOTS	\$0.00	\$0.00	\$0.00	\$975.06	\$0.00	\$7,105.82	\$2,000.00	
100.1.450.54.2300	FURNITURE/FIXTURES	\$0.00	\$0.00	\$0.00	\$2,506.00	\$2,000.00	\$3,220.81	\$2,000.00	
100.1.450.54.2500	EQUIPMENT PURCHASE	\$1,000.00	\$5,234.08	\$6,000.00	\$7,037.60	\$4,000.00	\$25,806.94	\$55,000.00	
100.1.450.55.2200	HEALTH REIMBURSEMENT EXPENSE	\$0.00	\$88,892.16	\$110,252.00	\$53,322.42	\$80,000.00	\$489.43	\$2,000.00	due 2 EIN supply needs
100.1.450.55.2500	HEALTH INSURANCE	\$62,000.00	\$751.48	\$0.00	\$286.83				
100.1.450.57.9000	MISCELLANEOUS	\$0.00							
TOTAL		\$385,070.00	\$467,275.92	\$479,402.00	\$420,347.66	\$415,052.00	\$264,439.73	\$414,750.00	

2027 BUDGET WORKSHEET

Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	Department Notes
100.1.510.51.1100	PAYROLL - EMPLOYEES & APP	\$422,300.00	\$371,729.84	\$422,300.00	\$478,421.95	\$577,000.00	\$405,344.23	\$435,000.00	
100.1.510.51.1101	SALARIES - ELECTED	\$108,244.00	\$128,047.40	\$130,550.00	\$129,134.53	\$151,000.00	120,605.23	\$140,000.00	
100.1.510.51.2200	FICA EXPENSE	\$36,500.00	\$36,853.54	\$36,500.00	\$45,740.06	\$36,000.00	38,857.91	\$44,000.00	
100.1.510.51.2400	RETIREMENT EXPENSE	\$28,900.00	\$23,209.27	\$34,000.00	\$15,169.25	\$30,000.00	8,398.31	\$15,000.00	
100.1.510.51.2700	WORK COMP	\$6,000.00	\$7,871.00	\$8,000.00	\$4,087.00	\$6,000.00	2,218.89	\$6,000.00	
100.1.510.52.1000	PURCHASED PROFESSIONAL & TECH SVC	\$12,700.00	\$18,547.57	\$15,000.00	\$16,935.60	\$15,000.00	26,488.62	\$20,000.00	
100.1.510.52.1100	OFFICIAL/ADM PURCHASED SERVICES	\$2,700.00	\$2,000.00	\$2,600.00	\$8,398.50	\$2,500.00			
100.1.510.52.1201	LEGAL AUDIT ENG & CONS.FEE	\$112,000.00	\$85,186.74	\$112,000.00	\$97,376.92	\$100,000.00	82,313.43	\$100,000.00	
100.1.510.52.1302	RECORD MAINTENANCE	\$0.00	\$217.00	\$500.00	\$0.00	\$500.00			
100.1.510.52.1308	COMPUTER SOFTWARE	\$10,000.00	\$19.99	\$10,000.00	\$8,271.25	\$50,000.00	8,963.96	\$50,000.00	
100.1.510.52.2201	EQUIP. REPAIRS & MAINT.	\$10,000.00	\$12,876.99	\$10,000.00	\$10,399.97	\$12,000.00	172.50	\$10,000.00	
100.1.510.52.2203	VEHICLE REPAIRS & MAINTENANCE	\$1,000.00	\$878.54	\$1,000.00	\$966.68	\$500.00		\$500.00	
100.1.510.52.2320	RENTAL-EQUIPMENT	\$0.00	\$0.00	\$0.00	\$1,455.22	\$1,000.00	1,270.51	\$1,000.00	
100.1.510.52.3000	STORM DEBRIS MONITORING	\$0.00	\$0.00	\$0.00	\$1,998,937.99	\$0.00			
100.1.510.52.3001	STORM DEBRIS REMOVAL	\$0.00	\$0.00	\$0.00	\$19,117,094.98	\$0.00	10,427,968.17		
100.1.510.52.3002	STORM RELIEF CONSULTING	\$0.00	\$0.00	\$0.00	\$44,258.00	\$0.00	20,160.00		
100.1.510.52.3100	GENERAL LIABILITY INSURANCE	\$85,000.00	\$89,437.00	\$90,000.00	\$90,000.00	\$90,000.00	38,364.00	\$90,000.00	
100.1.510.52.3201	TELEPHONE	\$5,000.00	\$3,881.66	\$4,540.00	\$2,460.03	\$3,000.00	2,220.76	\$3,000.00	
100.1.510.52.3203	INTERNET	\$5,500.00	\$3,491.99	\$4,000.00	\$3,094.84	\$4,000.00	1,108.22	\$3,000.00	
100.1.510.52.3204	POSTAGE	\$6,000.00	\$9,008.91	\$7,500.00	\$6,338.98	\$7,500.00	5,401.22	\$7,500.00	
100.1.510.52.3265	CELLULAR	\$4,200.00	\$3,601.34	\$4,000.00	\$2,716.28	\$4,000.00	1,284.08	\$3,500.00	
100.1.510.52.3300	ADVERTISING	\$7,500.00	\$9,985.97	\$9,000.00	\$20,392.60	\$15,000.00	12,101.20	\$15,000.00	
100.1.510.52.3501	TRAVEL	\$15,000.00	\$14,719.62	\$15,000.00	\$19,393.28	\$15,000.00	12,801.65	\$15,000.00	
100.1.510.52.3601	DUE, PUB. & SUBSCRIPTIONS	\$6,000.00	\$7,719.61	\$6,500.00	\$9,069.14	\$6,500.00	11,876.47	\$10,000.00	
100.1.510.52.3700	TRAINING	\$15,000.00	\$17,169.47	\$15,000.00	\$23,277.40	\$20,000.00	8,863.52	\$20,000.00	
100.1.510.53.1101	OFFICE SUPPLIES	\$8,000.00	\$12,816.21	\$10,000.00	\$18,930.65	\$15,000.00	14,164.06	\$15,000.00	
100.1.510.53.1230	ELECTRICITY	\$25,000.00	\$26,568.45	\$25,000.00	\$30,957.53	\$25,000.00	22,584.96	\$25,000.00	
100.1.510.53.1270	GAS, OIL, & GREASE	\$2,000.00	\$2,322.27	\$2,000.00	\$993.81	\$1,500.00	1,323.43	\$1,500.00	
100.1.510.53.1300	APPLING COUNTY PROMOTION	\$200,000.00	\$108,959.19	\$190,000.00	\$117,222.51	\$130,000.00	38,047.22	\$100,000.00	
100.1.510.53.1301	FOOD	\$1,000.00	\$1,686.21	\$1,000.00	\$438.64	\$0.00		\$500.00	
100.1.510.53.1703	OTHER SUPPLIES	\$1,000.00	\$1,793.78	\$2,000.00	\$479.48	\$2,000.00	686.74	\$2,000.00	
100.1.510.54.1100	SITES-CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$1,706.00	\$0.00	5,000.00		
100.1.510.54.2300	FURNITURE & FIXTURES	\$5,000.00	\$3,113.70	\$2,500.00	\$2,333.62	\$2,500.00	21,819.96		
100.1.510.54.2500	EQUIPMENT PURCHASES	\$1,000.00	\$744.58	\$1,000.00	\$222.18	\$1,000.00	71,594.25		
100.1.510.55.2100	MEDICAL/LIFE ADM. FEE	\$200,000.00	\$17,241.53	\$25,000.00	\$5,584.88	\$40,000.00	155,401.80	\$1,000.00	
100.1.510.55.2200	HEALTH REIMBURSEMENT ARRANGEMENT	\$230,000.00	\$253,538.18	\$273,910.00	\$280,772.22	\$302,000.00	322,237.08	\$40,000.00	
100.1.510.55.2500	HEALTH INSURANCE	\$89,400.00	\$72,045.94	\$128,633.00	\$11,415.74	\$0.00	3,644.76	\$10,000.00	
100.1.510.57.9000	MISCELLANEOUS CONTINGENCIES			\$1,600,673.00	\$22,624,648.40	\$1,665,500.00	11,894,762.89	\$1,533,500.00	
100.1.511.51.1102	SEVEN RIVER RC&D	\$0.00	\$62,734.22	\$90,500.00	\$68,159.64	\$90,000.00		\$90,000.00	
100.1.511.51.2200	FICAMEDICARE EXPENSE	\$0.00	\$4,799.17	\$5,000.00	\$5,214.22	\$5,000.00		\$5,000.00	
TOTAL								\$95,000.00	

2027 BUDGET WORKSHEET

Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	Department Notes
TAX COMMISSIONER									
1001.545.51.1100	PAYROLL - EMPLOYEES & APP	\$140,039.00	\$156,369.61	\$134,000.00	\$132,441.06	\$120,000.00	\$111,798.53	\$140,000.00	
1001.545.51.1101	SALARIES - ELECTED	\$100,022.00	\$99,521.46	\$89,000.00	\$88,228.20	\$85,000.00	\$77,272.36	\$103,297.00	See Contract with city
1001.545.51.2200	FICA EXPENSE	\$18,000.00	\$19,294.55	\$18,000.00	\$16,773.52	\$16,000.00	\$14,455.73	\$18,000.00	
1001.545.51.2400	RETIREMENT EXPENSE	\$8,800.00	\$10,056.67	\$13,000.00	\$16,034.63	\$13,000.00	\$7,755.00	\$13,000.00	
1001.545.51.2700	WORK COMP	\$1,500.00	\$1,148.00	\$1,500.00	\$1,094.00	\$1,500.00	\$2,218.89	\$2,500.00	
1001.545.52.1000	PROFESSIONAL TECH SERVICES	\$0.00	\$0.00	\$0.00	\$546.25	\$0.00	\$902.92	\$600.00	
1001.545.52.1201	LEGAL AUDIT ENG.&CONS.FEE	\$4,400.00	\$4,400.00	\$4,500.00	\$4,400.00	\$4,500.00	\$4,400.00	\$4,500.00	
1001.545.52.1306	COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$706.49	\$0.00		\$800.00	
1001.545.52.2201	EQUIP. REPAIRS & MAINT.	\$1,500.00	\$2,423.32	\$2,500.00	\$4,178.60	\$3,500.00	\$977.75	\$3,500.00	
1001.545.52.2202	BUILDING REPAIR & MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
1001.545.52.2320	RENTAL-EQUIPMENT	\$0.00	\$0.00	\$0.00	\$1,147.49	\$0.00	\$1,699.49	\$1,500.00	
1001.545.52.3100	INSURANCE-LIABILITY,ETC.	\$13,000.00	\$14,427.00	\$15,000.00	\$13,961.19	\$15,000.00	\$1,500.00	\$15,000.00	
1001.545.52.3201	TELEPHONE	\$1,000.00	\$606.30	\$1,000.00	\$1,574.76	\$1,000.00	\$1,360.64	\$1,500.00	
1001.545.52.3203	INTERNET	\$800.00	\$899.38	\$850.00	\$579.88	\$1,000.00	\$499.90	\$1,000.00	
1001.545.52.3204	POSTAGE	\$9,000.00	\$11,653.38	\$12,000.00	\$20,047.78	\$12,000.00	\$17,294.70	\$20,000.00	
1001.545.52.3205	CELLULAR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$2,000.00	
1001.545.52.3300	ADVERTISING & ANNOUNCM.	\$1,000.00	\$6,305.27	\$1,000.00	\$6,287.10	\$1,000.00	\$2,364.20	\$1,000.00	
1001.545.52.3501	TRAVEL	\$0.00	\$67.71	\$1,500.00	\$1,524.37	\$2,000.00	\$2,477.84	\$2,000.00	
1001.545.52.3601	DUE, PUB. & SUBSCRIPTIONS	\$500.00	\$485.00	\$500.00	\$840.47	\$600.00	\$523.97	\$800.00	
1001.545.52.3700	TRAINING	\$1,000.00	\$0.00	\$1,000.00	\$1,473.50	\$2,000.00	\$1,082.78	\$2,000.00	
1001.545.52.3868	TAX BILLING-CONTRACT LABOR	\$15,000.00	\$21,829.97	\$22,000.00	\$102,910.26	\$22,000.00	\$33,275.65	\$30,000.00	
1001.545.52.3912	EMPLOYMENT EXPENSE	\$0.00	\$0.00	\$0.00	\$78.89	\$0.00			
1001.545.53.1101	OFFICE SUPPLIES	\$3,000.00	\$2,220.42	\$3,000.00	\$4,801.34	\$4,000.00	\$4,643.66	\$4,500.00	
1001.545.53.1230	ELECTRICITY	\$4,000.00	\$3,319.82	\$4,000.00	\$4,208.17	\$4,000.00	\$3,131.34	\$4,000.00	
1001.545.54.2500	EQUIPMENT PURCHASES	\$1,000.00	\$0.00	\$1,000.00	\$4,681.50	\$1,000.00	\$2,242.25	\$2,000.00	
1001.545.55.2100	LIFE INS & ADMIN.FEE	\$250.00	\$200.35	\$350.00	\$70.45	\$350.00	\$182.29	\$350.00	
1001.545.55.2200	HEALTH REIMBURSEMENT	\$0.00	\$11,604.82	\$7,000.00	\$339.60	\$3,500.00			
1001.545.55.2500	HEALTH INSURANCE	\$107,000.00	\$85,449.97	\$107,880.00	\$162,471.47	\$107,000.00	\$154,619.31	\$150,000.00	
TOTAL		\$430,811.00	\$452,283.00	\$440,580.00	\$581,400.97	\$419,950.00	\$447,205.57	\$529,047.00	

Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	Department Notes
TAX ASSESSOR									
100.1.550.51.1100	SALARIES-REGULAR	\$178,231.00	\$186,800.40	\$178,231.00	\$195,101.51	\$194,271.00	\$168,830.69	\$199,400.00	
100.1.550.51.2200	FICA EXPENSE	\$14,740.00	\$13,642.71	\$14,740.00	\$14,516.07	\$14,000.00	\$12,627.06	\$14,000.00	
100.1.550.51.2400	RETIREMENT EXPENSE	\$24,000.00	\$23,645.70	\$24,000.00	\$22,479.81	\$24,000.00	\$10,313.52	\$24,000.00	
100.1.550.51.2700	WORK COMP	\$5,000.00	\$4,605.00	\$5,000.00	\$3,006.00	\$5,000.00	\$2,218.89	\$5,000.00	
100.1.550.52.1200	PROFESSIONAL SERVICES	\$142,000.00	\$151,310.14	\$142,000.00	\$142,110.84	\$40,000.00	\$38,466.26	\$116,000.00	
100.1.550.52.1303	MAP GIS, NEW FLIGHT	\$42,000.00	\$34,129.66	\$29,900.00	\$60,131.87	\$38,000.00	\$30,211.35	\$38,500.00	
100.1.550.52.2201	EQUIP. REPAIRS & MAINT.	\$3,000.00	\$1,675.22	\$2,500.00	\$1,143.57	\$2,500.00	\$701.00	\$1,500.00	
100.1.550.52.2203	VEHICLE REPAIRS & MAINTENANCE	\$250.00	\$367.80	\$700.00	\$1,002.58	\$500.00	\$500.00	\$500.00	
100.1.550.52.2320	RENTAL EQUIPMENT & VEHICLE	\$1,200.00	\$912.70	\$1,200.00	\$2,220.91	\$13,500.00	\$3,095.09	\$2,500.00	
100.1.550.52.3100	INSURANCE-LIABILITY, ETC.	\$12,000.00	\$13,252.00	\$13,500.00	\$12,565.07	\$13,500.00	\$13,500.00	\$13,000.00	
100.1.550.52.3201	TELEPHONE	\$1,000.00	\$843.85	\$1,000.00	\$1,220.64	\$1,000.00	\$1,018.91	\$1,000.00	
100.1.550.52.3203	INTERNET	\$700.00	\$737.38	\$700.00	\$1,194.12	\$750.00	\$1,260.20	\$1,200.00	
100.1.550.52.3204	POSTAGE	\$9,000.00	\$9,352.25	\$9,500.00	\$8,688.03	\$10,000.00	\$8,662.90	\$13,000.00	
100.1.550.52.3205	CELLULAR	\$0.00	\$520.12	\$700.00	\$488.22	\$900.00	\$404.40	\$900.00	
100.1.550.52.3300	ADVERTISING	\$200.00	\$102.50	\$600.00	\$1,072.40	\$1,000.00	\$894.00	\$1,000.00	
100.1.550.52.3501	TRAVEL	\$8,500.00	\$5,810.46	\$8,500.00	\$6,476.05	\$8,500.00	\$7,245.56	\$8,500.00	
100.1.550.52.3601	DUE, PUB. & SUBSCRIPTIONS	\$12,000.00	\$5,104.95	\$6,000.00	\$5,629.50	\$19,000.00	\$5,396.85	\$15,000.00	
100.1.550.52.3700	TRAINING	\$4,000.00	\$2,161.47	\$5,000.00	\$2,582.86	\$5,000.00	\$1,256.93	\$5,000.00	
100.1.550.52.3912	EMPLOYMENT EXPENSE						\$37.00		Drug test
100.1.550.53.1101	OFFICE SUPPLIES	\$4,000.00	\$6,035.93	\$5,000.00	\$5,763.22	\$5,000.00	\$5,458.50	\$5,500.00	
100.1.550.53.1230	ELECTRICITY	\$4,000.00	\$3,319.84	\$4,000.00	\$3,531.21	\$4,000.00	\$3,477.32	\$4,000.00	
100.1.550.53.1270	GAS	\$1,000.00	\$898.60	\$800.00	\$302.64	\$1,000.00	\$530.07	\$1,000.00	
100.1.550.53.1703	OTHER SUPPLIES, TOOLS, ETC....	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
100.1.550.54.2300	FURNITURE & FIXTURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
100.1.550.54.2500	EQUIPMENT PURCHASES	\$2,500.00	\$423.00	\$2,500.00	\$3,285.79	\$2,500.00	\$4,054.50	\$4,000.00	
100.1.550.55.2100	MEDICAL/LIFE ADM.FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
100.1.550.55.2200	HEALTH REIMBURSEMENT	\$0.00	\$9,463.58	\$8,000.00	\$3,092.11	\$8,000.00		\$5,000.00	
100.1.550.55.2500	HEALTH INSURANCE	\$85,000.00	\$88,111.17	\$102,080.00	\$81,053.97	\$112,300.00	\$73,220.39	\$112,300.00	
100.1.550.57.9000	MISCELLANEOUS	\$300.00	\$653.64	\$800.00	\$393.75	\$0.00	\$153.78	\$500.00	
TOTAL		\$554,621.00	\$663,880.07	\$566,951.00	\$579,062.74	\$512,021.00	\$393,035.17	\$595,300.00	

2027 BUDGET WORKSHEET

Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	Department Notes
PUBLIC BUILDINGS									
100.1.565.51.1100	PAYROLL - EMPLOYEES & APP	\$148,968.00	\$153,324.27	\$159,500.00	\$163,822.40	\$166,536.00	\$138,628.59	\$166,536.00	
100.1.565.51.2200	FICA EXPENSE	\$12,495.00	\$11,126.74	\$13,000.00	\$12,067.28	\$13,000.00	\$10,249.05	\$13,000.00	
100.1.565.51.2400	RETIREMENT EXPENSE	\$9,300.00	\$9,264.69	\$11,859.00	\$9,485.17	\$12,000.00	\$6,181.83	\$12,000.00	
100.1.565.51.2800	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100.1.565.51.2700	WORK COMP	\$6,444.00	\$5,669.00	\$6,450.00	\$5,804.00	\$6,000.00	\$9,289.00	\$6,000.00	
100.1.565.52.1306	COMPUTER SOFTWARE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100.1.565.52.2111	CONTRACT/SERVICE DUMSTER	\$20,000.00	\$12,544.20	\$15,000.00	\$14,513.13	\$15,000.00	\$6,371.97	\$15,000.00	
100.1.565.52.2201	EQUIP. REPAIRS & MAINT.	\$10,000.00	\$7,274.02	\$10,000.00	\$21,043.37	\$5,000.00	\$3,374.85	\$5,000.00	
100.1.565.52.2202	BUILDING REPAIR & MAINTENANCE	\$100,000.00	\$80,905.57	\$135,000.00	\$84,312.83	\$100,000.00	\$66,243.98	\$100,000.00	
100.1.565.52.2203	VEHICLE REPAIRS & MAINTENANCE	\$2,000.00	\$1,334.84	\$4,000.00	\$1,773.58	\$2,000.00	\$1,200.57	\$2,000.00	
100.1.565.52.2208	YARD MAINTENANCE	\$10,000.00	\$5,552.24	\$9,000.00	\$3,871.95	\$6,000.00	\$1,639.85	\$6,000.00	
100.1.565.52.2320	EQUIPMENT RENTAL	\$500.00	\$0.00	\$1,000.00	\$48.99	\$1,000.00	\$43,138.00	\$1,000.00	
100.1.565.52.3100	INSURANCE-LIABILITY,ETC.	\$20,000.00	\$19,605.70	\$20,000.00	\$18,614.93	\$20,000.00	\$50,000.00	\$20,000.00	
100.1.565.52.3201	TELEPHONE	\$800.00	\$370.98	\$800.00	\$216.00	\$800.00	\$180.63	\$800.00	
100.1.565.52.3202	PAGER & RADIO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100.1.565.52.3203	INTERNET	\$0.00	\$365.80	\$500.00	\$363.96	\$300.00	\$404.40	\$300.00	
100.1.565.52.3205	CELLULAR	\$1,000.00	\$683.12	\$1,000.00	\$522.14	\$800.00	\$379.97	\$600.00	
100.1.565.52.3700	TRAINING EXPENSE	\$800.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$25.00	\$90,000.00	
100.1.565.52.3853	CONTRACT LABOR - BUILDINGS & PLANT	\$75,000.00	\$95,189.72	\$85,000.00	\$95,253.05	\$90,000.00	\$91,174.60	\$90,000.00	
100.1.565.52.3909	PEST CONTROL	\$25,000.00	\$32,847.15	\$31,200.00	\$32,914.39	\$30,000.00	\$24,950.00	\$30,000.00	
100.1.565.52.3912	EMPLOYMENT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100.1.565.53.1210	WATER/SEWER	\$3,000.00	\$1,986.95	\$3,000.00	\$2,403.93	\$3,000.00	\$1,928.16	\$3,000.00	
100.1.565.53.1220	HEATING FUEL	\$3,500.00	\$5,811.27	\$8,500.00	\$3,839.72	\$5,000.00	\$3,689.13	\$5,000.00	
100.1.565.53.1230	ELECTRICITY	\$35,000.00	\$67,149.27	\$55,000.00	\$71,641.53	\$60,000.00	\$48,861.97	\$60,000.00	
100.1.565.53.1270	GAS, OIL, & GREASE	\$7,500.00	\$7,644.48	\$7,500.00	\$7,525.82	\$7,500.00	\$6,035.95	\$7,500.00	
100.1.565.53.1703	TOOLS & SUPPLIES	\$7,500.00	\$10,691.94	\$8,000.00	\$5,373.80	\$5,000.00	\$3,869.12	\$5,000.00	
100.1.565.53.1712	CLEANING SUPPLIES	\$15,000.00	\$20,321.27	\$17,000.00	\$16,060.87	\$15,000.00	\$9,822.18	\$15,000.00	
100.1.565.54.1300	CAPITAL IMPROVEMENTS	\$15,000.00	\$12,954.87	\$14,000.00	\$0.00	\$0.00	\$180,085.45	\$15,000.00	
100.1.565.54.1409	STORM DAMAGE EXPENSE	\$0.00	\$36.00	\$0.00	\$2,750.00	\$0.00	\$878.58	\$0.00	
100.1.565.54.2300	FURNITURE & FIXTURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,499.95	\$0.00	
100.1.565.54.2500	EQUIPMENT PURCHASES	\$5,000.00	\$3,653.29	\$4,500.00	\$3,788.00	\$6,000.00	\$2,078.60	\$6,000.00	
100.1.565.55.2100	MEDICAL/LIFE ADM. FEE	\$100.00	\$141.02	\$150.00	\$58.80	\$150.00	\$81.65	\$150.00	
100.1.565.55.2200	HEALTH REIMBURSEMENT	\$0.00	\$0.00	\$5,000.00	\$4,222.92	\$8,500.00	\$64,945.18	\$8,500.00	
100.1.565.55.2500	HEALTH INSURANCE	\$59,052.00	\$59,261.44	\$68,440.00	\$68,242.57	\$75,000.00	\$59.11	\$75,000.00	
100.1.565.57.9000	MISCELLANEOUS	\$1,000.00	\$443.66	\$800.00	\$338.30	\$0.00	\$59.11	\$0.00	
100.1.565.63.1601	STORM TOOLS & SUPPLIES	\$0.00	\$0.00	\$0.00	\$20,659.92	\$0.00			
TOTAL		\$593,959.00	\$626,351.50	\$696,199.00	\$671,532.35	\$653,386.00	\$780,267.32	\$653,386.00	

2027 BUDGET WORKSHEET

Account Number HERITAGE CENTER	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	Department Notes
100.1.566.52.2201	EQUIPMENT REPAIR & MAINTENANCE	\$0.00	\$0.00	\$0.00	\$456.00	\$1,000.00			
100.1.566.52.2202	BUILDING REPAIR & MAINTENANCE	\$1,000.00	\$202.46	\$1,000.00	\$1,558.88	\$300.00	\$959.64	\$1,000.00	
100.1.566.52.3201	TELEPHONE	\$300.00	\$251.71	\$300.00	\$432.00	\$800.00	\$361.26	\$800.00	
100.1.566.52.3203	INTERNET	\$800.00	\$658.80	\$800.00	\$658.80	\$1,500.00	\$549.00	\$1,500.00	
100.1.566.53.1220	FUEL FOR HEATING	\$1,500.00	\$1,173.23	\$1,600.00	\$1,271.89	\$5,000.00	\$1,133.57	\$2,500.00	
100.1.566.53.1230	ELECTRICITY	\$5,000.00	\$6,673.49	\$5,000.00	\$6,995.52	\$12,000.00	\$5,545.13	\$8,000.00	
TOTAL		\$8,600.00	\$8,959.69	\$8,700.00	\$11,372.89	\$20,600.00	\$8,548.60	\$13,800.00	

2027 BUDGET WORKSHEET

Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	Department Notes
JUDICIAL ADMINISTRATION									
100 2 100 51 1100	PAYROLL-EMPLOYEES	\$6,180.00	\$6,000.00	\$6,180.00	\$7,370.00	\$6,500.00	\$12,100.00	\$6,500.00	
100 2 100 51 1101	SALARIES - ELECTED	\$30,000.00	\$25,200.00	\$30,000.00	\$24,600.00	\$28,000.00	\$13,908.00	\$28,000.00	
100 2 100 51 1103	STATE COURT JUDGE SALARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
100 2 100 51 2200	FICA EXPENSE	\$3,300.00	\$2,662.20	\$3,300.00	\$2,432.70	\$3,000.00	\$1,989.53	\$3,000.00	
100 2 100 51 2700	WORK COMP	\$1,500.00	\$76.00	\$1,500.00	\$910.50	\$1,500.00	\$2,218.89	\$1,500.00	
100 2 100 52 1206	ATTORNEYS FOR INDIGENT	\$4,000.00	\$435.00	\$4,000.00	\$3,150.00	\$4,500.00		\$4,500.00	
100 2 100 52 1307	JUROR,BAIL WITNS,&REPORT R	\$85,000.00	\$80,168.00	\$85,000.00	\$80,711.53	\$90,000.00	\$40,000.00	\$90,000.00	
100 2 100 52 2202	BUILDING REPAIR & MAINTENANCE	\$5,000.00	\$122.97	\$5,000.00	\$0.00	\$5,000.00		\$5,000.00	
100 2 100 52 3201	TELEPHONE	\$1,000.00	\$701.13	\$1,000.00	\$648.00	\$800.00	\$541.89	\$800.00	
100 2 100 52 3203	INTERNET	\$1,500.00	\$1,474.72	\$2,000.00	\$1,199.69	\$1,500.00	\$996.48	\$1,500.00	
100 2 100 52 3860	STATE CT SOLICITOR-SEC.	\$8,000.00	\$8,000.04	\$8,000.00	\$8,000.04	\$8,000.00	\$6,666.70	\$8,000.00	
100 2 100 53 1101	OFFICE SUPPLIES	\$1,000.00	\$680.51	\$500.00	\$57.60	\$0.00		\$0.00	
100 2 100 53 1230	ELECTRICITY	\$18,000.00	\$20,254.58	\$18,000.00	\$20,247.79	\$18,000.00	\$22,347.44	\$18,000.00	
100 2 100 55 2500	HEALTH INS.	\$0.00	\$0.00	\$0.00	\$3,729.75	\$0.00		\$0.00	
100 2 100 57 1001	BRUNSWICK JUDICIAL CIRCU	\$21,000.00	\$20,656.96	\$22,120.00	\$18,934.63	\$22,120.00	\$17,328.50	\$22,120.00	
100 2 100 57 9000	MISCELLANEOUS	\$1,500.00	\$157.20	\$1,000.00	\$472.60	\$0.00	\$409.00	\$0.00	
TOTAL		\$186,980.00	\$166,588.31	\$187,500.00	\$182,464.83	\$186,920.00	\$118,506.43	\$188,920.00	

2027 BUDGET WORKSHEET

Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	Department Notes
CLERK OF COURT									
100.2.150.51.1100	PAYROLL - EMPLOYEES & APP	\$152,440.00	\$131,405.03	\$152,440.00	\$163,478.01	\$165,000.00	\$222,893.47	\$178,000.00	
100.2.150.51.1101	SALARIES - ELECTED	\$98,153.00	\$107,902.94	\$101,100.00	\$115,022.28	\$108,000.00	\$104,580.37	\$119,000.00	
100.2.150.51.1103	STATE COURT SOLICITOR SALARY	\$58,000.00	\$46,464.96	\$47,859.00	\$40,845.19	\$35,000.00			
100.2.150.51.1104	STATE COURT JUDGE SALARY	\$58,000.00	\$56,983.00	\$58,281.00	\$49,598.04	\$58,000.00			
100.2.150.51.2200	FICA EXPENSE	\$30,570.00	\$25,528.01	\$30,570.00	\$27,421.87	\$31,000.00	\$24,585.56	\$31,000.00	
100.2.150.51.2400	RETIREMENT EXPENSE	\$18,000.00	\$10,252.88	\$15,000.00	\$15,224.80	\$15,000.00	\$5,723.53	\$15,000.00	
100.2.150.51.2600	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
100.2.150.51.2700	WORK COMP	\$5,000.00	\$1,511.00	\$5,000.00	\$1,912.00	\$3,000.00		\$3,000.00	
100.2.150.52.1201	LEGAL AUDIT ENG & CONS FEE	\$5,000.00	\$4,200.00	\$4,300.00	\$4,200.00	\$4,300.00	\$4,200.00	\$4,500.00	
100.2.150.52.1302	RECORDS MAINTENANCE	\$25,000.00	\$43,586.03	\$40,000.00	\$35,845.84	\$35,000.00	\$77,648.01	\$35,000.00	
100.2.150.52.2201	EQUIP. REPAIRS & MAINT.	\$5,000.00	\$2,351.01	\$5,000.00	\$1,623.67	\$3,000.00	\$1,888.28	\$3,000.00	
100.2.150.52.2320	EQUIPMENT RENTAL	\$5,000.00	\$8,628.27	\$8,000.00	\$9,550.18	\$8,000.00	\$8,487.63	\$9,000.00	
100.2.150.52.3100	INSURANCE-LIABILITY,ETC.	\$15,000.00	\$18,782.00	\$17,000.00	\$15,822.69	\$17,000.00			
100.2.150.52.3201	TELEPHONE	\$1,500.00	\$1,345.65	\$1,500.00	\$2,119.29	\$1,500.00	\$1,938.92	\$2,000.00	
100.2.150.52.3204	POSTAGE	\$5,000.00	\$4,188.00	\$6,000.00	\$5,149.50	\$6,000.00	\$5,200.00	\$7,000.00	
100.2.150.52.3300	ADVERTISING & ANNOUNCM.	\$500.00	\$268.50	\$500.00	\$769.70	\$500.00	\$671.20	\$700.00	
100.2.150.52.3501	TRAVEL	\$1,500.00	\$3,943.08	\$4,000.00	\$924.29	\$4,000.00	\$6,423.00	\$4,000.00	
100.2.150.52.3601	DUE, PUB. & SUBSCRIPTIONS	\$1,500.00	\$602.00	\$1,500.00	\$881.29	\$1,000.00	\$1,800.26	\$2,000.00	
100.2.150.52.3700	TRAINING	\$1,000.00	\$1,690.41	\$4,000.00	\$2,786.88	\$4,000.00	\$906.43	\$4,000.00	
100.2.150.52.3854	BOARD OF EQUALIZATION	\$4,000.00	\$512.62	\$2,000.00	\$0.00	\$2,000.00		\$2,000.00	
100.2.150.52.3912	EMPLOYMENT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$37.00	\$2,000.00	
100.2.150.53.1101	OFFICE SUPPLIES	\$10,000.00	\$12,003.98	\$7,000.00	\$8,642.46	\$7,000.00	\$3,606.63	\$7,000.00	
100.2.150.53.1230	ELECTRICITY	\$15,000.00	\$16,263.29	\$15,000.00	\$22,338.08	\$15,000.00	\$14,552.50	\$15,000.00	
100.2.150.53.1301	FOOD	\$0.00	\$84.07	\$0.00	\$193.25	\$500.00	\$256.15	\$500.00	
100.2.150.54.2500	EQUIPMENT PURCHASES	\$5,000.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00		\$2,000.00	
100.2.150.55.2100	LIFE INS. & ADM. FEE	\$500.00	\$340.25	\$500.00	\$191.29	\$500.00	\$263.66		
100.2.150.55.2200	HEALTH REIMBURSEMENT	\$0.00	\$9,882.09	\$6,000.00	\$8,973.67	\$6,000.00			
100.2.150.55.2500	HEALTH INSURANCE	\$135,000.00	\$167,356.06	\$183,000.00	\$196,085.27	\$212,280.00	\$185,167.52	\$212,280.00	
100.2.150.57.9000	MISCELLANEOUS	\$500.00	\$85.87	\$500.00	\$161.70	\$0.00	\$3.23	\$3.23	
TOTAL		\$656,163.00	\$673,899.80	\$718,050.00	\$729,741.22	\$744,580.00	\$668,133.35	\$655,980.00	

2027 BUDGET WORKSHEET

Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	Department Notes
DISTRICT ATTORNEY									
100.2.200.51.1100	PAYROLL - EMPLOYEES & APP	\$0.00	\$0.00	\$69,000.00	\$71,383.59	\$72,592.00	\$63,826.84	\$72,592.00	
100.2.200.51.1101	SALARIES-ELECTED-D.A.	\$8,600.00	\$3,600.00	\$4,000.00	\$4,200.00	\$5,400.00	\$3,300.00	\$5,400.00	
100.2.200.51.2200	FICA EXPENSE	\$0.00	\$0.00	\$5,510.00	\$5,593.89	\$6,000.00	\$5,135.21	\$6,000.00	
100.2.200.52.1201	LEGAL AUDIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,298.13	\$0.00	
100.2.200.52.2202	BUILDING REPAIR & MAINTENANCE	\$1,000.00	\$77.70	\$1,000.00	\$10.00	\$1,000.00		\$1,000.00	
100.2.200.52.3201	TELEPHONE	\$800.00	\$661.91	\$900.00	\$611.51	\$800.00	\$252.72	\$800.00	
100.2.200.53.1230	ELECTRICITY	\$3,000.00	\$2,002.96	\$4,000.00	\$3,658.06	\$4,000.00	\$2,903.80	\$4,000.00	
100.2.200.55.2100	LIFE INS/ADM FEE	\$0.00	\$0.00	\$0.00	\$12.16	\$0.00	\$58.80	\$100.00	
100.2.200.55.2200	HEALTH REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$741.90	\$1,500.00		\$1,500.00	
100.2.200.56.2500	HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$42,351.14	\$60,000.00	\$43,876.80	\$60,000.00	
100.2.200.57.2012	DISTRICT ATTORNEY BUDGET	\$112,500.00	\$112,500.00	\$150,490.00	\$39,375.00	\$0.00	\$25,000.00	\$25,000.00	
100.2.200.57.2013	VICTIMS ASSISTANCE-D.A.	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00			
TOTAL		\$126,400.00	\$118,842.57	\$235,400.00	\$167,937.25	\$151,292.00	\$150,652.30	\$176,392.00	

2027 BUDGET WORKSHEET

Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	Department Notes
MAGISTRATE									
100.2.400.51.1100	PAYROLL - EMPLOYEES & APP	\$185,340.00	\$202,471.68	\$201,400.00	\$212,914.29	\$205,000.00	\$183,662.92	\$205,000.00	
100.2.400.51.1101	SALARIES - ELECTED	\$71,920.00	\$71,419.35	\$74,800.00	\$75,617.02	\$74,800.00	\$72,588.22	\$74,800.00	
100.2.400.51.2200	FICA EXPENSE	\$21,500.00	\$20,005.61	\$22,000.00	\$21,014.60	\$23,000.00	\$18,766.51	\$23,000.00	
100.2.400.51.2400	RETIREMENT EXPENSE	\$25,000.00	\$17,184.18	\$25,000.00	\$16,986.18	\$17,000.00	\$7,540.75	\$17,000.00	
100.2.400.51.2600	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100.2.400.51.2700	WORK COMP	\$5,000.00	\$3,299.00	\$4,000.00	\$2,950.00	\$4,000.00	\$2,218.89	\$4,000.00	
100.2.400.51.2901	UNIFORM ALLOWANCE	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,000.00	\$1,200.00	
100.2.400.52.1000	PROFESSIONAL TECH SERVICES	\$0.00	\$0.00	\$0.00	\$7.50	\$0.00	\$752.65	\$0.00	
100.2.400.52.1201	LEGAL, AUDIT, ENG.&CONS.FEE	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	
100.2.400.52.1302	RECORDS MAINTENANCE	\$10,000.00	\$13,065.00	\$12,000.00	\$9,767.50	\$13,100.00	\$7,950.00	\$13,100.00	
100.2.400.52.1307	WITNESSES, REPORTERS, ETC.	\$1,000.00	\$0.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	
100.2.400.52.2201	EQUIPMENT REPAIRS	\$2,500.00	\$2,715.22	\$2,500.00	\$2,423.12	\$2,500.00	\$39.95	\$2,500.00	
100.2.400.52.2202	BUILDING REPAIR & MAINTENANCE	\$10,000.00	\$2,580.86	\$5,000.00	\$2,075.92	\$5,000.00	\$2,254.30	\$5,000.00	
100.2.400.52.2203	VEHICLE REPAIR & MAINTENANCE	\$4,500.00	\$3,288.77	\$4,500.00	\$967.89	\$1,000.00	\$1,859.25	\$1,000.00	
100.2.400.52.2320	EQUIPMENT RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$331.29	\$0.00	
100.2.400.52.3100	INSURANCE-LIABILITY, ETC.	\$15,000.00	\$15,603.00	\$16,000.00	\$14,891.94	\$16,000.00	\$16,000.00	\$16,000.00	
100.2.400.52.3201	TELEPHONE	\$1,400.00	\$3,054.47	\$2,000.00	\$3,788.52	\$3,000.00	\$3,138.55	\$3,000.00	
100.2.400.52.3203	INTERNET	\$1,400.00	\$1,686.45	\$1,200.00	\$1,806.06	\$1,800.00	\$1,006.32	\$1,800.00	
100.2.400.52.3205	CELLULAR	\$750.00	\$2,945.72	\$750.00	\$1,446.07	\$1,500.00	\$1,213.20	\$1,500.00	
100.2.400.52.3501	TRAVEL	\$1,200.00	\$1,293.06	\$1,500.00	\$2,953.68	\$1,500.00	\$914.89	\$1,500.00	
100.2.400.52.3601	DUE, PUB. & SUBSCRIPTIONS	\$400.00	\$470.64	\$500.00	\$284.48	\$500.00	\$419.90	\$500.00	
100.2.400.52.3700	TRAINING	\$2,500.00	\$1,046.00	\$2,000.00	\$1,986.61	\$2,000.00	\$409.50	\$2,000.00	
100.2.400.52.3912	EMPLOYMENT EXPENSE	\$100.00	\$0.00	\$100.00	\$78.89	\$100.00	\$100.00	\$100.00	
100.2.400.53.1101	OFFICE SUPPLY	\$5,000.00	\$5,505.57	\$5,000.00	\$2,941.99	\$4,000.00	\$2,964.40	\$4,000.00	
100.2.400.53.1230	ELECTRICITY	\$7,200.00	\$7,966.34	\$7,200.00	\$8,993.05	\$7,200.00	\$7,253.82	\$7,200.00	
100.2.400.53.1270	GAS, OIL, & GREASE	\$5,000.00	\$5,185.44	\$5,000.00	\$5,356.64	\$5,000.00	\$3,288.29	\$5,000.00	
100.2.400.53.1703	OTHER SUPPLIES, TOOLS, ETC.,...	\$1,000.00	\$526.90	\$800.00	\$0.00	\$500.00	\$500.00	\$500.00	
100.2.400.54.2300	FURNITURE & FIXTURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100.2.400.54.2500	EQUIPMENT PURCHASES	\$6,000.00	\$3,347.61	\$4,000.00	\$3,048.77	\$3,000.00	\$1,480.75	\$3,000.00	
100.2.400.55.2100	LIFE INS. & ADM. FEE	\$300.00	\$290.03	\$300.00	\$151.17	\$300.00	\$231.15	\$300.00	
100.2.400.55.2200	HEALTH REIMBURSEMENT	\$0.00	\$7,605.54	\$8,000.00	\$9,380.62	\$8,500.00	\$8,500.00	\$8,500.00	
100.2.400.55.2600	HEALTH INSURANCE	\$112,300.00	\$117,857.12	\$134,260.00	\$125,600.33	\$147,686.00	\$132,440.79	\$147,686.00	
100.2.400.57.9000	MISCELLANEOUS	\$4,800.00	\$4,800.00	\$4,000.00	\$4,800.00	\$0.00	\$3,450.00	\$0.00	
TOTAL		\$505,510.00	\$519,603.56	\$548,460.00	\$536,502.84	\$555,886.00	\$476,386.29	\$555,886.00	

2027 BUDGET WORKSHEET

Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	Department Notes
PROBATE COURT									
100.2.450.51.1100	PAYROLL - EMPLOYEES & APP	\$107,970.00	\$132,194.95	\$129,350.00	\$135,466.56	\$125,279.00	\$119,312.15	\$135,500.00	
100.2.450.51.1101	SALARIES - ELECTED	\$63,452.00	\$62,951.37	\$69,000.00	\$67,556.73	\$69,000.00	\$63,181.36	\$69,000.00	
100.2.450.51.2200	FICA EXPENSE	\$13,370.00	\$13,642.87	\$14,900.00	\$15,394.69	\$16,000.00	\$13,940.38	\$16,000.00	
100.2.450.51.2400	RETIREMENT EXPENSE	\$7,500.00	\$5,879.73	\$7,500.00	\$6,619.39	\$7,500.00	\$2,550.40	\$7,500.00	
100.2.450.51.2600	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,218.89	\$1,700.00	
100.2.450.51.2700	WORK COMP	\$2,000.00	\$934.00	\$2,000.00	\$1,377.50	\$1,700.00	\$2,218.89	\$1,700.00	
100.2.450.52.1201	LEGAL AUDIT ENG. &CONS FEE	\$1,200.00	\$1,100.00	\$1,200.00	\$1,100.00	\$1,200.00	\$1,100.00	\$1,200.00	
100.2.450.52.1302	RECORDS MAINTENANCE	\$2,500.00	\$4,245.10	\$2,500.00	\$1,484.07	\$2,500.00	\$3,932.28	\$4,500.00	
100.2.450.52.1309	VITAL STATISTICS REPORTING	\$7,500.00	\$1,053.00	\$1,500.00	\$705.00	\$1,500.00	\$766.00	\$1,500.00	
100.2.450.52.2201	EQUIPMENT REPAIR & MAINTENANCE	\$1,200.00	\$1,272.89	\$1,200.00	\$2,881.91	\$1,200.00	\$1,358.53	\$1,200.00	
100.2.450.52.2202	BUILDING REPAIR & MAINTENANCE	\$250.00	\$0.00	\$500.00	\$459.99	\$1,000.00	\$49.65	\$1,000.00	
100.2.450.52.2320	RENTAL:EQUIPMENT	\$0.00	\$0.00	\$0.00	\$77.55	\$0.00	\$2,227.68	\$2,500.00	
100.2.450.52.3100	INSURANCE-LIABILITY,ETC.	\$12,000.00	\$13,132.00	\$14,000.00	\$13,030.45	\$15,000.00	\$15,000.00	\$15,000.00	
100.2.450.52.3201	TELEPHONE	\$1,300.00	\$1,353.05	\$1,300.00	\$1,177.77	\$1,300.00	\$1,195.08	\$1,300.00	
100.2.450.52.3203	INTERNET	\$1,700.00	\$1,474.71	\$1,700.00	\$1,199.76	\$1,700.00	\$999.80	\$1,700.00	
100.2.450.52.3204	POSTAGE	\$1,500.00	\$2,563.15	\$2,500.00	\$2,461.73	\$2,500.00	\$579.57	\$2,500.00	
100.2.450.52.3300	ADVERTISING & ANNOUNCM.	\$500.00	\$1,318.50	\$1,500.00	\$1,215.00	\$1,500.00	\$773.80	\$1,500.00	
100.2.450.52.3501	TRAVEL	\$2,500.00	\$648.08	\$2,500.00	\$2,255.80	\$2,500.00	\$1,957.30	\$2,500.00	
100.2.450.52.3601	DUE, PUB. & SUBSCRIPTIONS	\$6,000.00	\$6,438.96	\$6,000.00	\$6,063.20	\$6,000.00	\$6,651.03	\$6,000.00	
100.2.450.52.3700	TRAINING	\$2,500.00	\$585.00	\$2,500.00	\$1,758.50	\$2,500.00	\$777.50	\$2,500.00	
100.2.450.53.1101	OFFICE SUPPLY	\$5,000.00	\$4,750.55	\$5,000.00	\$4,480.28	\$5,000.00	\$3,860.61	\$5,000.00	
100.2.450.53.1230	ELECTRICITY	\$4,500.00	\$3,319.74	\$3,500.00	\$3,869.69	\$3,500.00	\$2,834.12	\$3,500.00	
100.2.450.53.1703	OTHER SUPPLIES,TOOLS ETC...	\$1,000.00	\$524.48	\$1,000.00	\$522.38	\$1,000.00	\$147.03	\$500.00	
100.2.450.54.2500	EQUIPMENT PURCHASES	\$2,000.00	\$1,370.00	\$2,000.00	\$1,661.54	\$2,000.00	\$1,104.80	\$2,000.00	
100.2.450.55.2100	LIFE INS. & ADM.FEE	\$200.00	\$161.68	\$200.00	\$98.35	\$200.00	\$120.84	\$200.00	
100.2.450.55.2200	HEALTH REIMBURSEMENT	\$0.00	\$7,211.51	\$5,000.00	\$17,522.05	\$10,000.00		\$10,000.00	
100.2.450.56.2500	HEALTH INSURANCE	\$55,600.00	\$59,069.01	\$64,496.00	\$71,955.83	\$70,945.00	\$77,200.42	\$70,945.00	
100.2.450.57.9000	MISCELLANEOUS	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00		\$0.00	
TOTAL		\$297,342.00	\$328,194.33	\$342,946.00	\$362,395.72	\$352,024.00	\$323,847.42	\$366,745.00	

2027 BUDGET WORKSHEET

Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	Department Notes
JUVENILE COURT									
100.2.600.51.1100	JUVENILE COURT JUDGE -ELECTED	\$68,000.00	\$73,717.68	\$73,750.00	\$78,018.11	\$73,750.00	\$70,921.04	\$73,750.00	
100.2.600.51.2200	FICA EXPENSE	\$5,500.00	\$5,639.41	\$5,650.00	\$5,910.89	\$5,700.00	\$5,425.45	\$5,700.00	
100.2.600.52.1206	ATTORNEYS FOR INDIGENT	\$7,500.00	\$9,629.93	\$9,000.00	\$25,684.50	\$30,000.00	\$9,351.50	\$30,000.00	
100.2.600.52.1207	JUVENILE PROSECUTOR	\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$573.36	\$35,000.00	
100.2.600.52.1307	COURT REPORTERS	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00		\$500.00	
100.2.600.52.3501	TRAVEL EXPENSE	\$250.00	\$883.62	\$1,000.00	\$2,255.18	\$1,000.00	\$398.00	\$1,000.00	
100.2.600.52.3859	JUVENILE COURT JUDGE	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
TOTAL		\$82,250.00	\$89,870.54	\$89,900.00	\$111,868.68	\$145,950.00	\$86,669.35	\$145,950.00	

2027 BUDGET WORKSHEET

Account Number	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	Department Notes
PUBLIC DEFENDER									
100 2 800 57 2012	PUBLIC DEFENDER APPROPRIATION	\$144,276.00	\$157,165.01	\$156,651.00	\$163,683.96	\$181,789.00	\$143,716.20	\$188,000.00	
TOTAL		\$144,276.00	\$157,165.00	\$156,651.00	\$163,683.96	\$181,789.00	\$143,716.20	\$188,000.00	

Account Number SHERIFF'S DEPARTMENT	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	Department Notes
100.3.300.51.1100	PAYROLL - EMPLOYEES & APP	\$1,857,700.00	\$1,915,449.14	\$1,917,200.00	\$1,908,023.76	\$1,776,322.00	\$1,816,507.02	\$2,287,960.00	
100.3.300.51.1101	SALARIES - ELECTED	\$91,000.00	\$90,276.90	\$97,200.00	\$97,707.85	\$102,276.00	\$93,758.61	\$102,276.00	
100.3.300.51.1300	OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00			
100.3.300.51.2200	FICA EXPENSE	\$145,000.00	\$147,451.37	\$149,350.00	\$173,549.21	\$152,000.00	\$142,303.91	\$175,000.00	
100.3.300.51.2400	RETIREMENT EXPENSE	\$167,150.00	\$183,802.82	\$188,339.00	\$173,911.45	\$180,000.00	\$78,676.67	\$180,000.00	
100.3.300.51.2600	UNEMPLOYMENT INSURANCE	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00			
100.3.300.51.2700	WORK COMP	\$97,264.00	\$52,175.00	\$65,000.00	\$68,871.60	\$50,000.00	\$84,495.19	\$85,000.00	
100.3.300.51.2901	UNIFORM ALLOWANCE	\$40,000.00	\$39,790.67	\$42,000.00	\$37,605.00	\$42,000.00	\$32,900.00	\$42,000.00	
100.3.300.51.1201	LEGAL AUDIT ENG & CONS FEE	\$5,150.00	\$17,400.00	\$5,000.00	-\$8,324.53	\$8,500.00	\$2,400.00	\$5,000.00	
100.3.300.52.1300	TECH SOFTWARE SUPPORT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,277.70		
100.3.300.52.2201	EQUIP. REPAIRS & MAINT.	\$35,000.00	\$48,600.98	\$35,000.00	\$43,396.13	\$40,000.00	\$33,383.86	\$30,000.00	
100.3.300.52.2202	BUILDING REPAIRS & MAINTENANCE	\$20,000.00	\$7,048.71	\$18,000.00	\$12,549.27	\$10,000.00	\$6,588.78	\$10,000.00	
100.3.300.52.2203	VEHICLE REPAIR & MAINTENANCE	\$41,200.00	\$88,871.71	\$41,200.00	\$116,602.85	\$70,000.00	\$74,863.42	\$60,000.00	
100.3.300.52.2320	RENTAL EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$420.36		
100.3.300.52.3100	INSURANCE-PROPERTY, ETC.	\$35,000.00	\$42,137.56	\$45,000.00	\$46,537.31	\$45,000.00	\$100,000.00	\$100,000.00	
100.3.300.52.3101	Insurance-property & liability	\$0.00	\$5,000.00	\$10,000.00	\$0.00	\$10,000.00			
100.3.300.52.3201	TELEPHONE	\$8,000.00	\$5,249.90	\$8,000.00	\$5,537.11	\$6,000.00	\$4,942.33	\$6,000.00	
100.3.300.52.3202	PAGER & RADIO	\$0.00	\$347.27	\$5,120.00	\$495.10	\$1,000.00	\$82.92	\$1,000.00	
100.3.300.52.3203	INTERNET	\$8,000.00	\$7,361.57	\$7,000.00	\$13,862.86	\$8,000.00	\$13,201.64	\$15,000.00	
100.3.300.52.3204	POSTAGE	\$1,000.00	\$1,873.87	\$2,000.00	\$1,505.46	\$2,000.00	\$1,252.05	\$2,000.00	
100.3.300.52.3205	CELLULAR	\$20,000.00	\$19,181.02	\$20,000.00	\$12,830.34	\$15,000.00	\$9,515.79	\$20,000.00	
100.3.300.52.3300	ADVERTISING & ANNOUNCM.	\$6,000.00	\$3,534.99	\$6,000.00	\$51,581.58	\$6,000.00	\$1,269.40	\$6,000.00	
100.3.300.52.3501	TRAVEL	\$13,000.00	\$8,672.74	\$10,000.00	\$6,964.18	\$8,500.00	\$8,286.11	\$8,500.00	
100.3.300.52.3601	DUE, PUB. & SUBSCRIPTIONS	\$7,000.00	\$11,459.65	\$9,000.00	\$16,069.30	\$10,000.00	\$3,084.79	\$10,000.00	
100.3.300.52.3700	TRAINING	\$7,000.00	\$4,300.80	\$6,000.00	\$6,234.83	\$6,000.00	\$3,076.26	\$6,000.00	
100.3.300.52.3855	K-9 SUPPLIES & MAINT.	\$3,000.00	\$2,406.57	\$3,000.00	\$1,991.05	\$3,000.00	\$684.67	\$3,000.00	
100.3.300.52.3900	DRUG ENFORCEMENT PROG.	\$5,000.00	\$0.00	\$2,500.00	\$0.00	\$0.00			
100.3.300.52.3902	DRUG OPERATIONS	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00			
100.3.300.52.3907	DOCUMENT DESTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
100.3.300.52.3912	EMPLOYMENT EXPENSE	\$2,000.00	\$246.89	\$2,000.00	\$1,166.23	\$2,000.00	\$75.24	\$2,000.00	
100.3.300.53.1101	OFFICE SUPPLIES	\$15,000.00	\$17,710.33	\$14,000.00	\$15,999.58	\$14,000.00	\$19,400.43	\$15,000.00	
100.3.300.53.1230	ELECTRICITY	\$44,000.00	\$59,127.62	\$54,000.00	\$55,625.13	\$54,000.00	\$41,189.86	\$54,000.00	
100.3.300.53.1270	GAS, OIL, & GREASE	\$108,000.00	\$136,220.41	\$108,000.00	\$134,012.39	\$120,000.00	\$117,459.65	\$120,000.00	
100.3.300.53.1591	OTHER SUPPLIES, TOOLS, ETC....	\$0.00	\$25,088.70	\$0.00	\$35,608.01	\$0.00			
100.3.300.53.1703	OTHER SUPPLIES, TOOLS, ETC....	\$4,000.00	\$3,547.90	\$4,000.00	\$6,444.85	\$4,000.00	\$3,489.73	\$4,000.00	
100.3.300.53.1710	LAW ENFORCEMENT SUPPLY	\$35,000.00	\$38,963.16	\$35,000.00	\$68,841.87	\$35,000.00	\$25,734.12	\$35,000.00	
100.3.300.54.2300	FURNITURE & FIXTURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,477.90		
100.3.300.54.2500	EQUIPMENT PURCHASES	\$150,000.00	\$193,707.50	\$20,000.00	\$18,303.00	\$20,000.00	\$65,321.17	\$20,000.00	
100.3.300.55.2100	LIFE INS. & ADM. FEE	\$2,000.00	\$1,419.07	\$2,000.00	\$443.35	\$2,000.00	\$835.31	\$2,000.00	
100.3.300.55.2200	HEALTH REIMBURSEMENT	\$0.00	\$36,156.27	\$30,000.00	\$27,151.99	\$20,000.00	\$788,290.00	\$20,000.00	
100.3.300.55.2500	HEALTH INSURANCE	\$652,523.00	\$626,182.26	\$716,619.00	\$685,799.22	\$788,290.00	\$739,532.29	\$788,290.00	
100.3.300.57.9000	MISCELLANEOUS	\$2,500.00	\$4,810.47	\$3,500.00	\$3,356.39	\$0.00	\$1,767.91	\$2,000.00	
TOTAL		\$3,603,487.00	\$3,845,573.82	\$3,686,028.00	\$3,838,253.72	\$3,810,888.00	\$3,542,002.18	\$4,207,026.00	

2027 BUDGET WORKSHEET

Account Number JAL	Description	2024 Budget	2024 Actual	2025 Budget	2025 Actual	2026 Budget	2026 YTD	2027 Proposed	Department Notes
100.3.326.51.1100	PAYROLL - EMPLOYEES & APF	\$1,148,450.00	\$1,199,734.39	\$1,182,904.00	\$1,293,315.36	\$1,218,390.00	\$1,119,962.90	\$7,406,803.00	
100.3.326.51.1300	OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
100.3.326.51.1300	FICA EXPENSE	\$85,860.00	\$98,147.98	\$89,900.00	\$95,939.30	\$94,000.00	\$63,667.75	\$107,480.00	
100.3.326.51.2400	RETIREMENT EXPENSE	\$65,000.00	\$49,140.81	\$65,000.00	\$74,539.45	\$60,000.00	\$40,183.08	\$60,000.00	
100.3.326.51.2600	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
100.3.326.51.2700	WORK COMP	\$25,440.00	\$38,968.00	\$45,000.00	\$40,678.88	\$35,000.00	\$16,872.17	\$35,000.00	
100.3.326.51.2901	UNIFORM ALLOWANCE	\$20,000.00	\$16,060.00	\$20,000.00	\$16,060.00	\$20,000.00	\$13,310.00	\$30,000.00	
100.3.326.52.1204	MEDICAL EXPENSE-INMATES	\$285,000.00	\$345,006.60	\$350,000.00	\$373,815.22	\$360,000.00	\$311,758.98	\$396,000.00	
100.3.326.52.2201	EQUIP. REPAIRS & MAINT.	\$15,000.00	\$25,421.24	\$15,000.00	\$22,610.88	\$25,000.00	\$23,225.63	\$25,000.00	
100.3.326.52.2202	BUILDING REPAIR & MAINTENANCE	\$20,000.00	\$22,301.48	\$15,000.00	\$17,117.45	\$20,000.00	\$16,092.80	\$20,000.00	
100.3.326.52.2203	VEHICLE REPAIR/MAINT.	\$2,000.00	\$1,363.50	\$2,000.00	\$1,820.36	\$2,000.00	\$250.00	\$2,000.00	
100.3.326.52.3100	INSURANCE-LIABILITY,ETC.	\$30,000.00	\$36,110.06	\$38,000.00	\$35,368.36	\$38,000.00	\$38,000.00	\$38,000.00	
100.3.326.52.3201	TELEPHONE	\$3,500.00	\$5,509.14	\$5,000.00	\$6,932.66	\$6,000.00	\$4,582.38	\$6,000.00	
100.3.326.52.3203	INTERNET	\$2,700.00	\$4,221.16	\$4,000.00	\$4,376.31	\$4,000.00	\$4,571.67	\$4,000.00	
100.3.326.52.3501	TRAVEL	\$7,500.00	\$4,896.02	\$5,000.00	\$5,897.11	\$5,000.00	\$2,224.87	\$4,000.00	
100.3.326.52.3601	DUE, PUB. & SUBSCRIPTIONS	\$1,500.00	\$696.26	\$1,000.00	\$554.36	\$1,000.00	\$283.27	\$1,000.00	
100.3.326.52.3700	TRAINING	\$5,000.00	\$1,403.00	\$4,000.00	\$3,667.60	\$4,000.00	\$2,861.26	\$4,000.00	
100.3.326.52.3907	DOCUMENT DESTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76.22		
100.3.326.52.3912	EMPLOYMENT EXPENSE	\$2,000.00	\$1,249.17	\$1,500.00	\$2,462.43	\$1,500.00	\$1,166.59	\$1,500.00	
100.3.326.52.3913	PRISONER HOUSING	\$6,500.00	\$6,240.00	\$7,000.00	\$4,541.93	\$4,000.00	\$6,863.17	\$5,000.00	
100.3.326.53.1101	OFFICE SUPPLY	\$8,000.00	\$4,546.11	\$7,000.00	\$4,541.93	\$4,000.00	\$8,094.61	\$10,000.00	
100.3.326.53.1230	HEATING FUEL	\$25,000.00	\$11,323.75	\$20,000.00	\$10,337.94	\$15,000.00	\$34,395.77	\$40,000.00	
100.3.326.53.1230	ELECTRICITY	\$30,000.00	\$39,182.78	\$35,000.00	\$42,506.20	\$40,000.00	\$6,191.83	\$8,000.00	
100.3.326.53.1270	GAS OIL, DIESEL	\$12,000.00	\$6,871.77	\$8,000.00	\$7,631.55	\$8,000.00	\$238,756.84	\$220,000.00	
100.3.326.53.1301	FEEDING PRISONERS	\$188,000.00	\$222,594.12	\$188,000.00	\$304,099.97	\$200,000.00	\$1,113.73	\$5,000.00	
100.3.326.53.1302	PRISONER WORK DETAIL	\$5,000.00	\$4,074.80	\$5,000.00	\$848.67	\$0.00			
100.3.326.53.1703	OTHER SUPPLIES, TOOLS, ETC.	\$10,000.00	\$15,293.55	\$8,000.00	\$17,514.71	\$15,000.00	\$12,369.57	\$15,000.00	
100.3.326.53.1710	LAW ENFORCEMENT SUPPLY	\$4,000.00	\$1,512.30	\$2,000.00	\$26,391.96	\$6,000.00	\$1,686.33	\$6,000.00	
100.3.326.53.1712	CLEANING SUPPLIES	\$18,000.00	\$19,455.03	\$17,000.00	\$17,645.60	\$15,000.00	\$16,806.03	\$16,000.00	
100.3.326.54.1725	INMATE SUPPLIES	\$1,000.00	\$1,991.66	\$2,000.00	\$1,466.25	\$2,000.00	\$380.84	\$2,000.00	
100.3.326.54.1725	CAPITAL ITEMS	\$60,000.00	\$74,214.00	\$21,225.00	\$119,849.00	\$0.00			
100.3.326.54.2600	EQUIPMENT PURCHASES	\$10,000.00	\$2,724.98	\$7,000.00	\$29,509.90	\$7,000.00	\$645.00	\$7,000.00	
100.3.326.55.2100	MEDICAL/LIFE ADM. FEE	\$1,000.00	\$1,032.94	\$1,500.00	\$351.38	\$1,000.00	\$698.54	\$1,000.00	
100.3.326.55.2200	HEALTH REIMBURSEMENT	\$0.00	\$26,994.48	\$25,000.00	\$31,129.10	\$20,000.00	\$525,497.18	\$550,000.00	
100.3.326.55.2500	HEALTH INSURANCE	\$350,000.00	\$473,279.96	\$460,010.00	\$550,639.12	\$460,000.00	\$97.45	\$1,000.00	
100.3.326.57.9000	MISCELLANEOUS	\$200.00	\$1,237.81	\$1,000.00	\$427.12	\$0.00			
TOTAL		\$2,447,650.00	\$2,752,199.29	\$2,657,539.00	\$3,160,076.17	\$2,686,890.00	\$2,533,775.46	\$3,046,783.00	