

GENERAL FUND (03)
PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 **\$ 6,116,679**

2025

Plus Projected Revenues	18,823,776
Less Projected Expenses	18,499,671
Less Projected Transfers	964,000

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(639,895)</u>
PROJECTED FUND BALANCE AS OF 12/31/2025	<u>\$ 5,476,784</u>

2026

Plus Projected Revenues	20,240,743
Less Projected Expenses	20,664,668
Less Projected Transfers	864,000

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(1,287,925)</u>
PROJECTED FUND BALANCE AS OF 12/31/2026	<u>\$ 4,188,859</u>

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
0110. BOCC						
Revenue						
03.0110.332200. FOREST RESERVE-15% GRANT	305,000	305,520	300,000	300,000	300,000	
03.0110.361900. DHS - COST ALLOCATION	50,000	50,925	50,000	69,538	50,000	
03.0110.364900. MISCELLANEOUS REIMBURSEMENT	-	1,173	-	10	-	
03.0110.368900. MISCELLANEOUS REVENUE	5,000	4,246	2,000	4,480	4,400	
Total Revenue	360,000	361,864	352,000	374,028	354,400	-
Expenditure						
03.0110.611100. SALARIES & WAGES	257,000	257,001	290,613	287,866	290,613	
03.0110.614300. HEALTH INSURANCE EXPENSE	52,000	52,072	78,072	63,752	91,546	
03.0110.614400. FICA TAXES	19,661	19,661	22,232	22,022	22,232	
03.0110.621100. OFFICE SUPPLIES	500	196	500	325	250	
03.0110.621900. MISCELLANEOUS	3,000	479	2,000	1,100	1,000	
03.0110.623700. FLEET DEPT USE ONLY	3,000	2,609	3,000	2,868	3,000	
03.0110.631100. POSTAGE SHIPPING & BOX RENT	-	-	-	48	50	
03.0110.633100. PUBLIC NOTICES	3,000	658	3,000	932	1,500	
03.0110.633101. BOCC COMMUNICATIONS	-	-	-	323	350	
03.0110.633500. DUES & SUBSCRIPTIONS	15,000	15,550	20,500	15,759	16,000	
03.0110.634500. CELL PHONE EXPENSE	1,800	1,465	1,800	2,523	2,500	
03.0110.636300. EQUIPMENT REPAIR & MAINT	400	434	400	537	600	
03.0110.637200. TRAVEL	3,500	7,286	4,000	3,552	4,000	
03.0110.639700. CONTRACTUAL SERVICES	5,000	17,145	5,000	19,261	20,000	
03.0110.672500. FOREST RESERVE GRANT-SCHOOLS	305,000	213,864	300,000	300,000	300,000	
03.0110.683200. PPACG DUES	12,750	12,789	13,000	15,846	16,000	
Total Expenditure	681,611	601,209	744,117	736,715	769,641	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (321,611)	\$ (239,345)	\$ (392,117)	\$ (362,687)	\$ (415,241)	
0121. LEGAL SERVICES						
Expenditure						
03.0121.635200. CONTRACTUAL SERVICES: ATTY	\$ 250,000	\$ 388,017	\$ 325,000	\$ 220,212	\$ 275,000	
03.0121.639700. CONTRACTUAL SERVICES - GENERAL	50,000	77,608	50,000	145,929	100,000	
03.0121.639701. PERSONNEL ISSUES	-	-	-	99,567	25,000	
Total Expenditure	300,000	465,625	375,000	465,708	400,000	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (300,000)	\$ (465,625)	\$ (375,000)	\$ (465,708)	\$ (400,000)	
0122. SURVEYOR						
Revenue						
03.0122.387600. COUNTY SURVEYOR FEES	\$ 600	\$ 740	\$ 350	\$ 480	\$ 500	
Total Revenue	600	740	350	480	500	
Expenditure						
03.0122.611100. SALARIES & WAGES	4,978	4,962	4,978	4,978	4,978	
03.0122.614400. FICA TAXES	381	381	381	381	381	
03.0122.635500. SURVEYOR/ARCHITECT FEE	30,000	21,273	15,000	11,900	15,000	
03.0122.637200. TRAVEL	4,000	2,928	750	2,187	2,500	
Total Expenditure	39,359	29,544	21,109	19,445	22,859	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (38,759)	\$ (28,804)	\$ (20,759)	\$ (18,965)	\$ (22,359)	
0125. ADMINISTRATION						
Revenue						
03.0125.354150. SEVERANCE TAX DIRECT DISTRIB	\$ 700,000	\$ 488,132	\$ 400,000	\$ 33,401	\$ 33,400	\$ 33,400
03.0125.362100. LAND RENTAL	-	5	-	-	-	-
03.0125.364900. MISCELLANEOUS REIMBURSEMENT	-	1,009	-	-	-	-
03.0125.374100. TRANSFER IN	150,000	514,001	100,000	-	-	-
Total Revenue	850,000	1,003,147	500,000	33,401	33,400	33,400
Expenditure						
03.0125.611100. SALARIES & WAGES	307,000	304,000	382,247	288,148	303,561	309,561
03.0125.611101. OVERTIME	-	456	500	200	500	500
03.0125.614300. HEALTH INSURANCE EXPENSE	133,544	65,525	102,050	61,827	52,208	52,208
03.0125.614400. FICA TAXES	23,485	23,256	29,242	22,059	23,261	23,720
03.0125.621050. DONATION EXPENSE	-	3,000	-	3,000	3,000	3,000
03.0125.621100. OFFICE SUPPLIES EXPENSE	3,000	632	500	1,500	250	250
03.0125.621900. MISCELLANEOUS EXPENSE	1,000	1,294	1,000	1,221	1,000	1,000

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
03.0125.623700. FLEET DEPT USE ONLY	5,000	1,936	10,000	5,900	-	-
03.0125.631100. POSTAGE SHIPPING & BOX RENT	4,000	2,635	1,000	1,600	2,000	2,000
03.0125.633100. PUBLIC NOTICES	1,000	70	1,000	-	500	500
03.0125.633406. FAIRBOARD EXPENSE	100,000	91,040	-	-	-	-
03.0125.633500. DUES, SUBSCRIPTIONS & MEETING EXP	3,750	1,449	5,000	50	2,500	2,500
03.0125.634540. CELL PHONE EXPENSE	2,000	2,262	2,000	2,968	3,030	3,030
03.0125.636300. EQUIPMENT REPAIR & MAINT	500	875	2,000	521	1,000	1,000
03.0125.637200. TRAVEL	2,000	232	2,000	5,843	2,000	2,000
03.0125.638300. EDUCATION & TRAINING EXPENSE	2,000	-	2,000	-	2,000	2,000
03.0125.639700. CONTRACTUAL SERVICES EXPENSE	7,500	6,214	15,000	13,006	15,000	15,000
03.0125.643350. WATER STORAGE FEE	-	-	2,000	1,000	1,000	1,000
03.0125.661000. DEBT SERVICE - PRINCIPAL	26,957	25,889	28,000	26,427	27,000	27,000
03.0125.662000. DEBT SERVICE - INTEREST	1,678	2,000	2,000	543	1,000	1,000
03.0125.675000. TRANSFER TO OTHER FUND	896,625	896,625	964,000	964,000	864,000	864,000
Total Expenditure	1,521,039	1,429,390	1,551,539	1,399,812	1,304,810	1,311,269

NET REVENUES OVER (UNDER) EXPENDITURES **\$ (671,039)** **\$ (426,243)** **\$ (1,051,539)** **\$ (1,366,411)** **\$ (1,271,410)** **\$ (1,277,869)**

0127. BUDGET & FINANCE

Revenue						
03.0127.335500. MMJ SALES TAX	\$ 2,500	\$ 754	\$ 1,000	\$ 13,216	\$ 10,000	
03.0127.335501. STATE MARIJUANA SALES TAX	50,000	51,449	60,000	44,425	45,000	
03.0127.335502. MARIJUANA EXCISE TAX	50,000	41,923	60,000	70,229	70,000	
03.0127.364900. MISCELLANEOUS REIMBURSEMENT	-	6,658	-	-	-	
03.0127.378000. OTHER FINANCING SOURCES	-	-	-	-	-	
Total Revenue	102,500	100,784	121,000	127,870	125,000	

Expenditure						
03.0127.611100. SALARIES & WAGES	204,000	213,809	235,690	256,150	306,920	
03.0127.614300. HEALTH INSURANCE EXPENSE	76,050	66,540	77,350	136,812	157,334	
03.0127.614400. FICA TAXES	11,587	16,356	18,030	19,595	23,479	
03.0127.621100. OFFICE SUPPLIES EXPENSE	2,500	2,181	3,000	2,439	25,000	
03.0127.621600. COMPUTER SOFTWARE EXPENSE	4,000	499	-	-	36,420	
03.0127.621900. MISCELLANEOUS EXPENSE	-	9,296	1,000	1,000	1,000	
03.0127.622950. OPERATING EMERGENCY EVENTS	3,000	-	3,000	-	3,000	
03.0127.623700. FLEET DEPT USE ONLY	500	-	-	-	-	
03.0127.631100. POSTAGE SHIPPING & BOX RENT	2,000	2,658	2,000	3,072	3,200	
03.0127.633100. PUBLIC NOTICES	2,000	-	-	250	250	
03.0127.633500. DUES & SUBSCRIPTIONS	1,000	-	200	750	750	
03.0127.634540. CELL PHONE EXPENSE	600	1,214	1,000	587	550	
03.0127.636300. EQUIPMENT REPAIR & MAINT	500	459	650	521	600	
03.0127.637200. TRAVEL	2,000	254	2,500	2,500	2,500	
03.0127.638300. EDUCATION & TRAINING EXPENSE	2,000	1,190	2,500	1,800	2,000	
03.0127.639700. CONTRACTUAL SERVICES EXPENSE	63,000	113,214	70,000	65,320	30,200	
03.0127.661000. DEBT SERVICE-PRINCIPAL	32,183	88,526	98,670	98,660	-	
03.0127.662000. DEBT SERVICE-INTEREST	3,457	2,798	3,167	3,167	-	
Total Expenditure	410,376	518,994	518,757	592,623	593,203	

NET REVENUES OVER (UNDER) EXPENDITURES **\$ (307,876)** **\$ (418,210)** **\$ (397,757)** **\$ (464,753)** **\$ (468,203)**

0128. PERSONNEL & INSURANCE

Revenue						
03.0128.374100. TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -			
Total Revenue	-	-	-			

Expenditure						
03.0128.611100. SALARIES & WAGES	-	-	50,000	-	-	
03.0128.614200. WORKER'S COMP INSURANCE	150,000	132,300	105,220	105,220	105,220	
03.0127.614300. HEALTH INSURANCE EXPENSE	-	-	26,000	-	-	
03.0128.614400. FICA TAXES	-	-	3,825	-	-	
03.0128.614450. SUTA TAXES	25,000	24,713	25,000	27,636	28,000	
03.0128.621100. OFFICE SUPPLIES EXPENSE	200	-	-	-	-	
03.0128.621900. MISCELLANEOUS EXPENSE	500	1,030	500	698	1,000	
03.0128.631100. POSTAGE SHIPPING & BOX RENT	200	-	-	-	200	
03.0128.633100. PUBLIC NOTICES	3,000	1,544	-	445	500	
03.0128.633500. DUES & SUBSCRIPTIONS	7,200	9,049	9,000	7,545	7,350	
03.0128.635700. FINGERPRINTNG & BACKGROUND	15,000	12,195	15,000	4,092	5,000	
03.0128.638300. EDUCATION & TRAINING EXPENSE	1,200	6	-	-	-	

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
03.0128.639700. CONTRACTUAL SERVICES EXPENSE	-	749	10,000	1,125	2,000	
03.0128.651000. INSURANCE LIABILITY	535,000	541,372	509,216	509,217	585,600	
03.0128.651001. LONG TERM DISABILITY INS	40,000	33,866	40,000	28,584	30,000	
03.0128.651100. SALARY PLAN RESERVE	450,000	-	100,000	-	100,000	
Total Expenditure	1,227,300	756,824	893,761	684,562	864,870	

NET REVENUES OVER (UNDER) EXPENDITURES **\$ (1,227,300) \$ (756,824) \$ (893,761) \$ (684,562) \$ (864,870)**

0129. PUBLIC AFFAIRS OFFICE

Revenue					
03.0129.367200. DONATIONS	\$ -	\$ -	\$ -	\$ 1,000	\$ -
03.0129.374100. TRANSFER FROM OTHER FUNDS	-	-	-	-	-
Total Revenue	-	-	-	1,000	-

Expenditure					
03.0129.611100. SALARIES & WAGES	75,000	79,347	116,307	97,545	80,000
03.0129.611101. OVERTIME	-	-	-	561	-
03.0129.614300. HEALTH INSURANCE EXPENSE	37,000	36,946	26,000	52,999	26,000
03.0129.614400. FICA TAXES	5,738	6,070	8,897	7,462	6,120
03.0129.621100. OFFICE SUPPLIES EXPENSE	2,500	1,125	2,500	100	100
03.0129.621900. MISCELLANEOUS EXPENSE	1,000	-	1,000	500	500
03.0129.631100. POSTAGE SHIPPING & BOX RENT	500	-	-	-	-
03.0129.632200. PRINTING EXPENSE	5,000	-	5,000	906	1,000
03.0129.633100. PUBLIC NOTICES & ADVERTISING	5,000	-	2,500	-	-
03.0129.633500. DUES, SUBSCRIPTIONS & MEETING EXP	650	2,495	2,500	185	1,000
03.0129.634540. CELL PHONE EXPENSE	-	-	2,000	-	504
03.0129.637200. TRAVEL	500	228	500	773	1,000
03.0129.638300. EDUCATION & TRAINING EXPENSE	2,000	-	2,000	-	-
03.0129.638600. PROMOTIONAL ITEMS	1,500	1,978	5,000	-	1,000
03.0129.639700. CONTRACTUAL SERVICES EXPENSE	4,500	-	2,000	-	500
Total Expenditure	140,888	128,189	176,204	161,031	117,724

NET REVENUES OVER (UNDER) EXPENDITURES **\$ (140,888) \$ (128,189) \$ (176,204) \$ (160,031) \$ (117,724)**

0210. COUNTY CLERK - ADMIN

Revenue					
03.0210.312000. SPECIFIC OWNERSHIP TAXES	\$ 1,000,000	\$ 967,347	\$ 1,100,000	\$ 998,764	\$ 1,000,000
03.0210.312100. TEMPORARY PERMITS	1,000	2,576	2,400	2,945	2,400
03.0210.335500. STATE CIGARETTE TAX	10,000	12,316	10,000	12,299	13,000
03.0210.364900. MISCELLANEOUS REIMBURSEMENTS	-	11,113	-	1,280	-
Total Revenue	1,011,000	993,352	1,112,400	1,015,288	1,015,400

Expenditure					
03.0210.611100. SALARIES & WAGES	443,333	458,005	458,048	411,899	458,048
03.0210.611101. OVERTIME	20,000	4,018	5,000	1,300	10,000
03.0210.614300. HEALTH INSURANCE EXPENSE	151,200	141,334	195,312	142,478	169,884
03.0210.614400. FICA TAXES	33,915	35,037	35,041	31,510	35,041
03.0210.621100. OFFICE SUPPLIES EXPENSE	5,000	2,856	6,000	1,288	2,500
03.0210.621200. FURNITURE & EQUIPMENT	1,500	50	1,500	879	1,000
03.0210.621900. MISCELLANEOUS EXPENSE	500	-	500	200	500
03.0210.623700. FLEET DEPT USE ONLY	1,500	13,729	6,000	3,413	4,500
03.0210.631100. POSTAGE SHIPPING & BOX RENT	25,000	26,306	26,000	30,622	34,000
03.0210.633100. PUBLIC NOTICES	150	-	800	-	1,000
03.0210.633500. DUES & MEETINGS EXPENSE	3,000	-	2,000	-	2,500
03.0210.634540. CELL PHONE EXPENSE	1,000	1,070	1,000	1,295	1,500
03.0210.636300. EQUIPMENT REPAIR & MAINT	2,500	1,558	2,500	789	1,000
03.0210.637200. TRAVEL	4,000	-	4,000	1,705	1,000
03.0210.638300. EDUCATION & TRAINING EXPENSE	4,000	-	4,000	80	4,000
03.0210.639700. CONTRACTUAL SERVICES EXPENSE	35,000	4,666	5,000	2,517	5,000
Total Expenditure	731,598	688,629	752,701	629,975	731,473

NET REVENUES OVER (UNDER) EXPENDITURES **\$ 279,402 \$ 304,723 \$ 359,699 \$ 385,313 \$ 283,927**

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
0220. COUNTY CLERK - RECORDING						
Revenue						
03.0220.322500. MARRIAGE LICENSE FEES	\$ 1,000	\$ 1,344	\$ 4,000	\$ 961	\$ 1,000	
03.0220.341500. PLAT COPIES	7,000	7,192	8,000	5,887	5,600	
03.0220.341600. CHARGES FOR COPIES	10,000	6,823	6,500	10,443	6,000	
03.0220.364300. POSTAGE REIMBURSEMENTS	150	122	-	161	150	
03.0220.368800. REGISTER ERROR	-	(18,793)	-	(1,781)	-	
03.0220.368900. MISCELLANEOUS REVENUE	1,500	1,668	1,000	2,396	1,000	
03.0220.383100. RECEPTION FEES	150,000	182,945	155,000	227,785	160,000	
03.0220.383300. ACKNOWLEDGEMENT FEES	35,000	30,611	30,000	6,003	7,600	
03.0220.383400. RECORDING SURCHARGE	120,000	102,539	120,000	100,800	179,000	
03.0220.385400. DOCUMENTARY FEES	40,000	41,424	38,000	45,304	45,000	
03.0220.385700. SURVEYOR FILING FEES	1,000	740	800	773	800	
Total Revenue	365,650	356,615	363,300	398,732	406,150	
Expenditure						
03.0220.639700. CONTRACTUAL SERVICES	40,000	40,000	46,000	40,000	37,000	
Total Expenditure	40,000	40,000	46,000	40,000	37,000	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 325,650	\$ 316,615	\$ 317,300	\$ 358,732	\$ 369,150	
0230. COUNTY CLERK - MOTOR VEHICLE						
Revenue						
03.0230.353100. REGISTRATION LATE FEES	\$ 35,000	\$ 54,168	\$ 55,000	\$ 55,640	\$ 55,000	
03.0230.368200. SHORT CHECK COLLECTION	750	500	400	587	500	
03.0230.383200. M V TITLE FEE - COUNTY SHARE	25,000	29,176	29,000	23,381	26,000	
03.0230.383500. M.V. INSURANCE FINES	4,000	5,781	6,000	5,751	7,000	
03.0230.383600. CLERK HIRE FEES	130,000	145,317	140,000	142,843	145,000	
03.0230.383700. CHATTEL MORTGAGE FEES	35,000	36,040	40,000	51,647	55,000	
03.0230.386100. SALES TAX HANDLING FEES	18,000	32,472	30,000	31,092	35,000	
03.0230.386600. DUPLICATE REGISTRATION FEES	3,000	3,053	3,500	3,941	3,000	
03.0230.386700. PERSONALIZED PLATES FEES	3,000	2,852	3,000	3,199	2,500	
03.0230.386750. PEACE OFFICER MV	-	1,120	-	1,544	1,400	
Total Revenue	253,750	310,479	306,900	319,624	330,400	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 253,750	\$ 310,479	\$ 306,900	\$ 319,624	\$ 330,400	
0240. COUNTY CLERK - LIQUOR						
Revenue						
03.0240.321500. LIQUOR APPLICATION FEE	\$ 2,000	\$ 2,024	\$ 2,000	\$ 4,288	\$ 2,000	
03.0240.321501. LIQUOR ANNUAL RENEWAL FEE	2,000	2,000	2,000	3,517	2,700	
03.0240.321502. LIQUOR RENEWAL FEE COUNTY	3,500	1,887	3,500	(941)	3,800	
Total Revenue	7,500	5,911	7,500	6,864	8,500	
Expenditure						
03.0240.621100. OFFICE SUPPLIES EXPENSE	300	19	100	350	400	
03.0240.633100. PUBLIC NOTICES	100	-	100	56	300	
03.0240.637200. TRAVEL	100	-	200	-	-	
Total Expenditure	500	19	400	406	700	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 7,000	\$ 5,892	\$ 7,100	\$ 6,458	\$ 7,800	
0250. COUNTY CLERK - ELECTIONS						
Revenue						
03.0250.XXXXXX. Election reimbursement (Districts)	\$ -	\$ -	\$ -	\$ -	\$ 10,000	
03.0250.364900. MISCELLANEOUS REIMBURSEMENT	30,000	56,905	-	57,669	30,000	
Total Revenue	30,000	56,905	-	57,669	40,000	
Expenditure						
03.0250.619400. ELECTION JUDGE SALARIES	30,000	31,880	15,000	-	30,000	
03.0250.619401. ELECTION JUDGE EXPENSE	5,000	3,101	1,500	224	1,500	
03.0250.621100. OFFICE SUPPLIES EXPENSE	1,000	31	2,500	293	500	
03.0250.621600. COMPUTER SUPPLIES EXPENSE	4,000	84	3,000	-	4,000	
03.0250.621700. ELECTION SUPPLIES EXPENSE	110,000	6,645	30,000	2,721	40,000	
03.0250.621900. MISCELLANEOUS EXPENSE	300	141	-	-	200	
03.0250.623300. EQUIPMENT LESS THAN 5K	-	-	-	-	-	
03.0250.631100. POSTAGE SHIPPING & BOX RENT	45,000	16,692	6,000	1,712	20,000	
03.0250.631200. COURIER SERVICES	-	-	-	-	-	

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
03.0250.632400. FREIGHT EXPRESS & TRUCK	-	-	-	-	-	-
03.0250.633100. PUBLIC NOTICES	1,000	787	1,200	-	1,200	
03.0250.633500. DUES & MEETING EXPENSE	3,000	142	5,000	-	2,500	
03.0250.637200. TRAVEL	3,500	2,910	5,000	1,343	1,000	
03.0250.638300. EDUCATION & TRAINING	5,000	1,855	5,000	2,545	5,000	
03.0250.639700. CONTRACTUAL SERVICES EXPENSE	50,000	111,399	70,000	77,773	35,000	
03.0250.694100. CAPITAL EXPENSE	-	-	-	-	-	
Total Expenditure	257,800	175,667	144,200	86,612	140,900	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (227,800)	\$ (118,762)	\$ (144,200)	\$ (28,943)	\$ (100,900)	

0310. TREASURER

Revenue

03.0310.311100. PROPERTY TAXES	\$ 10,307,479	\$ 10,866,076	\$ 10,873,442	\$ 10,551,359	\$ 11,250,078
03.0310.311400. DELINQUENT PROPERTY TAXES	5,000	(816)	5,000	4,284	4,000
03.0310.319200. INTEREST ON LATE PAYMENTS	20,000	27,154	20,000	22,801	30,000
03.0310.319400. TAX SALE BONUS (PREMIUM)	100,000	100,000	100,000	65,000	65,000
03.0310.361200. INTEREST ON INVESTMENTS	200,000	513,015	400,000	364,005	400,000
03.0310.361250. INVSTMT- UNREALIZED GAIN/LOSS	-	310,000	210,000	-	100,000
03.0310.364300. POSTAGE REIMBURSEMENTS	3,000	1,712	3,000	253	3,000
03.0310.364500. ADVERTISING REIMBURSEMENT	20,000	24,000	26,000	587	24,000
03.0310.364900. MISCELLANEOUS REIMBURSEMENT	25	1	-	6	25
03.0310.368200. SHORT CHECK COLLECTION	1,000	1,104	1,000	1,360	1,000
03.0310.368900. MISCELLANEOUS REVENUE	-	(20)	-	-	15
03.0310.384100. FEES ON TAX COLLECTIONS	431,208	637,345	600,000	646,752	650,000
03.0310.384200. REDEMPTION FEES	6,000	9,999	6,000	4,316	8,000
03.0310.384300. TREASURER'S DEED FEES	6,000	(133)	6,000	3,000	9,000
03.0310.384400. CERTIFICATE OF TAXES DUE FEE	40,000	27,192	30,000	16,590	20,000
03.0310.384500. MISCELLANEOUS FEES	9,000	7,761	9,000	5,422	9,000
03.0310.384600. TREASURER'S ADMIN FEE	25,000	21,049	20,000	15,363	15,000
Total Revenue	11,173,712	12,545,439	12,309,442	11,701,098	12,588,118

Expenditure

03.0310.611100. SALARIES & WAGES	308,926	234,594	244,038	239,472	247,615
03.0310.614300. HEALTH INSURANCE EXPENSE	105,999	114,946	130,000	88,986	102,288
03.0310.614400. FICA TAXES	23,633	17,892	18,669	18,320	18,943
03.0310.621100. OFFICE SUPPLIES EXPENSE	3,000	1,099	3,000	923	1,000
03.0310.621900. MISCELLANEOUS EXPENSE	800	-	800	89	400
03.0310.623700. FLEET DEPT USE ONLY	1,000	436	1,000	76	1,000
03.0310.631100. POSTAGE SHIPPING & BOX RENT	45,000	23,789	26,000	45,471	50,000
03.0310.633500. DUES & MEETINGS EXPENSE	3,500	1,880	3,500	191	3,000
03.0310.634540. CELL PHONE EXPENSE	1,700	548	700	527	700
03.0310.636300. EQUIPMENT REPAIR & MAINT	300	394	300	492	600
03.0310.637200. TRAVEL	3,000	1,246	3,000	3,000	3,000
03.0310.638300. EDUCATION & TRAINING EXPENSE	4,000	1,100	4,000	4,000	4,000
03.0310.639700. CONTRACTUAL SERVICES EXPENSE	38,000	37,402	40,000	40,000	43,000
03.0310.656100. CANCEL TAX LIEN CERT	2,500	252	2,500	-	2,500
03.0310.656500. INTEREST ON TAX REFUNDS	500	-	500	-	500
Total Expenditure	541,858	435,578	478,007	441,546	478,546

NET REVENUES OVER (UNDER) EXPENDITURES	\$ 10,631,854	\$ 12,109,861	\$ 11,831,435	\$ 11,259,552	\$ 12,109,572
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0320. PUBLIC TRUSTEE

Revenue

03.0320.364900. MISCELLANEOUS REIMBURSEMENT	\$ 51,600	\$ 51,600	\$ 51,600	\$ 51,600	\$ 51,600
Total Revenue	51,600	51,600	51,600	51,600	51,600

Expenditure

03.0320.611100. SALARIES & WAGES	39,885	39,885	39,885	39,885	39,885
03.0320.614300. HEALTH INSURANCE EXPENSE	-	-	-	-	-
03.0320.614400. FICA TAXES	-	-	3,051	3,051	3,051
03.0320.621100. OFFICE SUPPLIES EXPENSE	2,000	21	2,000	1,849	2,000
03.0320.621600. COMPUTER SUPPLIES	1,000	-	1,000	-	1,000
03.0320.621900. MISCELLANEOUS EXPENSE	500	-	500	67	500
03.0320.631100. POSTAGE SHIPPING & BOX RENT	500	547	1,000	153	1,000
03.0320.633500. DUES & MEETINGS EXPENSE	1,000	-	1,000	-	1,000
03.0320.634540. CELL PHONE EXPENSE	500	550	600	527	600
03.0320.637200. TRAVEL	1,500	500	1,500	1,165	1,500

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
03.0320.638300. EDUCATION & TRAINING EXPENSE	2,000	1,000	2,000	-	2,000	
03.0320.652000. SURETY BONDS	-	-	-	-	-	
Total Expenditure	48,885	42,503	52,536	46,697	52,536	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 2,715	\$ 9,097	\$ (936)	\$ 4,903	\$ (936)	
0400. ASSESSOR						
Revenue						
03.0400.353100. LATE FILING FEES	\$ 3,500	\$ 950	\$ 650	\$ 714	\$ 600	
03.0400.369000. SALES-ASSESSOR'S OFFICE DATA	1,500	2,244	2,000	2,280	2,000	
Total Revenue	5,000	3,194	2,650	2,994	2,600	
Expenditure						
03.0400.611100. SALARIES & WAGES	641,704	548,638	685,520	604,479	681,532	
03.0400.611101. OVERTIME	15,000	155	20,000	5,155	7,000	
03.0400.614300. HEALTH INSURANCE EXPENSE	140,946	154,786	269,204	116,494	175,000	
03.0400.614400. FICA TAXES	41,134	40,287	52,442	46,243	52,137	
03.0400.621100. OFFICE SUPPLIES EXPENSE	6,000	3,109	5,000	1,100	500	
03.0400.621900. MISCELLANEOUS EXPENSE	-	475	-	631	1,500	
03.0400.623700. FLEET DEPT USE ONLY	7,000	5,739	7,000	12,112	12,000	
03.0400.631100. POSTAGE SHIPPING & BOX RENT	10,000	2,740	15,000	13,931	10,000	
03.0400.632400. COPYING EXPENSE	2,500	1,729	3,000	877	2,000	
03.0400.633100. PUBLIC NOTICES	1,500	96	1,000	761	1,000	
03.0400.633500. DUES & MEETINGS EXPENSE	4,700	6,317	5,500	1,180	5,500	
03.0400.634540. CELL PHONE EXPENSE	5,000	2,371	4,500	2,353	4,500	
03.0400.637200. TRAVEL	4,000	1,395	4,000	1,579	4,000	
03.0400.638300. EDUCATION & TRAINING EXPENSE	5,500	2,345	5,500	3,420	5,000	
03.0400.639700. CONTRACTUAL SERVICES EXPENSE	222,472	262,510	207,229	183,630	9,000	
03.0400.639701. SOFTWARE SERVICES	-	-	-	-	127,100	
03.0400.639702. PROFESSIONAL SERVICES	-	-	-	-	73,000	
Total Expenditure	1,107,456	1,032,692	1,284,895	1,041,000	1,170,769	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (1,102,456)	\$ (1,029,498)	\$ (1,282,245)	\$ (1,038,006)	\$ (1,168,169)	
1200. DISTRICT ATTORNEY						
Revenue						
03.1200.364900. MISCELLANEOUS REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue	-	-	-	-	-	
Expenditure						
03.1200.635210. LEGAL CO PORTION DIST ATTORN	486,383	486,383	559,341	559,341	581,072	
Total Expenditure	486,383	486,383	559,341	559,341	581,072	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (486,383)	\$ (486,383)	\$ (559,341)	\$ (559,341)	\$ (581,072)	
1512. AUDIT SERVICES						
Expenditure						
03.1512.635400. AUDITING FEES	\$ 48,000	\$ 48,000	\$ 50,000	\$ -	\$ 50,000	
Total Expenditure	48,000	48,000	50,000	-	50,000	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (48,000)	\$ (48,000)	\$ (50,000)	\$ -	\$ (50,000)	
1515. PILT						
Revenue						
03.1515.333000. PILT REVENUES	\$ 2,030,000	\$ 2,202,047	\$ 2,200,000	\$ 2,291,784	\$ 2,250,000	
Total Revenue	2,030,000	2,202,047	2,200,000	2,291,784	2,250,000	
Expenditure						
03.1515.633400. BOCC GRANTS TO COMMUNITY	-	-	-	-	-	
03.1515.633402. EMS COUNCIL	70,000	70,000	-	-	-	
03.1515.675000. TRANSFER TO ANOTHER FUND	-	650,000	-	-	-	
Total Expenditure	70,000	720,000	-	-	-	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 1,960,000	\$ 1,482,047	\$ 2,200,000	\$ 2,291,784	\$ 2,250,000	
1911. PLANNING						
Revenue						
03.1911.321700. MMJ APPLICATION FEE	\$ 4,000	\$ -	\$ -	\$ -	\$ -	

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
03.1911.321701. MMJ ANNUAL RENEWAL FEE	5,000	7,000	7,000	4,200	5,000	
03.1911.321703. MMJ CANVASSING REIMBURSEMENT	-	23	-	-	-	
03.1911.341300. PLAT AMENDMENT FEE	2,000	6,764	3,000	9,733	10,000	
03.1911.341310. CUP/SUP APPLICATION FEE	20,000	12,327	15,000	5,933	8,000	
03.1911.341320. EVENT APPLICATION FEE	1,000	982	1,000	2,400	2,000	
03.1911.341400. REZONING APPLICATIONS	10,000	9,273	10,000	5,667	10,000	
03.1911.341700. VARIANCE APPLICATIONS	5,000	2,291	4,000	-	4,000	
03.1911.341800. ROAD VACATION APPLICATIONS	4,000	-	4,000	-	2,000	
03.1911.341900. SUBDIVISION FEES	4,000	2,782	4,000	9,067	6,000	
03.1911.384500. MISCELLANEOUS FEES	-	10,691	37,500	733	15,000	
Total Revenue	55,000	52,133	85,500	37,733	62,000	
Expenditure						
03.1911.611100. SALARIES & WAGES	145,245	106,139	197,336	110,143	135,616	
03.1911.611101. OVERTIME	2,000	1,459	1,000	2,953	1,000	
03.1911.614300. HEALTH INSURANCE EXPENSE	52,000	29,053	52,000	19,030	52,000	
03.1911.614400. FICA TAXES	11,111	8,120	15,096	8,426	10,375	
03.1911.623700. FLEET DEPT USE ONLY	500	-	-	345	-	
03.1911.631100. POSTAGE SHIPPING & BOX RENT	500	260	500	-	-	
03.1911.632200. PRINTING EXPENSE	-	1,100	2,000	75	2,000	
03.1911.633100. PUBLIC NOTICES	500	211	500	92	500	
03.1911.633500. DUES & MEETINGS EXPENSE	500	764	500	460	500	
03.1911.635850. MARIJUANA CANVASSING EXPENSE	100	-	-	173	-	
03.1911.637200. TRAVEL	500	-	-	23	500	
03.1911.638300. EDUCATION & TRAINING EXPENSE	3,500	-	-	-	3,500	
03.1911.639700. CONTRACTUAL SERVICES EXPENSE	50,000	42,000	42,000	2,605	42,000	
Total Expenditure	266,456	189,106	310,932	144,325	247,991	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (211,456)	\$ (136,973)	\$ (225,432)	\$ (106,592)	\$ (185,991)	

1912. SHORT TERM RENTAL

Revenue						
03.1912.364600. SHORT TERM RENTAL - LICENSE	\$ 393,250	\$ 125,749	\$ 200,000	\$ 124,120	\$ 255,000	
03.1912.364650. SHORT TERM RENTAL - RENEWAL	182,750	50,663	100,000	31,047	272,850	
03.1912.364660. SHORT TERM RENTAL - FINES	-	-	-	-	-	
03.1912.384500. MISCELLANEOUS FEES	-	-	-	-	-	
Total Revenue	576,000	176,412	300,000	155,167	527,850	
Expenditure						
03.1912.611100. SALARIES & WAGES	-	-	-	-	93,600	
03.1912.614300. HEALTH INSURANCE EXPENSE	-	-	-	-	26,000	
03.1912.614400. FICA TAXES	-	-	-	-	7,160	
03.1912.621900. MISCELLANEOUS EXPENSE	-	-	-	-	500	
03.1912.622500. UNIFORMS	-	-	-	-	500	
03.1912.631100. POSTAGE SHIPPING & BOX RENT	-	-	-	-	1,000	
03.1912.639700. CONTRACT SERVICES	-	-	-	-	-	
Total Expenditure	-	-	-	-	127,760	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 400,090	

1913. MAPPING

Revenue						
03.1913.341200. SALE OF MAPS/DATA	\$ -	\$ 155	\$ -	\$ -	\$ -	
03.1913.364900. MISC REIMBURSEMENT	-	-	-	-	-	
Total Revenue	-	155	-	-	-	
Expenditure						
03.1913.611100. SALARIES & WAGES	180,492	180,660	110,210	117,384	56,160	
03.1913.611101. OVERTIME	-	89	500	-	-	
03.1913.614300. HEALTH INSURANCE EXPENSE	52,208	27,745	39,104	28,221	13,104	
03.1913.614400. FICA TAXES	13,808	13,821	8,431	8,801	4,296	
03.1913.621100. OFFICE SUPPLIES EXPENSE	3,500	-	2,500	-	2,500	
03.1913.632400. COPYING EXPENSE	1,500	3,112	3,000	475	500	
03.1913.633500. DUES & MEETINGS EXPENSE	500	-	500	-	500	
03.1913.636300. EQUIPMENT REPAIR & MAINT	560	300	560	-	500	
03.1913.637200. TRAVEL	1,000	-	600	-	600	
03.1913.638300. EDUCATION & TRAINING EXPENSE	5,000	108	1,000	-	1,000	

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
03.1913.639700. CONTRACTUAL SERVICES EXPENSE	75,000	58,251	30,000	30,000	30,000	
Total Expenditure	333,568	284,086	196,405	184,882	109,160	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (333,568)	\$ (283,931)	\$ (196,405)	\$ (184,882)	\$ (109,160)	

1920. IT						
Revenue						
03.1920.362100. TOWER LEASE	\$ 35,000	\$ 41,860	\$ 40,000	\$ 43,020	\$ 43,000	\$ 43,000
03.1920.364900. MISCELLANEOUS REIMBURSEMENT	-	-	-	-	-	-
Total Revenue	35,000	41,860	40,000	43,020	43,000	43,000
Expenditure						
03.1920.611100. SALARIES & WAGES	179,500	239,333	232,799	170,036	226,876	249,564
03.1920.614300. HEALTH INSURANCE EXPENSE	39,104	52,139	65,104	99,238	65,104	65,104
03.1920.614400. FICA TAXES	10,664	14,219	17,809	13,008	17,356	19,092
03.1920.621100. OFFICE SUPPLIES EXPENSE	1,500	145	1,000	1,196	500	500
03.1920.621400. BADGE SYSTEM	4,000	1,965	4,000	-	1,000	1,000
03.1920.621500. PRINTER EXPENSE	-	70	100	294	300	300
03.1920.621600. IT EQUIPMENT	130,000	139,753	130,000	130,000	140,000	140,000
03.1920.621900. MISCELLANEOUS EXPENSE	500	61	250	112	1,200	1,200
03.1920.622200. RECYCLING EXPENSE	500	-	-	-	-	-
03.1920.623700. FLEET DEPT USE ONLY	15,000	10,749	15,000	7,512	7,000	7,000
03.1920.631100. POSTAGE SHIPPING & BOX RENT	100	100	100	95	100	100
03.1920.633500. DUES & MEETINGS EXPENSE	1,000	400	1,000	-	250	250
03.1920.634500. TELEPHONE EXPENSE	16,000	9,089	12,000	6,099	7,000	7,000
03.1920.634540. CELL PHONE EXPENSE	4,000	2,797	4,000	3,668	3,200	3,200
03.1920.634550. INTERNET EXPENSE	5,000	635	1,000	917	1,000	1,000
03.1920.635900. LICENSING AGREEMENT	120,000	138,190	150,000	142,736	140,000	140,000
03.1920.636300. EQUIPMENT REPAIR & MAINT	35,000	4,640	5,000	5,000	5,000	5,000
03.1920.637200. TRAVEL	4,700	67	6,500	4,200	4,500	4,500
03.1920.638300. EDUCATION & TRAINING EXPENSE	6,000	2,821	5,000	1,371	10,000	10,000
03.1920.639600. MAINTENANCE AGREEMENTS	42,000	55,901	50,000	50,000	40,000	40,000
03.1920.639700. CONTRACTUAL SERVICES EXPENSE	40,000	60,678	60,000	50,652	64,200	64,200
03.1920.XXXXXX. CYBERSECURITY	-	-	-	-	30,000	30,000
03.1920.653100. BUILDING LEASE EXPENSE	11,000	10,547	12,000	10,662	10,700	10,700
Total Expenditure	665,568	744,298	772,662	696,796	775,286	799,709
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (630,568)	\$ (702,438)	\$ (732,662)	\$ (653,776)	\$ (732,286)	\$ (756,709)

2110. SHERIFF						
Revenue						
03.2110.331100. FOREST SERVICE REIMBURSEMENT	\$ 20,000	\$ 16,770	\$ 20,000	\$ 27,485	\$ 20,000	
03.2110.351100. TRAFFIC FINES	100,000	195,989	150,000	120,029	165,000	
03.2110.351200. TRAFFIC FINES SURCHARGE	12,500	29,982	20,000	24,090	20,000	
03.2110.351300. MISCELLANEOUS FINES	7,500	9,982	7,500	6,608	7,000	
03.2110.351400. COUNTY SHARE-LEAF & DUI FINE	6,250	5,359	3,500	6,510	6,000	
03.2110.364900. MISCELLANEOUS REIMBURSEMENT	2,500	66,942	2,500	6,047	10,000	
03.2110.364902. SRO REIMBURSEMENT	82,500	-	86,250	76,983	90,000	
03.2110.364903. TOWN OF FAIRPLAY REIMBURSEMENT	16,000	18,000	2,000	-	-	
03.2110.365100. EXTRA DUTY PAY REIMB	-	45	-	-	-	
03.2110.367200. DONATIONS	-	3,140	-	68	-	
03.2110.374100. TRANSFER FROM OTHER FUNDS	10,000	10,000	-	3,918	-	
03.2110.382100. SERVICE OF PROCESS FEES	15,000	25,715	15,000	22,675	20,000	
03.2110.382200. DRUG SURCHARGE	3,000	-	500	22,514	500	
03.2110.382400. FINGERPRINT FEES	150	90	150	53	150	
03.2110.382500. MISCELLANEOUS FEES	3,000	3,084	300	210	2,000	
03.2110.382510. MISC RECEIPTS-VIN	1,000	-	-	2,678	-	
03.2110.382530. MISC RECEIPTS-CWP	27,500	40,242	26,000	39,353	27,500	
03.2110.382540. MISC RECEIPTS-COPIES	1,000	3,140	1,000	38,013	1,000	
03.2110.382550. MISC RECEIPTS-BWC REQUESTS	-	-	1,500	1,733	1,500	
Total Revenue	307,900	428,480	336,200	398,963	370,650	

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
Expenditure						
03.2110.611100. SALARIES & WAGES	2,029,021	2,065,077	2,242,407	2,101,324	2,376,951	2,466,648
03.2110.611101. OVERTIME	150,000	200,000	150,000	163,596	150,000	150,000
03.2110.611103. HOLIDAY PAY	70,000	93,333	70,000	56,169	70,000	70,000
03.2110.611104. SPECIAL DUTY PAY	30,000	46,304	30,000	62,085	50,000	50,000
03.2110.614300. HEALTH INSURANCE EXPENSE	621,348	828,464	717,132	428,548	450,000	450,000
03.2110.614400. FICA TAXES	178,622	157,978	171,544	182,313	202,492	209,354
03.2110.615100. UNIFORM ALLOWANCE	15,000	13,767	24,000	15,000	25,000	25,000
03.2110.621100. OFFICE SUPPLIES EXPENSE	9,000	6,719	9,000	7,241	5,000	5,000
03.2110.621600. COMPUTER SOFTWARE EXPENSE	-	260	-	-	-	-
03.2110.621900. MISCELLANEOUS EXPENSE	-	8,505	-	1,049	1,000	1,000
03.2110.622500. CLOTHING & UNIFORM EXPENSE	6,500	2,478	6,500	2,681	4,000	4,000
03.2110.622600. POLICE SUPPLIES EXPENSE	20,000	7,791	20,000	16,545	20,000	20,000
03.2110.622700. POLICE SAFETY EXPENSE	12,000	25,252	12,000	4,737	12,000	12,000
03.2110.622720. AMMUNITION EXPENSE	20,000	16,441	20,000	7,154	20,000	20,000
03.2110.622730. RANGE EXPENSE	2,000	3,392	2,000	153	2,000	2,000
03.2110.622800. CANINE EXPENSE	-	80,000	20,000	32,483	20,000	20,000
03.2110.622900. OPERATING EXPENSE	25,000	24,781	25,000	27,453	25,000	25,000
03.2110.623300. EQUIP LESS THAN 5K	7,000	76,400	76,320	29,616	90,000	90,000
03.2110.623700. FLEET DEPT USE ONLY	300,000	283,373	300,000	339,252	300,000	300,000
03.2110.624400. RADIO SUPPLIES EXPENSE	7,000	2,196	7,000	5,196	7,000	7,000
03.2110.631100. POSTAGE SHIPPING & BOX RENT	1,000	1,033	1,000	989	1,000	1,000
03.2110.632200. PRINTING EXPENSE	250	-	-	-	-	-
03.2110.632400. COPYING EXPENSE	4,000	5,248	4,000	4,795	5,000	5,000
03.2110.633100. PUBLIC NOTICES	-	396	300	978	300	300
03.2110.633500. DUES & MEETINGS EXPENSE	6,000	959	10,000	1,185	10,000	10,000
03.2110.634540. CELL PHONE EXPENSE	20,000	19,848	20,000	18,101	20,000	20,000
03.2110.636300. EQUIPMENT REPAIR & MAINT	2,500	1,386	2,500	734	2,500	2,500
03.2110.637200. TRAVEL	15,000	11,871	20,000	27,780	20,000	20,000
03.2110.638300. EDUCATION & TRAINING EXPENSE	15,000	8,967	20,000	15,445	20,000	20,000
03.2110.638301. EDUCATION - SCHOLARSHIP	-	1,802	10,000	659	-	-
03.2110.638302. CADET ACADEMY TRAINING	-	-	10,000	8,037	10,000	10,000
03.2110.639700. CONTRACTUAL SERVICES EXPENSE	9,500	64,179	38,000	72,261	50,000	50,000
03.2110.661000. DEBT SERVICE PRINCIPAL	-	-	-	1,551	2,000	2,000
03.2110.685100. STATE FIRE FUND EXPENSE	7,800	-	8,500	-	8,500	8,500
FLOCK Cameras	-	-	-	-	-	39,500
03.2110.694100. CAPITAL EXPENDITURE	-	42,222	-	-	-	-
Total Expenditure	3,583,541	4,100,423	4,047,203	3,635,107	3,979,743	4,115,801

NET REVENUES OVER (UNDER) EXPENDITURES \$ (3,275,641) \$ (3,671,943) \$ (3,711,003) \$ (3,236,144) \$ (3,609,093) \$ (3,745,151)

2113. VALE GRANT

Expenditure						
03.2113.611100. SALARIES & WAGES	\$ 65,000	\$ 85,000	\$ 89,000	\$ 89,000	\$ 112,500	
03.2113.614300. HEALTH INSURANCE EXPENSE	50,050	50,050	50,050	50,086	50,050	
03.2113.614400. FICA TAXES	11,368	11,368	6,809	15,380	8,606	
03.2113.621100. OFFICE SUPPLIES EXPENSE	-	-	1,987	-	-	
03.2113.621900. MISCELLANEOUS EXPENSE	-	-	-	1,790	-	
03.2113.634540. CELL PHONE EXPENSE	500	-	1,766	-	-	
03.2113.637200. TRAVEL	386	-	386	98	-	
03.2113.638300. EDUCATION & TRAINING EXPENSE	800	-	1,600	-	-	
Total Expenditure	128,104	146,418	151,598	156,353	171,156	

NET REVENUES OVER (UNDER) EXPENDITURES \$ (128,104) \$ (146,418) \$ (151,598) \$ (156,353) \$ (171,156)

2119. VOCA

Expenditure					
03.2119.621900. MISCELLANEOUS EXPENSE	\$ -	\$ 147	\$ -	\$ -	\$ -
Total Expenditure	-	147	-	-	-

NET REVENUES OVER (UNDER) EXPENDITURES \$ - \$ (147) \$ - \$ - \$ -

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
2128. JAIL						
Revenue						
03.2128.334104. FEDERAL REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
03.2128.334105. STATE GRANT-JBBS	176,000	174,626	260,000	314,145	260,000	
03.2128.334901. STATE REIMBURSEMENT (DOC)	40,000	-	-	21,000	10,000	
03.2128.336900. OTHER GOVERNTL REIMB (Counties)	50,000	167,409	90,000	24,300	20,000	
03.2128.342500. COST OF CARE REIMBURSEMENT	35,000	6,620	10,000	17,571	10,000	
03.2128.364900. MISCELLANEOUS REIMBURSEMENT	2,000	1,500	2,000	-	3,800	
Total Revenue	303,000	350,155	362,000	377,016	328,800	
Expenditure						
03.2128.611100. SALARIES & WAGES	1,151,108	1,058,135	1,130,989	1,139,988	1,228,969	1,274,289
03.2128.611101. OVERTIME	70,000	60,000	70,000	60,833	60,000	60,000
03.2128.611103. HOLIDAY PAY	45,000	40,000	45,000	40,663	45,000	45,000
03.2128.611104. SPECIAL DUTY PAY	-	20,000	-	-	-	-
03.2128.614300. HEALTH INSURANCE EXPENSE	265,000	304,498	391,197	356,646	349,934	349,934
03.2128.614400. FICA TAXES	88,060	80,947	86,521	94,973	102,049	105,516
03.2128.615100. UNIFORM ALLOWANCE	10,000	9,000	16,000	11,400	15,200	15,200
03.2128.621100. OFFICE SUPPLIES EXPENSE	5,000	4,278	2,500	4,072	1,500	1,500
03.2128.622500. CLOTHING & UNIFORM EXPENSE	3,000	3,051	3,000	1,455	3,000	3,000
03.2128.622600. POLICE SUPPLIES EXPENSE	2,500	-	2,500	14,063	2,500	2,500
03.2128.622700. POLICE SAFETY EXPENSE	2,800	1,523	2,800	11,571	2,800	2,800
03.2128.622900. OPERATING EXPENSE	35,000	24,212	85,000	11,498	85,000	85,000
03.2128.623700. FLEET DEPT USE ONLY	16,500	22,236	17,000	19,627	17,000	17,000
03.2128.624400. RADIO SUPPLIES EXPENSE	1,500	-	1,500	-	1,500	1,500
03.2128.631100. POSTAGE SHIPPING & BOX RENT	2,900	1,934	2,000	2,016	2,000	2,000
03.2128.632200. PRINTING EXPENSE	300	-	-	-	-	-
03.2128.632400. COPYING EXPENSE	1,000	498	-	753	750	750
03.2128.633300. LIBRARY & RECREATION	500	438	500	-	500	500
03.2128.633500. DUES & MEETINGS EXPENSE	200	77	700	192	700	700
03.2128.634500. TELEPHONE EXPENSE	1,900	1,325	2,000	281	1,200	1,200
03.2128.634540. CELL PHONE EXPENSE	2,100	1,878	2,100	1,724	2,100	2,100
03.2128.636300. EQUIPMENT REPAIR & MAINT	10,000	2,352	11,000	3,284	11,000	11,000
03.2128.637200. TRAVEL	6,500	201	6,500	399	5,000	5,000
03.2128.638300. EDUCATION & TRAINING EXPENSE	4,500	-	20,000	2,235	15,000	15,000
03.2128.639700. CONTRACTUAL SERVICES EXPENSE	20,000	40,772	45,000	43,935	45,000	45,000
03.2128.639900. MEDICAL EXPENSE	336,000	423,142	441,324	472,134	368,400	368,400
03.2128.661000. DEBT SERVICE - PRINCIPAL	20,000	21,927	25,670	19,659	20,004	20,004
03.2128.662000. DEBT SERVICE - INTEREST	3,500	3,000	6,107	6,791	6,000	6,000
03.2128.671100. FOOD SERVICE	214,200	276,223	225,000	261,389	271,580	271,580
03.2128.671101. LAUNDRY & KITCHEN SUPPLIES	5,000	3,736	5,000	6,804	5,000	5,000
03.2128.671102. INMATE HYGIENE	2,000	3,277	4,500	260	2,500	2,500
03.2128.671103. INMATE CLOTHING	1,500	1,612	1,500	993	1,500	1,500
03.2128.671150. INMATE PROGRAMS	250	1,781	250	-	250	250
03.2128.671161. MATTRESS & PILLOW REPLACEMEN	2,500	-	3,500	-	2,000	2,000
03.2128.671162. BEDDING & LINNENS	1,000	2,200	-	-	-	-
03.2128.694100. CAPITAL EXPENDITURE	-	46,905	-	-	-	-
Total Expenditure	2,331,318	2,461,158	2,656,658	2,589,636	2,674,935	2,723,722
NET REVENUES OVER (UNDER) EXPENDITURES	(2,028,318)	(2,111,003)	(2,294,658)	(2,212,620)	(2,346,135)	(2,394,922)
2151. 911 COMMUNICATIONS						
Revenue						
03.2151.XXXXX. Outside Agency Fees	\$ -	\$ -	\$ -	\$ -	\$ 315,850	
03.2151.364900. MISCELLANEOUS REIMBURSEMENT	-	276	-	2,493	-	
Total Revenue	-	276	-	2,493	315,850	
Expenditure						
03.2151.611100. SALARIES & WAGES	202,881	170,436	202,881	118,955	175,765	215,054
03.2151.611101. OVERTIME	60,000	26,575	25,000	10,941	25,000	25,000
03.2151.611103. HOLIDAY PAY	10,000	5,683	10,000	4,721	10,000	10,000
03.2151.614300. HEALTH INSURANCE EXPENSE	230,308	117,548	126,308	126,487	163,254	189,254
03.2151.614400. FICA TAXES	22,388	42,078	51,735	9,100	13,446	16,452
03.2151.621100. OFFICE SUPPLIES EXPENSE	3,000	1,474	3,000	1,797	800	800
03.2151.621900. MISCELLANEOUS EXPENSE	500	794	500	39	100	100
03.2151.622500. CLOTHING & UNIFORM EXPENSE	800	545	800	-	1,000	1,000
03.2151.622900. OPERATING EXPENSE	3,000	2,637	3,000	1,824	3,000	3,000
03.2151.623700. FLEET DEPT USE ONLY	8,500	6,217	6,000	1,951	3,000	3,000
03.2151.624400. RADIO SUPPLIES EXPENSE	-	30,996	-	-	-	-

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
03.2151.633100. PUBLIC NOTICES	9,000	5,472	5,000	-	-	-
03.2151.633500. DUES & MEETINGS EXPENSE	350	445	450	279	900	900
03.2151.634520. RADIO AND TOWER REPAIR	50,000	37,487	50,000	29,284	50,000	50,000
03.2151.634540. CELL PHONE EXPENSE	2,000	1,708	2,000	1,707	1,700	1,700
03.2151.636300. EQUIPMENT REPAIR & MAINT	1,000	800	1,000	879	1,000	1,000
03.2151.637200. TRAVEL	2,200	4,026	3,000	4,113	4,000	4,000
03.2151.638300. EDUCATION & TRAINING EXPENSE	2,500	228	3,000	1,207	3,000	3,000
03.2151.639700. CONTRACTUAL SERVICES EXPENSE	170	524	200	391	200	200
Total Expenditure	608,597	455,673	493,874	313,674	456,165	524,460
NET REVENUES OVER (UNDER) EXPENDITURES	(608,597)	(455,397)	(493,874)	(311,181)	(140,315)	(208,610)

2180. CORONER						
Revenue						
03.2180.364900. MISCELLANEOUS REIMBURSEMENT	\$ -	\$ 6,465	\$ -	\$ -	\$ -	
Total Revenue	-	6,465	-	-	-	-
Expenditure						
03.2180.611100. SALARIES & WAGES	192,541	192,541	187,310	208,004	216,253	
03.2180.614300. HEALTH INSURANCE EXPENSE	77,587	77,587	73,892	62,946	62,946	
03.2180.614400. FICA TAXES	14,729	14,729	14,329	15,912	16,543	
03.2180.621100. OFFICE SUPPLIES EXPENSE	2,500	1,715	2,500	1,152	2,500	
03.2180.622900. OPERATING EXPENSE	7,500	6,393	8,000	10,859	8,000	
03.2180.623700. FLEET DEPT USE ONLY	20,000	13,556	20,000	10,728	12,000	
03.2180.631100. POSTAGE SHIPPING & BOX RENT	200	15	100	129	150	
03.2180.633500. DUES & MEETINGS EXPENSE	2,000	1,798	2,000	1,313	3,000	
03.2180.634540. CELL PHONE EXPENSE	4,920	2,441	2,500	2,400	2,260	
03.2180.635100. PROFESSIONAL SERVICES	66,000	45,065	68,000	69,304	68,000	
03.2180.636300. EQUIPMENT REPAIR & MAINT	-	367	-	599	750	
03.2180.637200. TRAVEL	3,500	6,241	4,000	4,776	4,000	
03.2180.638300. EDUCATION & TRAINING EXPENSE	5,500	5,040	13,500	11,608	6,500	
03.2180.661000. DEBT SERVICE - PRINCIPAL	31,966	31,966	33,265	31,204	9,965	
03.2180.662000. DEBT SERVICE - INTEREST	2,362	2,362	1,065	1,117	57	
03.2180.694100. CAPITAL EXPENDITURE	50,000	59,602	-	-	-	
Total Expenditure	481,305	461,418	430,461	432,052	412,925	
NET REVENUES OVER (UNDER) EXPENDITURES	(481,305)	(454,953)	(430,461)	(432,052)	(412,925)	

2420. BUILDING						
Revenue						
03.2420.321600. BUILDING CONTRACTOR'S LICENSE	\$ 40,000	\$ 32,924	\$ 40,000	\$ 34,867	\$ 40,000	
03.2420.322100. BUILDING PERMITS	600,000	563,153	600,000	702,785	600,000	
03.2420.322150. REINSPECTION FEES	6,500	4,227	6,500	5,100	5,000	
03.2420.322400. MECHANICAL PERMITS	25,000	29,345	35,000	24,133	30,000	
03.2420.322500. PLAN REVISION FEE	3,000	611	3,000	1,733	2,000	
03.2420.322600. MOVE AND SET PERMITS	26,000	393	500	-	500	
03.2420.323000. DEMOLITION PERMITS	2,500	1,091	2,000	400	2,000	
03.2420.323200. RENEWAL FEES/PERMITS	32,000	28,020	35,000	35,267	35,000	
03.2420.324300. OTHER PERMITS	800	1,091	15,000	9,839	15,000	
03.2420.324400. ROOFING PERMITS	50,000	53,891	60,000	45,467	60,000	
03.2420.324500. EXCAVATING PERMITS	1,000	15,491	20,000	23,733	20,000	
03.2420.341200. SALE OF MAPS,PUBLICATIONS	1,000	1,253	2,000	368	1,000	
03.2420.341300. TEMP CERT OF OCC (TCO'S)	1,000	109	750	667	750	
03.2420.364900. MISCELLANEOUS REIMBURSEMENT	-	-	750	-	-	
Total Revenue	788,800	731,599	820,500	884,359	811,250	
Expenditure						
03.2420.611100. SALARIES & WAGES	183,005	233,618	356,805	280,441	329,440	356,805
03.2420.611101. OVERTIME	-	17,342	20,000	10,631	15,000	15,000
03.2420.614300. HEALTH INSURANCE EXPENSE	102,050	69,202	69,000	45,626	65,312	27,295.58
03.2420.614400. FICA TAXES	14,000	17,872	27,296	21,454	25,202	27,296
03.2420.621100. OFFICE SUPPLIES EXPENSE	500	-	500	-	-	-
03.2420.621900. MISCELLANEOUS EXPENSE	500	-	500	-	500	500
03.2420.622500. UNIFORMS	-	2,506	-	-	5,000	5,000
03.2420.623700. FLEET DEPT USE ONLY	25,000	39,741	25,000	15,691	28,000	28,000
03.2420.631100. POSTAGE SHIPPING & BOX RENT	50	4	50	-	-	-
03.2420.633500. DUES & MEETINGS EXPENSE	1,000	-	500	100	500	500
03.2420.634540. CELL PHONE EXPENSE	6,000	4,221	3,000	2,039	2,200	2,200

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
03.2420.637200. TRAVEL	1,500	4,284	5,000	2,500	5,000	5,000
03.2420.638200. BOOK EXPENSE	5,000	2,598	2,000	1,605	3,000	3,000
03.2420.638300. EDUCATION & TRAINING EXPENSE	7,500	2,265	7,500	2,569	7,500	7,500
03.2420.639700. CONTRACT SERVICES	50,000	258	50,000	7,760	50,000	50,000
Total Expenditure	396,105	393,911	567,151	390,415	536,654	528,096
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 392,695	\$ 337,688	\$ 253,349	\$ 493,943	\$ 274,596	\$ (528,096)
2421. CADM-PLANNING & BOA						
Expenditure						
03.2421.619301. PLANNING & BOA MEMBER EXP	\$ 2,000	\$ 1,364	\$ 2,000	\$ 1,933	\$ 2,000	
03.2421.632400. COPING EXPENSE	1,500	-	-	-	-	
03.2421.633100. PUBLIC NOTICES	3,500	44	500	54	500	
03.2421.637200. TRAVEL	2,000	2,511	3,000	3,303	3,000	
03.2421.638300. EDUCATION & TRAINING EXPENSE	2,000	-	1,000	-	1,000	
Total Expenditure	11,000	3,919	6,500	5,290	6,500	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (11,000)	\$ (3,919)	\$ (6,500)	\$ (5,290)	\$ (6,500)	
2422. CODE ENFORCEMENT						
Revenue						
03.2422.335001. MISC REIMBURSEMENT-CLEANUP	\$ -	\$ 16,136	\$ 15,000	\$ 2,402	\$ 3,500	
Total Revenue	-	16,136	15,000	2,402	3,500	
Expenditure						
03.2422.611100. SALARIES & WAGES	180,000	87,513	161,000	89,772	109,200	161,000
03.2422.614300. HEALTH INSURANCE EXPENSE	78,000	36,946	36,946	15,631	36,946	
03.2422.614400. FICA TAXES	12,393	6,695	12,317	6,868	8,354	
03.2422.621100. OFFICE SUPPLIES EXPENSE	1,000	-	500	-	-	
03.2422.631100. POSTAGE SHIPPING & BOX RENTAL	1,000	-	200	-	500	
03.2422.634540. CELL PHONE EXPENSE	1,800	-	1,800	1,595	2,500	
03.2422.637200. TRAVEL	2,500	-	600	150	1,800	
03.2422.638300. EDUCATION & TRAINING EXPENSE	15,000	-	1,500	450	600	
03.2422.639700. CONTRACTUAL SERVICES EXPENSE	-	-	10,000	747	5,000	
03.2422.639703. CONTRACTUAL SERVICES - CLEANUP	-	-	5,000	-	-	
03.2422.639704. CONTRACTUAL SERVICES - OTHER ENV PRO	-	-	5,000	-	-	
03.2422.694100. CAPITAL EXPENDITURE	10,000	-	-	-	-	
Total Expenditure	301,693	131,154	234,863	115,212	164,900	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (301,693)	\$ (115,018)	\$ (219,863)	\$ (112,810)	\$ (161,400)	
2980. ANIMAL CONTROL						
Revenue						
03.2980.322700. DOG LICENSES	\$ 1,200	\$ 6,144	\$ 1,200	\$ 2,568	\$ 3,000	
03.2980.345500. ANIMAL CONTROL & SHELTER FEES	1,000	290	1,000	-	2,500	
03.2980.351500. ANIMAL CONTROL FINES	6,000	3,786	6,000	1,838	6,000	
03.2980.XXXXXX. Misc Reimbursement	-	-	-	1,100	-	
Total Revenue	8,200	10,220	8,200	5,506	11,500	
Expenditure						
03.2980.611100. SALARIES & WAGES	126,275	124,000	140,984	128,301	135,999	149,599
03.2980.611101. OVERTIME	18,000	15,000	18,000	207	5,000	5,000
03.2980.611103. HOLIDAY PAY	3,000	3,497	2,000	3,494	8,300	8,300
03.2980.614300. HEALTH INSURANCE EXPENSE	56,700	46,385	78,000	27,563	39,312	39,312
03.2980.614400. FICA TAXES	9,660	9,486	10,785	10,098	11,421	12,462
03.2980.615100. UNIFORM ALLOWANCE	1,500	2,046	2,400	1,200	2,400	2,400
03.2980.621100. OFFICE SUPPLIES EXPENSE	200	85	200	-	-	-
03.2980.622500. CLOTHING & UNIFORM EXPENSE	200	58	1,500	1,737	2,400	2,400
03.2980.622700. AC SAFETY EXPENSE	-	-	2,200	-	2,200	2,200
03.2980.622900. OPERATING EXPENSE	7,500	7,143	2,500	4,965	2,500	2,500
03.2980.623700. FLEET DEPT USE ONLY	20,000	18,045	20,000	9,341	20,000	20,000
03.2980.634540. CELL PHONE EXPENSE	1,650	1,602	1,650	1,119	1,587	1,587
03.2980.637200. TRAVEL	1,500	305	1,500	1,109	3,000	3,000
03.2980.638300. EDUCATION & TRAINING EXPENSE	1,000	1,128	1,500	2,292	3,000	3,000
03.2980.639700. CONTRACT SERVICES	-	-	5,000	326	5,000	5,000
Total Expenditure	247,185	228,780	288,219	191,750	242,119	256,760
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (238,985)	\$ (218,560)	\$ (280,019)	\$ (186,245)	\$ (230,619)	\$ (245,260)

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
3400. FACILITIES MANAGEMENT						
Revenue						
03.3400.340010. FACILITY-PATRONAGE REFUND	\$ -	\$ -	\$ -	\$ -	\$ 10	
03.3400.341100. SALE OF ASSETS	-	239,608	-	-	-	
03.3400.347500. FACILITIES USE FEE	14,000	440	11,000	1,087	5,000	
03.3400.362102. SHOOTING RANGE FEES	20,000	57,794	30,000	44,539	55,000	
03.3400.364900. MISCELLANEOUS REIMBURSEMENT	-	-	-	-	-	
Total Revenue	34,000	297,842	41,000	45,625	60,010	
Expenditure						
03.3400.611100. SALARIES & WAGES	231,010	262,447	202,072	241,020	280,000	
03.3400.614300. HEALTH INSURANCE EXPENSE	116,449	71,760	104,208	95,136	102,000	
03.3400.614400. FICA TAXES	17,674	19,446	11,557	18,438	21,420	
03.3400.621100. OFFICE SUPPLIES EXPENSE	2,000	4,099	4,000	2,309	400	
03.3400.621900. MISCELLANEOUS EXPENSE	2,500	685	2,500	6,096	2,500	
03.3400.622500. UNIFORM EXPENSE	-	-	-	521	1,800	
03.3400.623700. FLEET DEPT USE ONLY	37,000	36,140	40,000	23,944	28,000	
03.3400.624000. EQUIPMENT & TOOLS RENTAL EXP	20,000	-	5,000	-	20,000	
03.3400.624100. TOOL SUPPLIES EXPENSE	3,000	-	-	-	100	
03.3400.631100. POSTAGE SHIPPING & BOX RENT	300	100	100	100	100	
03.3400.633500. DUES & MEETING EXPENSE	-	541	1,000	-	500	
03.3400.634100. ELECTRICITY EXPENSE	-	-	-	-	100	
03.3400.634200. DRINKING WATER	2,800	-	-	67	-	
03.3400.634540. CELL PHONE EXPENSE	3,600	3,330	3,600	2,960	3,050	
03.3400.636300. EQUIPMENT REPAIR & MAINT	2,000	624	2,000	744	18,000	
03.3400.636600. FACILITIES REPAIR & MAINT	100,320	25,503	65,000	6,285	65,000	
03.3400.637200. TRAVEL	-	994	-	-	500	
03.3400.638300. EDUCATION & TRAINING EXPENSE	2,500	-	2,500	-	2,000	
03.3400.639700. CONTRACTUAL SERVICES EXPENSE	7,000	7,625	7,000	60	7,500	
03.3400.662102. SHOOTING RANGE	3,200	6,645	5,000	6,977	5,000	
03.3400.694100. CAPITAL EXPENDITURE	-	-	-	-	-	
Total Expenditure	551,353	439,939	455,537	404,658	557,970	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (517,353)	\$ (142,097)	\$ (414,537)	\$ (359,033)	\$ (497,960)	
3430. MAINTENANCE						
Expenditure						
03.3430.621501. INSPECTIONS	\$ 2,900	\$ 1,329	\$ -	\$ 996	\$ 3,200	
03.3430.622300. JANITORIAL SUPPLIES	16,500	19,360	16,500	24,837	19,500	
03.3430.624100. SMALL TOOLS & EQUIPMENT	5,000	769	5,000	9,093	8,000	
03.3430.624200. SIGN EXPENSE	500	5,029	500	699	500	
03.3430.633100. PUBLIC NOTICES	-	-	-	-	-	
03.3430.634100. ELECTRICITY EXPENSE	180,000	173,055	180,000	145,951	180,000	
03.3430.634200. WATER & SANITATION EXPENSE	158,256	135,870	158,000	140,580	160,000	
03.3430.634400. HEATING FUEL - PROPANE	160,000	135,631	160,000	162,195	151,000	
03.3430.634410. HEATING FUEL - NATURAL GAS	153,000	64,191	150,000	67,852	88,000	
03.3430.634500. TELEPHONE EXPENSE	120,000	74,516	120,000	52,287	78,500	
03.3430.636100. LANDSCAPING	-	3,920	-	-	-	
03.3430.636300. MAINTENANCE & REPAIRS	150,000	76,498	150,000	74,707	150,000	
03.3430.636350. PROJECT MAINTENANCE	85,000	54,405	50,000	30,983	50,000	
03.3430.639700. CONTRACTUAL SERVICES EXPENSE	300,000	286,045	300,000	296,479	300,000	
03.3430.645301. SNOW & ICE	25,000	17,761	25,000	29,660	29,000	
03.3430.694100. CAPITAL EXPENDITURE	150,000	31,337	210,000	86,887	210,000	
Total Expenditure	1,506,156	1,079,716	1,525,000	1,123,204	1,427,700	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (1,506,156)	\$ (1,079,716)	\$ (1,525,000)	\$ (1,123,204)	\$ (1,427,700)	
3460. SAFETY & SECURITY						
Expenditure						
03.3460.617500. DOOR HARDWARE	\$ 10,000	\$ 5,365	\$ 10,000	\$ 652	\$ 10,000	
03.3460.621501. INSPECTIONS	600	5,842	7,000	3,137	7,000	
03.3460.624100. SMALL TOOLS & EQUIPMENT	1,000	1,000	1,000	1,406	1,000	
03.3460.639700. CONTRACTUAL SERVICES EXPENSE	35,000	13,571	30,000	41,192	52,000	
Total Expenditure	46,600	25,778	48,000	46,387	70,000	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (46,600)	\$ (25,778)	\$ (48,000)	\$ (46,387)	\$ (70,000)	

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
3500. CSU EXTENSION SERVICES						
Revenue						
03.3500.364900. MISCELLANEOUS REIMBURSEMENT	\$ -	\$ 2,970	\$ -	\$ 20	\$ -	
Total Revenue	-	2,970	-	20	-	
Expenditure						
03.3500.611100. SALARIES & WAGES	-	-	-	2,268	3,000	
03.3500.611101. OVERTIME	-	-	-	284	300	
03.3500.614400. FICA TAXES	-	-	-	195	230	
03.3500.621100. OFFICE SUPPLIES EXPENSE	2,000	570	3,000	500	2,000	
03.3500.621800. 4H AWARDS & EXPENSE	3,500	2,064	4,000	1,000	3,500	
03.3500.621900. MISCELLANEOUS EXPENSE	300	486	1,000	-	750	
03.3500.623700. FLEET DEPT USE ONLY	-	1,831	6,000	750	4,000	
03.3500.631100. POSTAGE, SHIPPING & BOX RENT	100	509	500	500	500	
03.3500.634540. CELL PHONE EXPENSE	1,500	976	1,500	960	1,500	
03.3500.636300. EQUIPMENT REPAIR & MAINT	3,500	2,511	3,500	939	3,500	
03.3500.637200. TRAVEL	6,500	1,051	4,250	755	4,250	
03.3500.638300. EDUCATION & TRAINING EXPENSE	750	1,755	3,000	413	2,500	
03.3500.639700. CONTRACTUAL SERVICES EXPENSE	138,280	127,946	132,763	95,583	161,908	
Total Expenditure	156,430	139,699	159,513	101,400	184,408	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (156,430)	\$ (136,729)	\$ (159,513)	\$ (101,380)	\$ (184,408)	
3550. FAIRGROUND OPERATIONS						
Expenditure						
03.3550.633406. FAIR EXPENSE	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 80,000	
03.3550.639700. FAIR CONTRACT SVCS	-	-	21,500	21,500	20,000	
Total Expenditure	-	-	96,500	96,500	100,000	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ (96,500)	\$ (96,500)	\$ (100,000)	
3700. HSVC-VETERAN'S OFFICER						
Revenue						
03.3700.334900. STATE GRANTS-VETERANS OFFICE	\$ 26,000	\$ 26,142	\$ 27,000	\$ 18,593	\$ 27,000	
Total Revenue	26,000	26,142	27,000	18,593	27,000	
Expenditure						
03.3700.611100. SALARIES & WAGES	106,507	87,581	87,581	88,921	71,563	
03.3700.614300. HEALTH INSURANCE EXPENSE	-	714	774	566	774	
03.3700.614400. FICA TAXES	8,148	6,237	6,237	6,802	10,441	
03.3700.621100. OFFICE SUPPLIES EXPENSE	1,000	611	800	599	800	
03.3700.621900. MISCELLANEOUS EXPENSE	-	102	130	-	130	
03.3700.623700. FLEET DEPT USE ONLY	-	112	140	1,384	140	
03.3700.631100. POSTAGE SHIPPING BOX RENT	200	-	-	-	-	
03.3700.634540. CELL PHONE EXPENSE	1,000	976	977	960	977	
03.3700.636300. EQUIPMENT REPAIR & MAINT	-	-	-	-	-	
03.3700.637200. TRAVEL	1,500	478	-	-	-	
03.3700.638300. EDUCATION & TRAINING EXPENSE	400	400	1,000	-	1,000	
03.3700.638600. OUTREACH EXPENSES	500	80	580	107	580	
Total Expenditure	119,255	97,291	98,219	99,339	86,405	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (93,255)	\$ (71,149)	\$ (71,219)	\$ (80,745)	\$ (59,405)	
4100. ENV AND CODE COMPLIANCE						
Revenue						
03.4100.321900. SEPTIC INSTALLER LICENSES	\$ 7,000	\$ 3,464	\$ 7,000	\$ 3,525	\$ 4,000	
03.4100.322101. SPA CODE ENFORCE RUBBISH J	10,000	16,102	20,000	3,567	3,500	
03.4100.322800. DRIVEWAY CUT PERMITS	50,000	48,327	50,000	45,788	50,000	
03.4100.341401. SALE OF REGS - SEPTIC	100	100	100	-	100	
03.4100.344600. SEPTIC PERMITS	165,000	94,028	80,000	78,750	80,000	
03.4100.344601. SEPTIC REPAIRS	30,000	19,430	25,000	20,006	25,000	
03.4100.344602. SEPTIC PERMIT RENEWAL FEES	4,000	7,255	4,000	11,400	10,000	
03.4100.344603. RE INSPECTION FEES	1,000	2,726	1,000	1,013	1,000	
03.4100.344604. SEPTIC SITE EVALUATIONS	20,000	-	-	-	-	
03.4100.344605. TOT / UNDOCUMENTED SYSTEMS	4,500	25,036	25,000	28,050	25,000	
Total Revenue	291,600	216,468	212,100	192,098	198,600	
Expenditure						

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
03.4100.611100. SALARIES & WAGES	193,068	143,646	157,040	159,789	154,960	157,040
03.4100.611101. OVERTIME	-	4,351	5,000	6,441	6,500	6,500
03.4100.614300. HEALTH INSURANCE EXPENSE	75,000	76,050	52,210	88,946	88,946	88,946
03.4100.614400. FICA TAXES	14,770	10,989	12,014	12,224	11,854	12,014
03.4100.621100. OFFICE SUPPLIES EXPENSE	-	88	-	52	-	-
03.4100.621900. MISCELLANEOUS EXPENSE	-	-	-	14	500	500
03.4100.621902. LAND CLOSURE COSTS	-	-	-	129	-	-
03.4100.622100. CHEMICALS & SUPPLIES	500	-	500	-	500	500
03.4100.623700. FLEET DEPT USE ONLY	10,000	29	9,000	11,239	-	-
03.4100.631100. POSTAGE SHIPPING & BOX RENT	200	17	100	18	100	100
03.4100.633100. PUBLIC NOTICES	100	-	100	-	100	100
03.4100.633500. DUES & MEETINGS EXPENSE	1,000	147	1,000	990	1,000	1,000
03.4100.634540. CELL PHONE EXPENSE	2,000	2,034	2,000	1,580	2,000	2,000
03.4100.636300. EQUIPMENT REPAIR & MAINT	-	83	-	-	-	-
03.4100.637200. TRAVEL	1,000	1,597	2,000	397	2,000	2,000
03.4100.638300. EDUCATION & TRAINING EXPENSE	3,000	4,040	3,000	372	3,000	3,000
03.4100.639700. CONTRACTUAL SERVICES EXPENSE	10,000	6,086	-	37,789	25,000	25,000
03.4100.639703. CONTRACTUAL SERVICES-CLEANUP	75,000	-	-	-	-	-
03.4100.639704. CONTRACTUAL SVCS-OTHER ENV PRO	6,000	-	-	-	-	-
Total Expenditure	391,638	249,157	243,964	319,980	296,460	298,700

NET REVENUES OVER (UNDER) EXPENDITURES **\$ (100,038) \$ (32,689) \$ (31,864) \$ (127,883) \$ (97,860) \$ (100,100)**

4173. PUBLIC HEALTH NURSING

Revenue					
03.4173.332400. FEDERAL GRANTS	\$ -	\$ -	\$ 19,874	\$ -	\$ 12,371
03.4173.334501. STATE GRANTS-HEALTH	118,000	117,666	139,975	131,088	126,924
03.4173.345603. HEALTH NURSE FEES	-	1,388	1,500	1,569	1,500
03.4173.364900. MISCELLANEOUS REIMBURSEMENT	-	236	-	1,323	800
03.4173.368900. MISCELLANEOUS REVENUE	-	59	-	-	-
03.4173.385600. REGISTRAR FEES-VITAL RECORDS	-	967	1,500	1,754	1,500
Total Revenue	118,000	120,316	162,849	135,734	143,095

Expenditure					
03.4173.611100. SALARIES & WAGES	232,815	216,001	224,540	197,401	207,414
03.4173.611101. OVERTIME	-	-	-	-	-
03.4173.614300. HEALTH INSURANCE EXPENSE	50,000	52,503	56,374	43,513	26,846
03.4173.614400. FICA TAXES	18,575	16,524	17,178	15,101	15,867
03.4173.621100. OFFICE SUPPLIES EXPENSE	3,500	404	2,500	266	1,000
03.4173.621102. CLINIC EXPENSE	200	2,933	3,500	3,202	3,500
03.4173.621120. VITAL RECORDS EXPENSE	-	211	200	224	200
03.4173.621900. MISCELLANEOUS EXPENSE	-	44	-	-	-
03.4173.622100. CHEMICALS & SUPPLIES	-	20	-	504	-
03.4173.623700. FLEET DEPT USE ONLY	6,500	1,740	6,500	1,364	3,000
03.4173.631100. POSTAGE SHIPPING & BOX RENT	-	-	-	-	-
03.4173.633500. DUES & MEETINGS EXPENSE	1,900	1,513	2,250	405	2,375
03.4173.633700. ADVERTISING AND PROMOTION	-	-	150	-	150
03.4173.634540. CELL PHONE EXPENSE	2,040	1,686	2,136	1,695	2,140
03.4173.636300. EQUIPMENT REPAIR & MAINT	1,840	1,308	1,840	890	1,080
03.4173.637200. TRAVEL	2,000	(292)	3,000	534	1,500
03.4173.638300. EDUCATION & TRAINING EXPENSE	1,300	276	1,300	63	3,000
03.4173.639700. CONTRACTUAL SERVICES EXPENSE	8,250	7,759	8,250	8,730	8,100
Total Expenditure	328,920	302,630	329,718	273,891	276,172

NET REVENUES OVER (UNDER) EXPENDITURES **(210,920) (182,314) (166,869) (138,157) (133,077)**

4175. EMERGENCY MANAGEMENT

Revenue					
03.4175.332400. FEDERAL GRANTS	\$ 69,000	\$ 59,573	\$ 54,212	\$ 54,212	\$ 54,212
Total Revenue	69,000	59,573	54,212	54,212	54,212

Expenditure						
03.4175.611100. SALARIES & WAGES	142,913	190,551	149,700	148,596	147,896	158,249
03.4175.614300. HEALTH INSURANCE EXPENSE	39,104	52,139	39,104	26,208	26,208	26,208
03.4175.614400. FICA TAXES	5,717	7,623	11,452	11,368	11,314	12,106
03.4175.621100. OFFICE SUPPLIES	1,000	-	1,000	135	100	100
03.4175.621900. MISCELLANEOUS EXPENSE	1,500	143	1,500	(48)	1,000	1,000
03.4175.623700. FLEET DEPT USE ONLY	5,000	3,999	5,000	3,379	5,000	5,000

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
03.4175.631100. POSTAGE & SHIPPING	50	-	50	50	50	50
03.4175.633500. DUES & MEETING EXPENSE	1,500	277	1,500	787	1,200	1,200
03.4175.634540. CELL PHONE EXPENSE	1,500	1,397	1,500	1,172	1,550	1,550
03.4175.636300. EQUIPMENT REPAIR & MAINT	500	381	500	356	500	500
03.4175.637200. TRAVEL	1,500	416	1,500	195	1,000	1,000
03.4175.638300. EDUCATION AND TRAINING	1,500	37	1,500	149	1,000	1,000
03.4175.639700. CONTRACTUAL SERVICES	-	-	-	5,915	-	-
Total Expenditure	201,784	256,962	214,306	198,261	196,818	207,963
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (132,784)	\$ (197,389)	\$ (160,094)	\$ (144,049)	\$ (142,606)	\$ (153,751)

4200. DSVC-DEVELOPMENT SERVICES						
Revenue						
03.4200.334103 MISC GRANT REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	-	-	-	-	-	-
Expenditure						
03.4200.611100. SALARIES & WAGES	275,840	202,098	198,560	136,199	187,484	208,560
03.4200.614300. HEALTH INSURANCE EXPENSE	179,468	60,598	63,018	31,312	50,050	50,050
03.4200.614400. FICA TAXES	21,102	15,460	15,190	10,419	14,343	15,955
03.4200.621100. OFFICE SUPPLIES EXPENSE	5,000	2,329	4,000	2,015	500	500
03.4200.621600. COMPUTER SUPPLIES	1,500	-	1,000	-	1,000	1,000
03.4200.621900. MISCELLANEOUS EXPENSE	2,097	-	500	-	500	500
03.4200.622500. UNIFORMS	-	3,092	-	-	5,000	5,000
03.4200.623700. FLEET DEPT USE ONLY	5,000	9,485	8,000	243	-	-
03.4200.632400. COPYING EXPENSE	3,000	4,438	1,500	799	1,000	1,000
03.4200.633500. DUES & MEETINGS EXPENSE	750	972	2,000	40	2,000	2,000
03.4200.634540. CELL PHONE EXPENSE	1,600	2,244	1,000	505	1,000	1,000
03.4200.636300. EQUIPMENT REPAIR & MAINT	5,000	1,645	5,000	1,289	2,000	2,000
03.4200.637200. TRAVEL	1,500	-	-	-	-	-
03.4200.638300. EDUCATION & TRAINING EXPENSE	1,500	-	-	2,949	1,500	1,500
03.4200.639700. CONTRACTUAL SERVICES EXPENSE	80,000	50,000	50,000	14,199	50,000	50,000
Total Expenditure	583,357	352,361	349,768	199,969	316,377	339,065
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (583,357)	\$ (352,361)	\$ (349,768)	\$ (199,969)	\$ (316,377)	\$ (339,065)

5500. LIBRARY OPERATION						
Revenue						
03.5500.332400. FEDERAL GRANTS	\$ -	\$ -	\$ -	-	-	-
03.5500.334100. STATE GRANTS	7,355	4,725	7,325	23,409	7,358	-
03.5500.334103. OTHER GRANT FUNDING	-	-	-	-	-	-
03.5500.364900. MISCELLANEOUS REIMBURSEMENT	-	10,803	-	50	-	-
03.5500.367200. DONATIONS	200	-	300	-	-	-
03.5500.368900. MISC REVENUE	2,000	1,325	2,000	344	-	-
03.5500.378000. OTHER PROGRAM INCOME	20,000	-	-	-	-	-
Total Revenue	29,555	16,853	9,625	23,803	7,358	-
Expenditure						
03.5500.611100. SALARIES & WAGES	248,313	278,368	280,000	263,802	205,790	-
03.5500.614300. HEALTH INSURANCE EXPENSE	13,104	13,104	13,104	10,584	11,000	-
03.5500.614400. FICA TAXES	18,996	21,295	21,420	20,181	15,743	-
03.5500.619300. LIBRARY BOARD EXPENSE	725	1,132	750	593	750	-
03.5500.621100. OFFICE SUPPLIES EXPENSE	3,000	2,909	3,000	2,565	1,000	-
03.5500.621600. COMPUTER SUPPLIES EXPENSE	2,500	-	2,500	328	1,000	-
03.5500.621900. MISCELLANEOUS EXPENSE	3,000	888	1,000	40	500	-
03.5500.621904. STATE GRANT EXPENSE	7,355	4,680	-	26,393	7,358	-
03.5500.621905. OTHER GRANT FUNDED EXPENSE	20,000	4,313	-	4,004	-	-
03.5500.623700. FLEET DEPT USE ONLY	5,000	1,204	5,000	1,966	1,500	-
03.5500.631100. POSTAGE EXPENSE	300	59	300	129	200	-
03.5500.631200. COURIER SERVICE	2,500	3,201	3,000	-	-	-
03.5500.633500. DUES & MEETINGS EXPENSE	1,000	626	1,000	200	600	-
03.5500.634540. CELL PHONE EXPENSE	650	488	500	512	500	-
03.5500.634550. INTERNET EXPENSE	1,200	983	1,200	1,611	1,600	-
03.5500.636300. EQUIPMENT REPAIR & MAINT	2,200	2,836	2,500	4,475	4,500	-
03.5500.637200. TRAVEL	4,000	1,307	4,000	2,000	2,500	-
03.5500.638300. EDUCATION & TRAINING	3,000	517	3,000	2,011	2,500	-
03.5500.638500. NEWSPAPERS & SUBSCRIPTIONS	300	50	300	100	200	-
03.5500.639700. CONTRACTUAL SERVICES	20,000	18,802	20,000	15,000	15,000	-
03.5500.639800. SPECIAL PROGRAMMING	-	4,740	8,000	1,788	4,750	-

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
Total Expenditure	357,143	356,762	370,574	358,282	276,991	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (327,588)	\$ (339,909)	\$ (360,949)	\$ (334,479)	\$ (269,633)	
5900. EMPLOYEE ADVISORY COMMITTEE						
Expenditure						
03.5900.622900. PROGRAM EXP - EMP EVENTS	\$ 3,500	\$ 7,478	\$ 8,500	\$ 8,950		
Total Expenditure	3,500	7,478	8,500	8,950	-	
NET REVENUES OVER (UNDER) EXPENDITURES	(3,500)	(7,478)	(8,500)	(8,950)	-	
6170. ADVISORY BRD ON ENVIRONMENT						
Expenditure						
03.6170.633500. DUES & MEETINGS EXPENSE	\$ 1,750	\$ 1,575	\$ 1,750	\$ 1,400	\$ 1,500	
Total Expenditure	1,750	1,575	1,750	1,400	1,500	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (1,750)	\$ (1,575)	\$ (1,750)	\$ (1,400)	\$ (1,500)	
6519. NATIONAL HISTORIC AREA						
Revenue						
03.6519.364900. MISCELLANEOUS REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	
03.6519.367200. DONATIONS	-	-	-	-	-	
Total Revenue	-	-	-	-	-	
Expenditure						
03.6519.611100. SALARIES & WAGES	94,601	96,000	95,778	104,507	103,537	
03.6519.614300. HEALTH INSURANCE EXPENSE	99,892	55,575	78,000	33,000	52,000	
03.6519.614400. FICA TAXES	3,784	7,344	7,327	7,995	7,921	
03.6519.619300. BOARD MEMBER EXPENSE	1,000	-	-	-	-	
03.6519.621100. OFFICE SUPPLIES	2,500	912	1,500	375	500	
03.6519.621900. MISCELLANEOUS EXPENSE	1,000	4,198	1,000	10	200	
03.6519.621950. ARCHIVE EXPENSE	5,000	-	5,000	-	-	
03.6519.623700. FLEET DEPT USE ONLY	500	39	500	540	1,500	
03.6519.631100. POSTAGE & SHIPPING	100	104	150	-	150	
03.6519.632200. PRINTING	2,000	24	1,000	-	500	
03.6519.633100. PUBLIC NOTICES	-	72	-	132	150	
03.6519.633500. DUES & MEETINGS EXPENSE	2,500	3,935	3,500	2,500	3,500	
03.6519.633700. ADVERTISING	500	59	1,000	-	500	
03.6519.634540. CELL PHONE EXPENSE	1,400	1,530	1,400	1,215	1,300	
03.6519.636300. EQUIPMENT REPAIR & MAINT	500	158	250	356	400	
03.6519.637200. TRAVEL	5,000	3,330	6,000	2,013	3,000	
03.6519.638300. EDUCATION & TRAINING	2,400	1,110	2,000	3,170	3,000	
03.6519.639700. CONTRACTUAL SERVICES	51,000	46,823	55,000	55,000	55,000	
03.6519.672400. GRANT MATCH EXPENSE	10,000	6,350	10,000	10,000	10,000	
Total Expenditure	283,677	227,563	269,405	220,814	243,158	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (283,677)	\$ (227,563)	\$ (269,405)	\$ (220,814)	\$ (243,158)	
6525. WILKERSON PASS VISITOR CTR						
Revenue						
03.6525.341150. SALE OF RETAIL MERCHANDISE	\$ -	\$ 53,289	\$ 50,000	\$ 43,458	\$ 45,000	
03.6525.368900. MISCELLANEOUS REVENUE	35,000	-	-	-	-	
Total Revenue	35,000	53,289	50,000	43,458	45,000	
Expenditure						
03.6525.611100. SALARIES & WAGES	26,275	32,025	26,000	30,945	33,174	37,654
03.6525.614400. FICA TAXES	2,010	2,450	1,989	2,367	2,538	2,881
03.6525.621900. MISCELLANEOUS EXPENSE	2,500	4,451	2,500	2,643	2,500	2,500
03.6525.621902. INVENTORY	35,000	46,247	40,000	40,757	45,000	45,000
03.6525.623300. JANITORIAL SUPPLIES	5,000	237	-	-	-	-
Total Expenditure	70,785	85,410	70,489	76,712	83,212	88,035
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (35,785)	\$ (32,121)	\$ (20,489)	\$ (33,254)	\$ (38,212)	\$ (43,035)
6600. PC BROADBAND PROJECT						
Revenue						
03.6600.362100. BROADBAND CUSTOMER FEES	\$ 25,000	\$ 53,272	\$ 50,000	\$ 21,143	\$ 25,000	
03.6600.364900. MISC REIMBURSEMENT	-	-	-	-	-	

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
Total Revenue	25,000	53,272	50,000	21,143	25,000	
Expenditure						
03.6600.621900. MISC EXPENSE	-	-	-	-	-	
03.6600.639700. CONTRACTUAL SERVICES	200,000	183,934	200,000	171,887	175,000	
Total Expenditure	200,000	183,934	200,000	171,887	175,000	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (175,000)	\$ (130,662)	\$ (150,000)	\$ (150,744)	\$ (150,000)	
8500. CEMETERY BOARD						
Expenditure						
03.8500.619300. BOARD MEMBER EXPENSE	\$ 350	\$ 500	\$ 500	\$ 467	\$ 500	
03.8500.637200. TRAVEL	-	1,000	1,000	608	1,000	
03.8500.XXXXXX. HEADSTONE REPAIRS	-	-	-	-	1,000	
03.8500.XXXXXX. COMMUNITY OUTREACH	-	-	-	-	1,000	
03.8500.XXXXXX. LANDSCAPING	-	-	-	-	1,650	
03.8500.XXXXXX. FENCING	-	-	-	-	5,600	
03.8500.XXXXXX. SIGNS	-	-	-	-	4,350	
Total Expenditure	350	1,500	1,500	1,075	15,100	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (350)	\$ (1,500)	\$ (1,500)	\$ (1,075)	\$ (15,100)	
TOTAL REVENUES	\$ 18,943,367	\$ 20,652,693	\$ 19,901,328	\$ 18,823,776	\$ 20,240,743	
TOTAL EXPENDITURES	21,810,191	21,007,493	22,247,835	19,463,671	21,528,668	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (2,866,824)	\$ (354,800)	\$ (2,346,507)	\$ (639,895)	\$ (1,287,925)	

DEBT SERVICE (04)
PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 \$ **65,124**

2025

Plus Projected Revenues	414,000	
Less Projected Expenses	424,375	
 NET INCREASE (DECREASE) IN FUND BALANCE		<u>(10,375)</u>
PROJECTED FUND BALANCE AS OF 12/31/2025		<u><u>54,749</u></u>

2026

Plus Projected Revenues	414,000	
Less Projected Expenses	424,575	
 NET INCREASE (DECREASE) IN FUND BALANCE		<u>(10,575)</u>
PROJECTED FUND BALANCE AS OF 12/31/2026		<u><u>44,174</u></u>

DEBT SERVICE FUND	2024 BUDGET		2025		2026
	ADOPTED	END ESTIMATE	BUDGET	2025 YEAR	PROPOSED
			ADOPTED	END ESTIMATE	BUDGET
1000. RESERVE ACCOUNT					
Revenue					
04.1000.361200. INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -		
04.1000.361201. TRUSTEE INTEREST INCOME	-				
Total Revenue	-	-	-		
NET REVENUES OVER (UNDER) EXPENDITURES	-	-	-		
2000. BOND ACCOUNT					
Revenue					
04.2000.374100. TRANSFER FROM OTHER FUNDS	\$ 414,000	\$ 414,000	\$ 414,000	\$ 414,000	\$ 414,000
Total Revenue	414,000	414,000	414,000	414,000	414,000
Expenditure					
04.2000.621900. MISCELLANEOUS EXPENSE	2,200	2,000	2,000	2,000	2,000
04.2000.661000. DEBT SERVICE - PRINCIPAL	235,000	235,000	245,000	245,000	255,000
04.2000.662000. DEBT SERVICE - INTEREST	186,775	186,775	177,375	177,375	167,575
Total Expenditure	423,975	423,775	424,375	424,375	424,575
NET REVENUES OVER (UNDER) EXPENDITURES	(9,975)	(9,775)	(10,375)	(10,375)	(10,575)
Total Expenditures	423,975	423,775	424,375	424,375	424,575
TOTAL REVENUES	\$ 414,000	\$ 414,000	\$ 414,000	\$ 414,000	\$ 414,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (9,975)	\$ (9,775)	\$ (10,375)	\$ (10,375)	\$ (10,575)

AMERICAN RESCUE PLAN (05)
PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 \$ -

2025

Plus Projected Revenues	1,304,530	
Less Projected Expenses	1,202,028	
Projected Transfer to General Fund	102,502	
NET INCREASE (DECREASE) IN FUND BALANCE		0
PROJECTED FUND BALANCE AS OF 12/31/2025		0

2026

Plus Projected Revenues	923,292	
Less Projected Expenses	923,292	
Projected Transfer to General Fund	-	
NET INCREASE (DECREASE) IN FUND BALANCE		-
PROJECTED FUND BALANCE AS OF 12/31/2026		0

AMERICAN RESCUE PLAN FUND	2024 BUDGET	2024 YEAR END	2025 BUDGET	2025 YEAR END	2026
	ADOPTED	ESTIMATE	ADOPTED	ESTIMATE	PROPOSED BUDGET
0125. STATE AND LOCAL FISCAL RECOVERY FUNDS (CFDA 21.027)					
Revenue					
05.0125.332400. FEDERAL GRANTS	\$ 2,559,821	\$ 1,732,752	\$ 1,763,969	\$ 908,705	\$ 212,543
05.0125.361200. INTEREST ON INVESTMENTS	150,000	279,718	100,000	102,502	30,000
Total Revenue	2,709,821	2,012,470	1,863,969	1,011,207	242,543
Expenditure (Administration Dept)					
05.0125.639700. CONTRACTUAL SERVICES EXPENSE	40,000	28,787	3,000	-	-
05.0125.671050. HOUSEHOLD ASSISTANCE	-	-	-	-	-
05.0125.671051. SBA PROGRAM	-	-	-	-	-
05.0125.671052. DIRECT CASH ASSISTANCE	-	(2,000)	-	-	-
05.0125.671055. OTHER COMMUNITY PROJECTS	-	99,815	100,000	33,485	-
05.0125.671070. SEPTIC SYSTEM ASSISTANCE	-	27,645	315,553	-	-
05.0125.671080. INFRASTRUCTURE-WELL ASSISTANCE	-	-	316,903	-	-
05.0125.672330. WORKFORCE HOUSING	300,000	-	-	-	-
05.0125.673100. REVENUE REPLACEMENT - GOV SVCS 6.1-1 PW Shop	-	843,172	28,169	546,741	-
05.0125.673300. REVENUE REPLACEMENT - GOV SVCS 6.1-3	-	-	982,028	328,479	-
05.0125.673400. INFRASTRUCTURE - BRIDGE ENGINEERING	-	231,684	18,316	-	-
05.0125.673500. VEHICLES	-	401,386	-	-	-
05.0125.675000. TRANSFER TO OTHER FUND	150,000	279,719	100,000	102,502	30,000
05.0125.694100. CAPITAL EXPENDITURE	2,219,821	102,262	-	-	212,543
Total Expenditure	2,709,821	2,012,470	1,863,969	1,011,207	242,543
Expenditure (Public Trustee)					
05.0320.614400. ER FICA TAXES	-	-	-	-	-
Total Expenditure	-	-	-	-	-
NET REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-
3500. *LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND (CFDA 21.032)					
Revenue					
05.3500.332400. FEDERAL GRANTS	\$ 864,509	\$ -	\$ 250,000	\$ 293,323	\$ 680,749
Total Revenue	864,509	-	250,000	293,323	680,749
Expenditure					
05.3500.672330. WORKFORCE HOUSING PROJECT	-	-	-	-	-
05.3500.694100. CAPITAL EXPENDITURES	864,509	-	250,000	293,323	680,749
Total Expenditure	\$ 864,509	\$ -	\$ 250,000	\$ 293,323	\$ 680,749
NET REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-
4173. PUBLIC HEALTH-CDPHE ARPA (CFDA 21.027)					
Revenue					
05.4173.332400. FEDERAL GRANTS	\$ -	\$ 52,893	\$ -	\$ -	\$ -
Total Revenue	-	52,893	-	-	-
Expenditure					
05.4173.611100. SALARIES & WAGES	-	37,261	-	-	-
05.4173.614300. HEALTH INSURANCE EXPENSE	-	12,433	-	-	-
05.4173.614400. FICA TAXES	-	2,708	-	-	-
05.4173.621102. CLINIC SUPPLIES	-	305	-	-	-
05.4173.621900. MISCELLANEOUS	-	-	-	-	-
05.4173.634540. CELL PHONE EXPENSE	-	186	-	-	-
05.4173.637200. TRAVEL	-	-	-	-	-
Total Expenditure	-	52,893	-	-	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
5500. LIBRARY-ARPA (CFDA 21.027)					
Revenue					
05.5500.332400. FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	-	-	-	-	-

Expenditure

05.5500.621100. OFFICE SUPPLIES	-	-	-	-	-
05.5500.621600. COMPUTER SUPPLIES EXPENSE	-	-	-	-	-
05.5500.714000. BOOK EXPENSE	-	-	-	-	-
Total Expenditure	-	-	-	-	-

NET REVENUES OVER (UNDER) EXPENDITURES

\$ -					
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TOTAL REVENUES

\$ 3,574,330	\$ 2,065,363	\$ 2,113,969	\$ 1,304,530	\$ 923,292
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TOTAL EXPENDITURES

3,574,330	2,065,363	2,113,969	1,304,530	923,292
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NET REVENUES OVER (UNDER) EXPENDITURES

\$ -					
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CONSERVATION TRUST FUND (06)

PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 \$ 534,686

2025

Plus Projected Revenues 197,580

Less Projected Expenses 138,874

NET INCREASE (DECREASE) IN FUND BALANCE 58,706

PROJECTED FUND BALANCE AS OF 12/31/2025 \$ 593,392

2026

Plus Projected Revenues 501,778

Less Projected Expenses 249,071

NET INCREASE (DECREASE) IN FUND BALANCE 252,707

PROJECTED FUND BALANCE AS OF 12/31/2026 \$ 846,099

CONSERVATION TRUST FUND	2024		2025		2026
	BUDGET ADOPTED	2024 YEAR END ESTIMATE	BUDGET ADOPTED	2025 YEAR END ESTIMATE	PROPOSED BUDGET
5100. CTF					
Revenue					
06.5100.335800. STATE GRANTS-CONSERV TRUST	\$ 165,000	\$ 172,580	\$ 180,000	\$ 167,076	\$ 170,000
06.5100.361200. INTEREST ON INVESTMENTS	15,000	25,000	25,000	23,657	24,000
Total Revenue	180,000	197,580	205,000	190,733	194,000
Expenditure					
06.5100.694100. CAPITAL EXPENDITURE	-	-	-	5,318	-
06.5100.711900. LAKE GEORGE ASSOCIATION	50,000	25,000	65,000	66,487	65,000
06.5100.712200. PARK COUNTY FAIRGROUNDS/FCC	330,000	58,000	340,000	197,415	200,000
06.5100.713000. PARK COUNTY COMMUNITY CTRS	50,000	9,429	25,000	1,300	25,000
06.5100.713700. PARK COUNTY LIBRARIES	100,000	21,445	100,000	19,129	75,000
06.5100.714000. LIBRARY BOOK EXPENSE	25,000	25,000	25,000	25,000	25,000
Total Expenditure	555,000	138,874	555,000	314,648	249,071
TOTAL REVENUES	180,000	197,580	205,000	190,733	501,778
TOTAL EXPENDITURES	555,000	138,874	555,000	314,648	249,071
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (375,000)	\$ 58,706	\$ (350,000)	\$ (123,916)	\$ 252,707

GRANT FUND (07)
PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 \$ 228,153

2025

Plus Projected Revenues	2,513,435
Less Projected Expenses	2,412,850

NET INCREASE (DECREASE) IN FUND BALANCE	100,585
PROJECTED FUND BALANCE AS OF 12/31/2025	<u>\$ 328,738</u>

2026

Plus Projected Revenues	1,583,150
Less Projected Expenses	1,567,250

NET INCREASE (DECREASE) IN FUND BALANCE	15,900
PROJECTED FUND BALANCE AS OF 12/31/2026	<u>\$ 344,638</u>

GRANT FUND	2024 BUDGET	2024 YEAR END	2025 BUDGET	2025 YEAR END	2026
	AMENDED	ESTIMATE	ADOPTED	ESTIMATE	PROPOSED BUDGET
0110. FOREST RESERVE-TITLE III					
Revenue					
07.0110.332200. FOREST RESERVE -TITLE III	\$ 16,000	\$ 14,377	\$ 14,000	\$ 14,000	\$ 14,000
Total Revenue	16,000	14,377	14,000	14,000	14,000
Expenditure					
07.0110.622500. UNIFORM EXP - WILDLAND FIRE	-	-	-	-	-
07.0110.623300. MACHINERY & EQIP UNDER 5K	-	-	-	-	-
07.0110.639700. FOREST RESERVE-TITLE III	16,000	16,149	14,000	14,000	14,000
Total Expenditure	16,000	16,149	14,000	14,000	14,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (1,772)	\$ -	\$ -	\$ -
1205. VETERAN GRANT					
Revenue					
07.1205.334100. STATE GRANTS	\$ 30,000	\$ 28,359	\$ 20,000	\$ 21,858	\$ 27,000
Total Revenue	30,000	28,359	20,000	21,858	27,000
Expenditure					
07.1205.639700. CONTRACTUAL SERVICES EXPENSE	30,000	28,359	20,000	20,000	20,000
Total Expenditure	30,000	28,359	20,000	5,000	20,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ 25,000	\$ 7,000
2113. VALE GRANT					
Revenue					
07.2113.334100. STATE GRANTS	\$ 20,000	\$ 24,000	\$ 30,846	\$ 30,846	\$ 30,000
Total Revenue	20,000	24,000	30,846	30,846	30,000
Expenditure					
07.2113.611100. SALARIES & WAGES	20,000	20,000	30,000	30,000	30,000
07.2113.614400. FICA TAXES	-	-	-	30,000	-
07.2113.637200. TRAVEL	-	-	846	-	-
Total Expenditure	20,000	20,000	30,846	60,000	30,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 4,000	\$ -	\$ (29,154)	\$ -
2119. VICTIMS OF CRIME SERVICES					
Revenue					
07.2119.332400. FEDERAL GRANTS	\$ 119,128	\$ 116,148	\$ 84,153	\$ 84,834	\$ 112,500
Total Revenue	119,128	116,148	84,153	84,834	112,500
Expenditure					
07.2119.611100. SALARIES & WAGES	98,779	94,463	84,153	84,834	112,500
07.2119.614400. FICA TAXES	-	2,358	-	-	-
07.2119.621100. OFFICE SUPPLIES EXPENSE	4,656	4,656	-	-	-
07.2119.621900. MISCELLANEOUS EXPENSE	-	-	-	-	-
07.2119.633500. DUES & MEETINGS EXPENSE	-	1,050	-	-	-
07.2119.634540. CELL PHONE EXPENSE	4,863	1,773	-	-	-
07.2119.637200. TRAVEL	-	3,202	-	-	-
07.2119.638300. EDUCATION & TRAINING EXPENSE	-	250	-	-	-
07.2119.639700. CONTRACTUAL SERVICES EXPENSE	-	-	-	-	-
07.2119.683410. DEMINIMUS OVERHEAD EXPENSE	10,830	10,443	-	-	-
Total Expenditure	119,128	118,195	84,153	84,834	112,500
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (2,047)	\$ -	\$ -	\$ -
3141. CDOT ALMA BIKE PATH					
Revenue					
07.3141.332400. FEDERAL GRANTS	\$ 669,000	\$ 282,478	\$ 609,000	\$ 150,000	\$ 421,200

GRANT FUND	2024 BUDGET	2024 YEAR END	2025 BUDGET	2025 YEAR END	2026
	AMENDED	ESTIMATE	ADOPTED	ESTIMATE	PROPOSED BUDGET
Total Revenue	669,000	282,478	609,000	150,000	421,200
Expenditure					
07.3141.694100. CAPITAL EXPENDITURE	669,000	97,800	609,000	150,000	421,200
Total Expenditure	669,000	97,800	609,000	150,000	421,200
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 184,678	\$ -	\$ -	\$ -
4163. PPP & HEA/ELC (CDPHE) FEDERAL (ENDED APRIL 2024)					
Revenue					
07.4163.332400. FEDERAL GRANT	\$ 33,135	\$ 31,485	\$ -	\$ -	\$ -
Total Revenue	33,135	31,485	-	-	-
Expenditure					
07.4163.611100. SALARIES & WAGES	30,570	22,775	-	-	-
07.4163.611101. WAGES OVERTIME	-	-	-	-	-
07.4163.614300. HEALTH INSURANCE EXPENSE	-	7,435	-	-	-
07.4163.614400. FICA TAXES	2,339	1,489	-	-	-
07.4163.621050. PPE SUPPLIES	-	-	-	-	-
07.4163.621100. OFFICE SUPPLIES	-	-	-	-	-
07.4163.621102. CLINIC SUPPLIES	-	88	-	-	-
07.4163.621600. COMPUTER SUPPLIES	-	-	-	-	-
07.4163.621900. MISCELLANEOUS EXPENSE	-	-	-	-	-
07.4163.622100. CHEMICALS & SUPPLIES	-	-	-	-	-
07.4163.623200. TESTING	-	-	-	-	-
07.4163.633700. ADVERTISING	-	-	-	-	-
07.4163.634540. CELL PHONE EXPENSE	226	980	-	-	-
07.4163.637200. TRAVEL	-	-	-	-	-
07.4163.638300. EDUCATION AND TRAINING	-	-	-	-	-
07.4163.639700. CONTRACTUAL SERVICES EXPENSE	-	-	-	-	-
Total Expenditure	33,135	32,767	-	-	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (1,282)	\$ -	\$ -	\$ -
4166. PH CITY READINESS INITIATIVE					
Revenue					
07.4166.332400. FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
07.4166.334100. STATE GRANTS	24,201	22,692	25,000	25,000	25,000
Total Revenue	24,201	22,692	25,000	25,000	25,000
Expenditure					
07.4166.611100. SALARIES & WAGES	18,662	18,855	19,194	19,194	18,747
07.4166.614300. HEALTH INSURANCE EXPENSE	-	-	36	36	36
07.4166.614400. FICA TAXES	1,428	1,428	1,453	1,453	1,434
07.4166.621100. OFFICE SUPPLIES	175	175	100	100	200
07.4166.621101. VACCINE CLINIC SUPPLIES & EXP	-	-	-	-	-
07.4166.621900. MISCELLANEOUS EXPENSE	-	-	-	75	-
07.4166.622400. EMERGENCY SUPPLIES	486	486	419	-	1,500
07.4166.622300. MACHINERY & EQUIP UNDER K5	-	-	-	-	-
07.4166.634540. CELL PHONE EXPENSE	1,200	1,158	1,200	1,070	1,200
07.4166.637200. TRAVEL	2,250	894	1,578	1,233	1,233
07.4166.638300. EDUCATION & TRAINING	-	510	1,020	-	550
Total Expenditure	24,201	23,506	25,000	23,161	24,900
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (814)	\$ -	\$ 1,839	\$ 100
4169. PH CHILD FATALITY					
Revenue					
07.4169.334100. STATE GRANTS	\$ 4,600	\$ 4,875	\$ 9,800	\$ 4,750	\$ 9,800
CARRY OVER	-	2,033	4,800	4,646	4,400

GRANT FUND	2026				
	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	PROPOSED BUDGET
Total Revenue	4,600	6,908	14,600	9,396	14,200
Expenditure					
07.4169.611100. SALARIES & WAGES	4,645	65	4,645	97	4,645
07.4169.614300. HEALTH INSURANCE EXPENSE	-	25	-	-	-
07.4169.614400. FICA TAXES	355	4	355	7	355
07.4169.621900. MISCELLANEOUS EXPENSE	-	150	-	-	400
07.4169.637200. TRAVEL	-	-	-	-	-
07.4169.638300. EDUCATION AND TRAINING	-	-	-	-	-
Total Expenditure	5,000	244	5,000	104	5,400
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (400)	\$ 6,664	\$ 9,600	\$ 9,292	\$ 8,800

4170. PH EPR (PREV INCL CRI/EBOLA)					
Revenue					
07.4170.332400. FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ 35,932
07.4170.334100. STATE GRANTS	46,705	53,798	47,894	47,894	-
07.4170.337800. OTHER FUNDING	-	19,000	-	-	-
Total Revenue	46,705	72,798	47,894	47,894	35,932
Expenditure					
07.4170.611100. SALARIES & WAGES	41,535	44,269	40,435	40,435	29,656
07.4170.614300. HEALTH INSURANCE EXPENSE	36	1,713	109	109	36
07.4170.614400. FICA TAXES	3,177	3,436	3,057	3,057	2,214
07.4170.621100. OFFICE SUPPLIES EXPENSE	457	295	188	188	65
07.4170.621101. VACCINE CLINIC SUPPLIES & EXP	-	-	-	-	-
07.4170.621900. MISCELLANEOUS EXPENSE	-	-	-	-	1,125
07.4170.621103. EMERGENCY SUPPLIES	486	-	550	550	402
07.4170.623300. MACHINERY UNDER 5K	-	-	-	-	-
07.4170.634540. CELL PHONE EXPENSE	1,500	1,817	1,800	1,800	900
07.4170.636300. EQUIPMENT REPAIR & MAINT	-	-	-	-	-
07.4170.637200. TRAVEL	-	2,265	1,245	1,245	1,046
07.4170.638300. EDUCATION & TRAINING EXPENSE	-	744	510	510	413
07.4170.639700. CONTRACTURAL SERVICES	-	225	-	-	75
Total Expenditure	47,191	54,764	47,894	47,894	35,932
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (486)	\$ 18,035	\$ -	\$ -	\$ -

4171. PH AMENDMENT 35 IMMUNIZATIONS					
Revenue					
07.4171.334100. STATE GRANTS	\$ -	\$ 14,096	\$ 17,311	\$ 17,311	\$ 14,348
Total Revenue	-	14,096	17,311	17,311	14,348
Expenditure					
07.4171.611100. SALARIES & WAGES	-	-	-	4,703	5,000
07.4171.614400. FICA TAXES	-	-	-	360	383
07.4171.621100. OFFICE SUPPLIES EXPENSE	-	-	600	196	250
07.4171.621102. CLINIC EXPENSE	144	2,846	-	671	100
07.4171.621900. MISCELLANEOUS EXPENSE	-	-	-	333	-
07.4171.622100. CHEMICALS & SUPPLIES	-	-	-	-	-
07.4171.636300. EQUIPMENT REPAIR & MAINT	-	1,349	-	816	4,500
07.4171.637200. TRAVEL	-	-	-	-	-
07.4171.638300. EDUCATION & TRAINING EXPENSE	-	626	500	-	-
07.4171.639700. CONTRACTURAL SERVICES EXPENSE	6,000	3,233	5,000	-	-
CARRYOVER	-	13,010	11,211	-	4,115
Total Expenditure	6,144	21,064	17,311	7,079	14,348
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (6,144)	\$ (6,968)	\$ -	\$ 10,232	\$ -

4172. PH WIC PROGRAM

GRANT FUND	2024 BUDGET	2024 YEAR END	2025 BUDGET	2025 YEAR END	2026
	AMENDED	ESTIMATE	ADOPTED	ESTIMATE	PROPOSED BUDGET
Revenue					
07.4172.334100. STATE GRANTS	\$ 45,277	\$ 45,633	\$ 60,844	\$ 23,434	\$ 53,288
07.4172.345604. WIC FUNDING	-	-	-	-	-
Total Revenue	45,277	45,633	60,844	23,434	53,288
Expenditure					
07.4172.611100. SALARIES & WAGES	37,851	41,990	51,926	51,926	47,424
07.4172.614300. HEALTH INSURANCE EXPENSE	36	72	72	72	72
07.4172.614400. FICA TAXES	2,894	3,217	3,972	3,972	3,628
07.4172.621100. OFFICE SUPPLIES	200	382	500	500	134
07.4172.621102. CLINIC EXPENSE	200	672	200	200	200
07.4172.621600. COMPUTER SUPPLIES	-	-	-	-	-
07.4172.621900. MISCELLANEOUS EXPENSE	-	-	-	-	-
07.4172.622100. CHEMICALS & SUPPLIES	-	67	-	-	-
07.4172.631100. POSTAGE SHIPPING & BOX RENT	206	-	-	-	-
07.4172.633700. ADVERTISING & PROMOTION	150	-	-	-	-
07.4172.634550. CELL PHONE EXPENSE	1,100	1,511	1,080	1,080	1,080
07.4172.637200. TRAVEL	900	407	1,200	1,200	500
07.4172.638300. EDUCATION & TRAINING	740	215	694	694	150
07.4172.638600. OUTREACH EXPENSES	1,000	485	1,200	1,200	100
07.4172.639700. CONTRACTURAL SERVICE EXPENSE	-	-	-	-	-
Total Expenditure	45,277	49,018	60,844	60,844	53,288
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (3,385)	\$ -	\$ (37,410)	\$ -

4175. PH COMM HLTH ASSESSMENT PLAN-CHAP

Revenue					
07.4175.334100. STATE GRANTS	\$ 5,000	\$ -	\$ -	\$ -	\$ -
CARRY OVER	-	-	-	-	7,450
Total Revenue	5,000	-	-	-	7,450
Expenditure					
07.4175.611100. SALARIES & WAGES	-	-	-	-	2,500
07.4175.614300. ER HEALTH INSURANCE	-	-	-	-	250
07.4175.614400. FICA TAXES	-	-	-	-	200
07.4175.621900. MISCELLANEOUS EXPENSE	-	-	-	-	-
07.4175.633500. DUES & MEETING EXPENSE	-	-	-	-	-
07.4175.633700. ADVERTISING EXPENSE	-	-	-	-	-
07.4175.639700. CONTRACTUAL EXPENSE	5,000	2,013	5,000	5,000	4,500
Total Expenditure	5,000	2,013	5,000	5,000	7,450
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (2,013)	\$ (5,000)	\$ (5,000)	\$ -

4179. PH OPIOID

Revenue					
07.4179.335100. OPIOID SETTLEMENT	\$ -	\$ -	\$ -	\$ -	\$ 5,000
07.4179.335200. OPIOID SETTLEMENT INTEREST	-	-	-	-	100
07.4179.378000. OTHER GRANT FUNDING	31,670	5,000	-	27,637	19,000
CARRYOVER HELD IN THE FUND BALANCE	-	-	-	-	16,205
Total Revenue	31,670	5,000	-	27,637	40,305
Expenditure					
07.4179.621900. MISCELLANEOUS EXPENSE	19,670	1,140	-	-	-
07.4179.633700. ADVERTISING	-	4,293	-	-	3,000
07.4179.639700. CONTRACTUAL SERVICES	12,000	9,193	4,250	-	10,000
CARRYOVER	-	-	-	-	27,305
Total Expenditure	31,670	14,626	4,250	-	40,305
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (9,626)	\$ (4,250)	\$ 27,637	\$ -

GRANT FUND	2024 BUDGET	2024 YEAR END	2025 BUDGET	2025 YEAR END	2026
	AMENDED	ESTIMATE	ADOPTED	ESTIMATE	PROPOSED BUDGET
4182. PH IMM #3					
Revenue					
07.4182.332400. FEDERAL GRANT	\$ -	\$ -	\$ -	\$ -	\$ -
07.4182.334100. STATE GRANT	41,027	58,708	25,312	2,974	-
CARRYOVER				2,763	
Total Revenue	41,027	58,708	25,312	5,737	-
Expenditure					
07.4182.611100. SALARIES & WAGES	27,600	36,725	16,720	4,574	-
07.4182.614300. ER HEALTH INSURANCE	3,600	11,970	1,200	613	-
07.4182.614400. FICA TAXES	2,111	2,907	1,300	338	-
07.4182.621102. CLINIC EXPENSE	-	-	2,000	-	-
07.4182.623300. MACHINERY & EQUIP UNDER 5K	-	-	-	-	-
07.4182.634540. CELL PHONE EXPENSE	1,716	1,184	858	440	-
07.4182.638300. EDUCATION & TRAINING	-	1,004	-	-	-
07.4182.639700. CONTRACTUAL SERVICES EXPENSE	6,000	2,155	3,234	-	-
Total Expenditure	41,027	55,945	25,312	5,964	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 2,763	\$ -	\$ (227)	\$ -
4190. PH CDC INFRASTRUCTURE					
Revenue					
07.4190.332400. FEDERAL GRANT	\$ -	\$ 43,192	\$ -	\$ 32,659	\$ -
07.4190.334100. STATE GRANT	41,027	72,702	101,906	36,351	101,906
CARRYOVER	-	-	-	54,496	64,645
Total Revenue	41,027	115,894	101,906	123,506	166,551
Expenditure					
07.4190.611100. SALARIES & WAGES	27,600	29,706	36,400	36,400	30,000
07.4190.614300. ER HEALTH INSURANCE	3,600	12,625	19,500	19,500	-
07.4190.614400. FICA TAXES	2,111	2,061	2,785	2,785	2,295
07.4190.621102. CLINIC EXPENSE	-	-	-	-	-
07.4190.623300. MACHINERY & EQUIP UNDER 5K	-	-	-	-	-
07.4190.634540. CELL PHONE EXPENSE	1,716	-	-	176	300
07.4190.638300. EDUCATION & TRAINING	-	-	-	-	-
07.4190.639700. CONTRACTUAL SERVICES EXPENSE	6,000	-	-	-	-
Total Expenditure	41,027	44,392	58,685	58,861	32,595
NET REVENUES OVER (UNDER) EXPENDITURES	-	71,502	43,221	64,645	133,956
6518. HISTORIC PRESERVATION					
Revenue					
07.6518.334122. STATE HIST CLG- PARIS MILL	\$ 200,000	\$ 3,874	\$ 400,000	\$ 400,000	\$ 236,602
07.6518.374100. TRANSFER FROM OTHER FUND	-	-	-	-	-
Total Revenue	200,000	3,874	400,000	400,000	236,602
Expenditure					
07.6518.621922. CLG - PARIS MILL	200,000	16,011	400,000	400,000	236,602
Total Expenditure	200,000	16,011	400,000	400,000	236,602
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (12,137)	\$ -	\$ -	\$ -
6519. NATIONAL HERITAGE AREA SPNHA					
Revenue					
07.6519.332400. FEDERAL REIMBURSEMENT	\$ 375,000	\$ 707,502	\$ 552,332	\$ 589,566	\$ 500,000
Total Revenue	375,000	707,502	552,332	589,566	500,000
Expenditure					
07.6519.611100. SALARIES & WAGES	94,974	89,660	94,974	94,974	102,265

GRANT FUND	2024 BUDGET	2024 YEAR END	2025 BUDGET	2025 YEAR END	2026
	AMENDED	ESTIMATE	ADOPTED	ESTIMATE	PROPOSED BUDGET
07.6519.614300. HEALTH INSURANCE EXPENSE	45,093	40,714	45,093	45,093	48,032
07.6519.614400. FICA TAXES	7,265	6,421	7,265	7,265	7,265
07.6519.637200. TRAVEL	-	3,424	2,000	2,000	4,730
07.6519.638500. INTERPRETIVE PROJECTS	-	3,447	3,000	3,000	12,000
07.6519.639700. CONTRACTUAL SERVICES EXPENSE	127,668	478,495	300,000	300,000	225,708
07.6519.672400. GRANT MATCH	100,000	-	100,000	100,000	100,000
Total Expenditure	375,000	622,161	552,332	552,332	500,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 85,341	\$ -	\$ 37,234	\$ -
9400. ROAD RECONSTRUCTION CONGRESSIONAL SPENDING					
Revenue					
07.9400.341830. MISC GRANT REIMBURSEMENT	\$ -	\$ -	\$ 850,000	\$ 850,000	\$ -
07.9400.374100. TRANSFER-IN FROM OTHER FUND	-	-	160,000	160,000	16,503
CARRYOVER					34,822
Total Revenue	-	-	1,010,000	1,010,000	51,325
Expenditure					
07.9400.672330. CONTRACT SERVICES	-	-	-	975,178	51,325
Total Expenditure	-	-	-	975,178	51,325
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ 1,010,000	\$ 34,822	\$ -
9500. HOUSING PROJECT					
Revenue					
07.9500.341830. MISC GRANT REIMBURSEMENT (DOLA)	\$ 108,750	\$ 55,922	\$ -	\$ -	\$ -
07.9500.374100. TRANSFER-IN FROM OTHER FUND	32,625	63,993	-	55,922	-
Total Revenue	141,375	119,915	-	55,922	-
Expenditure					
07.9500.672330. CONTRIBUTIONS TO HOUSING	141,375	119,915	-	21,460	-
Total Expenditure	141,375	119,915	-	21,460	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 0	\$ -	\$ 34,462	\$ -
TOTAL REVENUES	\$ 1,802,118	\$ 1,553,973	\$ 2,911,292	\$ 2,513,435	\$ 1,583,150
TOTAL EXPENDITURES	1,809,148	1,292,536	1,900,942	2,412,850	1,567,250
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (7,030)	\$ 261,437	\$ 1,010,350	\$ 100,585	\$ 15,900

BAILEY LIBRARY FUND (08)
PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 **\$ 726,966**

2025

Plus Projected Revenues	115,549	
Less Projected Expenses	92,854	
 NET INCREASE (DECREASE) IN FUND BALANCE		<u>22,695</u>
PROJECTED FUND BALANCE AS OF 12/31/2025		<u>\$ 749,661</u>

2026

Plus Projected Revenues	35,000	
Less Projected Expenses	34,354	
 NET INCREASE (DECREASE) IN FUND BALANCE		<u>646</u>
PROJECTED FUND BALANCE AS OF 12/31/2026		<u>\$ 750,307</u>

BAILEY LIBRARY FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
5500. BAILEY LIBRARY					
Revenue					
08.5500.361200. INTEREST	\$ -	\$ 34,845	\$ 35,000	\$ 35,000	\$ 35,000
08.5500.367200. DONATIONS	-	161,098	-	80,549	-
Total Revenue	-	195,943	35,000	115,549	35,000
Expenditure					
08.5500.611100. SALARIES & WAGES	7,450	16,025	17,839	17,839	17,839
08.5500.614300. HEALTH INSURANCE EXPENSE	18,000	-	26,000	26,000	-
08.5500.611100. FICA	570	1,203	1,365	1,365	1,365
08.5500.619300. LIBRARY BOARD EXPENSE	300	-	-	-	-
08.5500.621100. OFFICE SUPPLIES EXPENSE	1,000	-	2,000	2,000	1,000
08.5500.621600. COMPUTER SUPPLIES EXPENSE	10,000	10,000	10,000	10,000	2,500
08.5500.621900. MISCELLANEOUS EXPENSE	1,000	1,350	5,000	5,000	500
08.5500.631100. POSTAGE EXPENSE	100	-	-	-	-
08.5500.634550. INTERNET EXPENSE	1,000	-	-	-	-
08.5500.636300. EQUIPMENT REPAIR & MAINT	500	-	20,000	20,000	500
08.5500.637200. TRAVEL	1,000	473	500	500	500
08.5500.638300. EDUCATION & TRAINING	750	-	-	-	-
08.5500.638500. NEWSPAPERS & SUBSCRIPTIONS	300	-	150	150	150
08.5500.638500. PROGRAMMING	10,000	7,560	10,000	10,000	10,000
	51,970	36,611	92,854	92,854	34,354

E-911 AUTHORITY FUND (09)
PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 **\$ 874,597**

2025

Plus Projected Revenues	667,527
Less Projected Expenses	746,133

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(78,606)</u>
PROJECTED FUND BALANCE AS OF 12/31/2025	<u>\$ 795,991</u>

2026

Plus Projected Revenues	692,000
Less Projected Expenses	1,073,842

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(381,842)</u>
PROJECTED FUND BALANCE AS OF 12/31/2026	<u>\$ 414,150</u>

E-911 AUTHORITY FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
2152. E-911 TARIFF					
Revenue					
09.2152.368400. PROVIDER EMERG TELE CHARGE	\$ 590,000	\$ 659,116	\$ 590,000	\$ 570,789	\$ 600,000
09.2152.368500. STATE NEXT GEN SURCHARGE	45,000	46,939	45,000	\$ 53,147	50,000
09.2152.368600. STATE PREPAID WIRELESS CHARGE	55,000	45,625	55,000	\$ 43,592	42,000
Total Revenue	690,000	751,680	690,000	667,527	692,000
Expenditure					
09.2152.611100. SALARIES & WAGES	473,389	368,875	401,913	401,913	501,792
09.2152.611101. OVERTIME	-	47,808	30,000	30,000	30,000
09.2152.611103. HOLIDAY	-	14,316	15,000	15,000	15,000
09.2152.614300. HEALTH INSURANCE EXPENSE	-	7,669	-	69,364	70,000
09.2152.614400. FICA TAXES	-	3,474	-	9,584	9,600
09.2152.621900. MISCELLANEOUS EXPENSE	300	-	-	470	-
09.2152.631100. POSTAGE SHIPPING & BOX RENT	50	100	50	50	50
09.2152.636300. EQUIPMENT REPAIR & MAINT	1,000	825	1,000	1,000	1,000
09.2152.637200. TRAVEL	-	1,580	-	-	-
09.2152.638300. EDUCATION & TRAINING	6,000	2,330	6,000	6,000	6,000
09.2152.639700. CONTRACTUAL SERVICES	154,000	193,311	155,752	155,752	193,400
09.2152.640000. FISCAL PLAN CONTINGENCY	50,000	4,540	50,000	50,000	50,000
09.2152.656000. TREASURER COLLECTION FEE	6,659	7,430	7,000	7,000	7,000
09.2152.661000. DEBT SERVICE-PRINCIPAL	47,606	44,881	47,606	-	-
09.2152.662000. DEBT SERVICE-INTEREST	3,592	1,916	3,592	-	-
09.2152.694100. CAPITAL EXPENDITURE	200,000	-	200,000	-	190,000
Total Expenditure	942,596	699,055	917,913	746,133	1,073,842
TOTAL REVENUES	690,000	751,680	690,000	667,527	692,000
TOTAL EXPENDITURES	942,596	699,055	917,913	746,133	1,073,842
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (252,596)	\$ 52,625	\$ (227,913)	\$ (78,606)	\$ (381,842)

SEIZURE FUND (10)
PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 \$ 54,973

2025

Plus Projected Revenues	4,218	
Less Projected Expenses	590	
 NET INCREASE (DECREASE) IN FUND BALANCE		3,628
PROJECTED FUND BALANCE AS OF 12/31/2025		\$ 58,601

2026

Plus Projected Revenues	2,800	
Less Projected Expenses	-	
 NET INCREASE (DECREASE) IN FUND BALANCE		2,800
PROJECTED FUND BALANCE AS OF 12/31/2026		\$ 61,401

SEIZURE FUND	2024 YEAR		2025 YEAR		2026
	2024 BUDGET ADOPTED	END ESTIMATE	2025 BUDGET ADOPTED	END ESTIMATE	PROPOSED BUDGET
2111. SEIZURE FUNDS - FEDERAL					
Revenue					
10.2111.361200. INTEREST	\$ 1,924	\$ 4,118	\$ 2,000	\$ 2,760	\$ 2,800
Total Revenue	1,924	4,118	2,000	2,760	2,800
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 1,924	\$ 4,118	\$ 2,000	\$ 2,760	\$ 2,800
2117. DARE DONATIONS					
Revenue					
10.2111.361200. INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	-	-	-	-	-
Expenditure					
10.2117.621900. MISCELLANEOUS EXPENSE	-	-	-	-	-
Total Expenditure	-	-	-	-	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
2119. VICTIMS OF CRIME SERVICES					
Revenue					
10.2119.341500. COURT ORDERED DONATIONS	\$ 267	\$ -	\$ -	\$ -	\$ -
10.2119.341502. VICTIM SERVICES FUNDS	-	-	-	-	-
Total Revenue	267	-	-	-	-
Expenditure					
10.2119.621900. MISCELLANEOUS EXPENSE	369	590	750	191	-
Total Expenditure	369	590	750	191	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (102)	\$ (590)	\$ (750)	\$ (191)	\$ -
2123. COMMUNITY SERVICES					
Revenue					
10.2131.367200. DONATIONS	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	-	-	-	-	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
2131. OFFICER WELFARE					
Revenue					
10.2131.367200. DONATIONS	\$ 100	\$ 100	\$ -	\$ -	\$ -
Total Revenue	100	100	-	-	-
Expenditure					
				5,000	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 100	\$ 100	\$ -	\$ 25,000	\$ -
TOTAL REVENUES	\$ 2,291	\$ 4,218	\$ 2,000	\$ 2,760	\$ 2,800
TOTAL EXPENDITURES	369	590	750	191	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 1,922	\$ 3,628	\$ 1,250	\$ 2,569	\$ 2,800

PUBLIC WORKS FUND (11)
PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 **\$ 1,991,784**

2025

Plus Projected Revenues	9,513,368
Less Projected Expenses	8,129,472

NET INCREASE (DECREASE) IN FUND BALANCE	<u>1,383,896</u>
PROJECTED FUND BALANCE AS OF 12/31/2025	<u>\$ 3,375,680</u>

2026

Plus Projected Revenues	7,438,369
Less Projected Expenses	8,318,295

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(879,926)</u>
PROJECTED FUND BALANCE AS OF 12/31/2026	<u>\$ 2,495,754</u>

Public Works Fund	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
2419. SAFETY					
Expenditure					
11.2419.621300. SAFETY APPAREL	\$ 6,500	\$ 16,854	\$ 12,000	\$ 11,452	\$ 12,000
11.2419.621400. SAFETY EQUIPMENT	15,000	10,974	12,000	21,915	20,000
11.2419.638300. EDUCATION & TRAINING EXPENSE	3,000	4,305	3,000	3,053	3,000
Total Expenditure	24,500	32,133	27,000	36,420	35,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (24,500)	\$ (32,133)	\$ (27,000)	\$ (36,420)	\$ (35,000)
2995. WEED CONTROL					
Expenditure					
11.2995.639700. CONTRACTUAL SERVICES EXPENSE	\$ 30,000	\$ 30,917	\$ -	\$ 33,360	\$ -
Total Expenditure	30,000	30,917	-	33,360	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (30,000)	\$ (30,917)	\$ -	\$ (33,360)	\$ -
3131. CONSTRUCTION					
Expenditure					
11.3131.624900. ROAD BASE	\$ -	\$ 512,511	\$ -	\$ 1,333	\$ -
11.3131.624901. CHIP AGGREGATE	-	-	-	-	-
11.3131.624902. OTHER ROAD MATERIALS	-	-	-	-	-
11.3131.635500. SURVEYOR/ARCHITECT FEE	-	59,699	-	4,253	-
11.3131.639700. CONTRACTUAL SERVICES	1,000	2,760,341	400,000	96,136	-
11.3131.643000. DUST SUPPRESSANT	-	244,538	-	-	-
11.3131.691600. ROW EQUIPMENT EXPENSE	5,300	20,826	-	199	-
11.3131.694300. CAPITAL EXPENSE ROAD PROJECTS	-	826,239	-	-	-
11.3131.695900. CAPITAL EXP MISC CONST BLDG IMPROVE	-	-	-	1,884	-
Total Expenditure	6,300	4,424,154	400,000	103,805	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (6,300)	\$ (4,424,154)	\$ (400,000)	\$ (103,805)	\$ -
3141. PW MAINTENANCE					
Expenditure					
11.3141.621900. MISCELLANEOUS EXPENSE	\$ 1,200	\$ 2,769	\$ 200	\$ 1,151	\$ 1,000
11.3141.622500. CLOTHING & UNIFORM EXPENSE	46,000	49,362	29,170	28,012	37,000
11.3141.623000. TANK INSPECTION FEES	5,000	420	2,800	916	3,000
11.3141.623100. MOTOR FUEL EXPENSE	120,000	95,340	430,000	328,865	300,000
11.3141.623300. MACHINERY & EQUIP UNDER 5K	25,000	13,996	15,000	-	5,000
11.3141.623400. OIL LUBE & ANTI-FREEZE	50,000	24,080	50,000	50,412	55,000
11.3141.623500. DIESEL FUEL EXPENSE	430,000	295,103	340,000	213,249	200,000
11.3141.623600. EQUIPMENT BLADES EXPENSE	65,000	65,000	45,000	1,239	45,000
11.3141.623900. TIRES AND TUBES EXPENSE	75,000	75,000	50,000	172,677	125,000
11.3141.624000. EQUIP & TOOLS RENTAL >500	1,000	1,000	-	-	2,000
11.3141.624100. TOOL EXPENSE	11,900	19,871	10,000	77,435	15,000
11.3141.624101. TOOL ALLOWANCE	-	208	-	-	-
11.3141.624200. DECALS	5,000	2,305	850	675	5,000
11.3141.624500. SHOP SUPPLIES EXPENSE	15,000	43,127	15,000	63,103	57,000
11.3141.624600. WELDING SUPPLIES	8,000	5,364	8,000	4,936	10,000
11.3141.624800. FENCING SUPPLIES	1,500	1,500	500	-	4,000
11.3141.624900. ROAD BASE	750,000	1,424,722	300,000	179,680	-
11.3141.624901. CHIP AGGREGATE	500,000	-	-	-	-
11.3141.624902. OTHER ROAD MATERIALS	50,000	31	-	-	50,000
11.3141.624903. GEO-SYTHETICS	5,000	-	1,500	-	5,000
11.3141.624904. EROSION SUPPLIES	23,500	5,000	500	-	2,000
11.3141.624905. GUARD RAIL REPAIR	20,000	-	10,000	-	37,000
11.3141.635500. SURVEYOR/ARCHITECT FEE	30,000	276,312	10,000	4,056	10,000
11.3141.636200. CONTRACT REPAIR/LABOR EXP	200,000	177,019	145,000	644,608	260,000
11.3141.636300. EQUIPMENT REPAIR & MAINT	300,000	476,465	248,000	448,249	360,000
11.3141.639700. CONTRACTUAL SERVICES EXPENSE	100,000	431,273	1,500	3,095	1,500
11.3141.642600. CULVERTS	750,000	11,000	170,000	297,488	-
11.3141.642700. METAL PRODUCTS EXPENSE	5,000	1,005	2,000	577	15,000
11.3141.642600. CATTLE GUARDS	500,000	-	40,000	-	-
11.3141.642900. GRASS SEED	2,000	-	1,000	-	1,000

Public Works Fund	2024 BUDGET	2024 YEAR END	2025 BUDGET	2025 YEAR END	2026 PROPOSED
	AMENDED	ESTIMATE	ADOPTED	ESTIMATE	BUDGET
11.3141.643000. DUST SUPPRESSANT	300,000	586,175	500,000	391,763	150,000
11.3141.643300. WATER LEASE	-	-	-	-	-
11.3141.645200. PIT FEE EXPENSE	8,000	8,000	5,000	7,929	-
11.3141.645201. PIT LEASE EXPENSE	5,000	5,000	10,000	-	-
11.3141.645203. PROJECT SANITATION	2,000	-	-	-	2,000
11.3141.647300. ROAD OIL SUPPLIES EXPENSE	230,000	224,150	50,000	-	-
11.3141.647400. ASPHALT PATCH EXPENSE	100,000	185,387	100,000	46,880	-
11.3141.653300. MACHINERY & EQUIPMENT RENTAL	20,000	39,548	20,000	26,667	30,000
11.3141.661000. DEBT SERVICE - PRINCIPAL	60,106	70,130	174,608	157,440	300,000
11.3141.662000. DEBT SERVICE - INTEREST	4,622	8,469	25,000	29,156	47,000
11.3141.683300. CARD LOCK FUEL SYSTEM	2,500	2,500	2,500	3,527	-
11.3141.694100. CAPITAL EXPENDITURES EQUIP	750,000	670,603	300,000	319,013	800,000
Total Expenditure	5,577,328	5,297,234	3,113,128	3,502,797	2,934,500

NET REVENUES OVER (UNDER) EXPENDITURES \$ (5,577,328) \$ (5,297,234) \$ (3,113,128) \$ (3,502,797) \$ (2,934,500)

3150. PW SNOW & ICE

Expenditure

11.3150.624700. CHAINS EXPENSE	\$ 40,000	\$ 20,037	\$ 20,000	\$ 4,151	\$ 20,000
11.3150.624800. SNOW FENCING	1,000	-	2,000	-	2,000
11.3150.645300. SALT/SAND	35,000	30,000	25,000	68,174	90,000
Total Expenditure	76,000	50,037	47,000	72,325	112,000

NET REVENUES OVER (UNDER) EXPENDITURES \$ (76,000) \$ (50,037) \$ (47,000) \$ (72,325) \$ (112,000)

3168. TRAFFIC CONTROL

Expenditure

11.3168.624200. SIGN EXPENSE	\$ 100,000	\$ 54,623	\$ 55,000	\$ 29,701	\$ 55,000
11.3168.624300. TRAFFIC CONTROL SUPPLIES	5,000	24,084	10,000	6,609	10,000
11.3168.636910. PAINT STRIPING CONTRACT	100,000	-	100,000	1,523	-
Total Expenditure	205,000	78,707	165,000	37,833	65,000

NET REVENUES OVER (UNDER) EXPENDITURES \$ (205,000) \$ (78,707) \$ (165,000) \$ (37,833) \$ (65,000)

3172. PW MOTOR POOL

Revenue

11.3172.364900. MISCELLANEOUS REIMBURSEMENT	\$ 1,000	\$ -	\$ 1,000	\$ 15,105	\$ -
11.3172.368300. MOTOR FUEL REIMBURSEMENTS	30,000	56,311	360,000	124,766	130,000
11.3172.368310. MOTOR POOL REIMBURSEMENT	-	-	-	-	-
Total Revenue	31,000	56,311	361,000	139,871	130,000

NET REVENUES OVER (UNDER) EXPENDITURES \$ 31,000 \$ 56,311 \$ 361,000 \$ 139,871 \$ 130,000

3173. TRANSPORTATION

Expenditure

11.3173.639700. CONTRACTUAL SERVICES EXPENSE	\$ 250,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Total Expenditure	250,000	45,000	45,000	45,000	45,000

NET REVENUES OVER (UNDER) EXPENDITURES \$ (250,000) \$ (45,000) \$ (45,000) \$ (45,000) \$ (45,000)

3180. PW ADMINISTRATION

Revenue

11.3180.311100. PROPERTY TAXES	\$ 416,932	\$ 416,929	\$ 437,398	\$ 603,373	\$ 455,059
11.3180.311400. DELINQUENT PROPERTY TAXES	-	(27)	-	234	-
11.3180.312000. SPECIFIC OWNERSHIP TAXES	53,000	30,853	50,000	37,805	53,000
11.3180.319200. INTEREST ON LATE PAYMENTS	1,200	1,078	1,200	1,271	1,200
11.3180.322200. M V REGISTRATION-CO SHARE	50,000	35,685	50,000	35,192	50,000
11.3180.322900. RIGHT OF WAY PERMITS	10,000	4,893	10,000	5,516	1,000
11.3180.323000. UTILITY CUT PERMITS	10,000	17,382	10,000	15,767	10,000
11.3180.332200. FOREST RESERVE-COUNTY SHARE	110,000	91,656	110,000	46,681	45,000
11.3180.332300. MINERAL LEASING	22,000	23,836	24,000	24,132	25,000
11.3180.332500. CPW IMPACT ASSISTANCE GRANT	12,650	13,073	14,000	25,182	15,000
11.3180.335200. HIGHWAY USERS TAX	5,646,190	5,646,190	6,169,675	8,160,188	5,883,110

Public Works Fund	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
11.3180.364900. MISCELLANEOUS REIMBURSEMENT	-	1,029,640	250,000	375,000	-
11.3180.368900. MISCELLANEOUS REVENUE	-	844	500	10,107	720,000
11.3180.391100. SALE OF ASSETS	60,000	4,230	200,000	33,053	50,000
11.3180.391200. INSURANCE REIMBURSEMENTS	-	-	-	-	-
11.3180.395000. TRANSFER IN	-	-	-	-	-
Total Revenue	6,391,972	7,316,262	7,326,773	9,373,497	7,308,369

Expenditure					
11.3180.621100. OFFICE SUPPLIES EXPENSE	9,000	11,361	8,000	9,304	500
11.3180.621600. COMPUTER SUPPLIES EXPENSE	6,000	150	4,000	-	4,000
11.3180.621900. MISCELLANEOUS EXPENSE	300	330	500	36	500
11.3180.622100. LICENSE PLATES/REGISTRATIONS	100	104	150	28	100
11.3180.623700. FLEET DEPT USE ONLY	-	2,277	-	5,971	500
11.3180.624400. RADIO SUPPLIES EXPENSE	6,000	20,396	6,000	-	5,000
11.3180.631100. POSTAGE SHIPPING & BOX RENT	200	62	200	-	200
11.3180.633300. SUBSCRIPTIONS	8,500	618	1,500	1,721	3,800
11.3180.633500. DUES & MEETINGS EXPENSE	2,000	4,197	2,000	2,560	2,800
11.3180.634100. ELECTRICITY EXPENSE	50,000	48,386	47,000	44,668	47,000
11.3180.634200. WATER & SANITATION EXPENSE	25,000	22,012	25,000	34,671	25,000
11.3180.634400. HEATING FUEL EXPENSE	60,000	99,241	70,000	111,863	89,000
11.3180.634500. TELEPHONE EXPENSE	8,000	5,243	7,000	6,107	7,000
11.3180.634540. CELL PHONE EXPENSE	15,000	13,384	10,000	10,463	10,000
11.3180.634550. INTERNET EXPENSE	9,000	3,956	7,000	4,236	6,000
11.3180.636300. EQUIPMENT REPAIR & MAINT	3,000	682	3,000	2,680	3,000
11.3180.636600. FACILITIES USE ONLY-MAINT&RP	3,000	-	500	-	500
11.3180.637200. TRAVEL	4,000	1,887	4,000	-	4,000
11.3180.638200. BOOK EXPENSE	1,000	-	200	899	1,000
11.3180.638300. EDUCATION & TRAINING EXPENSE	4,500	3,236	4,500	1,352	4,000
11.3180.639700. CONTRACTUAL SERVICES	150,000	1,442	-	10,584	10,000
11.3180.639900. MEDICAL EXPENSE	5,000	3,668	2,700	4,512	4,500
11.3180.651000. INSURANCE EXPENSE	264,667	267,077	233,738	233,738	251,000
11.3180.656000. TREASURER COLLECTION FEE	15,300	15,334	14,000	16,652	13,200
11.3180.661100. CDL LICENSES EXPENSE	3,000	21,006	15,000	559	9,000
Total Expenditure	652,567	546,050	465,988	502,602	501,600

NET REVENUES OVER (UNDER) EXPENDITURES	\$ 5,739,405	\$ 6,770,212	\$ 6,860,785	\$ 8,870,895	\$ 6,806,769
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3181. SALARY ALLOCATION

Expenditure					
11.3181.611100. SALARIES & WAGES	\$ 3,186,195	\$ 2,611,945	\$ 2,792,859	\$ 2,671,957	\$ 3,186,195
11.3181.611101. OVERTIME	-	188,891	60,000	142,345	220,000
11.3181.614200. WORKER'S COMP INSURANCE	61,215	74,448	48,298	48,298	89,000
11.3181.614300. HEALTH INSURANCE EXPENSE	924,000	641,134	752,830	717,534	909,000
11.3181.614400. FICA TAXES	243,744	199,814	213,654	209,422	215,000
11.3181.651001. LONG TERM DISABILITY INS	6,000	6,027	6,000	5,773	6,000
Total Expenditure	4,421,154	3,722,259	3,873,641	3,795,329	4,625,195

NET REVENUES OVER (UNDER) EXPENDITURES	\$ (4,421,154)	\$ (3,722,259)	\$ (3,873,641)	\$ (3,795,329)	\$ (4,625,195)
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TOTAL REVENUES	\$ 6,422,972	\$ 7,372,573	\$ 7,687,773	\$ 9,513,368	\$ 7,438,369
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TOTAL EXPENDITURES	11,242,849	14,226,491	8,136,757	8,129,472	8,318,295
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NET REVENUES OVER (UNDER) EXPENDITURES	\$ (4,819,877)	\$ (6,853,918)	\$ (448,984)	\$ 1,383,896	\$ (879,926)
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HUMAN SERVICES FUND (12)
PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 **\$ 713,976**

2025

Plus Projected Revenues	7,059,367
Less Projected Expenses	7,373,819

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(314,452)</u>
PROJECTED FUND BALANCE AS OF 12/31/2025	<u>\$ 399,524</u>

2026

Plus Projected Revenues	8,298,003
Less Projected Expenses	9,123,185

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(825,182)</u>
Surplus Distribution from State (estimate)	<u>593,000</u>
PROJECTED FUND BALANCE AS OF 12/31/2026	<u>\$ 167,342</u>

HUMAN SERVICES FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 BUDGET PROPOSED
4409. NON-ALLOCATED ADMIN					
Revenue					
12.4409.334695. NON-ADMIN UNALLOCATED REVENUE	\$ 10,423	\$ 12,448	\$ 10,423	\$ 33,031	\$ 45,000
Total Revenue	10,423	12,448	10,423	33,031	45,000
Expenditure					
12.4409.611100. SALARIES & WAGES	-	1,693	-	-	-
12.4409.621905. NON-ADMIN UNALLOCATED EXPENSE	30,000	-	-	33,031	45,000
Total Expenditure	30,000	-	-	33,031	45,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (19,577)	\$ 12,448	\$ 10,423	\$ -	\$ -

4410. DHS ADMINISTRATION					
Revenue					
12.4410.311100. PROPERTY TAXES	\$ 428,513	\$ 424,163	\$ 449,548	\$ 449,548	\$ 446,889
12.4410.311400. DELINQUENT PROPERTY TAXES	-	(32)	-	(237)	-
12.4410.312000. SPECIFIC OWNERSHIP TAXES	37,500	18,915	18,915	27,363	18,915
12.4410.319200. INTEREST ON LATE PAYMENTS	-	193	193	944	193
12.4410.334600. REVENUE EARNED	296,070	402,380	413,557	413,557	425,483
12.4410.334620. HCPF INCENTIVES	20,836	30,657	30,657	-	39,762
12.4410.336200. CLAIMS COLLECTION INCENTIVES	300	3,354	-	94,305	8,877
12.4410.336201. IV-D FEDERAL INCENTIVE	-	8,929	-	22	33
12.4410.364900. MISCELLANEOUS REIMBURSEMENT	-	-	-	24,877	-
12.4410.368900. MISC REVENUE	-	-	-	-	50,000
Total Revenue	783,219	888,559	912,870	1,010,380	990,152
Expenditure					
12.4410.611100. SALARIES & WAGES	343,837	495,494	448,495	611,559	575,610
12.4410.614200. WORKER'S COMP INSURANCE	28,817	27,917	20,071	25,299	28,817
12.4410.614300. HEALTH INSURANCE EXPENSE	100,000	69,201	62,484	78,401	63,724
12.4410.614400. FICA TAXES	37,991	35,930	34,310	46,748	44,034
12.4410.614500. COUNTY SHARE RETIREMENT	14,898	17,183	1,029	28,302	34,290
12.4410.621100. OFFICE SUPPLIES EXPENSE	7,500	3,419	5,000	2,086	5,000
12.4410.621200. FURNITURE & EQUIPMENT	7,500	2,213	2,500	891	2,500
12.4410.621600. COMPUTER SUPPLIES EXPENSE	7,000	1,964	2,000	9,017	7,000
12.4410.621900. MISCELLANEOUS EXPENSE	9,000	6,951	5,000	11,028	5,000
12.4410.623700. FLEET DEPT USE ONLY	65,000	64,907	65,000	16,599	65,000
12.4410.631100. POSTAGE SHIPPING & BOX RENT	1,000	846	1,000	448	1,000
12.4410.633300. SUBSCRIPTIONS	1,000	75	1,000	107	1,000
12.4410.633500. DUES & MEETINGS EXPENSE	2,500	7,697	6,000	7,129	6,000
12.4410.634540. CELL PHONE EXPENSE	5,500	4,301	5,000	4,212	4,300
12.4410.635100. PROFESSIONAL SERVICES	100	-	-	-	100,000
12.4410.636300. EQUIPMENT REPAIR & MAINT	30,000	25,022	20,000	85,640	80,899
12.4410.637200. TRAVEL	5,000	1,007	5,000	2,623	5,000
12.4410.638300. EDUCATION & TRAINING EXPENSE	3,000	315	3,000	-	3,000
12.4410.651000. INSURANCE EXPENSE	97,000	88,495	86,418	122,433	97,000
12.4410.651001. LONG TERM DISABILITY INS	1,766	1,766	1,766	1,373	1,766
12.4410.661000. DEBT SERVICE - PRINCIPAL	2,143	2,150	2,150	2,454	2,143
12.4410.662000. DEBT SERVICE - INTEREST	500	156	500	50	500
12.4410.671950. HCPF INCENTIVES	20,836	6,000	5,000	453	5,000
12.4410.672100. STATE & FED EBT EXPENDITURES	-	-	-	-	-
12.4410.675000. TRANSFER TO ANOTHER FUND	-	-	-	-	-
12.4410.683400. ADMIN RMS EXPENDITURE	(347,372)	(387,082)	(387,082)	(277,306)	(310,738)
12.4410.683401. COUNTY COST ALLOCATION	(10,602)	(72,568)	(72,568)	(10,843)	(16,324)
12.4410.694100. CAPITAL EXPENDITURE	-	-	-	-	-
Total Expenditure	433,914	403,359	323,073	768,702	811,520
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 349,305	\$ 485,200	\$ 589,797	\$ 241,677	\$ 178,632

4412. FOOD STAMPS					
Revenue					
12.4412.334700. STATE & FED EBT REVENUE	\$ 4,000,000	\$ 3,236,953	\$ 4,000,000	\$ 3,047,779	\$ 4,000,000

HUMAN SERVICES FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 BUDGET PROPOSED
Total Revenue	4,000,000	3,236,953	4,000,000	3,047,779	4,000,000
Expenditure					
12.4412.672100. STATE & FED EBT EXPENDITURE	4,000,000	3,236,953	4,000,000	3,047,779	4,000,000
Total Expenditure	4,000,000	3,236,953	4,000,000	3,047,779	4,000,000

NET REVENUES OVER (UNDER) EXPENDITURES

\$ -	\$ -	\$ -	\$ -	\$ -
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4413. HOME CARE ALLOWANCE-HCA

Revenue					
12.4413.334700. STATE & FED EBT REVENUE	\$ 16,329	\$ -	\$ -	\$ -	\$ 1,000
Total Revenue	16,329	-	-	-	1,000
Expenditure					
12.4413.672000. COUNTY EBT EXPENDITURE	778	-	-	-	\$ 200
12.4413.672100. STATE & FED EBT EXPENDITURE	15,551	-	-	-	\$ 800
Total Expenditure	16,329	-	-	-	1,000

NET REVENUES OVER (UNDER) EXPENDITURES

\$ -	\$ -	\$ -	\$ -	\$ -
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4414. IV-D ADMINISTRATION

Revenue					
12.4414.334600. REVENUE EARNED	\$ 60,337	\$ 61,704	\$ 61,704	\$ 68,460	199,669
12.4414.334601. IV-D RETAINED CHILD SUPPORT	1,930	2,754	2,754	895	1,252
12.4414.334602. IV-D STATE INCENTIVES	11,000	3,081	3,081	-	8,877
12.4414.335700. NON IV-D APPLICATION FEE	-	-	-	-	-
12.4414.364900. MISCELLANEOUS REIMBURSEMENT	-	966	-	673	-
Total Revenue	73,267	68,505	67,539	70,028	209,798
Expenditure					
12.4414.611100. SALARIES & WAGES	70,000	70,000	70,000	75,487	108,534
12.4414.614300. HEALTH INSURANCE EXPENSE	728	364	364	12,768	13,140
12.4414.614400. FICA TAXES	5,246	5,391	5,391	5,668	8,303
12.4414.614450. SUTA TAXES	-	-	-	31	214
12.4414.614500. COUNTY RETIREMENT EXPENSE	3,339	3,500	3,500	3,775	5,011
12.4414.621100. OFFICE SUPPLIES EXPENSE	480	480	500	72	600
12.4414.621900. MISCELLANEOUS EXPENSE	65	96	96	480	-
12.4414.634540. CELL PHONE EXPENSE	500	650	650	480	976
12.4414.637200. TRAVEL	1,500	1,396	1,500	1,581	3,000
12.4414.638300. EDUCATION & TRAINING EXPENSE	1,000	600	1,000	467	5,000
12.4414.638400. CHILD SUPPORT	-	-	-	-	-
12.4414.639700. CONTRACTUAL SERVICES EXPENSE	6,600	7,800	7,800	6,933	7,800
12.4414.683400. IV-D RMS EXPENDITURE	-	-	-	-	57,220
Total Expenditure	89,458	90,277	90,801	107,742	209,798

NET REVENUES OVER (UNDER) EXPENDITURES

\$ (16,191)	\$ (21,772)	\$ (23,262)	\$ (37,714)	\$ (0)
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4415. LEAP ADMINISTRATION

Revenue					
12.4415.334600. REVENUE EARNED	\$ 22,239.00	\$ 23,580.00	\$ 23,580.00	\$ 29,001.61	\$ 24,870
12.4415.334700. STATE & FED EBT REVENUE	325,000	212,505	216,725	343,992	520,000
Total Revenue	347,239	236,085	240,305	372,993	544,870
Expenditure					
12.4415.611100. SALARIES & WAGES	30,000	13,352	20,028	20,436	20,000
12.4415.614300. HEALTH INSURANCE EXPENSE	5,616	2,643	2,973	-	-
12.4415.614400. FICA TAXES	1,199	1,043	951	1,581	1,387
12.4415.614450. SUTA TAXES	31	28	30	41	36
12.4415.614500. COUNTY SHARE RETIREMENT	600	983	983	805	709
12.4415.621900. MISCELLANEOUS EXPENSE	1,983	2,835	2,835	6,109	2,738
12.4415.672100. STATE & FED EBT EXPENDITURE	360,000	212,505	212,505	343,992	520,000
Total Expenditure	399,429	233,389	240,305	372,964	544,870

HUMAN SERVICES FUND		2024 BUDGET	2024 YEAR END	2025 BUDGET	2025 YEAR END	2026 BUDGET
		AMENDED	ESTIMATE	ADOPTED	ESTIMATE	PROPOSED
NET REVENUES OVER (UNDER) EXPENDITURES		\$ (52,190)	\$ 2,696	\$ -	\$ 30	\$ -
4418. DEFERRED REVENUE SB-94						
Revenue						
12.4418.334600. REVENUE EARNED	\$	24,071	\$ -	\$ 24,071	\$ -	\$ 16,255
Total Revenue		24,071	-	24,071	-	16,255
Expenditure						
12.4418.671900. MONEY PAYMENTS		6,000	-	6,000	-	16,255
Total Expenditure		6,000	-	6,000	-	16,255
NET REVENUES OVER (UNDER) EXPENDITURES		\$ 18,071	\$ -	\$ 18,071	\$ -	\$ -
4431. GENERAL ASSISTANCE						
Revenue						
12.4431.368900. MISCELLANEOUS REVENUE	\$	15,000	\$ 15,000	\$ 20,000	\$ -	\$ 30,000
Total Revenue		15,000	15,000	20,000	-	30,000
Expenditure						
12.4431.671900. MONEY PAYMENTS		15,000	15,000	20,000	19,381	30,000
Total Expenditure		15,000	15,000	20,000	19,381	30,000
NET REVENUES OVER (UNDER) EXPENDITURES		\$ -	\$ -	\$ -	\$ (19,381)	\$ -
4432. AID TO THE BLIND						
Revenue						
12.4432.334700. STATE & FED EBT REVENUE	\$	827	\$ -	\$ 827	\$ -	\$ 500
Total Revenue		827	-	827	-	500
Expenditure						
12.4432.672000. COUNTY EBT EXPENDITURE		207	-	207	-	-
12.4432.672100. STATE & FED EBT EXPENDITURE		827	-	827	-	500
Total Expenditure		1,034	-	1,034	-	500
NET REVENUES OVER (UNDER) EXPENDITURES		\$ (207)	\$ -	\$ (207)	\$ -	\$ -
4434. AID NEEDY & DISABLED						
Revenue						
12.4434.334600. REVENUE EARNED	\$	-	\$ -	\$ -	\$ (3,900)	\$ 13,917
12.4434.334700. STATE & FED EBT REVENUE		36,574	31,791	36,574	28,337	45,000
12.4434.364900. MISCELLANEOUS REIMBURSEMENT		-	-	-	-	-
Total Revenue		36,574	31,791	36,574	24,437	58,917
Expenditure						
12.4434.611100. SALARIES AND WAGES		-	-	-	-	-
12.4434.672000. COUNTY EBT EXPENDITURE		8,384	7,948	8,384	7,084	11,783
12.4434.672100. STATE & FED EBT EXPENDITURE		36,574	31,791	36,574	28,337	47,134
Total Expenditure		44,958	39,739	44,958	35,421	58,917
NET REVENUES OVER (UNDER) EXPENDITURES		\$ (8,384)	\$ (7,948)	\$ (8,384)	\$ (10,984)	\$ 0
4444. OLD AGE PENSION						
Revenue						
12.4444.334600. OLD AGE PENSION ADMIN	\$	9,473	\$ 11,756	\$ 11,756	\$ 9,120	10,992
12.4444.334700. STATE & FED EBT REVENUE		461,876	240,536	263,244	171,820	225,000
Total Revenue		471,349	252,292	275,000	180,940	235,992
Expenditure						
12.4444.672100. STATE & FED EBT EXPENDITURE		461,876	240,536	263,244	171,820	225,000
12.4444.683400. OAP RMS EXPENDITURE		9,473	11,756	11,756	9,120	10,992
Total Expenditure		471,349	252,292	275,000	180,940	235,992
NET REVENUES OVER (UNDER) EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -

HUMAN SERVICES FUND

2024 BUDGET 2024 YEAR END 2025 BUDGET 2025 YEAR END 2026 BUDGET
AMENDED ESTIMATE ADOPTED ESTIMATE PROPOSED

4533. COLORADO WORKS (TANF)					
Revenue					
12.4533.334600. TANF ADMIN	\$ 146,815	\$ 78,121	\$ 141,614	\$ 117,970	\$ 97,700
12.4533.334601. TANF NON-ADMIN	66,412	102,991	58,148	74,185	100,000
12.4533.334700. STATE & FED EBT REVENUE	100,000	63,198	97,803	56,737	96,000
12.4533.364950. TANF RESERVE CCQA TRANSFER	-	-	40,000	-	15,000
Total Revenue	313,227	244,310	337,565	248,891	308,700
Expenditure					
12.4533.611100. SALARIES & WAGES	50,000	10,742	27,696	40,427	15,842
12.4533.614300. HEALTH INSURANCE EXPENSE	9,000	3,761	4,000	5,703	5,711
12.4533.614400. FICA TAXES	4,438	786	1,000	3,038	1,212
12.4533.614450. SUTA TAXES	118	21	100	81	32
12.4533.614500. COUNTY SHARE RETIREMENT	2,265	671	1,912	3,026	1,014
12.4533.621900. MISCELLANEOUS EXPENSE	-	-	-	2,533	41,884
12.4533.621950. TANF RESERVE CCQA TRANSFER	-	-	40,000	-	15,000
12.4533.639700. CONTRACTUAL SERVICES EXPENSE	76,738	116,580	82,000	82,429	96,630
12.4533.672000. COUNTY EBT EXPENDITURE	46,278	42,896	43,964	28,859	24,000
12.4533.672100. STATE & FED EBT EXPENDITURE	116,814	63,198	72,940	56,737	72,000
12.4533.683400. TANF RMS EXPENDITURE	67,139	63,953	63,953	50,024	59,940
Total Expenditure	372,790	302,608	337,565	272,858	333,265
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (59,563)	\$ (58,298)	\$ -	\$ (23,967)	\$ (24,565)

4535. CHILD CARE ASSISTANCE					
Revenue					
12.4535.334600. CHILD CARE ADMIN	\$ 148,248	\$ 203,261	\$ 121,441	\$ 158,214	100,632
12.4535.334611. CHILD CARE DIRECT	(25,814)	(23,735)	(39,921)	(21,760)	(23,735)
12.4535.334700. STATE & FED EBT REVENUE	150,000	40,218	80,642	95,995	167,527
Total Revenue	272,434	219,744	162,162	232,449	244,424
Expenditure					
12.4535.611100. SALARIES & WAGES	60,000	81,317	103,257	89,578	70,404
12.4535.614300. HEALTH INSURANCE EXPENSE	24,252	7,201	14,000	26,833	31,459
12.4535.614400. FICA TAXES	6,000	1,988	2,500	6,596	5,386
12.4535.614450. SUTA TAXES	162	162	200	171	345
12.4535.614500. COUNTY SHARE RETIREMENT	3,224	6,212	6,500	5,883	3,556
12.4535.637200. TRAVEL	-	-	-	-	-
12.4535.639700. CONTRACTUAL SVCS EXP-TANF XF	21,310	33,800	21,310	19,800	15,000
12.4535.672000. COUNTY MOE EXPENDITURE	42,224	25,000	23,735	21,760	26,714
12.4535.672100. STATE & FED EBT EXPENDITURE	148,709	40,218	85,348	95,995	140,813
12.4535.683400. CHILD CARE RMS EXPENDITURE	15,000	(11,303)	(13,106)	(12,703)	(11,780)
Total Expenditure	320,881	184,595	243,744	253,913	281,897
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (48,447)	\$ 35,149	\$ (81,582)	\$ (21,464)	\$ (37,473)

4537. CHILD WELFARE					
Revenue					
12.4537.334104. STATE GRANT-DISCRETIONARY	\$ 16,072	\$ 15,609	\$ 16,072	\$ -	-
12.4537.334600. CHILD WELFARE ADMIN 100%	77,184	145,556	72,357	142,066	79,418
12.4537.334612. CHILD WELFARE ADMIN 80/20%	925,160	812,597	609,224	864,128	720,373
12.4537.334630. CHILD WELFARE RELATED C-CARE	26,676	28,914	30,000	27,843	75,835
12.4537.334640. CHILD WELFARE SUBADOPT	6,749	(8,593)	7,000	(12,167)	13,669
12.4537.334700. STATE & FED EBT REVENUE	513,819	372,177	380,000	426,964	226,724
12.4537.364900. MISCELLANEOUS REIMBURSEMENT	4,104	10,782	5,000	27,335	-
Total Revenue	1,569,764	1,377,042	1,119,653	1,476,170	1,116,019
Expenditure					
12.4537.611100. SALARIES & WAGES	425,116	522,744	556,631	651,430	663,460
12.4537.614300. HEALTH INSURANCE EXPENSE	37,095	59,882	60,000	70,412	82,320
12.4537.614400. FICA TAXES	30,957	37,662	33,247	48,883	50,755
12.4537.614450. SUTA TAXES	272	(150)	(200)	(86)	1,315

HUMAN SERVICES FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 BUDGET PROPOSED
12.4537.614500. COUNTY SHARE RETIREMENT	-	15,788	21,357	23,441	27,008
12.4537.621100. OFFICE SUPPLIES EXPENSE	-	845	900	259	1,000
12.4537.621200. FURNITURE & EQUIPMENT	16,593	78	1,000	-	-
12.4537.621900. MISCELLANEOUS EXPENSE	23,567	22,523	20,000	15,436	-
12.4537.631100. POSTAGE SHIPPING & BOX RENT	19	-	-	-	-
12.4537.634540. CELL PHONE EXPENSE	6,498	7,265	7,265	8,989	9,288
12.4537.635220. LEGAL SERVICES	60,213	63,069	63,069	18,955	71,000
12.4537.636300. EQUIPMENT REPAIR & MAINT	1,761	89	89	50	100
12.4537.637200. TRAVEL	4,510	7,196	8,000	5,461	10,000
12.4537.638300. EDUCATION & TRAINING EXPENSE	300	-	-	705	1,000
12.4537.639700. CONTRACTUAL SERVICES EXPENSE	49,669	72,873	72,873	133,086	139,847
12.4537.671900. CASE SERVICES	24,278	2,787	2,787	48,806	79,564
12.4537.671999. EDUCATIONAL STABILITY	2,000	2,000	2,000	-	9,048
12.4537.672000. COUNTY EBT EXPENDITURE	121,099	51,135	51,135	94,539	144,755
12.4537.672100. STATE & FED EBT EXPENDITURE	513,819	372,177	372,177	426,964	500,000
12.4537.683400. CHILD WELFARE RMS EXPENDITURE	287,879	286,144	286,144	222,234	246,389
Total Expenditure	1,605,645	1,524,107	1,558,474	1,769,565	2,036,849
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (35,881)	\$ (147,065)	\$ (438,821)	\$ (293,395)	\$ (920,830)
4550. CORE SVCS 80/20					
Revenue					
12.4550.334600. CORE SERVICES 80/20%	\$ 42,990	\$ 77,564	\$ 64,866	\$ 12,414	\$ 20,392
Total Revenue	42,990	77,564	64,866	12,414	20,392
Expenditure					
12.4550.621900. MISCELLANEOUS EXPENSE	42,990	-	64,866	-	20,392
Total Expenditure	42,990	-	64,866	-	20,392
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 77,564	\$ -	\$ 12,414	\$ -
4551. CORE SERVICES					
Revenue					
12.4551.334600. CORE SERVICES 100%	\$ 21,450	\$ (74,592)	\$ 18,618	\$ 17,141	47,735
12.4551.334700. CORE SERVICES 100%	21,450	77,858	18,618	43,576.2	47,734
Total Revenue	42,900	3,266	37,236	60,717	95,469
Expenditure					
12.4551.672100. STATE & FED EBT EXPENDITURE	98,800	84,263	37,236	43,576	95,469
Total Expenditure	98,800	84,263	37,236	43,576	95,469
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (55,900)	\$ (80,997)	\$ -	\$ 17,141	\$ -
4552. LIFE SKILLS-80/20					
Revenue					
12.4552.364900. MISCELLANEOUS REIMBURSEMENT	\$ 65,775	\$ -	\$ 24,068	\$ -	20,391
Total Revenue	65,775	-	24,068	-	20,391
Expenditure					
12.4552.611100. SALARIES & WAGES	67,126	16,898	20,922	37,550	18,037
12.4552.614300. HEALTH INSURANCE EXPENSE	5,821	1,401	1,406	45	30
12.4552.614400. FICA TAXES	6,056	1,469	1,491	3,065	1,380
12.4552.614450. SUTA TAXES	160	39	349	80	73
12.4552.614500. COUNTY SHARE RETIREMENT	3,056	(230)	(100)	1,472	751
Total Expenditure	82,219	19,577	24,068	42,212	20,271
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (16,444)	\$ (19,577)	\$ -	\$ (42,212)	\$ 120
4553. SUBSTANCE ABUSE THERAPY-100%					
Revenue					
12.4553.334700. STATE & FED EBT REVENUE	\$ -	\$ 6,789	\$ 18,044	\$ 55,123	18,044
Total Revenue	-	6,789	18,044	55,123	18,044

HUMAN SERVICES FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 BUDGET PROPOSED
Expenditure					
12.4555.672100. STATE & FED EBT EXPENDITURE	-	6,789	18,044	55,123	18,044
Total Expenditure	-	6,789	18,044	55,123	18,044
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
4555. MENTAL HEALTH SERVICE-100%					
Revenue					
12.4555.334700. STATE & FED EBT REVENUE	\$ 96,312	\$ 29,899	\$ 14,147	\$ 56,317	14,147
Total Revenue	96,312	29,899	14,147	56,317	14,147
Expenditure					
12.4555.672000. COUNTY EBT EXPENDITURE	36,312	-	-	-	-
12.4555.672100. STATE & FED EBT EXPENDITURE	60,000	29,899	14,147	56,317	14,147
Total Expenditure	96,312	29,899	14,147	56,317	14,147
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
4556. ADAD-100%					
Revenue					
12.4556.334700. STATE & FED EBT REVENUE	\$ 18,044	\$ 3,343	\$ 3,343	\$ 4,467	5,600
Total Revenue	18,044	3,343	3,343	4,467	5,600
Expenditure					
12.4556.672100. STATE & FED EBT EXPENDITURE	18,044	3,343	3,343	4,467	5,600
Total Expenditure	18,044	3,343	3,343	4,467	5,600
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
4557. SPECIAL ECONOMIC ASSIST-100%					
Revenue					
12.4557.334603. CORE 100% SEAP	\$ 1,845	\$ 2,311	\$ 2,550	\$ -	2,793
Total Revenue	1,845	2,311	2,550	-	2,793
Expenditure					
12.4557.671900. MONEY PAYMENTS	1,845	11,244	2,550	-	2,793
Total Expenditure	1,845	11,244	2,550	-	2,793
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (8,933)	\$ -	\$ -	\$ -
4560. ADULT PROTECT					
Revenue					
12.4560.334600. REVENUE EARNED	\$ 63,619	\$ 87,036	\$ 72,993	\$ 55,707	\$ 82,504
Total Revenue	63,619	87,036	72,993	55,707	82,504
Expenditure					
12.4560.611100. SALARIES & WAGES	75,000	44,543	29,820	3,004	32,233
12.4560.614300. HEALTH INSURANCE EXPENSE	9,720	8,733	5,242	-	5,040
12.4560.614400. FICA TAXES	4,036	4,001	1,718	230	2,466
12.4560.614450. SUTA TAXES	111	111	402	6	457
12.4560.614500. COUNTY SHARE RETIREMENT	2,675	2,453	1,500	210	2,188
12.4560.637200. TRAVEL	-	-	-	-	-
12.4560.639700. CONTRACTUAL SERVICES EXPENSE	690	4,547	4,000	38,076	16,604
12.4560.671900. CLIENT SERVICES	-	2,000	2,000	948	2,504
12.4560.683400. RMS EXPENSE	27,260	27,940	28,311	19,514	21,522
Total Expenditure	119,492	94,328	72,993	61,987	83,014
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (55,873)	\$ (7,292)	\$ -	\$ (6,280)	\$ (510)
4561. COLLABORATIVE MGT PROGRAM					
Revenue					
12.4561.334600. REVENUE EARNED	\$ 71,000	\$ 73,551	\$ 84,717	\$ -	\$ 87,037
Total Revenue	71,000	73,551	84,717	-	87,037

HUMAN SERVICES FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 BUDGET PROPOSED
Expenditure					
12.4561.633500. DUES & MEETINGS EXPENSE	-	291	291	290	290
12.4561.639700. CONTRACTUAL SERVICES EXPENSE	108,000	119,703	119,703	64,002	73,726
12.4561.671940. COMMUNITY SERVICE	21,542	-	-	33,728	33,576
Total Expenditure	129,542	119,994	119,994	98,020	107,592
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (58,542)	\$ (46,443)	\$ (35,277)	\$ (98,020)	\$ (20,555)
4564. OBH CONTRACTS					
Revenue					
12.4564.364900. MISC REIMBURSEMENT	\$ 84,000	\$ 70,874	\$ 85,680	\$ 34,434	\$ -
Total Revenue	84,000	70,874	85,680	34,434	-
Expenditure					
12.4564.672260. PROGRAM COSTS	84,000	62,870	85,680	53,474	-
Total Expenditure	84,000	62,870	85,680	53,474	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 8,004	\$ -	\$ (19,040)	\$ -
4565. OBH SUBSTANCE ABUSE					
Revenue					
12.4565.364900. MISC REIMBURSEMENT	\$ 150,000	\$ 102,694	\$ 150,000	\$ 83,090	\$ 150,000
Total Revenue	150,000	102,694	150,000	83,090	150,000
Expenditure					
12.4565.672260. PROGRAM COSTS	150,000	66,165	150,000	151,469	150,000
Total Expenditure	150,000	66,165	150,000	151,469	150,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 36,529	\$ -	\$ (68,380)	\$ -
4566. BEHAVIORAL HEALTH EL POMAR					
Revenue					
12.4566.341830. MISC GRANT REIMBURSEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	-	-	-	-	-
Expenditure					
12.4566.672260. PROGRAM COSTS	-	7,500	-	-	-
Total Expenditure	-	7,500	-	-	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (7,500)	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 8,570,208	\$ 7,040,056	\$ 7,764,633	\$ 7,059,367	\$ 8,298,003
TOTAL EXPENDITURES	8,630,031	6,781,502	7,715,831	7,373,819	9,123,185
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (59,823)	\$ 258,554	\$ 48,802	\$ (314,452)	\$ (825,182)

CAPITAL FUND (14)
PROJECTED FUND BALANCE

FUND BALANCE: 12/31/2024 **\$ 200,301**

2025

Plus Projected Revenues -
 Less Projected Expenses -

NET INCREASE (DECREASE) IN FUND BALANCE -
 PROJECTED FUND BALANCE AS OF 12/31/2025 **\$ 200,301**

2026

Plus Projected Revenues -
 Less Projected Expenses 150,000

NET INCREASE (DECREASE) IN FUND BALANCE (150,000)
 PROJECTED FUND BALANCE AS OF 12/31/2026 **\$ 50,301**

CAPITAL FUND	2024 BUDGET	2024 YEAR END	2025 BUDGET	2025 YEAR END	2026
	AMENDED	ESTIMATE	ADOPTED	ESTIMATE	PROPOSED BUDGET
3510. CAPITAL EXPENDITURES-GENERAL					
Revenue					
14.3510.364900. MISCELLANEOUS REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -
14.3510.374100. TRANSFER FROM OTHER FUNDS	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditure					
14.3510.621900. MISCELLANEOUS EXPENSE	-	-	-	-	-
14.3510.694100. CAPITAL EXPENDITURE	-	-	-	-	-
14.3510.695900. MISCELLANEOUS CONSTRUCTION	-	-	-	-	-
Total Expenditure	-	-	-	-	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
3545. NEW BUILDING PROJECTS (FORMERLY COB II BUILDING)					
Expenditure					
14.3545.694102. JUSTICE CENTER	-	-	-	-	-
14.3545.694103. COMMUNITY COMPLEX	-	-	-	-	-
14.3545.694104. CORONER FACILITY	30,000	-	-	-	150,000
Total Expenditure	30,000	-	-	-	150,000
NET REVENUES OVER (UNDER) EXPENDITURES	(30,000.00)	-	-	-	(150,000.00)
TOTAL REVENUES	-	-	-	-	-
TOTAL EXPENDITURES	30,000	-	-	-	150,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (30,000)	\$ -	\$ -	\$ -	\$ (150,000)

RETIREMENT FUND (15)
PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 \$ 242,385

2025

Plus Projected Revenues	482,473
Less Projected Expenses	555,000

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(72,527)</u>
PROJECTED FUND BALANCE AS OF 12/31/2024	<u><u>\$ 169,859</u></u>

2025

Plus Projected Revenues	500,521
Less Projected Expenses	555,000

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(54,479)</u>
PROJECTED FUND BALANCE AS OF 12/31/2025	<u><u>\$ 115,380</u></u>

RETIREMENT FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
9100. RETIREMENT-GENERAL					
Revenue					
15.9100.311100. PROPERTY TAXES	\$ 428,513	\$ 458,192	\$ 449,652	\$ 449,652	\$ 467,700
15.9100.311400. DELINQUENT PROPERTY TAXES	-	45	-	-	-
15.9100.312000. SPECIFIC OWNERSHIP TAXES	25,000	39,165	32,571	32,571	32,571
15.9100.319200. INTEREST ON LATE PAYMENTS	-	1,684	250	250	250
Total Revenue	453,513	499,086	482,473	482,473	500,521
Expenditure					
15.9100.614500. COUNTY SHARE RETIREMENT	435,000	400,488	450,000	450,000	450,000
15.9100.614501. COUNTY DISCRETIONARY MATCH	92,000	112,401	80,000	80,000	80,000
15.9100.656000. TREASURER COLLECTION FEE	20,000	12,728	25,000	25,000	25,000
Total Expenditure	547,000	525,617	555,000	555,000	555,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (93,487)	\$ (26,531)	\$ (72,527)	\$ (72,527)	\$ (54,479)
TOTAL REVENUES	\$ 453,513	\$ 499,086	\$ 482,473	\$ 482,473	\$ 500,521
TOTAL EXPENDITURES	547,000	525,617	555,000	555,000	555,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (93,487)	\$ (26,531)	\$ (72,527)	\$ (72,527)	\$ (54,479)

FLEET FUND (16)
PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 **\$ 214,658**

2025

Plus Projected Revenues	1,332,100
Less Projected Expenses	1,358,851

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(26,751)</u>
PROJECTED FUND BALANCE AS OF 12/31/2025	<u>\$ 187,908</u>

2026

Plus Projected Revenues	1,604,750
Less Projected Expenses	1,670,411

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(65,661)</u>
PROJECTED FUND BALANCE AS OF 12/31/2026	<u>\$ 122,247</u>

FLEET FUND	2024 YEAR		2025 YEAR		2026
	2024 BUDGET AMENDED	END ESTIMATE	2025 BUDGET ADOPTED	END ESTIMATE	PROPOSED BUDGET
7000. FLEET SERVICES					
Revenue					
16.7000.364900. MISCELLANEOUS REIMBURSEMENT	\$ 695,342	\$ 524,586	\$ 519,000	\$ 519,000	\$ 506,000
16.7000.374100. TRANSFER FROM ANOTHER FUND	450,000	450,000	550,000	550,000	450,000
16.7000.378000. OTHER FINANCING SOURCES	-	-	-	-	288,750
Total Revenue	1,145,342	974,586	1,069,000	1,069,000	1,244,750
Expenditure					
16.7000.611100. SALARIES & WAGES	73,062	-	41,400	22,526	152,114
16.7000.614300. HEALTH INSURANCE EXPENSE	13,759	-	13,759	7,200	-
16.7000.614400. FICA TAXES	5,587	-	3,167	1,723	11,637
16.7000.636300. EQUIPMENT REPAIR & MAINT	2,500	2,739	2,500	161	2,500
16.7000.639700. CONTRACTUAL EXPENSE	12,000	11,390	12,000	1,603	2,000
16.7000.661000. DEBT SERVICE - PRINCIPAL	76,516	76,516	285,380	143,792	249,071
16.7000.662000. DEBT SERVICE - INTEREST	4,318	4,318	4,318	20,454	35,061
16.7000.662100. ENTERPRISE LEASE DEBT SVC INTEREST	-	-	-	-	-
16.7000.664000. ENTERPRISE LEASE	572,000	633,931	602,328	623,915	501,778
16.7000.694100. CAPITAL EXPENDITURE	-	-	-	-	288,750
Total Expenditure	759,742	728,894	964,852	821,375	1,242,911
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 385,600	\$ 245,692	\$ 104,148	\$ 247,625	\$ 1,839
7100. MOTOR POOL					
Revenue					
16.7100.341100. SALE OF ASSETS	\$ 170,000	\$ -	\$ 100,000	\$ 260,000	\$ 350,000
16.7100.364900. MISCELLANEOUS REIMBURSEMENT	-	41	-	3,100	10,000
16.7100.368300. MOTOR POOL REIMBURSEMENT	-	98,451	15,000	-	-
16.7100.391200. INSURANCE REIMBURSEMENT	-	75,633	-	33,127	37,800
Total Revenue	170,000	98,492	115,000	263,100	360,000
Expenditure					
16.7100.616750. DEPRECIATION EXPENDITURE	-	-	-	-	-
16.7100.616800. ENTERPRISE LEASE AMORTIZATION	-	-	-	-	-
16.7100.621900. MISCELLANEOUS EXPENSE	30,000	47,278	30,000	9,713	30,000
16.7100.622100. LICENSE PLATES	-	64	-	-	-
16.7100.623100. MOTOR FUEL EXPENSE	345,000	324,687	30,000	179,939	120,000
16.7100.623400. OIL, LUBE & ANTIFREEZE	50,000	26,825	50,000	7,557	50,000
16.7100.623700. FLEET DEPT USE ONLY	-	8,770	-	5,455	7,500
16.7100.623900. TIRES EXPENSE	40,000	66,817	40,000	42,233	40,000
16.7100.624000. EQUIP & MACH LESS THAN \$5K	-	7,417	-	-	5,000
16.7100.636200. CONTRACT REPAIR	75,000	176,949	155,000	257,845	160,000
16.7100.639710. ENTERPRISE VEH ADMIN COSTS	5,000	2,886	5,000	5,000	5,000
16.7100.639715. ENTERPRISE MTCE PROG FEES	25,000	25,542	25,000	25,000	-
16.7100.694100. CAPITAL EXPENSE	-	71,964	-	-	-
16.7100.694200. MACHINERY & EQUIPMENT	-	-	-	4,733	10,000
Total Expenditure	570,000	759,199	335,000	537,476	427,500
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (400,000)	\$ (660,707)	\$ (220,000)	\$ (274,376)	\$ (67,500)
TOTAL REVENUES	\$ 1,315,342	\$ 1,073,078	\$ 1,184,000	\$ 1,332,100	\$ 1,604,750
TOTAL EXPENDITURES	1,329,742	1,488,093	1,299,852	1,358,851	1,670,411
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (14,400)	\$ (415,015)	\$ (115,852)	\$ (26,751)	\$ (65,661)

SALES TAX TRUST FUND (19)
PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 **\$ 10,350,741**

2025

Plus Projected Revenues	3,062,587
Less Projected Expenses	1,482,404

NET INCREASE (DECREASE) IN FUND BALANCE	<u>1,580,183</u>
PROJECTED FUND BALANCE AS OF 12/31/2025	<u>\$ 11,930,924</u>

2026

Plus Projected Revenues	3,275,000
Less Projected Expenses	12,824,070

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(9,549,070)</u>
PROJECTED FUND BALANCE AS OF 12/31/2026	<u>\$ 2,381,854</u>

**SALES TAX TRUST FUND
(LAND AND WATER TRUST FUND)**

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
0201. LEGAL/LITIGATION						
Revenue						
19.0201.364900. MISCELLANEOUS REIMBURSEMENT	\$ -	\$ -	\$ -	\$ 3,278	\$ -	
Total Revenue	-	-	-	3,278	-	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ 3,278	\$ -	
0201. LEGAL/LITIGATION						
Expenditure						
19.0201.635210. LEGAL SERVICES - LANDFILL	\$ 150,000	\$ 64,412	\$ 150,000	\$ 84,122	\$ 100,000	
19.0201.635220. LEGAL SERVICES	12,000	14,819	50,000	12,136	50,000	
19.0201.635230. CONTINGENCY - LANDFILL	1,500,000	-	1,750,000	-	1,750,000	
19.0201.635240. CONTINGENCY - WATER DEFENSE	-	-	1,500,000	-	1,500,000	
Total Expenditure	1,662,000	79,231	3,450,000	96,258	3,400,000	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (1,662,000)	\$ (79,231)	\$ (3,450,000)	\$ (96,258)	\$ (3,400,000)	
						501,778
0202. ACQUISITION & PROJECTS						
Expenditure						
19.0202.620900. APPRAISAL/EVALUATION/ENGINEERING	\$ 600,000	\$ -	\$ -	\$ 2,110	\$ 2,500	
19.0202.XXXXXX. COUNTY DISCRETIONARY	-	-	-	-	275,000	
Total Expenditure	600,000	-	-	2,110	277,500	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (600,000)	\$ -	\$ -	\$ (2,110)	\$ (277,500)	
0204. ADMINISTRATION						
Revenue						
19.0204.313100. COUNTY SALES TAX	\$ 2,400,000	\$ 2,727,081	\$ 2,600,000	\$ 2,589,964	\$ 2,800,000	
19.0204.361200. INTEREST ON SALES TAX	325,000	468,660	450,000	469,345	475,000	
Total Revenue	\$ 2,725,000	\$ 3,195,741	\$ 3,050,000	\$ 3,059,309	\$ 3,275,000	
Expenditure						
19.0204.611100. SALARIES & WAGES	-	27,838	32,500	44,875	52,000	58,000
19.0204.614300. HEALTH INSURANCE	-	6,000	26,000	13,104	13,104	
19.0204.614400. FICA TAXES	-	2,071	2,486	3,433	3,978	4,437
19.0204.622900. OPERATING EXPENSE	21,000	-	5,000	171	5,000	
19.0204.633500. DUES & MEETINGS EXPENSE	1,500	1,635	2,000	1,633	9,000	
19.0204.656000. TREASURER'S FEE	25,000	27,170	28,000	26,171	28,000	
Total Expenditure	47,500	64,714	95,986	89,387	111,082	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 2,677,500	\$ 3,131,027	\$ 2,954,014	\$ 2,969,922	\$ 3,163,918	
6532. OPEN SPACE						
Expenditure						
19.6532.639704. OPEN SPACE	\$ 200,000	\$ 26,859	\$ 176,075	\$ 115,000	\$ 613,989	
19.6532.694100. CAPITAL EXPENDITURE	-	-	-	-	-	
Total Expenditure	200,000	26,859	176,075	115,000	613,989	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (200,000)	\$ (26,859)	\$ (176,075)	\$ (115,000)	\$ (613,989)	
6533. OUTDOOR RECREATION						
Expenditure						
19.6533.694100. CAPITAL EXPENDITURE	\$ -	\$ -	\$ -	\$ -	\$ -	
19.6533.694300. OUTDOOR RECREATION	200,000	231,871	697,500	763,649	2,599,652	
Total Expenditure	200,000	231,871	697,500	763,649	2,599,652	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (200,000)	\$ (231,871)	\$ (697,500)	\$ (763,649)	\$ (2,599,652)	
6534. WATER RESOURCES						
Expenditure						
19.6534.715500. WATER QUALITY MONITORING LANDFILL	\$ 160,000	\$ 38,031	\$ 160,000	\$ 25,625	\$ 35,306	
19.6534.XXXXXX. WATER QUALITY	-	-	-	-	200,000	
19.6534.715550. WATER COURT	-	-	-	4,200	6,000	
19.6534.715560. WATER RIGHTS	4,500	8,531	-	21,888	261,775	
19.6534.715565. WATER INFRASTRUCTURE	125,000	212,250	860,720	66,248	2,786,954	
19.6534.715650. STREAM RESTORATION	400,000	314,406	527,000	297,639	317,212	
19.6534.XXXXXX. RESIDENTIAL FOREST MANAGEMENT	-	-	-	-	2,000,000	
Total Expenditure	689,500	573,218	1,547,720	415,600	5,607,247	

**SALES TAX TRUST FUND
(LAND AND WATER TRUST FUND)**

	2024 YEAR		2025 YEAR		2026	
	2024 BUDGET	END	2025 BUDGET	END	PROPOSED	BOCC REQUEST
	AMENDED	ESTIMATE	ADOPTED	ESTIMATE	BUDGET	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (689,500)	\$ (573,218)	\$ (1,547,720)	\$ (415,600)	\$ (5,607,247)	

**SALES TAX TRUST FUND
(LAND AND WATER TRUST FUND)**

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET	BOCC REQUEST
6535.WILDLIFE RESOURCES						
Expenditure						
19.6535.715601. WILDLIFE RESOURCES	\$ 100,000	\$ 41,752	\$ -	\$ 400	\$ 214,600	
Total Expenditure	100,000	41,752	-	400	214,600	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (100,000)	\$ (41,752)	\$ -	\$ (400)	\$ (214,600)	
TOTAL REVENUES	\$ 2,725,000	\$ 3,195,741	\$ 3,050,000	\$ 3,062,587	\$ 3,275,000	
TOTAL EXPENDITURES	3,499,000	1,017,645	5,967,281	1,482,404	12,824,070	
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (774,000)	\$ 2,178,096	\$ (2,917,281)	\$ 1,580,183	\$ (9,549,070)	

1041 FUND (20)
PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 \$ 40,656

2025

Plus Projected Revenues -

Less Projected Expenses -

NET INCREASE (DECREASE) IN FUND BALANCE -

PROJECTED FUND BALANCE AS OF 12/31/2024 \$ 40,656

2026

Plus Projected Revenues -

Less Projected Expenses -

NET INCREASE (DECREASE) IN FUND BALANCE -

PROJECTED FUND BALANCE AS OF 12/31/2025 \$ 40,656

1041 FUND

	2024 YEAR		2025 YEAR		2026
	2024 BUDGET	END	2025 BUDGET	END	PROPOSED
	AMENDED	ESTIMATE	ADOPTED	ESTIMATE	BUDGET
1002. NORTH LONDON MINE					
Revenue					
20.1002.364900. MISCELLANEOUS REIMBURSEMENT	-	-	-	-	-
20.1002.374100. TRANSFER FROM OTHER FUND	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditure					
20.1002.621900. MISCELLANEOUS EXPENSE	-	-	-	-	-
Total Expenditure	-	-	-	-	-
NET REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-
1008. ADANI HARTSEL SOLAR #1					
Revenue					
20.1008.364900. MISCELLANEOUS REVENUE L	-	-	-	-	-
20.1008.374100. TRANSFER TO OTHER FUND	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditure					
20.1008.621900. MISCELLANEOUS EXPENSE	-	-	-	-	-
Total Expenditure	-	-	-	-	-
NET REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

LODGING TAX FUND (23)
PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 **\$ 362,432**

2025

Plus Projected Revenues	437,876
Less Projected Expenses	418,719

NET INCREASE (DECREASE) IN FUND BALANCE	<u>19,157</u>
PROJECTED FUND BALANCE AS OF 12/31/2024	<u>\$ 381,589</u>

2026

Plus Projected Revenues	1,313,628
Less Projected Expenses	1,488,184

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(174,556)</u>
PROJECTED FUND BALANCE AS OF 12/31/2025	<u>\$ 207,033</u>

LODGING FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
2300. LODGING TAX GENERAL ADMIN					
Revenue					
23.2300.323000. LODGING TAX	\$ 1,800,000	\$ 452,409	\$ 400,000	\$ 437,876	\$ 1,313,628
Total Revenue	1,800,000	452,409	400,000	437,876	1,313,628
Expenditure					
23.2300.656000. TREASURER FEES	-	3,462	-	4,313	13,136
Total Expenditure	-	3,462	-	4,313	13,136
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 1,800,000	\$ 448,947	\$ 400,000	\$ 433,563	\$ 1,300,492
2110. LAW ENFORCEMENT & PUBLIC SAFETY (SHERIFF'S OFFICE)					
Revenue					
23.2110.323001. LAW LODGING TAX	\$ 630,000	\$ 157,131	\$ 140,000	\$ 151,747	\$ 325,123
23.2110.323002. LAW LODGING PY CARRYOVER	-	-	-	84,575	3,467
Total Revenue	630,000	157,131	140,000	236,322	328,590
Expenditure					
23.2110.611100. SALARIES & WAGES	-	67,400	130,500	168,852	308,794
23.2110.614400. ER FICA MATCH	-	5,156	9,500	12,917	23,623
23.2110.621900. MISCELLANEOUS EXPENSE	630,000	-	-	-	-
Total Expenditure	630,000	72,556	140,000	181,769	332,417
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 84,575	\$ -	\$ 54,553	\$ (3,827)
2152. EMERGENCY SERVICES COUNCIL					
Revenue					
23.2152.323001. EMSC LODGING TAX	\$ 360,000	\$ 89,789	\$ 80,000	\$ 86,713	\$ 91,034
23.2152.323002. EMSC LODGING PY CARRYOVER	-	-	-	70,674	63,438
Total Revenue	360,000	89,789	80,000	157,387	154,472
Expenditure					
23.2152.621900. MISCELLANEOUS EXPENSE/DISTRIBUTION	360,000	19,115	80,000	93,949	105,316
Total Expenditure	360,000	19,115	80,000	93,949	105,316
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 70,674	\$ -	\$ 63,438	\$ 49,156
3180. PUBLIC WORKS					
Revenue					
23.3180.323001. PUBLIC WORKS LODGING TAX	\$ 630,000	\$ 157,131	\$ 140,000	\$ 151,747	\$ 754,285
23.2152.323002. PUBLIC WORKS LODGING PY CARRYOVER	-	-	-	157,131	168,878
Total Revenue	630,000	157,131	140,000	308,878	923,164
Expenditure					
23.3180.621900. MISCELLANEOUS EXPENSE	630,000	-	-	-	461,582
23.3180.622000. GRANT MATCH	-	-	140,000	140,000	461,582
Total Expenditure	630,000	-	140,000	140,000	923,164
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 157,131	\$ -	\$ 168,878	\$ -
651X. TOURISM					
Revenue					
23.2300.323001. TOURISM LODGING TAX	\$ 180,000	\$ 44,895	\$ -	\$ 28,760	\$ 130,049
23.2300.323002. TOURISM LODGING PY CARRYOVER	-	-	-	-	25,760
Total Revenue	180,000	44,895	-	28,760	155,809
Expenditure					
23.6517.621900. MISCELLANEOUS EXPENSE	180,000	-	40,000	3,000	127,288
Total Expenditure	180,000	-	40,000	3,000	127,288

NET REVENUES OVER (UNDER) EXPENDITURES	\$	-	\$	44,895	\$	(40,000)	\$	25,760	\$	28,521
TOTAL REVENUES	\$	452,409	\$	400,000	\$	437,876	\$	1,313,628		
TOTAL EXPENDITURES		91,671		400,000		418,719		1,488,184		
NET REVENUES OVER (UNDER) EXPENDITURES	\$	360,738	\$	-	\$	19,157	\$	(174,556)		

SELF INSURANCE FUND (25)
PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 **\$ 1,678,053**

2025

Plus Projected Revenues	3,454,901	
Less Projected Expenses	3,645,260	

NET INCREASE (DECREASE) IN FUND BALANCE		<u>(190,359)</u>
PROJECTED FUND BALANCE AS OF 12/31/2024		<u>\$ 1,487,694</u>

2026

Plus Projected Revenues	3,953,014	
Less Projected Expenses	3,750,400	

NET INCREASE (DECREASE) IN FUND BALANCE		<u>202,614</u>
PROJECTED FUND BALANCE AS OF 12/31/2026		<u>\$ 1,690,307</u>

SELF INSURANCE FUND	2024 BUDGET ADOPTED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
9600. SELF INSURANCE-GENERAL					
Revenue					
25.9600.314300. EMPLOYERS SHARE HEALTH	3,100,000	3,151,787	3,212,152	3,212,152	3,693,975
25.9600.314301. EMPLOYEE SHARE HEALTH	166,000	173,893	174,452	174,452	200,620
25.9600.314303. COBRA PREMIUMS	-	-	-	228	-
25.9600.361200. INTEREST ON INVESTMENTS	40,000	104,181	86,858	68,069	58,419
25.9600.374100. TRANSFER FROM OTHER FUNDS	-	-	-	-	-
Total Revenue	3,306,000	3,429,861	3,473,462	3,454,901	3,953,014
Expenditure					
25.9600.616100. MEDICAL CLAIMS	2,750,000	2,459,208	2,500,000	2,665,967	2,750,000
25.9600.616101. MEDICAL PREMIUMS	675,000	801,199	700,000	817,245	825,000
25.9600.616200. DENTAL CLAIMS	130,000	143,219	155,000	141,941	155,000
25.9600.616300. VISION PREMIUMS	8,500	9,192	8,000	7,994	8,600
25.9600.616400. LIFE INSURANCE PREMIUMS	9,000	7,717	7,000	7,397	7,800
25.9600.621901. INSURANCE ADMIN FEES	4,500	2,934	3,000	4,716	4,000
Total Expenditure	3,577,000	3,423,469	3,373,000	3,645,260	3,750,400
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (271,000)	\$ 6,392	\$ 100,462	\$ (190,359)	\$ 202,614