

County of Park, Colorado

Final Adopted Budget

For the Year 2026

Adopted on December 22, 2025



Photo by Stevie Wilcox



Park County Budget and Finance Department

PO Box 1373
856 Castello Ave.
Fairplay, CO 80440
(719) 836-4339
E-Mail: budget.finance@parkcountyco.gov

To: The Citizens of the Park County, Colorado

RE: 2026 Budget Message

The Colorado Local Government Budget Law, Section 29-1-101 et seq., C.R.S., requires an annual financial plan (budget) to be completed by all local governments. The following pages display the adopted Budget for Park County, Colorado for the calendar and fiscal year of 2026.

The Adopted Budget for Park County, Colorado serves multiple functions: *a policy document, a financial process, an operations guide, and a communications device*. As a *policy document*, the budget permits the Board of County Commissioners to express the mission, priorities, goals, and objectives of government. As a *financial process*, the budget requires consideration of revenues projected through the following year and the expenditures associated with completing the policy goals. As actual events occur, such as revenue collection and regular expenditures, the budget document becomes an *operations guide* giving County management the ability to predict revenue or expenditure problems before they become too serious to easily solve. Finally, the formation, adoption, and distribution of the 2026 Budget acts as a communications device to the Citizens of Park County. Through the budget hearing and budget work sessions, citizens and citizen groups were encouraged to express his/her desires in governmental services. To the extent financial resources were available, the Board of Commissioners attempted to prioritize and respond to these requests. This final document is designed to communicate back to the Park County Citizens the best response of the Board of County Commissioners and Administration the goals, objectives, and mission.

The 2026 Budget Process began in August this year with the distribution of budget forms to Department Heads and Elected Officials requesting their 2025 year-end projections and submitting their budget requests for 2026. These numbers were compiled by the Budget and Finance office and reviewed by the County Manager with the Board of County Commissioners. These numbers were compiled, and a balanced budget was produced wherein expenditures do not exceed available revenues and fund balances. A public hearing was held on November 19, 2025, to obtain public input on the proposed budget document. Prior to and after the public hearing, Department Heads and Elected Officials had an opportunity to present their budgets to the BOCC. Decision packets for special requests were under consideration in November and December. Revisions were periodically made as changes were known to the original budget document, leading to the final adoption of the 2026 Budget on December 22, 2025. Due to revenue constraints in 2026, it is anticipated to be a very tight budget year, and the Commissioners are committed to closely monitoring the status of the budget throughout the year. The Board has worked in 2025 to amend financial policies to reign in spending and control costs, the results of which are expected to be seen in 2026. Any new lines in the budget need to be approved by the Board and all budget amendments will be reviewed and approved by the Board as well.

BASIS OF ACCOUNTING USED BY PARK COUNTY

Park County Government utilizes a modified accrual basis for accounting revenues and expenditures. Revenues are recognized in the accounting period in which they become measurable and available. For

example, Sales Tax collected for 2025 will be recognized in the fiscal year 2025, even though the actual funds will not be received until early 2026. Expenditures are recognized in the accounting period in which liability is incurred, if measurable. The general rule, utilized by staff, is goods and services received during the fiscal year will be recognized as an expense during that period, even though the billing may not take place until early in the next fiscal year.

IMPORTANT FEATURES OF THE 2026 BUDGET

The Budget Document has been designed as a “user friendly” document, introducing the basic financial data (historical and projected); a review of each spending agency summary budgets, and significant changes from previous periods; and a section providing general financial information regarding long-term debt and lease purchase agreements entered into for this and future fiscal periods.

The final adopted budget contains the following:

Property Taxes:

In order to balance the proposed budget, a mill levy of 14.7680 was adopted and certified to generate \$12,640,538 allocated among the General Fund, Public Works Fund, Human Services Fund and Retirement Fund in Property Tax revenue. In addition to this, an abatement to the 2025 taxes levied for 0.071 mills generating \$60,765 in uncollected property taxes from the 2024 Assessed Valuation.

Staffing and Employee Related Expense:

- Recruitment and retention activities were a focal point in 2025 and retention will continue to be a priority for 2025. In order to consciously not overspend in 2026, all but three current vacant positions were removed from the budget. A mid-year budget analysis is planned in 2026 to evaluate if any vacant positions can be filled and any additional positions will require BOCC approval and budget adjustment.
- Contingency funds for compensation adjustments and wage alignments has been budgeted in the Personnel Department. Planning for salary adjustments, not approved through the decision packet process, is a high priority in order to maintain a competitive position for retention.

GENERAL FUND

2026 projections indicate the General Fund will see an increase to fund balance of \$108,256 due to careful cost cutting measures taken by the BOCC. Total transfer out of the General Fund is \$864,000, of which \$414,000 will be transferred to the Debt Service Fund and \$450,000 to the Fleet Fund.

General Fund revenues for 2026 are anticipated to be lower than funds received in 2025 mostly because of lower-than-expected Severance Tax funds and mineral severance funds received. PILT (Payment in Lieu of Taxes) funds from the Federal Government are expected to drop dramatically in 2026, but the exact amount of funds to be received is unknown at this time. The sale of County owned property is a possible mechanism that may be enacted in 2026 in order to make up for missing revenue. Recording fees are moving to a flat fee schedule in 2026 per state statute which will likely increase that revenue line and will help supplement the loss of revenue in other lines. Expenditures for 2025 are expected to be less than budgeted primarily because of vacancy savings or projects that might have been cancelled or postponed to 2026, which adds to the beginning fund balance, starting the County off in a better position than expected.

For 2026, revenues are budgeted at \$19,955,317. These revenues include property taxes, marijuana taxes, specific ownerships taxes, PILT funds, charges for services, fines, permit fees, etc. Expenditures (not including transfers to other funds) for 2026 are budgeted at \$18,983,061. The focus for 2026 will be controlled spending and budget management to obtain the lowest expenditure possible. It is projected that the General Fund Balance will be \$5,766,763 at the end of 2026.

It should also be noted that the 2026 budget was consciously underspent to preserve the current fund balance; if all revenues and expenses occur as budgeted for 2026 \$108,256 will be added to the fund balance at the end of the fiscal year. By statute, Park County is required to keep 20% of the fund balance in reserves. This year we will be keeping 30.38% of the fund balance and hope to grow that number in the forthcoming years. Historically, every budget for the past ten years has drawn down the fund balance; 2025 was estimated to use \$2.4M of reserves, but that did not occur and 2026 will mark the first year that we are not budgeted to reduce our fund balance and hope to increase the fund balance to over \$6 million in the future.

The following Offices, Departments and Services are anticipated to be delivered to the residents of Park County in 2025:

- Office of the Board of County Commissioners
- Office of Assessor
- Office of the County Clerk (including Recording, Motor Vehicle, Liquor Licenses, and Elections)
- Office of the County Coroner
- Office of the Sheriff
- Office of the Surveyor
- Office of the Treasurer (including Public Trustee)
- Department of Administration (including Personnel)
- Department of Budget & Finance (including Audit Services)
- Department of 911 Communications
- Department of District Attorney
- Department of Information and Computer Services
- Department of Extension Services
- Department of Facilities (including Maintenance and Security)
- Department of Emergency Management
- Department of Library Services
- Department of Public Affairs
- Department of Public Health
- Department of Development Services
 - Department of Building
 - Department of Planning
 - Department of Environmental and Code Compliance
 - Department of GIS/Mapping
- Department of South Park National Heritage Area (including tourism)
 - Department of Historic Preservation
 - Wilkerson Pass Visitor Center Operations
- Department of Veteran's Services
- Broadband Operations

DEBT SERVICE FUND

Payments due on the Certificates of Participation for the financing of the new County office building are paid from this fund beginning in 2017. There are ten more years of payments to be disbursed, with the last payment due in December of 2036.

CONSERVATION TRUST FUND

The Conservation Trust Fund has been established to distribute funds received from Colorado Lottery monies to County community projects.

ARPA GRANT FUND

In 2021, the County established a new fund, American Rescue Plan Act (ARPA), for distribution of the funds the County was awarded in the amount of approximately \$3.6 million. The County also received approximately \$1.126 million of Local Assistance and Tribal Consistency Funds (LATC), also under ARPA. In 2024, the County distributed funds through a small business/non-profit assistance program, community project programs, and an affordable housing project. All remaining funds were obligated by the end of 2024 and in 2025, the County utilized the remaining funds for other eligible projects including infrastructure, negative economic impact and government services. The balance of the remaining monies in this fund should be completely expended by the end of 2026.

COUNTY GRANT FUND

The County Grant fund was established to segregate and monitor grant funds for Park County. These programs are funded through federal, state or private revenue streams. The following programs for 2025-2026 include:

- VALE and VOCA are programs that provide services to victims of crime and are funded through State and Federal Agencies
- Public Health programs, funded through State and Federal agencies include Women, Infants, and Children; Immunizations; Emergency Preparedness; Cities Readiness Initiatives; and Child Fatality, Opioid, and COVID/ARPA funding.
- Courthouse Security Grants awarded by the State annually provide funding to enhance security provisions at the Courthouse in Fairplay.
- Local Emergency Management Program
- CDOT-Alma Bike Path Project
- Congressional Road Reconstruction Project
- South Park National Heritage Area projects are funded by the National Park Service
- Historic Preservation projects are funded by organizations such as History Colorado, State Historic Fund, Colorado Preservation Inc. as well as other State and/or Federal agencies.

BAILEY LIBRARY FUND

This fund was established in 2023 as the result of a large donation made to the County, restricted for the purpose of administering the library in Bailey. Funds were appropriated in 2024 to fund additional hours for the Branch Librarian, increasing hours to full time.

E-911 AUTHORITY FUND

The E-911 Authority was established by an Inter-governmental Agreement to collect 911 surcharge funds and expend these funds for 911 system expenditures and training for that system. These funds are used for expenses related to the direct delivery of 911 services in the community for expenses such as capital expenditures, equipment maintenance agreements, education/training and wages.

For 2026, the budget includes 70% of the salary cost of the Communications Department, the other 30% is accounted for in the General Fund.

SHERIFF SEARCH AND SEIZURE PROGRAM FUND

The Sheriff Search and Seizure Program Fund was established in 1999 to collect specific ear-marked law enforcement funds and expend these funds for the direct benefit of the program to which the funds were given. Current programs in the fund – Property Seizure (Drug seizure funds); DARE Donations (Drug Awareness Resistance Education Program), Victim Services, Community Services, Animal Donations, and Officer Welfare.

PUBLIC WORKS FUND

Public Works fund revenues are expected to be approximately \$7.05 million in 2026 with expenses over \$7.4 million. The resulting fund balance at the end of 2026 is anticipated to be approximately \$1,839,478. 2026 will likely be a slow year for road projects as we instead focus on staff retention and equipment replacement and maintenance. We will continue to look for funding opportunities to defray costs, with emphasis on preparing shovel-ready projects to qualify for grant funding.

HUMAN SERVICES FUND

The Human Services fund holds revenue and expenditures related to block grant funds received from the State of Colorado for the provision of services related to the Department of Human Services. The 2025 fund balance dropped to \$399,524 at year end, down from \$713,976 in 2024, and is estimated to be \$188,177 by the end of 2026. Due to decreased funding from the State and funding cuts at the Federal level, the County will be relying on a State Surplus Distribution in June of 2026 to keep a positive fund balance. The amount of that surplus payment is unknown at this time, the amount stated is a best guess. A mid-year budget reallocation may be necessary if state surplus funds do not meet a certain threshold.

CAPITAL PROJECTS FUND

The Capital Projects Fund tracks capital construction projects. A new Coroner facility is much needed, and planning costs have been budgeted here as we start planning to replace the current Coroner building.

RETIREMENT FUND

The Employee Retirement Fund collects property taxes to fund the employer match for the 401(a) retirement plan currently established at 4% of employee base salary and a discretionary match based on years of service to the 457(b) plan.

FLEET SERVICES INTERNAL SERVICE FUND

With the Fleet Fund having been in operation since 2012-13, the County continues to assess these operations. Implementation of the Fleet Fund's vehicle rotation through an equity lease program managed by Enterprise Fleet Management was completed in 2023. The leased vehicles are being rotated every 3 or 5 years depending on the vehicle type. The 2025 year-end projection and the 2026 budget includes the lease payments for this program, including the rotation of some vehicles for new vehicles as leases expire. Starting in 2025 the County is declined to lease any further vehicles through the Enterprise Master Equity program, has started to return and sell off vehicles, and is replacing leased vehicles with traditional lease purchase financing on a multi-year schedule. In-house maintenance of County owned vehicles started in 2025; regular oil changes, tire changes and manageable repairs are now completed by Public Works staff and costs will be reimbursed by the departments through the Fleet Use Only line of the budget. Public Works has also opened their bulk fuel stations to serve Fleet vehicles, departments will repay Public Works for their monthly fuel usage using the Fleet Use Only line of the budget, resulting in overall cost savings for fuel.

SALES TAX TRUST FUND (AKA Land and Water Trust Fund)

In 1997, the Citizens of Park County passed an initiative to collect a 1% Sales Tax with funds solely for the preservation, protection, acquisition, improvement and maintenance of Park County's remaining water resources and lands containing associated water rights and resources. In 2006 voters passed the sales tax again for the same purposes starting in 2009 with a sunset in 2018. In November 2018, voters again passed the sales tax; however, voters also passed expanded use of the funds. For 2026, expenditures are estimated for current active projects. The 2026 budget includes projects currently in process and estimates for new projects that are currently in the application process. For 2026, there is a new line item to identify a contingency budget expense related to County projects that may come up during the year (such as weed spraying).

1041 FEE ACCOUNT

1041 Fee Account is being utilized for baseline inventory and impact mitigation of resources as part of Park County's HB-1041 permit process. Currently the following permits are still in process:

- Randall Ditch
- Leach Well
- Lone Rock Ranch

LODGING TAX

In November 2023, the Citizens of Park County voted on and approved a 2% Lodging Tax, beginning January 1, 2024. As a result, this fund was created for eligible expenditures. The tax collected in 2025 amounted to \$437,876 and was allocated for Law Enforcement (35%) and Public Works (35%) activities, a distribution to the non-profit Emergency Services Council (20%), and for tourism (10%) activities based on recommendations of a special panel as required by state statute. In November of 2025, the Citizen's of Park County voted on and approved a 4% increase to the Lodging Tax beginning January 1, 2026 with a change to allocation; 58% to Public Works, 25% to Law Enforcement, 7% to the Emergency Services Council and 10% to Tourism. \$1.3 M is expected to be received in 2026 and is budgeted to provide vehicles, road graders, road materials, salaries and to fund the ES Council and Tourism activities.

RISK MANAGEMENT FUND

The Risk Management Fund was established to hold the employee health insurance – self-insurance funds. The County's renewal for the 2026 plan year was accepted with a 10% increase in premium but no increase in premium fees were passed on to employees. The plan choices for medical and dental remain unchanged for 2026. The budget for employer and employee contributions is anticipated to cover the fixed costs and claims.

This Budget Message has been prepared in compliance with Section 29-1-100 of the Colorado Revised Statutes entitled Local Government Budget Law of Colorado. If the reader of this message, or any part of the following schedules or statements has any questions, such questions should be directed to the Budget & Finance Director at (719) 836-4339.

Respectfully submitted,



April Chabot
Director of Budget & Finance
County of Park, Colorado

2026 MILL LEVY CALCULATION

Assessed Valuation	855,946,449
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Mill Levy		
Voter Approved	24.065	20,598,351
Less PW	(0.5317)	(455,083)
Less DHS	(0.5464)	(467,724)
Less Retirement	(0.5464)	(467,724)
General Fund	22.44050	19,207,820
Less temp credit	(9.29634)	(7,957,169)
General Fund	13.1442	11,250,651

Abatement	60,765
	0.071

Property Allocation	
General Fund	11,250,651
Road & Bridge	455,059
Human Services	467,700
Retirement	467,700
	12,641,110

12,701,875 Total with Abatement

Assessed Valuation	\$ 855,952,249
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Voter Approved Mill	24.0650	\$ 20,598,491
Less Temporary Tax Credit	(9.2970)	(7,957,953)
	14.7680	12,640,538
Less DHS, PW, Retirement mills	(1.6245)	(1,390,531)
	13.1435	\$ 11,250,007

<u>Fund</u>	<u>Purpose</u>	<u>Revenue Sources</u>	<u>Begin Bal 2025</u>	<u>Estimated Revenue</u>	<u>Estimated Expense</u>	<u>Estimated Fund Bal YE</u>	<u>2026 Budgeted Revenue</u>	<u>2026 Budgeted Expense</u>	<u>2026 Estimated Fund Balance</u>
<i>General Government Services</i>									
General Fund (Note 1)	Primary Operating Fund	Property Tax, Other Taxes, Inter-governmental Funds, Fees, Licenses, Permits, Fines, Charges for Service	\$ 6,188,149	\$ 19,237,074	\$ 19,766,716	\$ 5,658,507	\$ 20,284,117	\$ 20,184,117	\$ 5,758,507
						-			\$ -
<i>Special Revenue Funds</i>									
Debt Service Fund (Note 2)	Payment of Debt Service-COPs	Transfer Between Funds	65,124	414,000	424,375	54,749	414,000	424,575	44,174
ARPA Fund	COVID Relief Funding	US Treasury Federal Funds	-	1,304,530	1,202,028	102,502	923,292	923,292	102,502
Conservation Trust Fund	Recreation Projects	State Funds	519,700	184,907	330,401	374,206	194,000	194,000	374,206
Grant Fund	Various Grant Programs	State, Federal and Private Funding	228,153	2,513,435	2,427,850	313,738	1,184,476	1,162,142	336,072
E-911 Authority Fund	Direct Delivery of 911 Services	E911 Surcharge/Tariffs	874,597	858,050	736,549	996,098	692,000	1,036,242	651,856
Seizure Fund	Special Law Enforcement Related	Donations Primarily	54,973	4,218	590	58,601	2,800	-	61,401
Public Works Fund (Note 3)	Road Construction/Maintenance	HUTF (88%)-see note below	2,031,282	7,561,928	7,908,948	1,684,262	7,414,998	7,300,245	1,799,015
Human Services Fund	Health and Human Services Programs	Federal/State, Property Tax	713,976	7,059,367	7,373,819	399,524	8,318,838	9,123,185	188,177
Capital Improvement Fund	Construction of Major Facilities	Other Financing or Transfers	200,301	-	-	200,301	-	150,000	50,301
Retirement Fund	Employer Share/Match	Property Tax/Specific Ownership Tax	242,385	482,473	555,000	169,859	500,545	555,000	115,404
Sales Tax Trust Fund	Water/Recreation	1% Sales Tax	10,350,741	3,062,587	1,482,404	11,930,924	3,275,000	10,824,070	4,381,854
1041 Study Fund	Special Land Use Projects	Applicant Deposits	40,656	-	-	40,656	-	-	40,656
Lodging Tax Fund	Law/Public Works/ES Council/Tourism	2% Lodging Tax	362,432	437,876	438,719	361,589	1,748,628	1,925,961	184,257
Subtotal Special Revenue			15,684,320	23,883,371	22,880,683	16,687,009	24,668,577	33,618,711	8,329,875
<i>Other Restricted Funds</i>									
Bailey Library Fund	Administrative Expenses Only	Donation	726,966	115,549	92,854	749,661	35,000	34,354	750,307
<i>Internal Service Funds</i>									
Fleet	Motor Pool	Inter-fund Reimbursements	305,772	2,021,884	2,102,635	225,021	1,316,000	1,370,693	170,328
Self-Insurance Fund	Group Health Plan	Inter-fund Reimbursements	1,664,095	3,454,901	3,645,260	1,473,736	3,953,014	3,750,400	1,676,349
Subtotal Internal Service			1,969,867	5,476,785	5,747,895	1,698,757	5,269,014	5,121,093	1,846,678
Total Funds			\$ 24,569,302	\$ 48,712,779	\$ 48,488,147	\$ 24,793,934	\$ 50,256,708	\$ 58,958,275	\$ 16,685,367

Notes:

- (1) Government Services primarily include: Board of County Commissioners, Administration, Budget & Finance, Legal, Clerk & Recorder, Assessor, Treasurer and Public Trustee, Development Services (Planning, Building, Environmental Health, Code Compliance, Mapping), IT Services, Emergency Management, Law Enforcement, Animal Control, Detention Center, Public Health Services, Library, Heritage & Tourism, CSU Extension Services,
- (2) Payment of Debt Service of Certificates of Participation related to the financing of the Park County Offices.
- (3) Revenues for Public Works include Highway User Tax Fund (88%); other state or federal funds, specific ownership tax, and charges for service/fees (6%), and property tax (6%)

INSURANCE TOTALS

Colorado Counties Casualty & Property Pool (CAPP) 2025 Actual		Workman's Comprehensive Insurance 2025 Actual	
509,217	61%	105,220	61%
233,738	28%	48,298	28%
91,825	11%	18,974	11%
834,780	100%	172,492	100%
2026			
576,575	60%	118,285	62%
288,288	30%	49,604	26%
96,096	10%	22,894	12%
960,959	100%	190,783	100%
115%		111%	
Invoiced Amt		Invoiced Amt	
576,575.40	60%	118,285.46	62%
288,287.70	30%	49,603.58	26%
96,095.90	10%	22,893.96	12%
960,959.00	100%	190,783.00	100%
115%		111%	
Extra Budget		Extra Budget	
-		-	-
-		-	-
-		-	-
-		-	-

GENERAL FUND (03)
PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024

\$ 6,188,149

2025

Plus Projected Revenues	19,237,074
Less Projected Expenses	18,802,716
Less Projected Transfers	964,000

NET INCREASE (DECREASE) IN FUND BALANCE

(529,642)

PROJECTED FUND BALANCE AS OF 12/31/2025

\$ 5,658,507

2026

Plus Projected Revenues	20,284,117
Less Projected Expenses	19,320,117
Less Projected Transfers	864,000

NET INCREASE (DECREASE) IN FUND BALANCE

100,000

PROJECTED FUND BALANCE AS OF 12/31/2026

\$ 5,758,507

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
0110. BOCC					
Revenue					
03.0110.332200. FOREST RESERVE-15% GRANT	305,000	213,864	300,000	300,000	300,000
03.0110.361900. DHS - COST ALLOCATION	50,000	80,196	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	299,480	352,000	374,028	354,400
Expenditure					
03.0110.611100. SALARIES & WAGES	257,000	259,472	290,613	287,866	290,613
03.0110.614300. HEALTH INSURANCE EXPENSE	52,000	52,072	78,072	58,265	52,000
03.0110.614400. FICA TAXES	19,661	19,810	22,232	22,022	22,232
03.0110.621100. OFFICE SUPPLIES	500	1,709	500	441	250
03.0110.621900. MISCELLANEOUS	3,000	439	2,000	1,093	1,000
03.0110.623700. FLEET DEPT USE ONLY	3,000	2,830	3,000	3,211	3,000
03.0110.631100. POSTAGE SHIPPING & BOX RENT	-	-	-	130	50
03.0110.633100. PUBLIC NOTICES	3,000	1,425	3,000	955	1,250
03.0110.633101. BOCC COMMUNICATIONS	-	40	-	364	350
03.0110.633500. DUES & SUBSCRIPTIONS	15,000	17,037	20,500	16,086	16,000
03.0110.634500. CELL PHONE EXPENSE	1,800	1,465	1,800	2,312	2,500
03.0110.636300. EQUIPMENT REPAIR & MAINT	400	500	400	505	600
03.0110.637200. TRAVEL	3,500	6,247	4,000	4,174	2,000
03.0110.639700. CONTRACTUAL SERVICES	5,000	16,149	5,000	15,759	20,000
03.0110.672500. FOREST RESERVE GRANT-SCHOOLS	305,000	213,864	300,000	300,000	300,000
03.0110.683100. COLORADO COUNTIES	-	16,293	-	15,412	16,382
03.0110.683200. PPACG DUES	12,750	12,789	13,000	15,846	16,000
03.0110.XXXXX. BOCC EMERGENCY RESERVE	-	-	-	-	287,056
Total Expenditure	681,611	622,140	744,117	744,440	1,031,283
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (321,611)	\$ (322,660)	\$ (392,117)	\$ (370,412)	\$ (676,883)
0121. LEGAL SERVICES					
Expenditure					
03.0121.635200. CONTRACTUAL SERVICES: ATTY	\$ 250,000	\$ 388,017	\$ 325,000	\$ 289,881	\$ 275,000
03.0121.639700. CONTRACTUAL SERVICES - GENERAL	50,000	71,354	50,000	190,414	100,000
03.0121.639701. PERSONNEL ISSUES	-	52	-	58,946	25,000
Total Expenditure	300,000	459,423	375,000	539,241	400,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (300,000)	\$ (459,423)	\$ (375,000)	\$ (539,241)	\$ (400,000)
0122. SURVEYOR					
Revenue					
03.0122.387600. COUNTY SURVEYOR FEES	\$ 600	\$ 820	\$ 350	\$ 760	\$ 500
Total Revenue	600	820	350	760	500
Expenditure					
03.0122.611100. SALARIES & WAGES	4,978	4,978	4,978	4,978	4,978
03.0122.614400. FICA TAXES	381	381	381	381	381
03.0122.635500. SURVEYOR/ARCHITECT FEE	30,000	22,650	15,000	15,610	15,000
03.0122.637200. TRAVEL	4,000	3,477	750	1,870	2,500
Total Expenditure	39,359	31,486	21,109	22,838	22,859
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (38,759)	\$ (30,666)	\$ (20,759)	\$ (22,078)	\$ (22,359)
0125. ADMINISTRATION					
Revenue					
03.0125.354150. SEVERANCE TAX DIRECT DISTRIB	\$ 700,000	\$ 488,132	\$ 400,000	\$ 33,401	\$ 33,400
03.0125.362100. LAND RENTAL	-	5	-	-	-
03.0125.364900. MISCELLANEOUS REIMBURSEMENT	-	1,124	-	-	-
03.0125.374100. TRANSFER IN	150,000	283,593	100,000	121,588	30,000
03.0125.378000. OTHER FINANCING SOURCES	-	15,759	-	-	-
Total Revenue	850,000	788,612	500,000	154,989	63,400
Expenditure					
03.0125.611100. SALARIES & WAGES	307,000	302,582	382,247	288,149	303,561
03.0125.611101. OVERTIME	-	456	500	171	-
03.0125.614300. HEALTH INSURANCE EXPENSE	133,544	66,044	102,050	62,638	76,050
03.0125.614400. FICA TAXES	23,485	22,457	29,242	22,056	23,222
03.0125.621050. DONATION EXPENSE	-	3,000	-	3,000	3,000
03.0125.621100. OFFICE SUPPLIES EXPENSE	3,000	1,673	500	1,550	250
03.0125.621900. MISCELLANEOUS EXPENSE	1,000	347	1,000	1,669	1,000
03.0125.623700. FLEET DEPT USE ONLY	5,000	2,846	10,000	6,456	-
03.0125.631100. POSTAGE SHIPPING & BOX RENT	4,000	(3,545)	1,000	1,600	2,000
03.0125.633100. PUBLIC NOTICES	1,000	70	1,000	-	250
03.0125.633406. FAIRBOARD EXPENSE	100,000	91,040	-	-	-
03.0125.633500. DUES, SUBSCRIPTIONS & MEETING EXP	3,750	2,636	5,000	50	500
03.0125.634540. CELL PHONE EXPENSE	2,000	2,418	2,000	2,531	3,030
03.0125.636300. EQUIPMENT REPAIR & MAINT	500	866	2,000	491	700
03.0125.637200. TRAVEL	2,000	575	2,000	5,843	1,000

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
0125. ADMINISTRATION					
Expenditure cont.					
03.0125.638300. EDUCATION & TRAINING EXPENSE	2,000	-	2,000	-	1,000
03.0125.639700. CONTRACTUAL SERVICES EXPENSE	7,500	5,816	15,000	15,731	15,000
03.0125.643350. WATER STORAGE FEE	-	833	2,000	1,000	1,000
03.0125.661000. DEBT SERVICE - PRINCIPAL	26,957	24,933	28,000	28,701	27,000
03.0125.662000. DEBT SERVICE - INTEREST	1,678	2,402	2,000	444	1,000
03.0125.675000. TRANSFER TO OTHER FUND	896,625	927,993	964,000	964,000	864,000
03.0125.694100. CAPITAL EXPENDITURE	-	15,759	-	-	-
Total Expenditure	1,521,039	1,471,200	1,551,539	1,406,080	1,323,563
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (671,039)	\$ (682,587)	\$ (1,051,539)	\$ (1,251,091)	\$ (1,260,163)
0127. BUDGET & FINANCE					
Revenue					
03.0127.335500. MMJ SALES TAX	\$ 2,500	\$ 739	\$ 1,000	\$ 11,054	\$ 10,000
03.0127.335501. STATE MARIJUANA SALES TAX	50,000	65,070	60,000	38,032	45,000
03.0127.335502. MARIJUANA EXCISE TAX	50,000	5,016	60,000	72,061	70,000
03.0127.364900. MISCELLANEOUS REIMBURSEMENT	-	6,658	-	-	-
03.0127.378000. OTHER FINANCING SOURCES	-	-	-	-	-
Total Revenue	102,500	77,483	121,000	121,148	125,000
Expenditure					
03.0127.611100. SALARIES & WAGES	204,000	213,809	235,690	256,155	306,923
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	19,596	23,480
03.0127.621100. OFFICE SUPPLIES EXPENSE	2,500	2,985	3,000	1,995	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	2,720	3,200
03.0127.633100. PUBLIC NOTICES	2,000	-	-	250	250
03.0127.633500. DUES & SUBSCRIPTIONS	1,000	-	200	242	750
03.0127.634540. CELL PHONE EXPENSE	600	1,214	1,000	643	550
03.0127.636300. EQUIPMENT REPAIR & MAINT	500	459	650	490	600
03.0127.637200. TRAVEL	2,000	254	2,500	2,500	-
03.0127.638300. EDUCATION & TRAINING EXPENSE	2,000	1,190	2,500	2,257	1,000
03.0127.639700. CONTRACTUAL SERVICES EXPENSE	63,000	113,214	70,000	98,619	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	519,798	518,757	625,106	589,707
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (307,876)	\$ (442,315)	\$ (397,757)	\$ (503,959)	\$ (464,707)
0128. PERSONNEL & INSURANCE					
Revenue					
03.0128.374100. TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	-	-	-	-	-
Expenditure					
03.0128.611100. SALARIES & WAGES	-	-	50,000	-	50,000
03.0128.614200. WORKER'S COMP INSURANCE	150,000	132,300	105,220	105,220	118,285
03.0128.614300. HEALTH INSURANCE EXPENSE	-	-	26,000	-	26,000
03.0128.614400. FICA TAXES	-	-	3,825	-	3,825
03.0128.614450. SUTA TAXES	25,000	24,713	25,000	27,790	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	3,680	2,500
03.0128.638300. EDUCATION & TRAINING EXPENSE	1,200	6	-	-	-
03.0128.639700. CONTRACTUAL SERVICES EXPENSE	-	749	10,000	2,500	2,000
03.0128.651000. INSURANCE LIABILITY	535,000	541,372	509,216	509,217	576,575
03.0128.651001. LONG TERM DISABILITY INS	40,000	33,866	40,000	51,316	44,616
03.0128.651100. SALARY PLAN RESERVE	450,000	-	100,000	-	120,000
Total Expenditure	1,227,300	756,824	893,761	708,410	980,851
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (1,227,300)	\$ (756,824)	\$ (893,761)	\$ (708,410)	\$ (980,851)
0129. PUBLIC AFFAIRS OFFICE					
Revenue					
03.0129.367200. DONATIONS	\$ -	\$ -	\$ -	\$ 1,000	\$ -
03.0129.374100. TRANSFER FROM OTHER FUNDS	-	-	-	-	-
Total Revenue	-	-	-	1,000	-

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
0129. PUBLIC AFFAIRS OFFICE					
Expenditure					
03.0129.611100. SALARIES & WAGES	75,000	79,347	116,307	145,325	80,000
03.0129.611101. OVERTIME	-	-	-	561	-
03.0129.614300. HEALTH INSURANCE EXPENSE	37,000	36,946	26,000	55,841	26,000
03.0129.614400. FICA TAXES	5,738	6,070	8,897	11,117	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	565	500
03.0129.631100. POSTAGE SHIPPING & BOX RENT	500	-	-	-	-
03.0129.632200. PRINTING EXPENSE	5,000	-	5,000	680	1,000
03.0129.633100. PUBLIC NOTICES & ADVERTISING	5,000	-	2,500	-	-
03.0129.633500. DUES, SUBSCRIPTIONS & MEETING EXP	650	2,495	2,500	168	500
03.0129.634540. CELL PHONE EXPENSE	-	-	2,000	473	504
03.0129.637200. TRAVEL	500	228	500	773	500
03.0129.638300. EDUCATION & TRAINING EXPENSE	2,000	-	2,000	-	-
03.0129.638600. PROMOTIONAL ITEMS	1,500	1,978	5,000	(205)	1,000
03.0129.639700. CONTRACTUAL SERVICES EXPENSE	4,500	-	2,000	-	500
Total Expenditure	140,888	128,189	176,204	215,399	116,724
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (140,888)	\$ (128,189)	\$ (176,204)	\$ (214,399)	\$ (116,724)
0210. COUNTY CLERK - ADMIN					
Revenue					
03.0210.312000. SPECIFIC OWNERSHIP TAXES	\$ 1,000,000	\$ 967,347	\$ 1,100,000	\$ 994,330	\$ 1,000,000
03.0210.312100. TEMPORARY PERMITS	1,000	2,576	2,400	2,887	2,400
03.0210.335500. STATE CIGARETTE TAX	10,000	12,316	10,000	12,542	13,000
03.0210.364900. MISCELLANEOUS REIMBURSEMENTS	-	11,113	-	10,248	-
Total Revenue	1,011,000	993,352	1,112,400	1,020,007	1,015,400
Expenditure					
03.0210.611100. SALARIES & WAGES	443,333	458,005	458,048	411,757	458,048
03.0210.611101. OVERTIME	20,000	4,018	5,000	1,489	-
03.0210.614300. HEALTH INSURANCE EXPENSE	151,200	141,334	195,312	139,958	169,884
03.0210.614400. FICA TAXES	33,915	35,037	35,041	31,499	35,041
03.0210.621100. OFFICE SUPPLIES EXPENSE	5,000	2,856	6,000	1,054	1,500
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	3,067	4,500
03.0210.631100. POSTAGE SHIPPING & BOX RENT	25,000	26,306	26,000	27,838	34,000
03.0210.633100. PUBLIC NOTICES	150	-	800	-	-
03.0210.633500. DUES & MEETINGS EXPENSE	3,000	-	2,000	-	500
03.0210.634540. CELL PHONE EXPENSE	1,000	1,070	1,000	1,356	1,500
03.0210.636300. EQUIPMENT REPAIR & MAINT	2,500	1,558	2,500	1,097	1,000
03.0210.637200. TRAVEL	4,000	-	4,000	1,340	1,000
03.0210.638300. EDUCATION & TRAINING EXPENSE	4,000	-	4,000	65	1,250
03.0210.639700. CONTRACTUAL SERVICES EXPENSE	35,000	4,666	5,000	2,377	2,500
Total Expenditure	731,598	688,629	752,701	623,977	712,223
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 279,402	\$ 304,723	\$ 359,699	\$ 396,030	\$ 303,177
0220. COUNTY CLERK - RECORDING					
Revenue					
03.0220.322500. MARRIAGE LICENSE FEES	\$ 1,000	\$ 1,344	\$ 4,000	\$ 974	\$ 1,000
03.0220.341500. PLAT COPIES	7,000	7,192	8,000	6,018	6,000
03.0220.341600. CHARGES FOR COPIES	10,000	6,823	6,500	10,355	10,000
03.0220.364300. POSTAGE REIMBURSEMENTS	150	122	-	146	150
03.0220.368800. REGISTER ERROR	-	(18,793)	-	(1,336)	-
03.0220.368900. MISCELLANEOUS REVENUE	1,500	1,668	1,000	2,704	2,200
03.0220.383100. RECEPTION FEES	150,000	182,945	155,000	244,709	200,000
03.0220.383300. ACKNOWLEDGEMENT FEES	35,000	30,611	30,000	5,551	7,600
03.0220.383400. RECORDING SURCHARGE	120,000	102,539	120,000	106,157	324,120
03.0220.385400. DOCUMENTARY FEES	40,000	41,424	38,000	46,914	45,000
03.0220.385700. SURVEYOR FILING FEES	1,000	740	800	912	800
Total Revenue	365,650	356,615	363,300	423,104	596,870
Expenditure					
03.0220.639700. CONTRACTUAL SERVICES	40,000	40,000	46,000	33,000	34,000
Total Expenditure	40,000	40,000	46,000	33,000	34,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 325,650	\$ 316,615	\$ 317,300	\$ 390,104	\$ 562,870

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
0230. COUNTY CLERK - MOTOR VEHICLE					
Revenue					
03.0230.353100. REGISTRATION LATE FEES	\$ 35,000	\$ 54,168	\$ 55,000	\$ 55,476	\$ 55,000
03.0230.368200. SHORT CHECK COLLECTION	750	500	400	528	500
03.0230.383200. M V TITLE FEE - COUNTY SHARE	25,000	29,176	29,000	24,086	28,000
03.0230.383500. M.V. INSURANCE FINES	4,000	5,781	6,000	6,139	7,000
03.0230.383600. CLERK HIRE FEES	130,000	145,317	140,000	142,205	145,000
03.0230.383700. CHATTEL MORTGAGE FEES	35,000	36,040	40,000	55,578	55,000
03.0230.386100. SALES TAX HANDLING FEES	18,000	32,472	30,000	42,952	40,000
03.0230.386600. DUPLICATE REGISTRATION FEES	3,000	3,053	3,500	4,001	3,500
03.0230.386700. PERSONALIZED PLATES FEES	3,000	2,852	3,000	3,220	3,500
03.0230.386750. PEACE OFFICER MV	-	1,120	-	1,542	1,400
Total Revenue	253,750	310,479	306,900	335,726	338,900
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 253,750	\$ 310,479	\$ 306,900	\$ 335,726	\$ 338,900
0240. COUNTY CLERK - LIQUOR					
Revenue					
03.0240.321500. LIQUOR APPLICATION FEE	\$ 2,000	\$ 2,024	\$ 2,000	\$ 3,859	\$ 3,500
03.0240.321501. LIQUOR ANNUAL RENEWAL FEE	2,000	2,000	2,000	3,286	3,000
03.0240.321502. LIQUOR RENEWAL FEE COUNTY	3,500	1,887	3,500	(757)	3,800
Total Revenue	7,500	5,911	7,500	6,388	10,300
Expenditure					
03.0240.621100. OFFICE SUPPLIES EXPENSE	300	19	100	350	200
03.0240.633100. PUBLIC NOTICES	100	-	100	56	150
03.0240.637200. TRAVEL	100	-	200	-	-
Total Expenditure	500	19	400	406	350
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 7,000	\$ 5,892	\$ 7,100	\$ 5,982	\$ 9,950
0250. COUNTY CLERK - ELECTIONS					
Revenue					
03.0250.XXXXXX. Election reimbursement (Districts)	\$ -	\$ -	\$ -	\$ -	\$ 10,000
03.0250.364900. MISCELLANEOUS REIMBURSEMENT	30,000	56,905	-	46,135	50,000
Total Revenue	30,000	56,905	-	46,135	60,000
Expenditure					
03.0250.619400. ELECTION JUDGE SALARIES	30,000	31,880	15,000	11,247	30,000
03.0250.619401. ELECTION JUDGE EXPENSE	5,000	3,101	1,500	224	500
03.0250.621100. OFFICE SUPPLIES EXPENSE	1,000	31	2,500	264	500
03.0250.621600. COMPUTER SUPPLIES EXPENSE	4,000	84	3,000	-	500
03.0250.621700. ELECTION SUPPLIES EXPENSE	110,000	6,645	30,000	4,055	11,380
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	1,541	7,500
03.0250.631200. COURIER SERVICES	-	-	-	-	-
03.0250.632400. FREIGHT EXPRESS & TRUCK	-	-	-	-	-
03.0250.633100. PUBLIC NOTICES	1,000	787	1,200	-	600
03.0250.633500. DUES & MEETING EXPENSE	3,000	142	5,000	-	250
03.0250.637200. TRAVEL	3,500	2,910	5,000	1,292	1,000
03.0250.638300. EDUCATION & TRAINING	5,000	1,855	5,000	2,605	1,500
03.0250.639700. CONTRACTUAL SERVICES EXPENSE	50,000	111,399	70,000	102,219	35,000
03.0250.694100. CAPITAL EXPENSE	-	-	-	-	-
Total Expenditure	257,800	175,667	144,200	123,446	88,930
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (227,800)	\$ (118,762)	\$ (144,200)	\$ (77,311)	\$ (28,930)
0310. TREASURER					
Revenue					
03.0310.311100. PROPERTY TAXES	\$ 10,307,479	\$ 10,866,076	\$ 10,873,442	\$ 10,551,359	\$ 11,250,651
03.0310.311400. DELINQUENT PROPERTY TAXES	5,000	(816)	5,000	(4,666)	4,000
03.0310.319200. INTEREST ON LATE PAYMENTS	20,000	27,154	20,000	27,906	30,000
03.0310.319400. TAX SALE BONUS (PREMIUM)	100,000	97,414	100,000	65,000	65,000
03.0310.361200. INTEREST ON INVESTMENTS	200,000	513,015	400,000	396,029	400,000
03.0310.361250. INVSTMT- UNREALIZED GAIN/LOSS	-	310,000	210,000	-	50,000
03.0310.364300. POSTAGE REIMBURSEMENTS	3,000	1,712	3,000	518	3,000
03.0310.364500. ADVERTISING REIMBURSEMENT	20,000	24,000	26,000	10,280	24,000
03.0310.364900. MISCELLANEOUS REIMBURSEMENT	25	1	-	9	25
03.0310.368200. SHORT CHECK COLLECTION	1,000	1,104	1,000	1,320	1,000
03.0310.368900. MISCELLANEOUS REVENUE	-	(20)	-	-	15
03.0310.384100. FEES ON TAX COLLECTIONS	431,208	637,345	600,000	661,489	650,000
03.0310.384200. REDEMPTION FEES	6,000	9,999	6,000	4,855	8,000
03.0310.384300. TREASURER'S DEED FEES	6,000	(133)	6,000	4,200	9,000
03.0310.384400. CERTIFICATE OF TAXES DUE FEE	40,000	27,192	30,000	20,830	20,000
03.0310.384500. MISCELLANEOUS FEES	9,000	7,761	9,000	6,281	9,000
03.0310.384600. TREASURER'S ADMIN FEE	25,000	21,049	20,000	14,618	15,000
Total Revenue	11,173,712	12,542,853	12,309,442	11,760,029	12,538,691

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
0310. TREASURER					
Expenditure					
03.0310.611100. SALARIES & WAGES	308,926	234,594	244,038	230,633	270,832
03.0310.614300. HEALTH INSURANCE EXPENSE	105,999	114,946	130,000	89,000	104,000
03.0310.614400. FICA TAXES	23,633	17,892	18,669	17,643	20,719
03.0310.621100. OFFICE SUPPLIES EXPENSE	3,000	1,099	3,000	1,466	1,000
03.0310.621900. MISCELLANEOUS EXPENSE	800	-	800	73	400
03.0310.623700. FLEET DEPT USE ONLY	1,000	436	1,000	238	500
03.0310.631100. POSTAGE SHIPPING & BOX RENT	45,000	23,789	26,000	37,204	50,000
03.0310.633500. DUES & MEETINGS EXPENSE	3,500	1,880	3,500	157	2,000
03.0310.634540. CELL PHONE EXPENSE	1,700	548	700	513	700
03.0310.636300. EQUIPMENT REPAIR & MAINT	300	394	300	502	600
03.0310.637200. TRAVEL	3,000	1,246	3,000	1,079	1,500
03.0310.638300. EDUCATION & TRAINING EXPENSE	4,000	1,100	4,000	2,000	2,000
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	420,507	500,251
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 10,631,854	\$ 12,107,275	\$ 11,831,435	\$ 11,339,522	\$ 12,038,440
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	2,133	2,000
03.0320.621600. COMPUTER SUPPLIES	1,000	-	1,000	-	500
03.0320.621900. MISCELLANEOUS EXPENSE	500	-	500	55	500
03.0320.631100. POSTAGE SHIPPING & BOX RENT	500	547	1,000	341	500
03.0320.633500. DUES & MEETINGS EXPENSE	1,000	-	1,000	-	500
03.0320.634540. CELL PHONE EXPENSE	500	550	600	513	600
03.0320.637200. TRAVEL	1,500	500	1,500	1,213	750
03.0320.638300. EDUCATION & TRAINING EXPENSE	2,000	1,000	2,000	96	1,000
03.0320.652000. SURETY BONDS	-	-	-	-	-
Total Expenditure	48,885	42,503	52,536	47,287	49,286
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 2,715	\$ 9,097	\$ (936)	\$ 4,313	\$ 2,314
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	2,448	2,000
Total Revenue	5,000	3,194	2,650	3,162	2,600
Expenditure					
03.0400.611100. SALARIES & WAGES	641,704	548,638	635,328	606,643	630,800
03.0400.611101. OVERTIME	15,000	155	20,000	5,155	-
03.0400.614300. HEALTH INSURANCE EXPENSE	140,946	154,786	269,204	112,540	152,100
03.0400.614400. FICA TAXES	41,134	40,287	48,603	46,408	48,256
03.0400.621100. OFFICE SUPPLIES EXPENSE	6,000	3,109	5,000	2,026	500
03.0400.621900. MISCELLANEOUS EXPENSE	-	475	-	1,175	1,500
03.0400.623700. FLEET DEPT USE ONLY	7,000	5,739	7,000	10,944	12,000
03.0400.631100. POSTAGE SHIPPING & BOX RENT	10,000	2,740	15,000	12,527	10,000
03.0400.632400. COPYING EXPENSE	2,500	1,729	3,000	915	2,000
03.0400.633100. PUBLIC NOTICES	1,500	96	1,000	623	1,000
03.0400.633500. DUES & MEETINGS EXPENSE	4,700	6,317	5,500	1,938	4,000
03.0400.634540. CELL PHONE EXPENSE	5,000	2,371	4,500	2,356	2,500
03.0400.637200. TRAVEL	4,000	1,395	4,000	1,291	2,000
03.0400.638300. EDUCATION & TRAINING EXPENSE	5,500	2,345	5,500	3,005	5,000
03.0400.639700. CONTRACTUAL SERVICES EXPENSE	222,472	262,510	207,229	204,165	9,000
03.0400.639701. SOFTWARE SERVICES	-	-	-	-	127,100
Total Expenditure	1,107,456	1,032,692	1,230,864	1,041,000	1,007,756
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (1,102,456)	\$ (1,029,498)	\$ (1,228,214)	\$ (1,037,838)	\$ (1,005,156)

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
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	\$ 2,200,000
Total Revenue	2,030,000	2,202,047	2,200,000	2,291,784	2,200,000
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	\$ 2,200,000
1911. PLANNING					
Revenue					
03.1911.321700. MMJ APPLICATION FEE	\$ 4,000	\$ -	\$ -	\$ -	\$ -
03.1911.321701. MMJ ANNUAL RENEWAL FEE	5,000	7,000	7,000	6,300	5,600
03.1911.321703. MMJ CANVASSING REIMBURSEMENT	-	23	-	-	-
03.1911.341300. PLAT AMENDMENT FEE	2,000	6,764	3,000	8,760	10,000
03.1911.341310. CUP/SUP APPLICATION FEE	20,000	12,327	15,000	7,380	12,000
03.1911.341320. EVENT APPLICATION FEE	1,000	982	1,000	1,900	2,000
03.1911.341400. REZONING APPLICATIONS	10,000	9,273	10,000	7,140	10,000
03.1911.341700. VARIANCE APPLICATIONS	5,000	2,291	4,000	2,520	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	12,240	10,000
03.1911.384500. MISCELLANEOUS FEES	-	10,691	37,500	660	10,000
Total Revenue	55,000	52,133	85,500	46,900	65,600
Expenditure					
03.1911.611100. SALARIES & WAGES	145,245	106,139	197,336	111,978	135,616
03.1911.611101. OVERTIME	2,000	1,459	1,000	4,242	-
03.1911.614300. HEALTH INSURANCE EXPENSE	52,000	29,053	52,000	20,044	52,000
03.1911.614400. FICA TAXES	11,111	8,120	15,096	8,566	10,375
03.1911.623700. FLEET DEPT USE ONLY	500	-	-	319	-
03.1911.631100. POSTAGE SHIPPING & BOX RENT	500	260	500	20	-
03.1911.632200. PRINTING EXPENSE	-	1,100	2,000	61	500
03.1911.633100. PUBLIC NOTICES	500	211	500	365	500
03.1911.633500. DUES & MEETINGS EXPENSE	500	764	500	376	500
03.1911.635850. MARIJUANA CANVASSING EXPENSE	100	-	-	142	-
03.1911.637200. TRAVEL	500	-	-	19	250
03.1911.638300. EDUCATION & TRAINING EXPENSE	3,500	-	-	-	-
03.1911.639700. CONTRACTUAL SERVICES EXPENSE	50,000	42,000	42,000	17,528	15,000
Total Expenditure	266,456	189,106	310,932	163,660	214,741
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (211,456)	\$ (136,973)	\$ (225,432)	\$ (116,760)	\$ (149,141)
1912. SHORT TERM RENTAL					
Revenue					
03.1912.364600. SHORT TERM RENTAL - LICENSE	\$ 393,250	\$ 125,749	\$ 200,000	\$ 160,600	\$ 255,000
03.1912.364650. SHORT TERM RENTAL - RENEWAL	182,750	50,663	100,000	45,147	425,000
03.1912.364660. SHORT TERM RENTAL - FINES	-	-	-	-	-
03.1912.384500. MISCELLANEOUS FEES	-	-	-	-	-
Total Revenue	576,000	176,412	300,000	205,747	680,000

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
1912. SHORT TERM RENTAL					
Expenditure					
03.1912.611100. SALARIES & WAGES	-	-	-	19,445	94,640
03.1912.614300. HEALTH INSURANCE EXPENSE	-	-	-	3,046	13,104
03.1912.614400. FICA TAXES	-	-	-	1,488	7,240
03.1912.622100. MISCELLANEOUS EXPENSE	-	-	-	-	500
03.1912.622500. UNIFORMS	-	-	-	-	-
03.1912.631100. POSTAGE SHIPPING & BOX RENT	-	-	-	-	1,000
03.1912.639700. CONTRACT SERVICES	-	-	-	-	-
Total Expenditure	-	-	-	23,978	116,484
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ (23,978)	\$ 563,516
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	107,823	65,000
03.1913.611101. OVERTIME	-	89	500	-	-
03.1913.614300. HEALTH INSURANCE EXPENSE	52,208	27,745	39,104	25,839	13,104
03.1913.614400. FICA TAXES	13,808	13,821	8,431	8,100	4,973
03.1913.621100. OFFICE SUPPLIES EXPENSE	3,500	-	2,500	71	500
03.1913.632400. COPYING EXPENSE	1,500	3,112	3,000	388	500
03.1913.633500. DUES & MEETINGS EXPENSE	500	-	500	-	250
03.1913.636300. EQUIPMENT REPAIR & MAINT	560	300	560	-	250
03.1913.637200. TRAVEL	1,000	-	600	-	300
03.1913.638300. EDUCATION & TRAINING EXPENSE	5,000	108	1,000	-	500
03.1913.639700. CONTRACTUAL SERVICES EXPENSE	75,000	58,251	30,000	31,893	51,000
Total Expenditure	333,568	284,086	196,405	174,115	136,377
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (333,568)	\$ (283,931)	\$ (196,405)	\$ (174,115)	\$ (136,377)
1920. IT					
Revenue					
03.1920.362100. TOWER LEASE	\$ 35,000	\$ 41,860	\$ 40,000	\$ 42,859	\$ 43,000
03.1920.364900. MISCELLANEOUS REIMBURSEMENT	-	-	-	-	-
Total Revenue	35,000	41,860	40,000	42,859	43,000
Expenditure					
03.1920.611100. SALARIES & WAGES	179,500	239,333	232,799	200,849	226,872
03.1920.614300. HEALTH INSURANCE EXPENSE	39,104	52,139	65,104	68,142	65,104
03.1920.614400. FICA TAXES	10,664	14,219	17,809	15,365	17,356
03.1920.621100. OFFICE SUPPLIES EXPENSE	1,500	145	1,000	1,102	500
03.1920.621400. BADGE SYSTEM	4,000	1,965	4,000	-	1,000
03.1920.621500. PRINTER EXPENSE	-	70	100	294	300
03.1920.621600. IT EQUIPMENT	130,000	139,753	130,000	130,000	120,000
03.1920.621900. MISCELLANEOUS EXPENSE	500	61	250	112	500
03.1920.622200. RECYCLING EXPENSE	500	-	-	-	-
03.1920.623700. FLEET DEPT USE ONLY	15,000	10,749	15,000	5,107	7,000
03.1920.631100. POSTAGE SHIPPING & BOX RENT	100	100	100	95	100
03.1920.633500. DUES & MEETINGS EXPENSE	1,000	400	1,000	-	250
03.1920.634500. TELEPHONE EXPENSE	16,000	9,089	12,000	6,503	7,000
03.1920.634540. CELL PHONE EXPENSE	4,000	2,797	4,000	3,447	3,200
03.1920.634550. INTERNET EXPENSE	5,000	635	1,000	866	1,000
03.1920.635900. LICENSING AGREEMENT	120,000	138,190	150,000	116,785	100,000
03.1920.636300. EQUIPMENT REPAIR & MAINT	35,000	4,640	5,000	5,293	5,000
03.1920.637200. TRAVEL	4,700	67	6,500	2,872	2,250
03.1920.638300. EDUCATION & TRAINING EXPENSE	6,000	2,821	5,000	1,610	3,500
03.1920.639600. MAINTENANCE AGREEMENTS	42,000	55,901	50,000	28,376	30,000
03.1920.639700. CONTRACTUAL SERVICES EXPENSE	40,000	60,678	60,000	53,816	64,200
03.1920.XXXXXX. CYBERSECURITY	-	-	-	-	30,000
03.1920.653100. BUILDING LEASE EXPENSE	11,000	10,547	12,000	11,692	10,700
Total Expenditure	665,568	744,298	772,662	652,326	695,832
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (630,568)	\$ (702,438)	\$ (732,662)	\$ (609,467)	\$ (652,832)

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
2110. SHERIFF					
Revenue					
03.2110.331100. FOREST SERVICE REIMBURSEMENT	\$ 20,000	\$ 16,770	\$ 20,000	\$ 30,000	\$ 30,000
03.2110.351100. TRAFFIC FINES	100,000	195,989	150,000	132,125	150,000
03.2110.351200. TRAFFIC FINES SURCHARGE	12,500	29,982	20,000	25,716	27,000
03.2110.351300. MISCELLANEOUS FINES	7,500	9,982	7,500	15,469	10,000
03.2110.351400. COUNTY SHARE-LEAF & DUI FINE	6,250	5,359	3,500	5,239	6,000
03.2110.364900. MISCELLANEOUS REIMBURSEMENT	2,500	66,942	2,500	-	10,000
03.2110.364902. SRO REIMBURSEMENT	82,500	-	86,250	120,582	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	-	2,722	-
03.2110.374100. TRANSFER FROM OTHER FUNDS	10,000	10,000	-	22	-
03.2110.382100. SERVICE OF PROCESS FEES	15,000	25,715	15,000	25,448	25,000
03.2110.382200. DRUG SURCHARGE	3,000	-	500	35	150
03.2110.382400. FINGERPRINT FEES	150	90	150	160	150
03.2110.382500. MISCELLANEOUS FEES	3,000	3,084	300	2,660	2,000
03.2110.382510. MISC RECEIPTS-VIN	1,000	-	-	-	-
03.2110.382530. MISC RECEIPTS-CWP	27,500	40,242	26,000	40,379	40,000
03.2110.382540. MISC RECEIPTS-COPIES	1,000	3,140	1,000	1,793	1,500
03.2110.382550. MISC RECEIPTS-BWC REQUESTS	-	-	1,500	1,500	500
Total Revenue	307,900	428,480	336,200	403,850	392,300
Expenditure					
03.2110.611100. SALARIES & WAGES	2,029,021	2,065,077	2,242,407	2,093,940	2,072,538
03.2110.611101. OVERTIME	150,000	200,000	150,000	160,526	150,000
03.2110.611103. HOLIDAY PAY	70,000	93,333	70,000	49,217	70,000
03.2110.611104. SPECIAL DUTY PAY	30,000	46,304	30,000	96,134	50,000
03.2110.614300. HEALTH INSURANCE EXPENSE	621,348	828,464	717,132	438,448	563,082
03.2110.614400. FICA TAXES	178,622	157,978	171,544	183,586	179,204
03.2110.615100. UNIFORM ALLOWANCE	15,000	13,767	24,000	20,000	20,000
03.2110.621100. OFFICE SUPPLIES EXPENSE	9,000	6,719	9,000	6,993	5,000
03.2110.621600. COMPUTER SOFTWARE EXPENSE	-	260	-	-	-
03.2110.621900. MISCELLANEOUS EXPENSE	-	8,505	-	-	1,000
03.2110.622500. CLOTHING & UNIFORM EXPENSE	6,500	2,478	6,500	3,280	3,500
03.2110.622600. POLICE SUPPLIES EXPENSE	20,000	7,791	20,000	12,223	15,000
03.2110.622700. POLICE SAFETY EXPENSE	12,000	25,252	12,000	3,445	10,000
03.2110.622720. AMMUNITION EXPENSE	20,000	16,441	20,000	20,056	20,000
03.2110.622730. RANGE EXPENSE	2,000	3,392	2,000	444	1,500
03.2110.622800. CANINE EXPENSE	-	80,000	20,000	34,749	20,000
03.2110.622900. OPERATING EXPENSE	25,000	24,781	25,000	37,789	25,000
03.2110.623300. EQUIP LESS THAN 5K	7,000	76,400	76,320	21,539	75,000
03.2110.623700. FLEET DEPT USE ONLY	300,000	283,373	300,000	290,644	300,000
03.2110.624400. RADIO SUPPLIES EXPENSE	7,000	2,196	7,000	3,464	3,500
03.2110.631100. POSTAGE SHIPPING & BOX RENT	1,000	1,033	1,000	1,131	1,000
03.2110.632400. COPYING EXPENSE	4,000	5,248	4,000	4,702	5,000
03.2110.633100. PUBLIC NOTICES	-	396	300	711	300
03.2110.633500. DUES & MEETINGS EXPENSE	6,000	959	10,000	950	500
03.2110.634540. CELL PHONE EXPENSE	20,000	19,848	20,000	20,042	20,000
03.2110.636300. EQUIPMENT REPAIR & MAINT	2,500	1,386	2,500	551	1,000
03.2110.637200. TRAVEL	15,000	11,871	20,000	29,601	10,000
03.2110.638300. EDUCATION & TRAINING EXPENSE	15,000	8,967	20,000	15,142	10,000
03.2110.638301. EDUCATION - SCHOLARSHIP	-	1,802	10,000	479	-
03.2110.638302. CADET ACADEMY TRAINING	-	-	10,000	12,120	10,000
03.2110.639700. CONTRACTUAL SERVICES EXPENSE	9,500	64,179	38,000	62,440	65,000
03.2110.661000. DEBT SERVICE PRINCIPAL	-	-	-	1,269	2,000
03.2110.685100. STATE FIRE FUND EXPENSE	7,800	-	8,500	9,838	8,500
03.2110.694100. CAPITAL EXPENDITURE	-	42,222	-	-	-
Total Expenditure	3,583,291	4,100,423	4,047,203	3,635,454	3,717,625
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (3,275,391)	\$ (3,671,943)	\$ (3,711,003)	\$ (3,231,604)	\$ (3,325,325)
2113. VALE GRANT					
Expenditure					
03.2113.611100. SALARIES & WAGES	\$ 65,000	\$ 85,000	\$ 89,000	\$ 89,000	\$ 88,096
03.2113.614300. HEALTH INSURANCE EXPENSE	50,050	50,050	50,050	59,711	50,050
03.2113.614400. FICA TAXES	11,368	11,368	6,809	15,380	6,739
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	165,978	144,885
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (128,104)	\$ (146,418)	\$ (151,598)	\$ (165,978)	\$ (144,885)

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
2119. VOCA					
Expenditure					
03.2119.621900. MISCELLANEOUS EXPENSE	\$ -	\$ 147	\$ -	\$ -	\$ -
Total Expenditure	-	147	-	-	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (147)	\$ -	\$ -	\$ -
2128. JAIL					
Revenue					
03.2128.334104. FEDERAL REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ 2,500
03.2128.334105. STATE GRANT-JBBS	176,000	174,626	260,000	277,503	26,000
03.2128.334901. STATE REIMBURSEMENT (DOC)	40,000	-	-	17,870	1,000
03.2128.336900. OTHER GOVERNTL REIMB (Counties)	50,000	167,409	90,000	24,840	2,000
03.2128.342500. COST OF CARE REIMBURSEMENT	35,000	6,620	10,000	16,280	1,000
03.2128.364900. MISCELLANEOUS REIMBURSEMENT	2,000	1,500	2,000	-	380
Total Revenue	303,000	350,155	362,000	336,494	32,880
Expenditure					
03.2128.611100. SALARIES & WAGES	1,151,108	1,058,135	1,130,989	1,133,869	949,348
03.2128.611101. OVERTIME	70,000	60,000	70,000	58,759	45,000
03.2128.611103. HOLIDAY PAY	45,000	40,000	45,000	35,685	45,000
03.2128.611104. SPECIAL DUTY PAY	-	20,000	-	1,515	-
03.2128.614300. HEALTH INSURANCE EXPENSE	265,000	304,498	391,197	359,182	389,246
03.2128.614400. FICA TAXES	88,060	80,947	86,521	94,082	79,510
03.2128.615100. UNIFORM ALLOWANCE	10,000	9,000	16,000	14,400	15,200
03.2128.621100. OFFICE SUPPLIES EXPENSE	5,000	4,278	2,500	3,414	150
03.2128.622500. CLOTHING & UNIFORM EXPENSE	3,000	3,051	3,000	1,058	200
03.2128.622600. POLICE SUPPLIES EXPENSE	2,500	-	2,500	6,347	250
03.2128.622700. POLICE SAFETY EXPENSE	2,800	1,523	2,800	(442)	180
03.2128.622900. OPERATING EXPENSE	35,000	24,212	85,000	15,977	1,500
03.2128.623700. FLEET DEPT USE ONLY	16,500	22,236	17,000	15,823	15,000
03.2128.624400. RADIO SUPPLIES EXPENSE	1,500	-	1,500	-	100
03.2128.631100. POSTAGE SHIPPING & BOX RENT	2,900	1,934	2,000	1,839	200
03.2128.632200. PRINTING EXPENSE	300	-	-	-	-
03.2128.632400. COPYING EXPENSE	1,000	498	-	724	75
03.2128.633300. LIBRARY & RECREATION	500	438	500	-	50
03.2128.633500. DUES & MEETINGS EXPENSE	200	77	700	224	70
03.2128.634500. TELEPHONE EXPENSE	1,900	1,325	2,000	239	100
Expenditure					
03.2128.634540. CELL PHONE EXPENSE	2,100	1,878	2,100	1,692	250
03.2128.636300. EQUIPMENT REPAIR & MAINT	10,000	2,352	11,000	2,687	300
03.2128.637200. TRAVEL	6,500	201	6,500	837	75
03.2128.638300. EDUCATION & TRAINING EXPENSE	4,500	-	20,000	2,752	250
03.2128.639700. CONTRACTUAL SERVICES EXPENSE	20,000	40,772	45,000	37,586	4,500
03.2128.639900. MEDICAL EXPENSE	336,000	423,142	441,324	513,291	47,500
03.2128.661000. DEBT SERVICE - PRINCIPAL	20,000	21,927	25,670	19,665	20,004
03.2128.662000. DEBT SERVICE - INTEREST	3,500	3,000	6,107	6,005	6,000
03.2128.671100. FOOD SERVICE	214,200	276,223	225,000	267,659	30,000
03.2128.671101. LAUNDRY & KITCHEN SUPPLIES	5,000	3,736	5,000	4,330	500
03.2128.671102. INMATE HYGIENE	2,000	3,277	4,500	213	120
03.2128.671103. INMATE CLOTHING	1,500	1,612	1,500	2,401	150
03.2128.671150. INMATE PROGRAMS	250	1,781	250	31	25
03.2128.671161. MATTRESS & PILLOW REPLACEMENT	2,500	-	3,500	-	200
03.2128.671162. BEDDING & LINENS	1,000	2,200	-	-	-
03.2128.XXXXXX. Out of County Inmate Housing	-	-	-	-	576,000
03.2128.694100. CAPITAL EXPENDITURE	-	46,905	-	25,833	-
Total Expenditure	2,331,318	2,461,158	2,656,658	2,627,676	2,227,053
NET REVENUES OVER (UNDER) EXPENDITURES	(2,028,318)	(2,111,003)	(2,294,658)	(2,291,182)	(2,194,173)
2151. 911 COMMUNICATIONS					
Revenue					
03.2151.XXXXXX. Outside Agency Fees	\$ -	\$ -	\$ -	\$ -	\$ 315,850
03.2151.364900. MISCELLANEOUS REIMBURSEMENT	-	276	-	222	-
Total Revenue	-	276	-	222	315,850
Expenditure					
03.2151.611100. SALARIES & WAGES	202,881	170,436	202,881	86,884	186,805
03.2151.611101. OVERTIME	60,000	26,575	25,000	11,702	25,000
03.2151.611103. HOLIDAY PAY	10,000	5,683	10,000	8,890	10,000
03.2151.614300. HEALTH INSURANCE EXPENSE	230,308	117,548	126,308	126,734	189,254
03.2151.614400. FICA TAXES	22,388	42,078	51,735	8,222	14,291
03.2151.621100. OFFICE SUPPLIES EXPENSE	3,000	1,474	3,000	2,138	800
03.2151.621900. MISCELLANEOUS EXPENSE	500	794	500	39	100
03.2151.622500. CLOTHING & UNIFORM EXPENSE	800	545	800	-	-
03.2151.622900. OPERATING EXPENSE	3,000	2,637	3,000	1,588	2,500
03.2151.623700. FLEET DEPT USE ONLY	8,500	6,217	6,000	3,516	3,000
03.2151.624400. RADIO SUPPLIES EXPENSE	-	30,996	-	-	-
03.2151.633100. PUBLIC NOTICES	9,000	5,472	5,000	-	-

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
2151. 911 COMMUNICATIONS					
Expenditure					
03.2151.633500. DUES & MEETINGS EXPENSE	350	445	450	297	900
03.2151.634520. RADIO AND TOWER REPAIR	50,000	37,487	50,000	34,064	30,000
03.2151.634540. CELL PHONE EXPENSE	2,000	1,708	2,000	1,411	1,700
03.2151.636300. EQUIPMENT REPAIR & MAINT	1,000	800	1,000	897	1,000
03.2151.637200. TRAVEL	2,200	4,026	3,000	4,379	3,500
03.2151.638300. EDUCATION & TRAINING EXPENSE	2,500	228	3,000	1,858	-
03.2151.639700. CONTRACTUAL SERVICES EXPENSE	170	524	200	380	200
Total Expenditure	608,597	455,673	493,874	292,997	469,050
NET REVENUES OVER (UNDER) EXPENDITURES	(608,597)	(455,397)	(493,874)	(292,775)	(153,200)
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	204,061	216,253
03.2180.614300. HEALTH INSURANCE EXPENSE	77,587	77,587	73,892	62,946	36,946
03.2180.614400. FICA TAXES	14,729	14,729	14,329	15,611	16,543
03.2180.621100. OFFICE SUPPLIES EXPENSE	2,500	1,715	2,500	994	2,000
03.2180.622900. OPERATING EXPENSE	7,500	6,393	8,000	9,965	8,000
03.2180.623700. FLEET DEPT USE ONLY	20,000	13,556	20,000	10,905	12,000
03.2180.631100. POSTAGE SHIPPING & BOX RENT	200	15	100	139	150
03.2180.633500. DUES & MEETINGS EXPENSE	2,000	1,798	2,000	1,372	1,500
03.2180.634540. CELL PHONE EXPENSE	4,920	2,441	2,500	2,375	2,260
03.2180.635100. PROFESSIONAL SERVICES	66,000	45,065	68,000	58,645	68,000
03.2180.636300. EQUIPMENT REPAIR & MAINT	-	367	-	577	750
03.2180.637200. TRAVEL	3,500	6,241	4,000	11,075	4,000
03.2180.638300. EDUCATION & TRAINING EXPENSE	5,500	5,040	13,500	12,683	6,500
03.2180.661000. DEBT SERVICE - PRINCIPAL	31,966	31,966	33,265	34,739	9,965
03.2180.662000. DEBT SERVICE - INTEREST	2,362	2,362	1,065	1,381	57
03.2180.694100. CAPITAL EXPENDITURE	50,000	59,602	-	-	-
Total Expenditure	481,305	461,418	430,461	427,466	384,925
NET REVENUES OVER (UNDER) EXPENDITURES	(481,305)	(454,953)	(430,461)	(427,466)	(384,925)
2420. BUILDING					
Revenue					
03.2420.321600. BUILDING CONTRACTOR'S LICENSE	\$ 40,000	\$ 46,030	\$ 40,000	\$ 35,040	\$ 40,000
03.2420.322100. BUILDING PERMITS	600,000	563,153	600,000	766,151	620,000
03.2420.322150. REINSPECTION FEES	6,500	4,227	6,500	5,220	5,000
03.2420.322400. MECHANICAL PERMITS	25,000	29,345	35,000	33,240	30,000
03.2420.322500. PLAN REVISION FEE	3,000	611	3,000	1,560	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	840	2,000
03.2420.323200. RENEWAL FEES/PERMITS	32,000	28,020	35,000	40,680	35,000
03.2420.324300. OTHER PERMITS	800	1,091	15,000	9,527	15,000
03.2420.324400. ROOFING PERMITS	50,000	53,891	60,000	53,300	60,000
03.2420.324500. EXCAVATING PERMITS	1,000	15,491	20,000	21,600	20,000
03.2420.341200. SALE OF MAPS,PUBLICATIONS	1,000	1,253	2,000	442	1,000
03.2420.341300. TEMP CERT OF OCC (TCO'S)	1,000	109	750	600	750
03.2420.364900. MISCELLANEOUS REIMBURSEMENT	-	-	750	12,731	-
Total Revenue	788,800	744,705	820,500	980,930	831,250
Expenditure					
03.2420.611100. SALARIES & WAGES	183,005	233,618	356,805	272,257	325,360
03.2420.611101. OVERTIME	-	17,342	20,000	1,340	-
03.2420.614300. HEALTH INSURANCE EXPENSE	102,050	69,202	69,000	46,452	65,312
03.2420.614400. FICA TAXES	14,000	17,872	27,296	20,828	24,890
03.2420.621100. OFFICE SUPPLIES EXPENSE	500	-	500	-	-
03.2420.621900. MISCELLANEOUS EXPENSE	500	-	500	-	500
03.2420.622500. UNIFORMS	-	2,506	-	-	2,500
03.2420.623700. FLEET DEPT USE ONLY	25,000	39,741	25,000	14,248	20,000
03.2420.631100. POSTAGE SHIPPING & BOX RENT	50	4	50	2	-
03.2420.633500. DUES & MEETINGS EXPENSE	1,000	-	500	76	500
03.2420.634540. CELL PHONE EXPENSE	6,000	4,221	3,000	1,915	2,200
03.2420.637200. TRAVEL	1,500	4,284	5,000	2,035	1,250
03.2420.638200. BOOK EXPENSE	5,000	2,598	2,000	2,773	3,000
03.2420.638300. EDUCATION & TRAINING EXPENSE	7,500	2,265	7,500	2,102	3,750
03.2420.639700. CONTRACT SERVICES	50,000	258	50,000	12,853	50,000
Total Expenditure	396,105	393,911	567,151	376,881	499,262
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 392,695	\$ 350,794	\$ 253,349	\$ 604,049	\$ 331,988

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
2421. CADM-PLANNING & BOA					
Expenditure					
03.2421.619301. PLANNING & BOA MEMBER EXP	\$ 2,000	\$ 1,364	\$ 2,000	\$ 1,977	\$ 2,000
03.2421.632400. COPING EXPENSE	1,500	-	-	-	-
03.2421.633100. PUBLIC NOTICES	3,500	44	500	-	500
03.2421.637200. TRAVEL	2,000	2,511	3,000	3,459	3,000
03.2421.638300. EDUCATION & TRAINING EXPENSE	2,000	-	1,000	-	-
Total Expenditure	11,000	3,919	6,500	5,436	5,500
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (11,000)	\$ (3,919)	\$ (6,500)	\$ (5,436)	\$ (5,500)
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	89,407	109,200
03.2422.614300. HEALTH INSURANCE EXPENSE	78,000	36,946	36,946	9,534	36,946
03.2422.614400. FICA TAXES	12,393	6,695	12,317	6,840	8,354
03.2422.621100. OFFICE SUPPLIES EXPENSE	1,000	-	500	-	-
03.2422.631100. POSTAGE SHIPPING & BOX RENTAL	1,000	-	200	-	200
03.2422.634540. CELL PHONE EXPENSE	1,800	-	1,800	1,552	1,500
03.2422.637200. TRAVEL	2,500	-	600	163	300
03.2422.638300. EDUCATION & TRAINING EXPENSE	15,000	-	1,500	475	2,500
03.2422.639700. CONTRACTUAL SERVICES EXPENSE	-	-	10,000	676	1,000
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	108,647	160,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (301,693)	\$ (115,018)	\$ (219,863)	\$ (106,245)	\$ (156,500)
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	127,240	139,871
03.2980.611101. OVERTIME	18,000	15,000	18,000	207	3,000
03.2980.611103. HOLIDAY PAY	3,000	3,497	2,000	3,079	8,300
03.2980.614300. HEALTH INSURANCE EXPENSE	56,700	46,385	78,000	33,878	39,312
03.2980.614400. FICA TAXES	9,660	9,486	10,785	9,985	11,565
03.2980.615100. UNIFORM ALLOWANCE	1,500	2,046	2,400	2,400	2,400
03.2980.621100. OFFICE SUPPLIES EXPENSE	200	85	200	-	-
03.2980.622500. CLOTHING & UNIFORM EXPENSE	200	58	1,500	1,803	1,500
03.2980.622700. AC SAFETY EXPENSE	-	-	2,200	-	2,200
03.2980.622900. OPERATING EXPENSE	7,500	7,143	2,500	4,250	2,500
03.2980.623700. FLEET DEPT USE ONLY	20,000	18,045	20,000	12,230	20,000
03.2980.634540. CELL PHONE EXPENSE	1,650	1,602	1,650	1,248	1,587
03.2980.637200. TRAVEL	1,500	305	1,500	862	1,500
03.2980.638300. EDUCATION & TRAINING EXPENSE	1,000	1,128	1,500	1,700	1,500
03.2980.639700. CONTRACT SERVICES	-	-	5,000	490	3,000
Total Expenditure	247,185	228,780	288,219	199,372	238,234
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (238,985)	\$ (218,560)	\$ (280,019)	\$ (193,866)	\$ (226,734)
3400. FACILITIES MANAGEMENT					
Revenue					
03.3400.340010. FACILITY-PATRONAGE REFUND	\$ -	\$ -	\$ -	\$ -	\$ -
03.3400.341100. SALE OF ASSETS	-	239,608	-	-	-
03.3400.347500. FACILITIES USE FEE	14,000	440	11,000	1,302	5,000
03.3400.362102. SHOOTING RANGE FEES	20,000	57,794	30,000	60,209	55,000
03.3400.364900. MISCELLANEOUS REIMBURSEMENT	-	-	-	-	-
Total Revenue	34,000	297,842	41,000	61,511	60,000
Expenditure					
03.3400.611100. SALARIES & WAGES	231,010	262,447	202,072	241,183	235,680
03.3400.614300. HEALTH INSURANCE EXPENSE	116,449	71,760	104,208	95,136	91,104
03.3400.614400. FICA TAXES	17,674	19,446	11,557	18,450	18,030
03.3400.621100. OFFICE SUPPLIES EXPENSE	2,000	4,099	4,000	1,889	400
03.3400.621900. MISCELLANEOUS EXPENSE	2,500	685	2,500	5,812	2,500
03.3400.622500. UNIFORM EXPENSE	-	-	-	427	1,800
03.3400.623700. FLEET DEPT USE ONLY	37,000	36,140	40,000	24,911	28,000
03.3400.624000. EQUIPMENT & TOOLS RENTAL EXP	20,000	-	5,000	-	-

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
3400. FACILITIES MANAGEMENT					
Expenditure cont.					
03.3400.624100. TOOL SUPPLIES EXPENSE	3,000	-	-	-	100
03.3400.631100. POSTAGE SHIPPING & BOX RENT	300	100	100	109	100
03.3400.633500. DUES & MEETING EXPENSE	-	541	1,000	-	500
03.3400.634100. ELECTRICITY EXPENSE	-	-	-	-	-
03.3400.634200. DRINKING WATER	2,800	-	-	55	-
03.3400.634540. CELL PHONE EXPENSE	3,600	3,330	3,600	2,810	3,050
03.3400.636300. EQUIPMENT REPAIR & MAINT	2,000	624	2,000	2,129	18,000
03.3400.636600. FACILITIES REPAIR & MAINT	100,320	25,503	65,000	11,633	60,000
03.3400.637200. TRAVEL	-	994	-	-	250
03.3400.638300. EDUCATION & TRAINING EXPENSE	2,500	-	2,500	-	1,000
03.3400.639700. CONTRACTUAL SERVICES EXPENSE	7,000	7,625	7,000	4,439	5,000
03.3400.662102. SHOOTING RANGE	3,200	6,645	5,000	5,709	7,000
Total Expenditure	551,353	439,939	455,537	414,693	472,514
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (517,353)	\$ (142,097)	\$ (414,537)	\$ (353,182)	\$ (412,514)
3430. MAINTENANCE					
Expenditure					
03.3430.621501. INSPECTIONS	\$ 2,900	\$ 1,329	\$ -	\$ 896	\$ 3,200
03.3430.622300. JANITORIAL SUPPLIES	16,500	19,360	16,500	28,243	19,500
03.3430.624100. SMALL TOOLS & EQUIPMENT	5,000	769	5,000	6,130	8,000
03.3430.624200. SIGN EXPENSE	500	5,029	500	629	500
03.3430.633100. PUBLIC NOTICES	-	-	-	-	-
03.3430.634100. ELECTRICITY EXPENSE	180,000	173,055	180,000	149,632	180,000
03.3430.634200. WATER & SANITATION EXPENSE	158,256	135,870	158,000	144,070	160,000
03.3430.634400. HEATING FUEL - PROPANE	160,000	135,631	160,000	167,750	160,000
03.3430.634410. HEATING FUEL - NATURAL GAS	153,000	64,191	150,000	64,570	70,000
03.3430.634500. TELEPHONE EXPENSE	120,000	74,516	120,000	53,656	55,000
03.3430.636100. LANDSCAPING	-	3,920	-	-	-
03.3430.636300. MAINTENANCE & REPAIRS	150,000	76,498	150,000	78,828	80,000
03.3430.636350. PROJECT MAINTENANCE	85,000	54,405	50,000	25,349	72,000
03.3430.639700. CONTRACTUAL SERVICES EXPENSE	300,000	286,045	300,000	297,445	30,000
03.3430.645301. SNOW & ICE	25,000	17,761	25,000	24,267	29,000
03.3430.694100. CAPITAL EXPENDITURE	150,000	31,337	210,000	150,233	120,000
Total Expenditure	1,506,156	1,079,716	1,525,000	1,191,700	987,200
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (1,506,156)	\$ (1,079,716)	\$ (1,525,000)	\$ (1,191,700)	\$ (987,200)
3460. SAFETY & SECURITY					
Expenditure					
03.3460.617500. DOOR HARDWARE	\$ 10,000	\$ 6,123	\$ 10,000	\$ 652	\$ 3,000
03.3460.621501. INSPECTIONS	600	5,842	7,000	3,137	10,000
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	43,537	52,000
Total Expenditure	46,600	26,536	48,000	48,732	66,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (46,600)	\$ (26,536)	\$ (48,000)	\$ (48,732)	\$ (66,000)
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	-
03.3500.614400. FICA TAXES	-	-	-	195	230
03.3500.621100. OFFICE SUPPLIES EXPENSE	2,000	570	3,000	500	750
03.3500.621800. 4H AWARDS & EXPENSE	3,500	2,064	4,000	1,000	2,000
03.3500.621900. MISCELLANEOUS EXPENSE	300	486	1,000	245	500
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	1,161	1,500
03.3500.636300. EQUIPMENT REPAIR & MAINT	3,500	2,511	3,500	1,049	1,250
03.3500.637200. TRAVEL	6,500	1,051	4,250	755	1,250
03.3500.638300. EDUCATION & TRAINING EXPENSE	750	1,755	3,000	413	1,250
03.3500.639700. CONTRACTUAL SERVICES EXPENSE	138,280	127,946	132,763	95,111	161,908
Total Expenditure	156,430	139,699	159,513	101,485	174,908
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (156,430)	\$ (136,729)	\$ (159,513)	\$ (101,465)	\$ (174,908)
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)

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
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	779	-
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	490	800
03.3700.621900. MISCELLANEOUS EXPENSE	-	102	130	80	130
03.3700.623700. FLEET DEPT USE ONLY	-	112	140	1,228	140
03.3700.631100. POSTAGE SHIPPING BOX RENT	200	-	-	-	-
03.3700.634540. CELL PHONE EXPENSE	1,000	976	977	871	977
03.3700.636300. EQUIPMENT REPAIR & MAINT	-	-	-	-	-
03.3700.637200. TRAVEL	1,500	478	-	-	-
03.3700.638300. EDUCATION & TRAINING EXPENSE	400	400	1,000	-	500
03.3700.638600. OUTREACH EXPENSES	500	80	580	580	580
Total Expenditure	119,255	97,291	98,219	99,751	85,131
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (93,255)	\$ (71,149)	\$ (71,219)	\$ (81,158)	\$ (58,131)
4100. ENV AND CODE COMPLIANCE					
Revenue					
03.4100.321900. SEPTIC INSTALLER LICENSES	\$ 7,000	\$ 3,525	\$ 7,000	\$ 2,880	\$ 4,000
03.4100.322101. SPA CODE ENFORCE RUBBISH J	10,000	16,102	20,000	2,854	3,500
03.4100.322800. DRIVEWAY CUT PERMITS	50,000	48,327	50,000	51,210	50,000
03.4100.341401. SALE OF REGS - SEPTIC	100	100	100	-	100
03.4100.344600. SEPTIC PERMITS	165,000	94,028	80,000	87,476	80,000
03.4100.344601. SEPTIC REPAIRS	30,000	19,430	25,000	20,227	25,000
03.4100.344602. SEPTIC PERMIT RENEWAL FEES	4,000	7,255	4,000	13,410	10,000
03.4100.344603. RE INSPECTION FEES	1,000	2,726	1,000	1,830	1,000
03.4100.344604. SEPTIC SITE EVALUATIONS	20,000	-	-	-	-
03.4100.344605. TOT / UNDOCUMENTED SYSTEMS	4,500	25,036	25,000	30,240	25,000
Total Revenue	291,600	216,529	212,100	210,127	198,600
Expenditure					
03.4100.611100. SALARIES & WAGES	193,068	143,646	157,040	159,954	167,200
03.4100.611101. OVERTIME	-	4,351	5,000	9,351	-
03.4100.614300. HEALTH INSURANCE EXPENSE	75,000	76,050	52,210	88,946	88,946
03.4100.614400. FICA TAXES	14,770	10,989	12,014	12,236	12,791
03.4100.621100. OFFICE SUPPLIES EXPENSE	-	88	-	52	-
03.4100.621900. MISCELLANEOUS EXPENSE	-	-	-	14	500
03.4100.621902. LAND CLOSURE COSTS	-	-	-	103	-
03.4100.622100. CHEMICALS & SUPPLIES	500	-	500	-	500
03.4100.623700. FLEET DEPT USE ONLY	10,000	29	9,000	15,084	-
03.4100.631100. POSTAGE SHIPPING & BOX RENT	200	17	100	48	100
03.4100.633100. PUBLIC NOTICES	100	-	100	-	100
03.4100.633500. DUES & MEETINGS EXPENSE	1,000	147	1,000	1,080	1,000
03.4100.634540. CELL PHONE EXPENSE	2,000	2,034	2,000	1,539	2,000
03.4100.636300. EQUIPMENT REPAIR & MAINT	-	83	-	-	-
03.4100.637200. TRAVEL	1,000	1,597	2,000	325	1,000
03.4100.638300. EDUCATION & TRAINING EXPENSE	3,000	4,040	3,000	305	1,500
03.4100.639700. CONTRACTUAL SERVICES EXPENSE	10,000	6,086	-	30,951	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	319,989	300,637
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (100,038)	\$ (32,628)	\$ (31,864)	\$ (109,862)	\$ (102,037)
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	159,944	102,235
03.4173.345603. HEALTH NURSE FEES	-	1,388	1,500	1,799	1,500
03.4173.364900. MISCELLANEOUS REIMBURSEMENT	-	236	-	991	800
03.4173.368900. MISCELLANEOUS REVENUE	-	59	-	-	-
03.4173.385600. REGISTRAR FEES-VITAL RECORDS	-	967	1,500	1,379	1,500
Total Revenue	118,000	120,316	162,849	164,113	118,406
Expenditure					
03.4173.611100. SALARIES & WAGES	232,815	216,001	224,540	195,930	219,420
03.4173.611101. OVERTIME	-	-	-	-	-
03.4173.614300. HEALTH INSURANCE EXPENSE	50,000	52,503	56,374	31,484	26,846
03.4173.614400. FICA TAXES	18,575	16,524	17,178	14,989	16,786

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
4173. PUBLIC HEALTH NURSING					
Expenditure cont.					
03.4173.621100. OFFICE SUPPLIES EXPENSE	3,500	404	2,500	539	1,000
03.4173.621102. CLINIC EXPENSE	200	2,933	3,500	1,500	3,500
03.4173.621120. VITAL RECORDS EXPENSE	-	211	200	197	200
03.4173.621900. MISCELLANEOUS EXPENSE	-	44	-	65	-
03.4173.622100. CHEMICALS & SUPPLIES	-	20	-	367	-
03.4173.623700. FLEET DEPT USE ONLY	6,500	1,740	6,500	372	3,000
03.4173.631100. POSTAGE SHIPPING & BOX RENT	-	-	-	-	-
03.4173.633500. DUES & MEETINGS EXPENSE	1,900	1,513	2,250	503	2,375
03.4173.633700. ADVERTISING AND PROMOTION	-	-	150	131	150
03.4173.634540. CELL PHONE EXPENSE	2,040	1,686	2,136	1,725	2,140
03.4173.636300. EQUIPMENT REPAIR & MAINT	1,840	1,308	1,840	1,024	1,080
03.4173.637200. TRAVEL	2,000	(292)	3,000	1,113	1,500
03.4173.638300. EDUCATION & TRAINING EXPENSE	1,300	276	1,300	734	750
03.4173.639700. CONTRACTUAL SERVICES EXPENSE	8,250	7,759	8,250	7,234	8,100
Total Expenditure	328,920	302,630	329,718	257,907	286,847
NET REVENUES OVER (UNDER) EXPENDITURES	(210,920)	(182,314)	(166,869)	(93,793)	(168,441)
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	147,896	147,896
03.4175.614300. HEALTH INSURANCE EXPENSE	39,104	52,139	39,104	26,208	39,104
03.4175.614400. FICA TAXES	5,717	7,623	11,452	11,314	11,314
03.4175.621100. OFFICE SUPPLIES	1,000	-	1,000	110	100
03.4175.621900. MISCELLANEOUS EXPENSE	1,500	143	1,500	(48)	500
03.4175.623700. FLEET DEPT USE ONLY	5,000	3,999	5,000	3,073	5,000
03.4175.631100. POSTAGE & SHIPPING	50	-	50	-	50
03.4175.633500. DUES & MEETING EXPENSE	1,500	277	1,500	749	1,200
03.4175.634540. CELL PHONE EXPENSE	1,500	1,397	1,500	1,259	1,550
03.4175.636300. EQUIPMENT REPAIR & MAINT	500	381	500	357	500
03.4175.637200. TRAVEL	1,500	416	1,500	159	500
03.4175.638300. EDUCATION AND TRAINING	1,500	37	1,500	219	500
03.4175.639700. CONTRACTUAL SERVICES	-	-	-	17,208	-
Total Expenditure	201,784	256,962	214,306	208,505	208,214
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (132,784)	\$ (197,389)	\$ (160,094)	\$ (154,293)	\$ (154,002)
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	128,529	192,485
03.4200.614300. HEALTH INSURANCE EXPENSE	179,468	60,598	63,018	31,816	50,050
03.4200.614400. FICA TAXES	21,102	15,460	15,190	9,832	14,725
03.4200.621100. OFFICE SUPPLIES EXPENSE	5,000	2,329	4,000	2,056	500
03.4200.621600. COMPUTER SUPPLIES	1,500	-	1,000	-	500
03.4200.621900. MISCELLANEOUS EXPENSE	2,097	-	500	-	500
03.4200.622500. UNIFORMS	-	3,092	-	-	3,000
03.4200.623700. FLEET DEPT USE ONLY	5,000	9,485	8,000	268	-
03.4200.632400. COPYING EXPENSE	3,000	4,438	1,500	988	1,000
03.4200.633500. DUES & MEETINGS EXPENSE	750	972	2,000	33	500
03.4200.634540. CELL PHONE EXPENSE	1,600	2,244	1,000	578	1,000
03.4200.636300. EQUIPMENT REPAIR & MAINT	5,000	1,645	5,000	1,217	2,000
03.4200.637200. TRAVEL	1,500	-	-	-	-
03.4200.638300. EDUCATION & TRAINING EXPENSE	1,500	-	-	2,413	750
03.4200.639700. CONTRACTUAL SERVICES EXPENSE	80,000	50,000	50,000	45,479	-
Total Expenditure	583,357	352,361	349,768	223,210	267,010
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (583,357)	\$ (352,361)	\$ (349,768)	\$ (223,210)	\$ (267,010)
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

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
5500. LIBRARY OPERATION					
Expenditure					
03.5500.611100. SALARIES & WAGES	248,313	278,368	280,000	276,703	284,588
03.5500.614300. HEALTH INSURANCE EXPENSE	13,104	13,104	13,104	8,064	13,104
03.5500.614400. FICA TAXES	18,996	21,295	21,420	21,168	21,771
03.5500.619300. LIBRARY BOARD EXPENSE	725	1,132	750	800	750
03.5500.621100. OFFICE SUPPLIES EXPENSE	3,000	2,909	3,000	2,510	1,000
03.5500.621600. COMPUTER SUPPLIES EXPENSE	7,355	4,680	2,500	268	1,000
03.5500.621900. MISCELLANEOUS EXPENSE	3,000	888	1,000	33	500
03.5500.621904. STATE GRANT EXPENSE	20,000	4,313	-	29,090	7,358
03.5500.621905. OTHER GRANT FUNDED EXPENSE	5,000	1,204	5,000	4,368	-
03.5500.623700. FLEET DEPT USE ONLY	300	59	300	191	200
03.5500.631100. POSTAGE EXPENSE	2,500	3,201	3,000	5,037	3,500
03.5500.631200. COURIER SERVICE	1,000	626	1,000	164	600
03.5500.633500. DUES & MEETINGS EXPENSE	650	488	500	381	500
03.5500.634540. CELL PHONE EXPENSE	1,200	983	1,200	1,757	1,600
03.5500.634550. INTERNET EXPENSE	2,200	2,836	2,500	4,088	4,500
03.5500.636300. EQUIPMENT REPAIR & MAINT	4,000	1,307	4,000	2,591	1,250
03.5500.637200. TRAVEL	3,000	517	3,000	1,593	1,250
03.5500.638300. EDUCATION & TRAINING	300	50	300	164	200
03.5500.638500. NEWSPAPERS & SUBSCRIPTIONS	20,000	18,802	20,000	15,147	15,000
03.5500.639700. CONTRACTUAL SERVICES	-	4,740	8,000	1,463	2,000
03.5500.639800. SPECIAL PROGRAMMING	-	-	-	-	-
Total Expenditure	357,143	356,762	370,574	376,651	362,171
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (327,588)	\$ (339,909)	\$ (360,949)	\$ (352,848)	\$ (354,813)
5900. EMPLOYEE ADVISORY COMMITTEE					
Expenditure					
03.5900.622900. PROGRAM EXP - EMP EVENTS	\$ 3,500	\$ 7,478	\$ 8,500	\$ 8,950	\$ 9,000
Total Expenditure	3,500	7,478	8,500	8,950	9,000
NET REVENUES OVER (UNDER) EXPENDITURES	(3,500)	(7,478)	(8,500)	(8,950)	(9,000)
6170. ADVISORY BRD ON ENVIRONMENT					
Expenditure					
03.6170.633500. DUES & MEETINGS EXPENSE	\$ 1,750	\$ 1,575	\$ 1,750	\$ 1,727	\$ 1,500
Total Expenditure	1,750	1,575	1,750	1,727	1,500
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (1,750)	\$ (1,575)	\$ (1,750)	\$ (1,727)	\$ (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	109,107	103,537
03.6519.614300. HEALTH INSURANCE EXPENSE	99,892	55,575	78,000	28,003	99,892
03.6519.614400. FICA TAXES	3,784	7,344	7,327	8,347	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	442	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	-	108	150
03.6519.633500. DUES & MEETINGS EXPENSE	2,500	3,935	3,500	2,727	3,500
03.6519.633700. ADVERTISING	500	59	1,000	-	500
03.6519.634540. CELL PHONE EXPENSE	1,400	1,530	1,400	1,429	1,300
03.6519.636300. EQUIPMENT REPAIR & MAINT	500	158	250	328	400
03.6519.637200. TRAVEL	5,000	3,330	6,000	2,432	1,500
03.6519.638300. EDUCATION & TRAINING	2,400	1,110	2,000	3,458	1,500
03.6519.639700. CONTRACTUAL SERVICES	51,000	46,823	55,000	57,125	15,000
03.6519.672400. GRANT MATCH EXPENSE	10,000	6,350	10,000	10,000	10,000
Total Expenditure	283,677	227,563	269,405	223,892	248,050
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (283,677)	\$ (227,563)	\$ (269,405)	\$ (223,892)	\$ (248,050)
6525. WILKERSON PASS VISITOR CTR					
Revenue					
03.6525.341150. SALE OF RETAIL MERCHANDISE	\$ -	\$ 53,289	\$ 50,000	\$ 57,289	\$ 60,000
03.6525.368900. MISCELLANEOUS REVENUE	35,000	-	-	-	-
Total Revenue	35,000	53,289	50,000	57,289	60,000

GENERAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
6525. WILKERSON PASS VISITOR CTR					
Expenditure					
03.6525.611100. SALARIES & WAGES	26,275	32,025	26,000	31,108	-
03.6525.614400. FICA TAXES	2,010	2,450	1,989	2,380	-
03.6525.621900. MISCELLANEOUS EXPENSE	2,500	4,451	2,500	3,508	2,500
03.6525.621902. INVENTORY	35,000	46,247	40,000	33,467	45,000
03.6525.623300. JANITORIAL SUPPLIES	5,000	237	-	-	-
Total Expenditure	70,785	85,410	70,489	70,463	47,500
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (35,785)	\$ (32,121)	\$ (20,489)	\$ (13,174)	\$ 12,500
6600. PC BROADBAND PROJECT					
Revenue					
03.6600.362100. BROADBAND CUSTOMER FEES	\$ 25,000	\$ 53,272	\$ 50,000	\$ 32,636	\$ 25,000
03.6600.364900. MISC REIMBURSEMENT	-	-	-	-	-
Total Revenue	25,000	53,272	50,000	32,636	25,000
Expenditure					
03.6600.621900. MISC EXPENSE	-	-	-	-	-
03.6600.639700. CONTRACTUAL SERVICES	200,000	183,934	200,000	180,970	175,000
Total Expenditure	200,000	183,934	200,000	180,970	175,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (175,000)	\$ (130,662)	\$ (150,000)	\$ (148,333)	\$ (150,000)
8500. CEMETERY BOARD					
Expenditure					
03.8500.619300. BOARD MEMBER EXPENSE	\$ 350	\$ 500	\$ 500	\$ 500	\$ 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	-	-	-	-	600
03.8500.XXXXXX. SIGNS	-	-	-	-	4,350
Total Expenditure	350	1,500	1,500	1,108	10,100
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (350)	\$ (1,500)	\$ (1,500)	\$ (1,108)	\$ (10,100)
TOTAL REVENUES	\$ 18,943,367	\$ 20,363,134	\$ 19,901,328	\$ 19,237,074	\$ 20,284,117
TOTAL EXPENDITURES	\$ 21,809,941	\$ 21,067,534	\$ 22,193,804	\$ 19,766,716	\$ 20,184,117
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (2,866,574)	\$ (704,401)	\$ (2,292,476)	\$ (529,642)	\$ 100,000

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	2024 YEAR	2025	2025 YEAR	2026
	AMENDED	END ESTIMATE	BUDGET	END ESTIMATE	PROPOSED
1000. RESERVE ACCOUNT			AMENDED		BUDGET
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
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	422,375	424,575
NET REVENUES OVER (UNDER) EXPENDITURES	(9,975)	(9,775)	(10,375)	(8,375)	(10,575)
TOTAL EXPENDITURES	\$ 423,975	\$ 423,775	\$ 424,375	\$ 422,375	\$ 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)	\$ (8,375)	\$ (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	121,588	
NET INCREASE (DECREASE) IN FUND BALANCE		<u>(19,086)</u>
PROJECTED FUND BALANCE AS OF 12/31/2025		<u><u>(19,086)</u></u>

2026

Plus Projected Revenues	923,292	
Less Projected Expenses	923,292	
Projected Transfer to General Fund	-	
NET INCREASE (DECREASE) IN FUND BALANCE		<u>-</u>
PROJECTED FUND BALANCE AS OF 12/31/2026		<u><u>(19,086)</u></u>

AMERICAN RESCUE PLAN FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 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	121,588	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	\$ 1,030,293	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -

AMERICAN RESCUE PLAN FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
5500. LIBRARY-ARPA (CFDA 21.027)					
Revenue					
05.5500.332400. FEDERAL GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditure					
05.5500.621100. OFFICE SUPPLIES	-	-	-	-	-
05.5500.621600. COMPUTER SUPPLIES EXPENSE	-	-	-	-	-
05.5500.714000. BOOK EXPENSE	-	-	-	-	-
Total Expenditure	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL REVENUES	\$ 3,574,330	\$ 2,065,363	\$ 2,113,969	\$ 1,304,530	\$ 923,292
TOTAL EXPENDITURES	3,574,330	2,065,363	2,113,969	1,323,616	923,292
NET REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CONSERVATION TRUST FUND (06)

PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 \$ 519,700

2025

Plus Projected Revenues 184,907

Less Projected Expenses 330,401

NET INCREASE (DECREASE) IN FUND BALANCE (145,494)

PROJECTED FUND BALANCE AS OF 12/31/2025 \$ 374,206

2026

Plus Projected Revenues 194,000

Less Projected Expenses 194,000

NET INCREASE (DECREASE) IN FUND BALANCE -

PROJECTED FUND BALANCE AS OF 12/31/2026 \$ 374,206

CONSERVATION TRUST FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
5100. CTF					
Revenue					
06.5100.335800. STATE GRANTS-CONSERV TRUST	\$ 165,000	\$ 172,580	\$ 180,000	\$ 162,281	\$ 170,000
06.5100.361200. INTEREST ON INVESTMENTS	15,000	25,000	25,000	22,626	24,000
Total Revenue	180,000	197,580	205,000	184,907	194,000
Expenditure					
06.5100.694100. CAPITAL EXPENDITURE	-	-	-	5,318	-
06.5100.711900. LAKE GEORGE ASSOCIATION	50,000	25,000	65,000	66,487	45,000
06.5100.712200. PARK COUNTY FAIRGROUNDS/FCC	330,000	58,000	340,000	213,700	74,000
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	24,702	25,000
06.5100.714000. LIBRARY BOOK EXPENSE	25,000	25,000	25,000	18,895	25,000
Total Expenditure	555,000	138,874	555,000	330,401	194,000
TOTAL REVENUES	180,000	197,580	205,000	184,907	194,000
TOTAL EXPENDITURES	555,000	138,874	555,000	330,401	194,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (375,000)	\$ 58,706	\$ (350,000)	\$ (145,494)	\$ -

GRANT FUND (07)
PROJECTED FUND BALANCE

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

2025

Plus Projected Revenues	2,513,435
Less Projected Expenses	2,427,850

NET INCREASE (DECREASE) IN FUND BALANCE	85,585
PROJECTED FUND BALANCE AS OF 12/31/2025	<u>\$ 313,738</u>

2026

Plus Projected Revenues	1,184,476
Less Projected Expenses	1,162,142

NET INCREASE (DECREASE) IN FUND BALANCE	22,334
PROJECTED FUND BALANCE AS OF 12/31/2026	<u>\$ 336,072</u>

GRANT FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 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	20,000	20,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ 1,858	\$ 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	\$ -
Total Revenue	669,000	282,478	609,000	150,000	-
Expenditure					
07.3141.694100. CAPITAL EXPENDITURE	669,000	97,800	609,000	150,000	-
Total Expenditure	669,000	97,800	609,000	150,000	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 184,678	\$ -	\$ -	\$ -

GRANT FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
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
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

GRANT FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
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					
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)	\$ -

GRANT FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
4175. PH COMM HLTH ASSESSMENT PLAN-CHAP					
Revenue					
07.4175.334100. STATE GRANTS	\$ 5,000	\$ -	\$ -	\$ -	\$ -
CARRYOVER	-	-	-	-	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 TO 2027	-	-	-	-	27,305
Total Expenditure	31,670	14,626	4,250	-	40,305
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (9,626)	\$ (4,250)	\$ 27,637	\$ -
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)	\$ -

GRANT FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
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					
07.6518.334100. STATE GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -
07.6518.334122. STATE HIST CLG- PARIS MILL	200,000	3,874	400,000	400,000	236,602
07.6518.334122. STATE HIST CLG- PARIS MILL	-	-	-	-	-
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
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	-
CARRYOVER	-	-	-	-	34,822
Total Revenue	-	-	1,010,000	1,010,000	34,822
Expenditure					
07.9400.672330. CONTRACT SERVICES	-	-	-	975,178	34,822
Total Expenditure	-	-	-	975,178	34,822
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ 1,010,000	\$ 34,822	\$ -

GRANT FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
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	\$ 1,184,476
TOTAL EXPENDITURES	1,809,148	1,292,536	1,900,942	2,427,850	1,162,142
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (7,030)	\$ 261,437	\$ 1,010,350	\$ 85,585	\$ 22,334

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 AMENDED	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
Total Expenditure	51,970	36,611	92,854	92,854	34,354
TOTAL EXPENDITURES	51,970	36,611	92,854	92,854	34,354
TOTAL REVENUES	\$ -	\$ 195,943	\$ 35,000	\$ 115,549	\$ 35,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (51,970)	\$ 159,332	\$ (57,854)	\$ 22,695	\$ 646

E-911 AUTHORITY FUND (09)
PROJECTED FUND BALANCE

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

2025

Plus Projected Revenues	858,050
Less Projected Expenses	736,549

NET INCREASE (DECREASE) IN FUND BALANCE	<u>121,501</u>
PROJECTED FUND BALANCE AS OF 12/31/2025	<u>\$ 996,098</u>

2026

Plus Projected Revenues	692,000
Less Projected Expenses	1,036,242

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(344,242)</u>
PROJECTED FUND BALANCE AS OF 12/31/2026	<u>\$ 651,856</u>

E-911 AUTHORITY FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	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	\$ 732,812	\$ 600,000
09.2152.368500. STATE NEXT GEN SURCHARGE	45,000	46,939	45,000	\$ 68,930	50,000
09.2152.368600. STATE PREPAID WIRELESS CHARGE	55,000	45,625	55,000	\$ 56,309	42,000
Total Revenue	690,000	751,680	690,000	858,050	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	-
09.2152.614400. FICA TAXES	-	3,474	-	-	-
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	-	232,000
Total Expenditure	942,596	699,055	917,913	736,549	1,036,242
TOTAL REVENUES	690,000	751,680	690,000	858,050	692,000
TOTAL EXPENDITURES	942,596	699,055	917,913	736,549	1,036,242
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (252,596)	\$ 52,625	\$ (227,913)	\$ 121,501	\$ (344,242)

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		<u>3,628</u>
PROJECTED FUND BALANCE AS OF 12/31/2025		<u><u>\$ 58,601</u></u>

2026

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

SEIZURE FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
2111. SEIZURE FUNDS - FEDERAL					
Revenue					
10.2111.361200. INTEREST	\$ 1,924	\$ 4,118	\$ 2,000	\$ 3,425	\$ 2,800
Total Revenue	1,924	4,118	2,000	3,425	2,800
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 1,924	\$ 4,118	\$ 2,000	\$ 3,425	\$ 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	-	-	-	-
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	-	-	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 100	\$ 100	\$ -	\$ 5,000	\$ -
TOTAL REVENUES	\$ 2,291	\$ 4,218	\$ 2,000	\$ 3,425	\$ 2,800
TOTAL EXPENDITURES	369	590	750	191	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 1,922	\$ 3,628	\$ 1,250	\$ 3,234	\$ 2,800

PUBLIC WORKS FUND (11)
PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 \$ 2,031,282

2025

Plus Projected Revenues	7,561,928
Less Projected Expenses	7,908,948

NET INCREASE (DECREASE) IN FUND BALANCE	(347,020)
PROJECTED FUND BALANCE AS OF 12/31/2025	<u>\$ 1,684,262</u>

2026

Plus Projected Revenues	7,414,998
Less Projected Expenses	7,300,245

NET INCREASE (DECREASE) IN FUND BALANCE	114,753
PROJECTED FUND BALANCE AS OF 12/31/2026	<u>\$ 1,799,015</u>

Public Works Fund	2024	2024	2025	2025	2026
	BUDGET AMENDED	YEAR END ESTIMATE	BUDGET AMENDED	YEAR END ESTIMATE	PROPOSED BUDGET
2419. SAFETY					
Expenditure					
11.2419.621300. SAFETY APPAREL	\$ 6,500	\$ 16,854	\$ 12,000	\$ 12,729	\$ 12,000
11.2419.621400. SAFETY EQUIPMENT	15,000	10,974	12,000	20,691	20,000
11.2419.638300. EDUCATION & TRAINING EXPENSE	3,000	4,305	3,000	4,706	3,000
Total Expenditure	24,500	32,133	27,000	38,126	35,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (24,500)	\$ (32,133)	\$ (27,000)	\$ (38,126)	\$ (35,000)
2995. WEED CONTROL					
Expenditure					
11.2995.639700. CONTRACTUAL SERVICES EXPENSE	\$ 30,000	\$ 30,917	\$ -	\$ 39,840	\$ -
Total Expenditure	30,000	30,917	-	39,840	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (30,000)	\$ (30,917)	\$ -	\$ (39,840)	\$ -
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	271,357	-
11.3131.643000. DUST SUPPRESSANT	-	244,538	-	-	-
11.3131.647400. ASPHALT PATCH EXPENSE	-	-	-	29,145	-
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	308,172	-
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (6,300)	\$ (4,424,154)	\$ (400,000)	\$ (308,172)	\$ -
3141. PW MAINTENANCE					
Revenue					
11.3141.XXXXXX. Other Financing Sources	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditure					
11.3141.621900. MISCELLANEOUS EXPENSE	\$ 1,200	\$ 2,769	\$ 200	\$ 1,269	\$ 1,000
11.3141.622500. CLOTHING & UNIFORM EXPENSE	46,000	49,362	29,170	31,635	37,000
11.3141.623000. TANK INSPECTION FEES	5,000	420	2,800	749	3,000
11.3141.623100. MOTOR FUEL EXPENSE	120,000	95,340	430,000	323,220	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	45,201	55,000
11.3141.623500. DIESEL FUEL EXPENSE	430,000	295,103	340,000	217,365	200,000
11.3141.623600. EQUIPMENT BLADES EXPENSE	65,000	65,000	45,000	1,012	45,000
11.3141.623900. TIRES AND TUBES EXPENSE	75,000	75,000	50,000	187,341	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	68,084	15,000
11.3141.624101. TOOL ALLOWANCE	-	208	-	-	-
11.3141.624200. DECALS	5,000	2,305	850	552	5,000
11.3141.624500. SHOP SUPPLIES EXPENSE	15,000	43,127	15,000	64,946	57,000
11.3141.624600. WELDING SUPPLIES	8,000	5,364	8,000	5,641	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	159,823	-
11.3141.624901. CHIP AGGREGATE	500,000	-	-	-	-
11.3141.624902. OTHER ROAD MATERIALS	50,000	31	-	-	-

Public Works Fund

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
3141. PW MAINTENANCE					
Expenditure cont.					
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	23,663	-
11.3141.635500. SURVEYOR/ARCHITECT FEE	30,000	276,312	10,000	5,604	10,000
11.3141.636200. CONTRACT REPAIR/LABOR EXP	200,000	177,019	145,000	599,202	260,000
11.3141.636300. EQUIPMENT REPAIR & MAINT	300,000	476,465	248,000	358,919	360,000
11.3141.639700. CONTRACTUAL SERVICES EXPENSE	100,000	431,273	1,500	2,573	1,500
11.3141.642600. CULVERTS	750,000	11,000	170,000	226,925	-
11.3141.642700. METAL PRODUCTS EXPENSE	5,000	1,005	2,000	1,120	15,000
11.3141.642600. CATTLE GUARDS	500,000	-	40,000	-	-
11.3141.642900. GRASS SEED	2,000	-	1,000	-	1,000
11.3141.643000. DUST SUPPRESSANT	300,000	586,175	500,000	409,999	150,000
11.3141.643300. WATER LEASE	-	-	-	-	-
11.3141.645200. PIT FEE EXPENSE	8,000	8,000	5,000	5,947	-
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	41,784	-
11.3141.653300. MACHINERY & EQUIPMENT RENTAL	20,000	39,548	20,000	64,513	30,000
11.3141.661000. DEBT SERVICE - PRINCIPAL	60,106	70,130	174,608	83,554	300,000
11.3141.662000. DEBT SERVICE - INTEREST	4,622	8,469	25,000	98,348	47,000
11.3141.683300. CARD LOCK FUEL SYSTEM	2,500	2,500	2,500	7,273	-
11.3141.694100. CAPITAL EXPENDITURES EQUIP	750,000	670,603	300,000	119,260	-
11.3141.694200. CAPITAL EXPENSE ROAD PROJECTS	-	-	-	78,410	-
Total Expenditure	5,577,328	5,297,234	3,113,128	3,233,932	2,047,500
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (5,577,328)	\$ (5,297,234)	\$ (3,113,128)	\$ (3,233,932)	\$ (2,047,500)
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	\$ 65,138	\$ -
11.3172.368300. MOTOR FUEL REIMBURSEMENTS	30,000	56,311	360,000	179,892	300,000
11.3172.368310. MOTOR POOL REIMBURSEMENT	-	-	-	240,000	240,000
Total Revenue	31,000	56,311	361,000	485,030	540,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 31,000	\$ 56,311	\$ 361,000	\$ 485,030	\$ 540,000

Public Works Fund	2024	2024	2025	2025	2026
	BUDGET AMENDED	YEAR END ESTIMATE	BUDGET AMENDED	YEAR END ESTIMATE	PROPOSED BUDGET
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	\$ 406,055	\$ 455,083
11.3180.311400. DELINQUENT PROPERTY TAXES	-	(27)	-	148,000	-
11.3180.312000. SPECIFIC OWNERSHIP TAXES	53,000	30,853	50,000	37,916	53,000
11.3180.319200. INTEREST ON LATE PAYMENTS	1,200	1,078	1,200	1,261	1,200
11.3180.322200. M V REGISTRATION-CO SHARE	50,000	35,685	50,000	35,540	50,000
11.3180.322900. RIGHT OF WAY PERMITS	10,000	4,893	10,000	5,663	1,000
11.3180.323000. UTILITY CUT PERMITS	10,000	17,382	10,000	18,948	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	16,788	15,000
11.3180.335200. HIGHWAY USERS TAX	5,646,190	5,646,190	6,169,675	5,966,176	6,169,715
11.3180.364900. MISCELLANEOUS REIMBURSEMENT	-	1,029,640	250,000	250,000	-
11.3180.368900. MISCELLANEOUS REVENUE	-	844	500	10,107	-
11.3180.391100. SALE OF ASSETS	60,000	4,230	200,000	109,631	50,000
11.3180.391200. INSURANCE REIMBURSEMENTS	-	-	-	-	-
11.3180.395000. TRANSFER IN	-	-	-	-	-
Total Revenue	6,391,972	7,316,262	7,326,773	7,076,899	6,874,998
Expenditure					
11.3180.621100. OFFICE SUPPLIES EXPENSE	9,000	11,361	8,000	8,603	500
11.3180.621600. COMPUTER SUPPLIES EXPENSE	6,000	150	4,000	607	4,000
11.3180.621900. MISCELLANEOUS EXPENSE	300	330	500	69	500
11.3180.622100. LICENSE PLATES/REGISTRATIONS	100	104	150	23	100
11.3180.623700. FLEET DEPT USE ONLY	-	2,277	-	(524)	500
11.3180.624400. RADIO SUPPLIES EXPENSE	6,000	20,396	6,000	101	5,000
11.3180.631100. POSTAGE SHIPPING & BOX RENT	200	62	200	-	200
11.3180.633300. SUBSCRIPTIONS	8,500	618	1,500	2,137	3,800
11.3180.633500. DUES & MEETINGS EXPENSE	2,000	4,197	2,000	2,313	2,800
11.3180.634100. ELECTRICITY EXPENSE	50,000	48,386	47,000	48,181	47,000
11.3180.634200. WATER & SANITATION EXPENSE	25,000	22,012	25,000	33,220	25,000
11.3180.634400. HEATING FUEL EXPENSE	60,000	99,241	70,000	109,163	89,000
11.3180.634500. TELEPHONE EXPENSE	8,000	5,243	7,000	5,863	7,000
11.3180.634540. CELL PHONE EXPENSE	15,000	13,384	10,000	10,364	10,000
11.3180.634550. INTERNET EXPENSE	9,000	3,956	7,000	4,905	6,000
11.3180.636300. EQUIPMENT REPAIR & MAINT	3,000	682	3,000	2,667	3,000
11.3180.636600. FACILITIES USE ONLY-MAINT&RP	3,000	-	500	-	500
11.3180.637200. TRAVEL	4,000	1,887	4,000	321	4,000
11.3180.638200. BOOK EXPENSE	1,000	-	200	735	1,000
11.3180.638300. EDUCATION & TRAINING EXPENSE	4,500	3,236	4,500	1,811	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	4,654	4,500
11.3180.651000. INSURANCE EXPENSE	264,667	267,077	233,738	233,738	288,288
11.3180.656000. TREASURER COLLECTION FEE	15,300	15,334	14,000	14,391	13,200
11.3180.661100. CDL LICENSES EXPENSE	3,000	21,006	15,000	987	9,000
Total Expenditure	652,567	546,050	465,988	494,912	538,888
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 5,739,405	\$ 6,770,212	\$ 6,860,785	\$ 6,581,987	\$ 6,336,110

Public Works Fund	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
3181. SALARY ALLOCATION					
Expenditure					
11.3181.611100. SALARIES & WAGES	\$ 3,186,195	\$ 2,611,945	\$ 2,792,859	\$ 2,662,047	\$ 3,073,700
11.3181.611101. OVERTIME	-	188,891	60,000	-	220,000
11.3181.614200. WORKER'S COMP INSURANCE	61,215	74,448	48,298	48,298	49,604
11.3181.614300. HEALTH INSURANCE EXPENSE	924,000	641,134	752,830	717,584	871,182
11.3181.614400. FICA TAXES	243,744	199,814	213,654	203,647	235,138
11.3181.651001. LONG TERM DISABILITY INS	6,000	6,027	6,000	7,233	7,233
Total Expenditure	4,421,154	3,722,259	3,873,641	3,638,808	4,456,857
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (4,421,154)	\$ (3,722,259)	\$ (3,873,641)	\$ (3,638,808)	\$ (4,456,857)
TOTAL REVENUES	\$ 6,422,972	\$ 7,372,573	\$ 7,687,773	\$ 7,561,928	\$ 7,414,998
TOTAL EXPENDITURES	11,242,849	14,226,491	8,136,757	7,908,948	7,300,245
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (4,819,877)	\$ (6,853,918)	\$ (448,984)	\$ (347,020)	\$ 114,753

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	8,318,838
Less Projected Expenses	9,123,185

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(804,347)</u>
Surplus Distribution from State (estimate)	<u>593,000</u>
PROJECTED FUND BALANCE AS OF 12/31/2026	<u>\$ 188,177</u>

HUMAN SERVICES FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	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	\$ 467,724
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	1,010,987
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

HUMAN SERVICES FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 BUDGET PROPOSED
4410. DHS ADMINISTRATION					
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 349,305	\$ 485,200	\$ 589,797	\$ 241,677	\$ 199,467
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
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	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -
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)

HUMAN SERVICES FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 BUDGET PROPOSED
4415. LEAP ADMINISTRATION					
Revenue					
12.4415.334600. REVENUE EARNED	\$ 22,239	\$ 23,580	\$ 23,580	\$ 29,002	\$ 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
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)	\$ -	\$ -

HUMAN SERVICES FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 BUDGET PROPOSED
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	\$ -	\$ -	\$ -	\$ -	\$ -
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)

HUMAN SERVICES FUND

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

HUMAN SERVICES FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 BUDGET PROPOSED
4537. CHILD WELFARE					
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
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	\$ -	\$ -	\$ -	\$ -	\$ -

HUMAN SERVICES FUND

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

HUMAN SERVICES FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 BUDGET PROPOSED
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
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	\$ 8,318,838
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)	\$ (804,347)

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		<u><u>\$ 200,301</u></u>

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		<u><u>\$ 50,301</u></u>

CAPITAL FUND	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADMENDED	2025 YEAR END ESTIMATE	2026 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	500,545	
Less Projected Expenses	555,000	
NET INCREASE (DECREASE) IN FUND BALANCE		<u>(54,455)</u>
PROJECTED FUND BALANCE AS OF 12/31/2025		<u><u>\$ 115,404</u></u>

RETIREMENT FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
9100. RETIREMENT-GENERAL					
Revenue					
15.9100.311100. PROPERTY TAXES	\$ 428,513	\$ 458,192	\$ 449,652	\$ 449,652	\$ 467,724
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	500,545
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)	\$ (54,455)
TOTAL REVENUES	\$ 453,513	\$ 499,086	\$ 482,473	\$ 482,473	\$ 500,545
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)	\$ (54,455)

FLEET FUND (16)
PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 **\$ 305,772**

2025

Plus Projected Revenues	2,021,884
Less Projected Expenses	2,102,635

NET INCREASE (DECREASE) IN FUND BALANCE	(80,751)
PROJECTED FUND BALANCE AS OF 12/31/2025	<u>\$ 225,021</u>

2026

Plus Projected Revenues	1,316,000
Less Projected Expenses	1,370,693

NET INCREASE (DECREASE) IN FUND BALANCE	(54,693)
PROJECTED FUND BALANCE AS OF 12/31/2026	<u>\$ 170,328</u>

FLEET FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET ADOPTED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
7000. FLEET SERVICES					
Revenue					
16.7000.364900. MISCELLANEOUS REIMBURSEMENT	\$ 695,342	\$ 524,586	\$ 565,000	\$ 565,000	\$ 506,000
16.7000.374100. TRANSFER FROM ANOTHER FUND	450,000	450,000	450,000	450,000	450,000
16.7000.378000. OTHER FINANCING SOURCES	-	-	743,784	743,784	-
Total Revenue	1,145,342	974,586	1,758,784	1,758,784	956,000
Expenditure					
16.7000.611100. SALARIES & WAGES	73,062	-	41,400	22,526	151,215
16.7000.614300. HEALTH INSURANCE EXPENSE	13,759	-	13,759	7,200	-
16.7000.614400. FICA TAXES	5,587	-	3,167	1,723	11,568
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	-	-	743,784	743,784	-
Total Expenditure	759,742	728,894	1,708,636	1,565,159	953,193
NET REVENUES OVER (UNDER) EXPENDITURES	\$ 385,600	\$ 245,692	\$ 50,148	\$ 193,625	\$ 2,807
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	40,000
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	417,500
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (400,000)	\$ (660,707)	\$ (220,000)	\$ (274,376)	\$ (57,500)
TOTAL REVENUES	\$ 1,315,342	\$ 1,073,078	\$ 1,873,784	\$ 2,021,884	\$ 1,316,000
TOTAL EXPENDITURES	1,329,742	1,488,093	2,043,636	2,102,635	1,370,693
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (14,400)	\$ (415,015)	\$ (169,852)	\$ (80,751)	\$ (54,693)

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	1,580,183
PROJECTED FUND BALANCE AS OF 12/31/2025	<u><u>\$ 11,930,924</u></u>

2026

Plus Projected Revenues	3,275,000
Less Projected Expenses	10,824,070

NET INCREASE (DECREASE) IN FUND BALANCE	(7,549,070)
PROJECTED FUND BALANCE AS OF 12/31/2026	<u><u>\$ 4,381,854</u></u>

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

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

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

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	2025 YEAR END ESTIMATE	2026 PROPOSED BUDGET
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	-	-	-	-	-
Total Expenditure	689,500	573,218	1,547,720	415,600	3,607,247
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (689,500)	\$ (573,218)	\$ (1,547,720)	\$ (415,600)	\$ (3,607,247)
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	10,824,070
NET REVENUES OVER (UNDER) EXPENDITURES	\$ (774,000)	\$ 2,178,096	\$ (2,917,281)	\$ 1,580,183	\$ (7,549,070)

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	438,719

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(843)</u>
PROJECTED FUND BALANCE AS OF 12/31/2024	<u>\$ 361,589</u>

2026

Plus Projected Revenues	1,748,628
Less Projected Expenses	1,925,961

NET INCREASE (DECREASE) IN FUND BALANCE	<u>(177,333)</u>
PROJECTED FUND BALANCE AS OF 12/31/2025	<u>\$ 184,257</u>

LODGING FUND

	2024 BUDGET AMENDED	2024 YEAR END ESTIMATE	2025 BUDGET AMENDED	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	54,553
23.2110.378000. Other Financing Sources	-	-	-	-	435,000
Total Revenue	630,000	157,131	140,000	236,322	814,676
Expenditure					
23.2110.611100. SALARIES & WAGES	-	67,400	130,500	168,852	170,000
23.2110.614400. ER FICA MATCH	-	5,156	9,500	12,917	13,005
23.2110.621900. MISCELLANEOUS EXPENSE	630,000	-	-	-	-
23.2110.661000. Debt Service Principal	-	-	-	-	100,000
23.2110.662000. Debt Service Interest	-	-	-	-	16,872
23.2110.694100. Capital Expense	-	-	-	-	435,000
Total Expenditure	630,000	72,556	140,000	181,769	734,877
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 84,575	\$ -	\$ 54,553	\$ 79,799

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	120,000
Total Expenditure	360,000	19,115	80,000	93,949	120,000
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 70,674	\$ -	\$ 63,438	\$ 34,472

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	148,878
23.2110.378000. Other Financing Sources	-	-	-	-	435,000
Total Revenue	630,000	157,131	140,000	308,878	903,164
Expenditure					
23.3180.661000. Debt Service	-	-	-	-	720,000
23.3180.621900. MISCELLANEOUS EXPENSE	630,000	-	-	-	183,164
23.3180.622000. GRANT MATCH	-	-	160,000	160,000	-
23.3180.694100. CAPITAL EXPENSE	-	-	-	-	-
Total Expenditure	630,000	-	160,000	160,000	903,164
NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 157,131	\$ (20,000)	\$ 148,878	\$ (0)

6517. TOURISM**Revenue**

23.6517.323001. TOURISM LODGING TAX	\$ 180,000	\$ 44,895	\$ 40,000	\$ 28,760	\$ 130,049
23.6517.323002. TOURISM LODGING PY CARRYOVER	-	-	-	44,895	25,760

Total Revenue	180,000	44,895	40,000	28,760	155,809
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Expenditure

23.6517.611100. Salaries	-	-	-	-	55,535
23.6517.614400. FICA	-	-	-	-	4,248
23.6517.XXXXXX. Tourism Projects	180,000	-	40,000	3,000	95,000

Total Expenditure	180,000	-	40,000	3,000	154,783
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NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 44,895	\$ -	\$ 25,760	\$ 1,026
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TOTAL REVENUES	\$ 1,800,000	\$ 452,409	\$ 400,000	\$ 437,876	\$ 1,748,628
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TOTAL EXPENDITURES	1,800,000	91,671	420,000	438,719	1,925,961
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NET REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 360,738	\$ (20,000)	\$ (843)	\$ (177,333)
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SELF INSURANCE FUND (25)
PROJECTED FUND BALANCE

PROJECTED FUND BALANCE: 12/31/2024 **\$ 1,664,095**

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>\$ 1,473,736</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>\$ 1,676,349</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