

A RESOLUTION ADOPTING THE 2025 OPERATING BUDGET FOR THE WHITFIELD COUNTY BOARD OF COMMISSIONERS

WHEREAS, O.C.G.A. 36-81-6 requires the adoption of a resolution for the appropriation of funds in a fiscal year; and

WHEREAS, the provisions of O.C.G.A. 36-81-5 have been complied with;

NOW, THEREFORE, BE IT RESOLVED, by the Whitfield County Board of Commissioners, acting in its capacity as the governing authority of Whitfield County, that the 2025 Operating Budget for Whitfield County is as follows:

GENERAL FUND

<u>REVENUES</u>		<u>EXPENDITURES</u>	
Taxes	\$47,751,000	General Government	\$12,342,934
Licenses and Permits	959,300	Judicial	8,144,011
Intergovernmental Revenue	4,358,356	Public Safety	24,744,462
Charges for Services	4,453,850	Public Works	8,672,801
Fines and Forfeitures	1,002,000	Health & Welfare	1,030,104
Investment Income	1,000,000	Culture & Recreation	2,984,982
Contributions/Donations	10,000	Housing & Development	3,408,703
Miscellaneous Income	1,832,660	Debt Service	-
Other Financial Sources	854,000	Other Financing Uses	1,637,093
TOTAL REVENUES	\$62,221,166	TOTAL EXPENDITURES	\$62,965,089
Deficit/Decrease in Fund Balance	(\$743,923)		

SPECIAL REVENUE FUNDS

<u>REVENUES</u>	\$23,214,076	<u>EXPENDITURES</u>	\$25,884,878
Other Financial Sources	1,399,457		
Fund Balance	1,271,345		
TOTAL REVENUES & FUND BALANCE	\$25,884,878	TOTAL EXPENDITURES	\$25,884,878

CAPITAL PROJECTS FUNDS

<u>REVENUES</u>	\$16,220,000	<u>EXPENDITURES</u>	\$18,965,680
Other Financial Sources	185,680		
Grant Funding	0		
Fund Balance	2,560,000		
TOTAL REVENUES & FUND BALANCE	\$18,965,680	TOTAL EXPENDITURES	\$18,965,680


Chairman - Whitfield County Board of Commissioners

ATTEST: 

DATE: 12/23/2024

GENERAL FUND SUMMARY OF REVENUES

Description	Actuals FY 23	Amended Budget FY 24	Estimated Actuals FY 24	Final Budget FY 25	Final 25 vs Budget 24	% Change
Taxes						
Property Taxes	\$ 20,249,763	\$ 20,350,546	\$ 20,014,926	\$ 24,800,000	4,449,454	21.86%
TAVT Tax	5,252,161	5,535,920	5,651,489	\$ 5,800,000	264,080	4.77%
Local Option Sales Taxes	15,468,234	15,316,350	15,176,439	\$ 15,950,000	633,650	4.14%
Real Estate Transfer Taxes	125,518	130,000	136,549	\$ 135,000	5,000	3.85%
Franchise Taxes	432,380	450,000	346,000	\$ 426,000	(24,000)	-5.33%
Alcoholic Beverage Taxes	401,523	404,000	400,755	\$ 404,000	-	0.00%
Financial Institution Taxes	124,893	118,000	145,667	\$ 146,000	28,000	23.73%
AAVT Tax	106,893	102,000	80,975	\$ 90,000	(12,000)	
Total Taxes	42,161,366	42,406,816	41,952,800	47,751,000	5,344,184	12.60%
License and Permits						
Alcoholic Beverage Licenses	90,100	80,000	97,100	97,000	17,000	21.25%
Zoning/Planning	25,139	16,000	23,400	25,000	9,000	56.25%
Stormwater	24,757	20,000	35,400	30,000	10,000	50.00%
Land Disturbing Permits	6,399	9,000	3,000	6,000	(3,000)	-33.33%
Solicitation/Pawn Shop/Recycler Permits	1,575	1,300	1,300	1,300	-	0.00%
Building Inspection Fees	1,292,321	800,000	762,000	800,000	-	0.00%
Total Licenses and Permits	1,440,291	926,300	922,200	959,300	33,000	3.56%
Intergovernmental Revenues						
Federal-MPO (FTA/FHWA)	90,067	405,584	124,000	524,008	118,424	29.20%
Federal-CJCC (VOCA/VAWA/Juvenile)	280,915	246,998	218,000	218,000	(28,998)	-11.74%
Federal-Indirect (Other)	80,860	93,021	92,766	93,000	(21)	-0.02%
Federal Payments in Lieu of Taxes	434,169	494,000	528,213	528,000	34,000	6.88%
State-DOT	1,142,240	2,794,329	2,794,329	1,272,048	(1,522,281)	-54.48%
State-HTRG (Homeowner Tax Relief Grant)	1,907,796	-	-	-	-	
JDA Economic Dev PILOT Payments	1,995,884	1,700,000	1,700,000	1,700,000	-	0.00%
Solid Waste Authority	-	2,500,000	2,500,000	-	(2,500,000)	-100.00%
Other	30,120	19,000	23,300	23,300	4,300	22.63%
Total Intergovernmental	5,962,050	8,252,932	7,980,608	4,358,356	(3,894,576)	-47.19%
Charge for Services						
Clerk of Court	95,182	97,000	130,000	103,000	6,000	6.19%
Probate Court	207,820	200,000	205,000	205,000	5,000	2.50%
Magistrate Court	216,464	240,000	218,000	220,000	(20,000)	-8.33%
Bond Administration	50,020	35,000	48,000	50,000	15,000	42.86%
Pretrial Diversion Fees-District Attorney	14,868	12,200	10,400	10,400	(1,800)	-14.75%
Recording Fees	285,509	301,000	260,000	295,700	(5,300)	-1.76%
Printing and Duplicating Services	32,450	32,000	33,333	33,000	1,000	3.13%
Motor Vehicle Tag Collection Fees	270,163	250,000	275,000	275,000	25,000	10.00%
Retiree Premiums	83,679	55,000	80,400	80,400	25,400	100.00%
Election Qualifying Fees	7,543	14,500	26,000	10,600	(3,900)	-26.90%
City of Dalton-Stormwater	80,208	87,500	87,500	87,500	-	0.00%
Commission on Tax Collections	1,645,334	990,000	990,000	1,900,000	910,000	91.92%
Fingerprinting Fees	1,818	1,500	1,500	1,500	-	0.00%
Inmate Medical Fees, Inmate Debt	15,447	16,000	24,000	20,000	4,000	25.00%
City of Dalton Fees	29,005	8,000	7,140	8,000	-	0.00%
City of Dalton-Inmate Housing	103,080	94,000	100,000	110,000	16,000	17.02%
State of GA-Inmate Housing	41,970	80,000	20,020	55,000	(25,000)	-31.25%
City of T.H.-Inmate Housing	10,582	15,000	7,350	11,000	(4,000)	-26.67%
City of Varnell-Inmate Housing	10,178	11,500	4,613	11,000	(500)	-4.35%
Town of Cohutta-Inmate Housing	13,514	10,000	600	12,000	2,000	20.00%

Federal - Inmate Housing	1,395	2,000	-	-	(2,000)	-100.00%
Other Fees	104,643	97,976	108,000	105,000	7,024	7.17%
Jail Operations (10% Fees)	152,516	140,000	162,000	165,000	25,000	17.86%
Public Works-Other	294,042	70,000	117,600	150,000	80,000	114.29%
Animal Control Fees	8,950	10,000	15,000	12,000	2,000	20.00%
Court Administrator-Adoption Fees	4,250	3,250	2,400	3,250	-	0.00%
Clerk of Court-Other Fees	8,113	8,600	8,250	8,500	(100)	-1.16%
Recreation Activity Fees	467,089	354,000	398,400	450,000	96,000	27.12%
Senior Center Fees	49,799	53,700	42,000	61,000	7,300	13.59%
Total Charge for Services	4,305,630	3,289,726	3,382,506	4,453,850	1,164,124	35.39%
Fines, Forfeitures and Penalties						
Clerk of Court	386,174	321,000	338,400	335,000	14,000	4.36%
Magistrate Court	42,881	60,000	58,500	60,000	-	0.00%
Probate Court	566,268	600,000	576,000	590,000	(10,000)	-1.67%
Juvenile Court	16,507	15,000	18,000	17,000	2,000	13.33%
Total Fines and Forfeitures	1,011,830	996,000	990,900	1,002,000	6,000	0.60%
Investment Income						
Interest on Investments	1,075,023	1,300,000	1,025,000	1,000,000	(300,000)	-23.08%
Total Investment Income	1,075,023	1,300,000	1,025,000	1,000,000	(300,000)	-23.08%
Contributions & Donations						
Private contributions	23,856	10,000	64,800	10,000	-	0.00%
Total Contributions & Donations	23,856	10,000	64,800	10,000	-	0.00%
Miscellaneous						
Rent-U.S. Government	5,460	5,400	5,460	5,460	60	1.11%
Rent-Other	39,208	40,800	40,500	41,200	400	0.98%
Telephone Commissions	197,099	255,000	260,000	255,000	-	0.00%
Other Revenue	179,744	141,000	142,000	142,000	1,000	0.71%
W.C. Board of Education	517,574	500,000	548,000	665,000	165,000	33.00%
Murray County Board of Commission	442,227	396,000	420,000	568,000	172,000	43.43%
State of Georgia-Other	163,777	135,000	143,215	143,000	8,000	5.93%
Federal Funds-Other	16,000	15,000	12,800	13,000	(2,000)	-13.33%
Credit Card Cash Back	22,867					
Total Miscellaneous	1,583,955	1,488,200	1,571,975	1,832,660	344,460	23.15%
Other Financing Sources						
Transfer In-5% Victim Asst Program	59,333	50,000	50,000	50,000	-	0.00%
Sale of Assets	48,907	-	168,000	300,000	300,000	0.00%
Transfer In-Fund 230 - Int on ARP Cash	496,114	175,000	322,000	150,000	(25,000)	-14.29%
Transfer In-Fund 230 - ARP	1,839,955	1,625,000	1,772,000	-	(1,625,000)	-100.00%
Transfer In-Fund 271	-	80,000	-	204,000	124,000	
Other Financing Sources	153,730	-	150,000	150,000	150,000	0.00%
Total Other Financing Sources	2,598,039	1,930,000	2,462,000	854,000	(1,076,000)	-55.75%
TOTAL REVENUE less other financing sources	57,564,000	58,669,974	57,890,789	61,367,166	2,697,192	4.60%
TOTAL REVENUE & OTHER FINANCING SOURCES	60,162,039	60,599,974	60,352,789	62,221,166	1,621,192	2.68%

GENERAL FUND SUMMARY OF EXPENDITURES

Description	Actuals FY 23	Budget FY 24	Estimated Actuals FY 24	Final Budget FY 25	Budget 25 vs Budget 24	% Change
General Government						
Board of Commissioners - Admin	\$ 1,179,266	\$ 982,620	\$ 1,283,367	\$ 949,584	\$ (33,036)	-3.36%
Board of Elections	482,491	689,989	\$ 832,074	621,153	\$ (68,836)	-9.98%
Finance Dept	991,100	754,646	\$ 764,825	795,313	\$ 40,667	5.39%
Information Technology	1,277,421	1,018,857	1,156,005	1,260,287	\$ 241,430	23.70%
Human Resources	546,606	498,180	516,572	570,414	\$ 72,234	14.50%
Tax Commissioner	1,962,178	2,029,826	2,124,148	2,167,218	\$ 137,392	6.77%
Tax Assessor	1,844,342	2,320,050	2,094,028	2,259,048	\$ (61,002)	-2.63%
Board of Equalization	11,564	19,581	13,788	25,120	\$ 5,539	28.29%
Buildings and Grounds	1,808,563	2,125,283	1,949,133	2,387,809	\$ 262,526	12.35%
Public Relations	111,438	103,143	134,102	131,401	\$ 28,258	27.40%
Non-departmental -						
Contingency	-	-	-	-	\$ -	#DIV/0!
Contingency Used		-	-	-	\$ -	#DIV/0!
Attorney Fees	188,965	144,554	175,043	180,000	\$ 35,446	24.52%
Risk Management	912,167	839,244	795,788	839,244	\$ -	0.00%
Audit Fees	68,850	56,872	75,466	88,000	\$ 31,128	54.73%
General Administration Fees	78,447	66,908	65,154	68,344	\$ 1,436	2.15%
Total General Government	11,463,399	11,649,762	11,979,494	12,342,934	693,181	5.95%
Judicial						
Superior Court - Judicial Administration	720,191	743,959	813,691	792,910	\$ 48,951	6.58%
Superior Court - Judge Morris	56,742	51,919	56,426	56,345	\$ 4,426	8.52%
Superior Court - Judge Poston	44,040	51,919	51,548	56,345	\$ 4,426	8.52%
Superior Court - Judge Wilbanks	52,604	55,419	56,082	56,345	\$ 926	1.67%
Superior Court - Judge Minter	55,653	55,419	57,499	57,845	\$ 2,426	4.38%
Clerk of Superior Court	1,095,258	1,121,660	1,139,277	1,183,121	\$ 61,461	5.48%
District Attorney	1,508,465	1,356,419	1,558,153	1,385,924	\$ 29,505	2.18%
Magistrate Court	1,261,171	1,263,907	1,478,740	1,286,621	\$ 22,714	1.80%
Probate Court	647,917	706,461	718,227	753,045	\$ 46,584	6.59%
Juvenile Court	1,200,147	1,299,932	1,334,825	1,277,727	\$ (22,205)	-1.71%
Public Defender	1,001,341	1,152,871	1,514,274	1,237,782	\$ 84,911	7.37%
Total Judicial	7,643,528	7,859,885	8,778,742	8,144,011	284,126	3.61%
Public Safety						
Sheriff's Dept - Enforcement & Support Services	10,785,438	10,100,581	10,706,665	10,817,848	\$ 717,267	7.10%
Sheriff's Dept - Detention Center & Court Services	12,805,805	12,101,750	12,581,042	12,721,625	\$ 619,875	5.12%
Coroner	127,533	129,658	112,853	141,676	\$ 12,018	9.27%
Animal Shelter	310,975	323,249	349,523	399,911	\$ 76,662	23.72%
Emergency Management Agency	290,841	427,357	528,127	413,402	\$ (13,955)	-3.27%
Emergency Medical Services - Ambulance Service	250,000	250,000	250,000	250,000	\$ -	0.00%
Total Public Safety	24,570,592	23,332,595	24,528,211	24,744,462	1,411,867	6.05%
Public Works						
Public Works	5,844,953	5,279,181	5,185,732	7,400,753	\$ 2,121,572	40.19%
State of GA-DOT Local Maint. & Improvmnt Grant	976,417	3,057,258	3,057,258	1,272,048	\$ (1,785,210)	-58.39%
Total Public Works	6,821,370	8,336,439	8,242,990	8,672,801	336,362	4.03%
Health and Welfare						
Senior Center	481,799	542,832	550,193	612,320	\$ 69,488	12.80%
Health Dept	250,000	250,000	250,000	250,000	\$ -	0.00%
Greenhouse Advocacy	-	19,800	19,800	19,800	\$ -	0.00%
NW GA Family Crisis Center	2,500	10,000	10,000	10,000	\$ -	0.00%
Family Support Council	10,000	35,000	35,000	40,000	\$ 5,000	14.29%
Dept of Family and Children Services	80,000	80,000	80,000	80,000	\$ -	0.00%
Georgia Dept of Veterans Services	984	984	984	984	\$ -	0.00%
Indigent Funeral Expense	11,900	10,000	15,600	17,000	\$ 7,000	70.00%
Total Health and Welfare	837,183	948,616	981,577	1,030,104	81,488	8.59%
Culture and Recreation						
Parks & Recreation Dept	2,212,244	2,354,363	2,350,001	2,350,982	\$ (3,381)	-0.14%
Dalton Regional Library	600,000	625,000	625,000	634,000	\$ 9,000	1.44%
Total Culture and Recreation	2,812,244	2,979,363	2,975,001	2,984,982	5,619	0.19%
Housing and Development						
County Extension Service	134,023	172,409	107,005	187,624	\$ 15,215	8.82%
Inspections & Enforcement Dept	509,168	589,161	550,715	603,607	\$ 14,446	2.45%
County Planner		48,000	20,000	48,000	\$ -	0.00%

**GENERAL FUND
SUMMARY OF EXPENDITURES**

Description	Actuals FY 23	Budget FY 24	Estimated Actuals FY 24	Final Budget FY 25	Budget 25 vs Budget 24	% Change
Metropolitan Planning Organization (MPO)	162,595	535,353	207,731	550,239	\$ 14,886	2.78%
Community Development		203,930	193,288	232,708	\$ 28,778	14.11%
County Engineer	844,172	814,193	817,519	813,554	\$ (639)	-0.08%
Non-departmental -						
Timber Protection	7,875	7,875	7,875	7,875	\$ -	0.00%
D/W Community Development Corp.		80,000	33,333	80,000	\$ -	0.00%
JDA					\$ -	0.00%
Believe Greater Dalton	25,000	25,000	25,000	25,000	\$ -	0.00%
Creative Arts Guild		5,000	5,000	5,000	\$ -	0.00%
Condemned Housing Demolition		25,000	3,055	25,000	\$ -	0.00%
Northwest Georgia Trade & Convention Center	403,254	393,620	208,199	547,345	\$ 153,725	39.05%
Convention & Visitors Bureau (CVB)	225,000	230,000	224,667	230,000	\$ -	0.00%
Tunnel Hill Heritage	8,750	8,750	8,750	8,750	\$ -	0.00%
Thrive	20,000	20,000	20,000	44,000	\$ 24,000	120.00%
Total Housing and Development	2,339,836	3,158,291	2,432,136	3,408,703	250,412	7.93%
Debt Service	564,570	563,682		-	\$ (563,682)	-100.00%
Sub-Total	57,052,722	58,828,623	59,888,150	61,327,986	2,499,373	4.25%
Other Financing Uses						
Transfer to E-911 Fund	362,029	1,363,337	1,363,337	1,399,457	\$ 36,120	2.65%
Transfer to Rural Transit					\$ -	#DIV/0!
Transfer to JDA Project Fund	51,956	51,956	51,956	51,956	\$ -	0.00%
Transfer to Other Funds					\$ -	0.00%
Transfer to Internal Service Fund					\$ -	0.00%
Transfer to Capital Projects				185,680	\$ 185,680	#DIV/0!
Total other financing uses	413,985	1,415,293	1,415,293	1,637,093	221,800	15.67%
TOTAL EXPENDITURES & OTHER FINANCING USES	57,466,707	60,243,916	61,313,443	62,965,089	2,721,173	4.52%

BOC

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
BOC						
100-1310-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	350,793	366,061	15,268	4.35%
100-1310-511106-00	LONGEVITY PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1310-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1310-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	77,350	86,450	9,100	11.76%
100-1310-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	700	700	-	0.00%
100-1310-512200-00	FICA EMPLOYER	PERSONNEL SERV & EMPLO	26,836	28,004	1,168	4.35%
100-1310-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	8,999	10,003	1,004	11.16%
100-1310-512500-00	EDUCATIONAL ASSIST PROGRAM	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1310-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	2,096	1,143	(953)	-45.47%
100-1310-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1310-512901-00	OTHER EMPLOYEE BENEFITS	PERSONNEL SERV & EMPLO	-	-	-	N/A
			486,774	492,361	25,587	5.48%
100-1310-521207-00	CONSULTANT FEES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1310-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	13,000	15,000	2,000	15.38%
100-1310-521228-10	PROPOSED NEW ADMIN. BLDG. DRAWINGS	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1310-521230-00	SURVEYS/APPRAISALS	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1310-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	500	275	(225)	-45.00%
100-1310-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	600	500	(100)	-16.67%
100-1310-522230-00	EQUIP R & M - CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	500	500	-	0.00%
100-1310-522260-00	WELLS FARGO REPAIRS	PURCHASED/CONTRACTED SERV	103,881	-	(103,881)	N/A
100-1310-522310-00	WELLS FARGO LEASE EXPENSE	PURCHASED/CONTRACTED SERV	220,640	220,635	(5)	0.00%
100-1310-522320-00	RENTAL OF EQUIPMENT	PURCHASED/CONTRACTED SERV	6,000	6,000	-	0.00%
100-1310-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	6,000	6,000	-	0.00%
100-1310-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	1,250	1,250	-	0.00%
100-1310-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	1,000	1,250	250	25.00%
100-1310-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1310-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	15,200	22,000	6,800	44.74%
100-1310-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	1,500	2,000	500	33.33%
100-1310-523603-00	LIMESTONE RC&D COUNCIL MEMBERSHIP	PURCHASED/CONTRACTED SERV	1,500	1,500	-	0.00%
100-1310-523607-00	HIGHWAY IMPACT FEES	PURCHASED/CONTRACTED SERV	4,350	5,100	750	17.24%
100-1310-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	17,900	17,900	-	0.00%
100-1310-523901-00	OTHER COSTS	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1310-523901-21	ADMIN 2 PROJECT	PURCHASED/CONTRACTED SERV	-	-	-	N/A
			393,821	299,910	(93,910)	-23.85%
100-1310-531101-00	OFFICE SUPPLIES	SUPPLIES	1,700	3,000	1,300	76.47%
100-1310-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	6,600	12,000	5,400	81.82%
100-1310-531117-00	RECOGNITIONS & AWARDS	SUPPLIES	-	-	-	N/A
100-1310-531200-00	WELLS FARGO UTILITIES EXPENSE	SUPPLIES	200,260	228,897	28,637	14.30%
100-1310-531270-00	GASOLINE & OIL	SUPPLIES	900	500	(400)	-44.44%
100-1310-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	400	750	350	87.50%
100-1310-531600-00	SMALL EQUIPMENT	SUPPLIES	4,000	4,000	-	0.00%
100-1310-551100-01	IND COST ALLOC - FIRE	OTHER COSTS	(95,835)	(95,835)	-	N/A
100-1310-572000-00	SPECIAL EVENTS	OTHER COSTS	4,000	4,000	-	0.00%
100-1310-630000-00	COVID-19 EXPENDITURES	EXTRAORDINARY ITEMS	-	-	-	N/A
			122,025	157,312	35,287	28.92%
	BOC TOTALS		982,620	949,584	(33,036)	-3.36%

BOARD OF ELECTIONS						
Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
BOARD OF ELECTIONS						
100-1400-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	287,495	302,812	15,317	5.33%
100-1400-511101-00	SICK PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1400-511102-00	HOLIDAY PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1400-511103-00	VACATION PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1400-511104-00	MILITARY PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1400-511105-00	BEREAVEMENT PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1400-511106-00	LONGEVITY PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1400-511114-00	SALARIES - BOARD OF ELECTIONS	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1400-511200-00	TEMPORARY EMPLOYEE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1400-511201-00	POLL WORKER	PERSONNEL SERV & EMPLO	155,100	73,740	(81,360)	-52.46%
100-1400-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	-	12,000	12,000	#DIV/0!
100-1400-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	55,250	61,750	6,500	11.76%
100-1400-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	500	500	-	0.00%
100-1400-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	33,859	29,371	(4,488)	-13.26%
100-1400-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	15,611	12,072	(3,539)	-22.67%
100-1400-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1400-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	974	409	(565)	-57.96%
100-1400-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
			548,789	492,653	(56,136)	-10.23%
100-1400-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	3,500	3,000	(500)	-14.29%
100-1400-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1400-522230-00	EQUIP R & M - CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	50,000	55,000	5,000	10.00%
100-1400-522310-00	LAND & BUILDING RENTAL	PURCHASED/CONTRACTED SERV	2,450	1,200	(1,250)	-51.02%
100-1400-522320-00	RENTAL OF EQUIPMENT	PURCHASED/CONTRACTED SERV	7,000	2,500	(4,500)	-64.29%
100-1400-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	800	800	-	0.00%
100-1400-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	12,000	15,000	3,000	25.00%
100-1400-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	3,000	3,000	-	0.00%
100-1400-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	27,000	12,000	(15,000)	-55.56%
100-1400-523500-00	TRAVEL	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1400-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	2,000	6,000	4,000	200.00%
100-1400-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	450	1,000	550	122.22%
100-1400-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	3,000	3,000	-	0.00%
100-1400-523850-00	CONTRACT LABOR	PURCHASED/CONTRACTED SERV	-	-	-	N/A
			111,200	102,500	(8,700)	-7.82%
100-1400-531101-00	OFFICE SUPPLIES	SUPPLIES	4,000	2,500	(1,500)	-37.50%
100-1400-531103-04	FOOD FOR POLL WORKERS	SUPPLIES	-	2,500	2,500	#DIV/0!
100-1400-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	16,000	12,000	(4,000)	-25.00%
100-1400-531124-00	REDIVISION REAPPOINTMENT	SUPPLIES	-	-	-	N/A
100-1400-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	-	-	-	N/A
100-1400-531600-00	SMALL EQUIPMENT	SUPPLIES	10,000	9,000	(1,000)	-10.00%
100-1400-531700-00	MISCELLANEOUS	SUPPLIES	-	-	-	N/A
100-1400-542000-00	CAPITAL	CAPITAL OUTLAYS	-	-	-	N/A
100-1400-630000-00	COVID-19 EXPENDITURES	EXTRAORDINARY ITEMS	-	-	-	N/A
			30,000	26,000	(4,000)	-13.33%
BOARD OF ELECTIONS TOTALS			689,989	621,153	(68,836)	-9.98%

FINANCE

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
FINANCE						
100-1510-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	616,997	641,257	24,260	3.93%
100-1510-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1510-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	85,638	95,713	10,075	11.76%
100-1510-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	800	800	-	0.00%
100-1510-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	47,200	49,056	1,856	3.93%
100-1510-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	14,658	18,453	3,795	25.89%
100-1510-512500-00	EDUCATIONAL ASSIST PROGRAM	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1510-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1510-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	1,303	684	(619)	-47.51%
100-1510-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1510-512901-00	OTHER EMPLOYEE BENEFITS	PERSONNEL SERV & EMPLO	-	-	-	N/A
			766,596	805,963	39,367	5.14%
100-1510-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1510-521300-00	DATA PROCESSING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1510-522209-00	SOFTWARE MAINT/SUPPORT	PURCHASED/CONTRACTED SERV	80,500	30,500	(50,000)	-62.11%
100-1510-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	1,700	1,700	-	0.00%
100-1510-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	1,150	625	(525)	-45.65%
100-1510-523201-00	COMMUNICATIONS-RADIO	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1510-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	2,100	2,100	-	0.00%
100-1510-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	2,000	2,000	-	0.00%
100-1510-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1510-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	1,200	2,000	800	66.67%
100-1510-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	1,000	1,000	-	0.00%
100-1510-523603-00	LIMESTONE RC&D CONCIL MEM	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1510-523606-00	BOARD OF EQUALIZATION FEES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1510-523610-00	BANK FEES/OTHER	PURCHASED/CONTRACTED SERV	38,500	38,500	-	0.00%
100-1510-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	3,500	4,000	500	14.29%
100-1510-523800-00	LICENSES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
			131,650	82,425	(49,225)	-37.39%
100-1510-531101-00	OFFICE SUPPLIES	SUPPLIES	6,750	7,275	525	7.78%
100-1510-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	300	300	-	0.00%
100-1510-531117-00	RECOGNITIONS & AWARDS	SUPPLIES	1,500	1,500	-	0.00%
100-1510-531270-00	GASOLINE & OIL	SUPPLIES	-	-	-	N/A
100-1510-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	350	350	-	0.00%
100-1510-531600-00	SMALL EQUIPMENT	SUPPLIES	2,000	2,000	-	0.00%
100-1510-551100-01	IND COST ALLOC - FIRE	INTERFUND/INTERDEPARTMENT	(154,500)	(154,500)	-	N/A
100-1510-581250-00	SUBSCRIPTION FINANCING PRINCIPAL EX	DEBT SERVICE		48,000	48,000	#DIV/0!
100-1510-582250-00	INTEREST EXPENSE	DEBT SERVICE		2,000	2,000	#DIV/0!
100-1510-630000-00	COVID-19 EXPENDITURES	EXTRAORDINARY ITEMS	-	-	-	N/A
			(143,600)	(93,075)	50,525	N/A
FINANCE TOTALS			754,646	795,313	40,667	5.39%

IT

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
IT						
100-1535-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	474,551	577,160	102,609	21.62%
100-1535-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1535-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	66,300	86,450	20,150	30.39%
100-1535-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	600	700	100	16.67%
100-1535-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	36,303	44,153	7,850	21.62%
100-1535-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	5,647	11,962	6,315	111.84%
100-1535-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1535-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	1,044	616	(428)	-41.04%
100-1535-512900-00	EMP.PHYFLU VACDRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
			584,445	721,041	136,596	23.37%
100-1535-521207-00	CONSULTANT FEES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1535-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	43,000	39,000	(4,000)	-9.30%
100-1535-522209-00	SOFTWARE MAINT/SUPPORT	PURCHASED/CONTRACTED SERV	248,403	352,178	103,775	41.78%
100-1535-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	40,200	40,200	-	0.00%
100-1535-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	1,000	1,000	-	0.00%
100-1535-522230-00	EQUIPMENT R & M - CONTRACTED	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1535-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	150	150	-	0.00%
100-1535-523203-00	COMMUNICATIONS-CELLULAR	PURCHASED/CONTRACTED SERV	5,000	5,000	-	0.00%
100-1535-523204-00	COMMUNICATIONS-TELCO/WAN	PURCHASED/CONTRACTED SERV	99,300	100,000	700	0.70%
100-1535-523205-00	COMMUNICATIONS-LOCAL SERVICE	PURCHASED/CONTRACTED SERV	39,150	39,150	-	0.00%
100-1535-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1535-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	2,500	2,000	(500)	-20.00%
100-1535-523506-00	COMMUNICATIONS-LONG DISTANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1535-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1535-523703-00	TRAINING-IT	PURCHASED/CONTRACTED SERV	10,000	10,000	-	0.00%
			488,703	588,678	99,975	20.46%
100-1535-531101-00	OFFICE SUPPLIES	SUPPLIES	2,300	2,200	(100)	-4.35%
100-1535-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	16,000	16,000	-	0.00%
100-1535-531270-00	GASOLINE & OIL	SUPPLIES	2,000	2,000	-	0.00%
100-1535-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	-	-	-	N/A
100-1535-531600-00	SMALL EQUIPMENT	SUPPLIES	85,541	92,000	6,459	7.55%
100-1535-531601-00	SMALL EQUIPMENT-TELEPHONES	SUPPLIES	7,000	4,200	(2,800)	-40.00%
100-1535-531602-00	SMALL EQUIPMENT-COMPUTERS	SUPPLIES	42,000	44,000	2,000	4.76%
100-1535-531713-00	UNIFORMS & SAFETY GEAR	SUPPLIES	2,200	1,500	(700)	-31.82%
100-1535-551100-01	IND COST ALLOC - FIRE	INTERFUND/INTERDEPARTMENT	(211,332)	(211,332)	-	N/A
100-1535-581250-00	SUBSCRIPTION FINANCING PRINCIPAL EX		-	-	-	N/A
100-1535-630000-00	COVID-19 EXPENDITURES	EXTRAORDINARY ITEMS	-	-	-	N/A
			(54,291)	(49,432)	4,859	N/A
	IT TOTALS		1,018,857	1,260,287	241,430	23.70%

HR						
Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
HR						
100-1540-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	315,716	328,429	12,713	4.03%
100-1540-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1540-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	44,200	49,400	5,200	11.76%
100-1540-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	400	400	-	0.00%
100-1540-512200-00	FICA EMPLOYER	PERSONNEL SERV & EMPLO	24,152	25,125	973	4.03%
100-1540-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	4,269	4,462	193	4.52%
100-1540-512500-00	EDUCATIONAL ASSIST PROGRAM	PERSONNEL SERV & EMPLO	40,000	40,000	-	0.00%
100-1540-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	695	350	(345)	-49.60%
100-1540-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	12,000	12,000	-	0.00%
100-1540-512901-00	OTHER EMPLOYEE BENEFITS	PERSONNEL SERV & EMPLO	-	30,000	30,000	#DIV/0!
			441,432	490,166	48,734	11.04%
100-1540-521207-00	CONSULTANT FEES	PURCHASED/CONTRACTED SERV	7,700	5,700	(2,000)	-25.97%
100-1540-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	84,000	104,000	20,000	23.81%
100-1540-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	2,800	2,800	-	0.00%
100-1540-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	900	900	-	0.00%
100-1540-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	8,000	8,000	-	0.00%
100-1540-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1540-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	6,000	6,000	-	0.00%
100-1540-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	1,500	1,500	-	0.00%
100-1540-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	5,000	5,000	-	0.00%
100-1540-523712-00	TRAINING (OTHER EMP)	PURCHASED/CONTRACTED SERV	2,500	2,500	-	0.00%
100-1540-523850-00	CONTRACT LABOR	PURCHASED/CONTRACTED SERV	1,000	1,000	-	0.00%
			119,400	137,400	18,000	15.08%
100-1540-531101-00	OFFICE SUPPLIES	SUPPLIES	5,000	7,000	2,000	40.00%
100-1540-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	4,500	6,500	2,000	44.44%
100-1540-531117-00	RECOGNITIONS & AWARDS	SUPPLIES	17,500	19,000	1,500	8.57%
100-1540-531400-00	NEWSPAPER SUBSCRIPTIONS-OTHER	SUPPLIES	725	725	-	0.00%
100-1540-531600-00	SMALL EQUIPMENT	SUPPLIES	2,956	2,956	-	0.00%
100-1540-531603-00	SMALL EQUIPMENT-ADA	SUPPLIES	1,000	1,000	-	0.00%
100-1540-551100-01	IND COST ALLOC - FIRE	INTERFUND/INTERDEPARTMENT	(94,333)	(94,333)	-	N/A
			(62,652)	(57,152)	5,500	N/A
	HR TOTALS		498,180	570,414	72,234	14.50%

TAX COMMISSIONER

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
TAX COMMISSIONER						
100-1545-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	1,215,268	1,288,513	73,245	6.03%
100-1545-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	3,075	3,000	(75)	-2.44%
100-1545-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	254,150	296,400	42,250	16.62%
100-1545-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	2,300	2,400	100	4.35%
100-1545-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	93,203	98,801	5,598	6.01%
100-1545-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	19,884	25,563	5,679	28.56%
100-1545-512401-00	ERGA - SENATE BILL 176 COSTS	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1545-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1545-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	3,545	2,141	(1,404)	-39.61%
100-1545-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1545-512901-00	OTHER EMPLOYEE BENEFITS	PERSONNEL SERV & EMPLO	-	-	-	N/A
			1,591,425	1,716,818	125,393	7.88%
100-1545-521200-00	ATTORNEY FEES	PURCHASED/CONTRACTED SERV	5,000	5,000	-	0.00%
100-1545-521207-00	CONSULTANT FEES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1545-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	149,000	110,000	(39,000)	-26.17%
100-1545-521300-00	DATA PROCESSING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1545-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1545-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	1,360	1,360	-	0.00%
100-1545-522230-00	EQUIP R & M - CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	65,701	105,700	39,999	60.88%
100-1545-522310-00	RENTAL OF EQUIP/BLDGS.	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1545-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	8,000	8,000	-	0.00%
100-1545-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	97,000	94,000	(3,000)	-3.09%
100-1545-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	4,000	4,000	-	0.00%
100-1545-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	23,000	28,000	5,000	21.74%
100-1545-523500-00	TRAVEL	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1545-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	15,000	15,000	-	0.00%
100-1545-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	1,535	1,535	-	0.00%
100-1545-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	8,000	8,000	-	0.00%
			377,596	380,595	2,999	0.79%
100-1545-531101-00	OFFICE SUPPLIES	SUPPLIES	10,250	12,250	2,000	19.51%
100-1545-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	7,200	14,200	7,000	97.22%
100-1545-531200-00	UTILITIES	SUPPLIES	20,000	20,000	-	0.00%
100-1545-531270-00	GASOLINE & OIL	SUPPLIES	2,000	2,000	-	0.00%
100-1545-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	6,355	6,355	-	0.00%
100-1545-531600-00	SMALL EQUIPMENT	SUPPLIES	15,000	15,000	-	0.00%
			60,805	69,805	9,000	14.80%
TAX COMMISSIONER TOTALS			2,029,826	2,167,218	137,392	6.77%

TAX ASSESSOR						
Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
TAX ASSESSOR						
100-1550-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	1,384,916	1,409,457	24,541	1.77%
100-1550-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1550-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	243,100	271,700	28,600	11.76%
100-1550-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	2,100	2,200	100	4.76%
100-1550-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	105,946	107,823	1,877	1.77%
100-1550-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	16,976	19,687	2,711	15.97%
100-1550-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1550-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	15,367	9,618	(5,749)	-37.41%
100-1550-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
			1,768,405	1,820,486	52,081	2.95%
100-1550-521100-00	BOARD OF EQUALIZATION-FEES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1550-521200-00	ATTORNEY FEES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1550-521207-00	CONSULTANT FEES	PURCHASED/CONTRACTED SERV	185,000	30,000	(155,000)	-83.78%
100-1550-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	146,454	149,954	3,500	2.39%
100-1550-521234-00	ARBITRATION	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1550-521300-00	DATA PROCESSING/SUPPORT	PURCHASED/CONTRACTED SERV	6,000	6,000	-	0.00%
100-1550-521340-00	MAPPING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1550-522209-00	SOFTWARE MAINT/SUPPORT	PURCHASED/CONTRACTED SERV	12,044	20,387	8,343	69.27%
100-1550-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1550-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	6,000	6,000	-	0.00%
100-1550-522230-00	EQUIP R & M - CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	2,982	2,982	-	0.00%
100-1550-522310-00	LAND & BLDG RENTAL	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1550-523101-00	FLEET INSURANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1550-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	11,031	8,400	(2,631)	-23.85%
100-1550-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	30,000	55,000	25,000	83.33%
100-1550-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	16,000	16,000	-	0.00%
100-1550-523500-00	TRAVEL	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1550-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	29,000	35,000	6,000	20.69%
100-1550-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	3,600	4,099	499	13.86%
100-1550-523700-00	TRAINING	PURCHASED/CONTRACTED SERV	10,000	15,000	5,000	50.00%
100-1550-523850-00	CONTRACT LABOR	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1550-523903-00	OTHER ONLINE SERVICES	PURCHASED/CONTRACTED SERV	33,180	34,839	1,659	5.00%
			491,291	383,661	(107,630)	-21.91%
100-1550-531101-00	OFFICE SUPPLIES	SUPPLIES	8,500	8,500	-	0.00%
100-1550-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	6,800	6,800	-	0.00%
100-1550-531113-00	UNIFORMS & SAFETY GEAR	SUPPLIES	6,000	6,000	-	0.00%
100-1550-531270-00	GASOLINE & OIL	SUPPLIES	5,000	7,000	2,000	40.00%
100-1550-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	16,054	16,601	547	3.41%
100-1550-531600-00	SMALL EQUIPMENT	SUPPLIES	18,000	10,000	(8,000)	-44.44%
100-1550-531700-00	MISCELLANEOUS	SUPPLIES	-	-	-	N/A
100-1550-542000-00	CAPITAL	CAPITAL OUTLAYS	-	-	-	N/A
100-1550-630000-00	COVID-19 EXPENDITURES	EXTRAORDINARY ITEMS	-	-	-	N/A
			60,354	54,901	(5,453)	-9.04%
	TAX ASSESSOR TOTALS		2,320,050	2,259,048	(61,002)	-2.63%

BOARD OF EQUALIZATION

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
BOARD OF EQUALIZATION						
100-1551-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	9,600	9,600	0	0.00%
100-1551-511113-00	SALARIES-ADMINISTRATOR SUPPLEMENT	PERSONNEL SERV & EMPLO	4,630	4,631	1	0.02%
100-1551-512200-00	FICA EMPLOYER	PERSONNEL SERV & EMPLO	1,089	1,089	(0)	-0.03%
100-1551-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	185	185	0	0.13%
100-1551-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	57	15	(42)	-73.37%
			15,561	15,520	(41)	-0.26%
100-1551-521100-00	BOARD OF EQUALIZATION FEES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1551-521228-00	CONTRACT SERVICES-HEARING OFFICER	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1551-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	2,200	2,200	-	0.00%
100-1551-523400-00	PRINTING	PURCHASED/CONTRACTED SERV		500	500	#DIV/0!
100-1551-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	1,200	6,000	4,800	400.00%
100-1551-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	400	500	100	25.00%
			3,800	9,200	5,400	142.11%
100-1551-531101-00	OFFICE SUPPLIES	SUPPLIES	120	200	80	66.67%
100-1551-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	100	200	100	100.00%
100-1551-531600-00	SMALL EQUIPMENT	SUPPLIES	-	-	-	N/A
100-1551-630000-00	COVID-19 EXPENDITURES	EXTRAORDINARY ITEMS	-	-	-	N/A
			220	400	180	81.82%
	BOARD OF EQUALIZATION TOTALS		19,581	25,120	5,539	28.29%

BUILDINGS & GROUNDS						
Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
BUILDINGS & GROUNDS						
100-1565-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	891,147	1,062,573	171,426	19.24%
100-1565-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	10,920	10,920	-	0.00%
100-1565-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	198,900	259,350	60,450	30.39%
100-1565-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	1,800	2,100	300	16.67%
100-1565-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	69,008	82,122	13,114	19.00%
100-1565-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	15,949	24,188	8,239	51.66%
100-1565-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1565-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	24,359	17,156	(7,203)	-29.57%
100-1565-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
			1,212,083	1,458,409	246,326	20.32%
100-1565-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	101,300	110,000	8,700	8.59%
100-1565-521228-10	CONTRACT SERVICES - GRANT FARM	PURCHASED/CONTRACTED SERV	5,000	5,000	-	0.00%
100-1565-521228-11	CONTRACT SERVICES - HEALTH DEPT	PURCHASED/CONTRACTED SERV	16,000	28,000	12,000	75.00%
100-1565-521228-12	CONTRACT SERVICES-ROCKY FACE RIDGE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1565-522110-00	SOLID WASTE	PURCHASED/CONTRACTED SERV	13,900	13,900	-	0.00%
100-1565-522201-00	PEST CONTROL - CONTRACTUAL	PURCHASED/CONTRACTED SERV	15,000	19,000	4,000	26.67%
100-1565-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1565-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	7,000	10,000	3,000	42.86%
100-1565-522230-00	EQUIP R & M - CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	45,000	45,000	-	0.00%
100-1565-522230-10	REPAIR & MAINTENANCE - GRANT FARM	PURCHASED/CONTRACTED SERV	5,000	5,000	-	0.00%
100-1565-522230-11	EQUIPMENT R & M - HEALTH DEPT	PURCHASED/CONTRACTED SERV	19,000	19,000	-	0.00%
100-1565-522310-00	RENTAL OF LAND AND BUILDINGS	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1565-522320-00	RENTAL OF EQUIPMENT	PURCHASED/CONTRACTED SERV	5,000	10,000	5,000	100.00%
100-1565-523101-00	FLEET INSURANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1565-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	4,800	4,800	-	0.00%
100-1565-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1565-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	6,000	8,000	2,000	33.33%
100-1565-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-1565-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	6,000	8,000	2,000	33.33%
100-1565-523850-00	CONTRACT LABOR	PURCHASED/CONTRACTED SERV	-	-	-	N/A
			249,000	285,700	36,700	14.74%
100-1565-531101-00	OFFICE SUPPLIES	SUPPLIES	1,000	1,000	-	0.00%
100-1565-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	15,000	17,000	2,000	13.33%
100-1565-531103-37	OPER. SUPPLIES - DONATED TREE	SUPPLIES	30,000	-	(30,000)	N/A
100-1565-531111-00	CVB GRANT EXPENDITURES	SUPPLIES	-	-	-	N/A
100-1565-531112-00	BLDG & GROUNDS MAINT. SUPPLIES	SUPPLIES	132,500	132,500	-	0.00%
100-1565-531119-00	JANITORIAL SUPPLIES	SUPPLIES	30,700	30,700	-	0.00%
100-1565-531200-00	UTILITIES	SUPPLIES	425,000	425,000	-	0.00%
100-1565-531202-00	UTILITIES-TRAFFIC SIGNALS	SUPPLIES	-	-	-	N/A
100-1565-531270-00	GASOLINE & OIL	SUPPLIES	12,000	14,000	2,000	16.67%
100-1565-531600-00	SMALL EQUIPMENT	SUPPLIES	7,000	8,500	1,500	21.43%
100-1565-531700-00	MISCELLANEOUS	SUPPLIES	-	-	-	N/A
100-1565-531713-00	UNIFORM RENTAL	SUPPLIES	11,000	15,000	4,000	36.36%
			664,200	643,700	(20,500)	-3.09%
BUILDINGS & GROUNDS TOTALS			2,125,283	2,387,809	262,526	12.35%

PUBLIC RELATIONS

			2024	2025	\$ Change of	% Change of
			Budget as	Approved	Budget	Budget
Account	Account Description	Expenditure Type	Amended	Budget	Request	Request
PUBLIC RELATIONS						
100-1570-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	82,050	87,617	5,567	6.78%
100-1570-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	11,050	12,350	1,300	11.76%
100-1570-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	100	100	-	0.00%
100-1570-512200-00	FICA EMPLOYER	PERSONNEL SERV & EMPLO	6,277	6,703	426	6.78%
100-1570-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1570-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-1570-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	328	93	(235)	-71.51%
			99,805	106,863	7,058	7.07%
100-1570-521100-00	PUBLIC RELATIONS SERVICES	PURCHASED/CONTRACTED SERV	500	500	-	0.00%
100-1570-522209-00	SOFTWARE MAINT/SUPPORT	PURCHASED/CONTRACTED SERV	1,000	7,500	6,500	650.00%
100-1570-522320-00	RENTAL OF EQUIPMENT	PURCHASED/CONTRACTED SERV	900	500	(400)	-44.44%
100-1570-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	1,000	1,600	600	60.00%
100-1570-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	150	150	-	0.00%
100-1570-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	8,000	20,000	12,000	150.00%
100-1570-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	1,000	500	(500)	-50.00%
100-1570-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	2,500	2,500	-	0.00%
100-1570-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	2,000	2,000	-	0.00%
100-1570-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	1,700	2,500	800	47.06%
			18,750	37,750	19,000	101.33%
100-1570-531101-00	OFFICE SUPPLIES	SUPPLIES	300	500	200	66.67%
100-1570-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	3,000	3,000	-	0.00%
100-1570-531270-00	GASOLINE & OIL	SUPPLIES	-	-	-	N/A
100-1570-531600-00	SMALL EQUIPMENT	SUPPLIES	2,500	4,500	2,000	80.00%
100-1570-571102-00	PAYMENTS TO CITY OF DALTON	OTHER COSTS	-	-	-	N/A
100-1570-551100-01	IND COST ALLOC-FIRE	INTERFUND/INTERDEPARTMENT	(21,212)	(21,212)	-	N/A
100-1570-630000-00	COVID-19 EXPENDITURES	EXTRAORDINARY ITEMS	-	-	-	N/A
			(15,412)	(13,212)	2,200	N/A
	PUBLIC RELATIONS TOTALS		103,143	131,401	28,258	27.40%

SUPERIOR COURT - ADMIN

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
SUPERIOR COURT - ADMIN						
100-2100-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	372,327	396,421	24,094	6.47%
100-2100-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2100-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	77,350	74,100	(3,250)	-4.20%
100-2100-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	700	600	(100)	-14.29%
100-2100-512200-00	FICA EMPLOYER	PERSONNEL SERV & EMPLO	28,483	30,326	1,843	6.47%
100-2100-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	5,980	4,445	(1,535)	-25.67%
100-2100-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2100-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	819	518	(301)	-36.75%
100-2100-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
			485,659	506,410	20,751	4.27%
100-2100-521207-00	CONSULTANT FEES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2100-521217-00	TRANSCRIPTS-MANDATED	PURCHASED/CONTRACTED SERV	4,000	4,000	-	0.00%
100-2100-521218-00	TRANSCRIPTS-INDIGENT	PURCHASED/CONTRACTED SERV	25,000	38,000	13,000	52.00%
100-2100-521219-00	TRANSLATOR	PURCHASED/CONTRACTED SERV	102,000	110,000	8,000	7.84%
100-2100-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2100-522230-00	EQUIP R & M- CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	22,220	21,000	(1,220)	-5.49%
100-2100-523100-00	BOND INSURANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2100-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	1,800	1,800	-	0.00%
100-2100-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	500	800	300	60.00%
100-2100-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	500	500	-	0.00%
100-2100-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	1,380	1,400	20	1.45%
100-2100-523500-00	TRAVEL	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2100-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	5,000	5,500	500	10.00%
100-2100-523601-00	BAILIFF FEES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2100-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	800	800	-	0.00%
100-2100-523603-00	COURT WITNESS FEES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2100-523604-00	GRAND JURY FEES	PURCHASED/CONTRACTED SERV	8,300	8,300	-	0.00%
100-2100-523605-00	TRAVERSE JURY FEES	PURCHASED/CONTRACTED SERV	50,000	58,000	8,000	16.00%
100-2100-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	1,500	1,500	-	0.00%
100-2100-523901-00	OTHER COSTS	PURCHASED/CONTRACTED SERV	1,000	1,000	-	0.00%
			224,000	252,600	28,600	12.77%
100-2100-531101-00	OFFICE SUPPLIES	SUPPLIES	1,500	1,500	-	0.00%
100-2100-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	8,000	9,500	1,500	18.75%
100-2100-531113-00	UNIFORMS & SAFETY GEAR	SUPPLIES	311	400	89	28.62%
100-2100-531159-00	OPER.SUPP.-IND.ATTY.CONTRACTED	SUPPLIES	-	-	-	N/A
100-2100-531301-00	JURY FOOD SERVICES	SUPPLIES	15,000	16,000	1,000	6.67%
100-2100-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	500	500	-	0.00%
100-2100-531600-00	SMALL EQUIPMENT	SUPPLIES	8,989	6,000	(2,989)	-33.25%
			34,300	33,900	(400)	-1.17%
SUPERIOR COURT - ADMIN TOTALS			743,959	792,910	48,951	6.58%

SUPERIOR COURT JUDGES

			2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
Account	Account Description	Expenditure Type				
JUDGE MORRIS						
100-2151-511113-00	SALARIES-JUDGE SUPPLEMENT	PERSONNEL SERV & EMPLO	18,000	18,000	-	0.00%
100-2151-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2151-512200-00	FICA EMPLOYER	PERSONNEL SERV & EMPLO	1,377	1,377	-	0.00%
100-2151-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2151-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	72	268	196	272.39%
			19,449	19,645	196	1.01%
100-2151-521300-00	DATA PROCESSING	PURCHASED/CONTRACTED SERV		-	-	N/A
100-2151-521308-00	COURT REPORTER-CONTRACT SERVIC	PURCHASED/CONTRACTED SERV	26,000	30,000	4,000	15.38%
100-2151-522210-00	EQUIPMENT REPAIR & MAINT.	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2151-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2151-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	450	450	-	0.00%
100-2151-523208-00	COMMUNICATIONS-COURT REPORTER	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2151-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	720	750	30	4.17%
			27,170	31,200	4,030	14.83%
100-2151-531101-00	OFFICE SUPPLIES	SUPPLIES	450	500	50	11.11%
100-2151-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	400	500	100	25.00%
100-2151-531109-00	OFFICE SUPP.-COURT REPORTER	SUPPLIES	350	400	50	14.29%
100-2151-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	3,500	3,500	-	0.00%
100-2151-531600-00	SMALL EQUIPMENT	SUPPLIES	600	600	-	0.00%
			5,300	5,500	200	3.77%
	JUDGE MORRIS TOTALS		51,919	56,345	4,426	8.53%

SUPERIOR COURT JUDGES

			2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
Account	Account Description	Expenditure Type				
JUDGE POSTON						
100-2152-511113-00	SALARIES-JUDGE SUPPLEMENT	PERSONNEL SERV & EMPLO	18,000	18,000	-	0.00%
100-2152-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2152-512200-00	FICA EMPLOYER	PERSONNEL SERV & EMPLO	1,377	1,377	-	0.00%
100-2152-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2152-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	72	268	196	272.39%
100-2152-512900-00	EMP.PHYFLU VACDRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
			19,449	19,645	196	1.01%
100-2152-521300-00	DATA PROCESSING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2152-521308-00	COURT REPORTER-CONTRACT SERV	PURCHASED/CONTRACTED SERV	26,000	30,000	4,000	15.38%
100-2152-522210-00	EQUIPMENT REPAIR & MAINT.	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2152-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2152-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	450	450	-	0.00%
100-2152-523208-00	COMMUNICATIONS COURT REPORTER	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2152-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	720	750	30	4.17%
			27,170	31,200	4,030	14.83%
100-2152-531101-00	OFFICE SUPPLIES	SUPPLIES	450	500	50	11.11%
100-2152-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	400	500	100	25.00%
100-2152-531109-00	OFFICE SUPP.-COURT REPORTER	SUPPLIES	350	400	50	14.29%
100-2152-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	3,500	3,500	-	0.00%
100-2152-531600-00	SMALL EQUIPMENT	SUPPLIES	600	600	-	0.00%
100-2152-531700-00	MISCELLANEOUS	SUPPLIES	-	-	-	N/A
100-2152-542000-00	CAPITAL	CAPITAL OUTLAYS	-	-	-	N/A
100-2152-630000-00	COVID-19 EXPENDITURES	EXTRAORDINARY ITEMS	-	-	-	N/A
			5,300	5,500	200	3.77%
	JUDGE POSTON TOTALS		51,919	56,345	4,426	8.53%

SUPERIOR COURT JUDGES

			2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
Account	Account Description	Expenditure Type				
JUDGE WILBANKS						
100-2153-511113-00	SALARIES-JUDGE SUPPLEMENT	PERSONNEL SERV & EMPLO	18,000	18,000	-	0.00%
100-2153-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2153-512200-00	FICA EMPLOYER	PERSONNEL SERV & EMPLO	1,377	1,377	-	0.00%
100-2153-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2153-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	72	268	196	272.39%
100-2153-512900-00	EMP.PHYFLU VACDRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
			19,449	19,645	196	1.01%
100-2153-521300-00	DATA PROCESSING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2153-521308-00	COURT REPORTER-CONTRACT SERV	PURCHASED/CONTRACTED SERV	30,000	31,000	1,000	3.33%
100-2153-522210-00	EQUIPMENT REPAIR & MAINT.	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2153-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2153-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	450	450	-	0.00%
100-2153-523208-00	COMMUNICATIONS-COURT REPORTER	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2153-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	720	750	30	4.17%
			31,170	32,200	1,030	3.30%
100-2153-531101-00	OFFICE SUPPLIES	SUPPLIES	450	500	50	11.11%
100-2153-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	400	500	100	25.00%
100-2153-531109-00	OFFICE SUPPLIES-COURT REPORTER	SUPPLIES	350	400	50	14.29%
100-2153-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	3,000	2,500	(500)	-16.67%
100-2153-531600-00	SMALL EQUIPMENT	SUPPLIES	600	600	-	0.00%
100-2153-531700-00	MISCELLANEOUS	SUPPLIES	-	-	-	N/A
100-2153-542000-00	CAPITAL	CAPITAL OUTLAYS	-	-	-	N/A
100-2153-630000-00	COVID-19 EXPENDITURES	EXTRAORDINARY ITEMS	-	-	-	N/A
			4,800	4,500	(300)	-6.25%
	JUDGE WILBANKS TOTALS		55,419	56,345	926	1.67%

SUPERIOR COURT JUDGES

			2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
Account	Account Description	Expenditure Type				
JUDGE MINTER						
100-2154-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO			-	N/A
100-2154-511102-00	HOLIDAY PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2154-511113-00	SALARIES-JUDGE SUPPLEMENT	PERSONNEL SERV & EMPLO	18,000	18,000	-	0.00%
100-2154-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2154-512200-00	FICA EMPLOYER	PERSONNEL SERV & EMPLO	1,377	1,377	-	0.00%
100-2154-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2154-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	72	268	196	272.39%
100-2154-512900-00	EMP.PHYFLU VACDRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
			19,449	19,645	196	1.01%
100-2154-521300-00	DATA PROCESSING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2154-521308-00	COURT REPORTER-CONTRACT SERVIC	PURCHASED/CONTRACTED SERV	30,000	32,000	2,000	6.67%
100-2154-522210-00	EQUIPMENT REPAIR & MAINT.	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2154-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2154-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	450	450	-	0.00%
100-2154-523208-00	COMMUNICATIONS-COURT REPORTER	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2154-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	720	750	30	4.17%
			31,170	33,200	2,030	6.51%
100-2154-531101-00	OFFICE SUPPLIES	SUPPLIES	450	500	50	11.11%
100-2154-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	400	500	100	25.00%
100-2154-531109-00	OFFICE SUPPLIES-COURT REPORTER	SUPPLIES	350	400	50	14.29%
100-2154-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	3,000	3,000	-	0.00%
100-2154-531600-00	SMALL EQUIPMENT	SUPPLIES	600	600	-	0.00%
100-2154-531700-00	MISCELLANEOUS	SUPPLIES	-	-	-	N/A
100-2154-542000-00	CAPITAL	CAPITAL OUTLAYS	-	-	-	N/A
100-2154-630000-00	COVID-19 EXPENDITURES	EXTRAORDINARY ITEMS	-	-	-	N/A
			4,800	5,000	200	4.17%
	JUDGE MINTER TOTALS		55,419	57,846	2,426	4.38%

CLERK OF SUPERIOR COURT

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
CLERK OF SUPERIOR COURT						
100-2180-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	728,479	767,267	38,788	5.32%
100-2180-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2180-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	165,750	185,250	19,500	11.76%
100-2180-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	1,500	1,500	-	0.00%
100-2180-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	55,729	58,696	2,967	5.32%
100-2180-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	14,694	15,684	990	6.74%
100-2180-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2180-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	1,603	818	(785)	-48.95%
100-2180-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2180-512901-00	OTHER EMPLOYEE BENEFITS	PERSONNEL SERV & EMPLO	-	-	-	N/A
			967,755	1,029,216	61,461	6.35%
100-2180-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	4,900	4,900	-	0.00%
100-2180-521300-00	DATA PROCESSING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2180-521301-00	DIGITAL SCAN	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2180-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	73,500	73,000	(500)	-0.68%
100-2180-522230-00	EQUIP R & M - CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2180-522310-00	LAND & BUILDING RENTAL	PURCHASED/CONTRACTED SERV	1,680	1,680	-	0.00%
100-2180-522320-00	EQUIPMENT RENTAL	PURCHASED/CONTRACTED SERV	11,500	12,000	500	4.35%
100-2180-523100-00	BOND INSURANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2180-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	3,100	3,100	-	0.00%
100-2180-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	15,000	15,000	-	0.00%
100-2180-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	1,500	1,500	-	0.00%
100-2180-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	6,700	6,700	-	0.00%
100-2180-523500-00	TRAVEL	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2180-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	5,500	5,500	-	0.00%
100-2180-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	1,600	1,600	-	0.00%
100-2180-523611-00	REAL ESTATE FEES	PURCHASED/CONTRACTED SERV	250	250	-	0.00%
100-2180-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	2,000	2,000	-	0.00%
			127,230	127,230	-	0.00%
					-	N/A
100-2180-531101-00	OFFICE SUPPLIES	SUPPLIES	15,000	15,000	-	0.00%
100-2180-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	2,500	2,500	-	0.00%
100-2180-531117-00	RECOGNITIONS AND AWARDS	SUPPLIES	3,500	3,500	-	0.00%
100-2180-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	1,600	2,175	575	35.94%
100-2180-531401-00	CAPITAL-BOOKS	SUPPLIES	-	-	-	N/A
100-2180-531600-00	SMALL EQUIPMENT	SUPPLIES	4,075	3,500	(575)	-14.11%
			26,675	26,675	-	0.00%
	CLERK OF SUPERIOR COURT TOTALS		1,121,660	1,183,121	61,461	5.48%

DISTRICT ATTORNEY						
Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
		DA				
100-2200-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	816,437	899,537	83,100	10.18%
100-2200-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2200-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	176,800	209,950	33,150	18.75%
100-2200-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	1,500	1,700	200	13.33%
100-2200-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	62,457	68,227	5,770	9.24%
100-2200-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	23,842	21,959	(1,883)	-7.90%
100-2200-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2200-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	3,883	2,331	(1,552)	-39.97%
100-2200-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
			1,084,919	1,203,703	118,784	10.95%
100-2200-521221-00	MEDICAL EXPENSE	PURCHASED/CONTRACTED SERV	500	500	-	0.00%
100-2200-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	150,000	75,221	(74,779)	-49.85%
100-2200-521235-00	LEGAL RECORDS	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2200-521300-00	DATA PROCESSING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2200-521302-00	ANKLE MONITORS-CONTRACT SERV	PURCHASED/CONTRACTED SERV	20,000	20,000	-	0.00%
100-2200-521305-00	MICROFILM	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2200-521308-00	COURT REPORTER-CONTRACT SERV	PURCHASED/CONTRACTED SERV	4,000	4,000	-	0.00%
100-2200-522209-00	SOFTWARE MAINT/SUPPORT	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2200-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2200-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	3,000	3,000	-	0.00%
100-2200-522230-00	EQUIP R & M - CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	4,000	5,200	1,200	30.00%
100-2200-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	4,500	3,300	(1,200)	-26.67%
100-2200-523201-00	COMMUNICATIONS-RADIO	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2200-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	3,500	3,500	-	0.00%
100-2200-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2200-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	2,000	2,000	-	0.00%
100-2200-523500-00	TRAVEL	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2200-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	5,000	6,000	1,000	20.00%
100-2200-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	7,000	7,000	-	0.00%
100-2200-523603-00	Court Witness Fees	PURCHASED/CONTRACTED SERV	5,000	-	(5,000)	N/A
100-2200-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	4,500	5,000	500	11.11%
100-2200-523712-00	TRAINING-VWAP	PURCHASED/CONTRACTED SERV	12,000	-	(12,000)	N/A
			225,000	134,721	(90,279)	-40.12%
100-2200-531101-00	OFFICE SUPPLIES	SUPPLIES	12,000	12,000	-	0.00%
100-2200-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	3,000	3,000	-	0.00%
100-2200-531110-00	CRIME VICTIM ASSISTANCE	SUPPLIES	12,500	12,500	-	0.00%
100-2200-531130-00	GREENHOUSE/CHILDREN'S ADVOCACY	SUPPLIES	-	-	-	N/A
100-2200-531270-00	GASOLINE & OIL	SUPPLIES	6,000	6,000	-	0.00%
100-2200-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	8,000	8,000	-	0.00%
100-2200-531600-00	SMALL EQUIPMENT	SUPPLIES	5,000	6,000	1,000	20.00%
100-2200-531713-00	UNIFORMS & SAFETY GEAR	SUPPLIES	-	-	-	N/A
			46,500	47,500	1,000	2.15%
	DISTRICT ATTORNEY TOTALS		1,356,419	1,385,925	29,506	2.18%

MAGISTRATE COURT

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
MAGISTRATE COURT						
100-2400-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	873,288	896,249	22,961	2.63%
100-2400-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2400-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	165,750	172,900	7,150	4.31%
100-2400-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	1,500	1,400	(100)	-6.67%
100-2400-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	66,807	66,285	(522)	-0.78%
100-2400-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	13,755	7,368	(6,387)	-46.43%
100-2400-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2400-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	5,282	2,894	(2,388)	-45.21%
100-2400-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2400-512901-00	OTHER EMPLOYEE BENEFITS	PERSONNEL SERV & EMPLO	-	-	-	N/A
			1,126,382	1,147,096	20,714	1.84%
100-2400-521219-00	INTERPRETER EXPENSE	PURCHASED/CONTRACTED SERV	38,000	38,000	-	0.00%
100-2400-521223-00	ATTORNEY FEES-INDIGENT CONTRACT	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2400-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	700	700	-	0.00%
100-2400-522209-00	SOFTWARE MAINT/SUPPORT	PURCHASED/CONTRACTED SERV	32,000	32,000	-	0.00%
100-2400-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2400-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	3,000	4,000	1,000	33.33%
100-2400-522230-00	EQUIP R & M - CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	2,325	1,525	(800)	-34.41%
100-2400-523100-00	BOND INSURANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2400-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	2,050	2,050	-	0.00%
100-2400-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	8,000	8,000	-	0.00%
100-2400-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	100	100	-	0.00%
100-2400-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	5,000	5,000	-	0.00%
100-2400-523500-00	TRAVEL	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2400-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	7,000	7,000	-	0.00%
100-2400-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	1,100	1,100	-	0.00%
100-2400-523603-00	WITNESS FEES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2400-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	3,000	3,000	-	0.00%
100-2400-523850-00	CONTRACT LABOR	PURCHASED/CONTRACTED SERV	-	-	-	N/A
			102,275	102,475	200	0.20%
100-2400-531101-00	OFFICE SUPPLIES	SUPPLIES	9,500	10,000	500	5.26%
100-2400-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	4,000	5,450	1,450	36.25%
100-2400-531113-00	UNIFORMS & SAFETY GEAR	SUPPLIES	3,200	3,200	-	0.00%
100-2400-531270-00	GASOLINE & OIL	SUPPLIES	8,000	8,000	-	0.00%
100-2400-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	1,400	1,400	-	0.00%
100-2400-531600-00	SMALL EQUIPMENT	SUPPLIES	8,700	9,000	300	3.45%
100-2400-630000-00	COVID-19 EXPENDITURES	EXTRAORDINARY ITEMS	450	-	(450)	N/A
			35,250	37,050	1,800	5.11%
	MAGISTRATE COURT TOTALS		1,263,907	1,286,621	22,714	1.80%

PROBATE COURT

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
PROBATE COURT						
100-2450-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	474,534	503,717	29,183	6.15%
100-2450-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2450-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	88,400	98,800	10,400	11.76%
100-2450-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	800	800	-	0.00%
100-2450-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	36,302	38,534	2,232	6.15%
100-2450-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	8,631	9,306	675	7.82%
100-2450-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2450-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	1,044	537	(507)	-48.54%
100-2450-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2450-512901-00	OTHER EMPLOYEE BENEFITS	PERSONNEL SERV & EMPLO	-	-	-	N/A
			609,711	651,695	41,984	6.89%
100-2450-521200-00	ATTORNEY FEES	PURCHASED/CONTRACTED SERV	1,500	1,500	-	0.00%
100-2450-521207-00	CONSULTANT FEES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2450-521223-00	ATTORNEY FEES-INDIGENT CONTRACT	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2450-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	5,250	5,250	-	0.00%
100-2450-521229-00	SHERIFF SERVICES-RECORDING FEES	PURCHASED/CONTRACTED SERV	500	500	-	0.00%
100-2450-522209-00	SOFTWARE MAINT/SUPPORT	PURCHASED/CONTRACTED SERV	7,200	7,200	-	0.00%
100-2450-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2450-522230-00	EQUIP R & M - CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	1,900	1,900	-	0.00%
100-2450-523100-00	BOND INSURANCE	PURCHASED/CONTRACTED SERV	200	200	-	0.00%
100-2450-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	700	700	-	0.00%
100-2450-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	6,500	8,000	1,500	23.08%
100-2450-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	26,500	26,500	-	0.00%
100-2450-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	3,000	3,000	-	0.00%
100-2450-523401-00	PRINTING-LICENSES	PURCHASED/CONTRACTED SERV	12,000	12,000	-	0.00%
100-2450-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	6,000	6,500	500	8.33%
100-2450-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	1,000	1,000	-	0.00%
100-2450-523603-00	WITNESS FEES	PURCHASED/CONTRACTED SERV	200	200	-	0.00%
100-2450-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	3,000	3,500	500	16.67%
100-2450-523850-00	TRANSLATOR	PURCHASED/CONTRACTED SERV	8,000	8,000	-	0.00%
100-2450-523900-00	MENTAL HEARINGS	PURCHASED/CONTRACTED SERV	500	500	-	0.00%
100-2450-523901-00	OTHER COSTS	PURCHASED/CONTRACTED SERV	-	-	-	N/A
			83,950	86,450	2,500	2.98%
100-2450-531101-00	OFFICE SUPPLIES	SUPPLIES	4,000	6,000	2,000	50.00%
100-2450-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	3,400	3,500	100	2.94%
100-2450-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	3,400	3,400	-	0.00%
100-2450-531600-00	SMALL EQUIPMENT	SUPPLIES	2,000	2,000	-	0.00%
			12,800	14,900	2,100	16.41%
PROBATE COURT TOTALS			706,461	753,045	46,584	6.59%

JUVENILE COURT						
Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
JUVENILE COURT						
100-2600-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	793,186	778,840	(14,346)	-1.81%
100-2600-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2600-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	143,650	135,850	(7,800)	-5.43%
100-2600-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	1,300	1,100	(200)	-15.38%
100-2600-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	60,679	59,581	(1,098)	-1.81%
100-2600-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	19,386	17,420	(1,966)	-10.14%
100-2600-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2600-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	1,745	831	(914)	-52.40%
100-2600-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-2600-512950-00	PTSD COVERAGE	PERSONNEL SERV & EMPLO	-	750	750	#DIV/0!
			1,019,946	994,371	(25,575)	-2.51%
100-2600-521201-00	ATTORNEY FEES-INDIGENT DEFENSE	PURCHASED/CONTRACTED SERV	14,000	14,600	600	4.29%
100-2600-521219-00	TRANSLATOR	PURCHASED/CONTRACTED SERV	14,000	14,600	600	4.29%
100-2600-521221-00	MEDICAL EXPENSE	PURCHASED/CONTRACTED SERV	3,000	3,100	100	3.33%
100-2600-521223-00	ATTY FEE-IND. DEFENSE CONTRACT	PURCHASED/CONTRACTED SERV	106,048	106,048	-	0.00%
100-2600-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	3,500	3,600	100	2.86%
100-2600-521228-01	CONTRACT SERVICES - GRANT	PURCHASED/CONTRACTED SERV	41,960	41,960	-	0.00%
100-2600-521308-00	TECHNICAL CONTRACT SERVICE	PURCHASED/CONTRACTED SERV	1,000	1,100	100	10.00%
100-2600-522209-00	SOFTWARE MAINT/SUPPORT	PURCHASED/CONTRACTED SERV	1,500	1,600	100	6.67%
100-2600-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2600-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2600-522230-00	EQUIP R & M - CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	6,000	6,200	200	3.33%
100-2600-523100-00	BOND INSURANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2600-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	3,250	3,350	100	3.08%
100-2600-523201-00	COMMUNICATIONS-RADIO	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2600-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	2,500	2,500	-	0.00%
100-2600-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	3,000	3,000	-	0.00%
100-2600-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	1,000	1,000	-	0.00%
100-2600-523500-00	TRAVEL	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2600-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	8,100	8,250	150	1.85%
100-2600-523601-00	BAILIFF FEES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2600-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	2,000	2,500	500	25.00%
100-2600-523603-00	WITNESS FEES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2600-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	4,300	4,500	200	4.65%
100-2600-523850-00	CONTRACT LABOR	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2600-523900-00	GUARDIANS AD LITEM	PURCHASED/CONTRACTED SERV	42,848	42,848	-	0.00%
			258,006	260,756	2,750	1.07%
100-2600-531101-00	OFFICE SUPPLIES	SUPPLIES	4,300	4,400	100	2.33%
100-2600-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	7,100	7,300	200	2.82%
100-2600-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	3,500	3,600	100	2.86%
100-2600-531401-00	CAPITAL-BOOKS	SUPPLIES	-	-	-	N/A
100-2600-531600-00	SMALL EQUIPMENT	SUPPLIES	6,000	6,200	200	3.33%
100-2600-531741-00	CITIZENS PANEL	SUPPLIES	1,080	1,100	20	1.85%
			21,980	22,600	620	2.82%
JUVENILE COURT TOTALS			1,299,932	1,277,727	(22,205)	-1.71%

PUBLIC DEFENDER

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
PUBLIC DEFENDER						
100-2800-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	853,800	915,659	61,859	7.25%
100-2800-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	132,600	148,200	15,600	11.76%
100-2800-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	1,200	1,200	-	0.00%
100-2800-512200-00	FICA EMPLOYER	PERSONNEL SERV & EMPLO	65,316	70,239	4,923	7.54%
100-2800-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	28,637	28,055	(582)	-2.03%
100-2800-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	1,878	979	(899)	-47.85%
			1,083,431	1,164,332	80,901	7.47%
100-2800-521203-00	EXPERT WITNESS FEES	PURCHASED/CONTRACTED SERV	5,000	5,000	-	0.00%
100-2800-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	-	21,000	21,000	#DIV/0!
100-2800-522110-00	SOLID WASTE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2800-522130-00	CUSTODIAL SERVICES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2800-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2800-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	500	500	-	0.00%
100-2800-522230-00	EQUIP R & M - CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	540	-	(540)	N/A
100-2800-522310-00	LAND & BUILDING RENTAL	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2800-522320-00	RENTAL OF EQUIPMENT	PURCHASED/CONTRACTED SERV	7,500	7,500	-	0.00%
100-2800-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	1,200	1,200	-	0.00%
100-2800-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	500	500	-	0.00%
100-2800-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-2800-523500-00	TRAVEL	PURCHASED/CONTRACTED SERV	5,250	5,800	550	10.48%
100-2800-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	5,000	5,000	-	0.00%
100-2800-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	6,000	6,000	-	0.00%
100-2800-523603-00	COURT WITNESS FEES	PURCHASED/CONTRACTED SERV	1,000	1,000	-	0.00%
100-2800-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	5,000	5,000	-	0.00%
100-2800-523901-00	OTHER COSTS	PURCHASED/CONTRACTED SERV	15,500	-	(15,500)	N/A
			52,990	58,500	5,510	10.40%
100-2800-531101-00	OFFICE SUPPLIES	SUPPLIES	5,500	5,500	-	0.00%
100-2800-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	4,000	2,000	(2,000)	-50.00%
100-2800-531200-00	UTILITIES	SUPPLIES	-	-	-	N/A
100-2800-531270-00	GASOLINE & OIL	SUPPLIES	750	750	-	0.00%
100-2800-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	2,700	2,700	-	0.00%
100-2800-531600-00	SMALL EQUIPMENT	SUPPLIES	3,500	4,000	500	14.29%
100-2800-542000-00	CAPITAL	CAPITAL OUTLAYS	-	-	-	N/A
100-2800-630000-00	COVID-19 EXPENDITURES	EXTRAORDINARY ITEMS	-	-	-	N/A
			16,450	14,950	(1,500)	-9.12%
	PUBLIC DEFENDER TOTALS		1,152,871	1,237,782	84,911	7.37%

SHERIFF - PATROL

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
SHERIFF - PATROL						
100-3300-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	6,650,961	6,961,586	310,625	4.67%
100-3300-511100-00	SIGN ON BONUSES	PERSONNEL SERV & EMPLO		48,000	48,000	#DIV/0!
100-3300-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	102,500	150,000	47,500	46.34%
100-3300-511300-01	OVERTIME PAY-SRO'S	PERSONNEL SERV & EMPLO	-	40,000	40,000	#DIV/0!
100-3300-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	1,116,050	1,321,450	205,400	18.40%
100-3300-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	9,900	10,500	600	6.06%
100-3300-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	516,640	547,096	30,456	5.90%
100-3300-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	66,040	97,260	31,220	47.27%
100-3300-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-3300-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	130,641	82,671	(47,970)	-36.72%
100-3300-512950-00	PTSD COVERAGE	PERSONNEL SERV & EMPLO	-	15,450	15,450	#DIV/0!
			8,592,732	9,274,014	681,282	7.93%
100-3300-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	500	500	-	0.00%
100-3300-522210-00	EQUIPMENT REPAIR & MAINT.	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-3300-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	150,000	150,000	-	0.00%
100-3300-522230-00	EQUIP R & M - CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	394,009	409,994	15,985	4.06%
100-3300-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	114,840	114,840	-	0.00%
100-3300-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	5,000	5,000	-	0.00%
100-3300-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	7,000	7,000	-	0.00%
100-3300-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	10,000	10,000	-	0.00%
100-3300-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	76,800	76,800	-	0.00%
100-3300-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	3,100	3,100	-	0.00%
100-3300-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	60,000	60,000	-	0.00%
100-3300-523901-00	OTHER COSTS	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-3300-523913-00	TOW SERV-SHERIFF INVESTIGATION	PURCHASED/CONTRACTED SERV	3,400	3,400	-	0.00%
			824,649	840,634	15,985	1.94%
100-3300-531101-00	OFFICE SUPPLIES	SUPPLIES	18,000	18,000	-	0.00%
100-3300-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	62,000	82,000	20,000	32.26%
100-3300-531104-00	TIRES & TUBES	SUPPLIES	27,500	27,500	-	0.00%
100-3300-531112-00	BUILDINGS & GROUNDS MAINTENANCE	SUPPLIES	-	-	-	N/A
100-3300-531113-00	UNIFORMS & SAFETY GEAR	SUPPLIES	100,200	100,200	-	0.00%
100-3300-531200-00	UTILITIES	SUPPLIES	7,400	7,400	-	0.00%
100-3300-531270-00	GASOLINE & OIL	SUPPLIES	341,600	341,600	-	0.00%
100-3300-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	500	500	-	0.00%
100-3300-531600-00	SMALL EQUIPMENT	SUPPLIES	46,000	46,000	-	0.00%
100-3300-531700-00	MISCELLANEOUS	SUPPLIES	-	-	-	N/A
100-3300-531708-00	SUPPLEMENTAL OPERATIONAL	SUPPLIES	80,000	80,000	-	0.00%
			683,200	703,200	20,000	2.93%
SHERIFF - PATROL TOTALS			10,100,581	10,817,848	717,267	7.10%

SHERIFF - CORRECTIONS

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
SHERIFF - CORRECTIONS						
100-3326-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	6,814,458	6,969,665	155,207	2.28%
100-3326-511100-00	BONUSES	PERSONNEL SERV & EMPLO		30,000	30,000	#DIV/0!
100-3326-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	143,500	250,000	106,500	74.22%
100-3326-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	1,337,050	1,506,700	169,650	12.69%
100-3326-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	11,900	12,200	300	2.52%
100-3326-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	517,205	554,599	37,394	7.23%
100-3326-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	137,428	156,043	18,615	13.55%
100-3326-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-3326-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	125,412	80,750	(44,662)	-35.61%
100-3326-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-3326-512950-00	PTSD COVERAGE	PERSONNEL SERV & EMPLO	-	18,300	18,300	#DIV/0!
			9,086,953	9,578,257	491,304	5.41%
100-3326-521212-00	INMATE MEDICALS	PURCHASED/CONTRACTED SERV	1,095,000	1,200,000	105,000	9.59%
100-3326-521221-00	MEDICAL EXPENSE-OTHER	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-3326-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	7,700	7,000	(700)	-9.09%
100-3326-521330-00	CONTRACT SERVICE - FOOD SERVICES	PURCHASED/CONTRACTED SERV	769,800	796,700	26,900	3.49%
100-3326-522110-00	SOLID WASTE	PURCHASED/CONTRACTED SERV	13,200	13,200	-	0.00%
100-3326-522212-00	BUILDING & GROUND MAINTENANCE	PURCHASED/CONTRACTED SERV	171,000	171,000	-	0.00%
100-3326-522230-00	EQUIP R & M - CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	108,000	108,000	-	0.00%
100-3326-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	1,500	1,500	-	0.00%
100-3326-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	5,700	5,000	(700)	-12.28%
100-3326-523500-00	TRAVEL	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-3326-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	50,000	50,000	-	0.00%
100-3326-523503-00	TRAVEL-PRISONER TRANSPORT	PURCHASED/CONTRACTED SERV	29,850	45,000	15,150	50.75%
100-3326-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	350	350	-	0.00%
100-3326-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	26,500	26,500	-	0.00%
100-3326-523933-00	INMATE HOUSING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
			2,278,600	2,424,250	145,650	6.39%
100-3326-531101-00	OFFICE SUPPLIES	SUPPLIES	24,000	24,000	-	0.00%
100-3326-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	93,000	90,000	(3,000)	-3.23%
100-3326-531103-31	OPERATIONAL SUPPLIES	SUPPLIES	22,617		(22,617)	N/A
100-3326-531104-00	TIRES & TUBES	SUPPLIES	-	-	-	N/A
100-3326-531105-00	REPLACE INMATE DAMAGED PROPERTY	SUPPLIES	2,000	2,000	-	0.00%
100-3326-531107-00	PRISONER SUPPLIES	SUPPLIES	15,800	15,800	-	0.00%
100-3326-531113-00	UNIFORMS & SAFETY GEAR	SUPPLIES	81,000	81,000	-	0.00%
100-3326-531119-00	JANITORIAL SUPPLIES	SUPPLIES	46,500	46,000	(500)	-1.08%
100-3326-531140-00	PRISONER UNIFORMS	SUPPLIES	20,400	20,400	-	0.00%
100-3326-531200-00	UTILITIES	SUPPLIES	390,680	390,000	(680)	-0.17%
100-3326-531600-00	SMALL EQUIPMENT	SUPPLIES	35,400	34,500	(900)	-2.54%
100-3326-531600-31	SMALL EQUIPMENT	SUPPLIES			-	N/A
100-3326-531650-00	SCAAP GRANT EXPENSE	SUPPLIES	4,800	15,418	10,618	221.21%
			736,197	719,118	(17,079)	-2.32%
SHERIFF - CORRECTIONS TOTALS			12,101,750	12,721,625	619,875	5.12%

CORONER

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
CORONER						
100-3700-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	51,725	59,800	8,075	15.61%
100-3700-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-3700-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-3700-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	100	100	-	0.00%
100-3700-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	4,875	5,493	618	12.67%
100-3700-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	480	2,200	1,720	358.33%
100-3700-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-3700-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	978	583	(395)	-40.35%
100-3700-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-3700-512901-00	OTHER EMPLOYEE BENEFITS	PERSONNEL SERV & EMPLO	12,000	12,000	-	0.00%
			70,158	80,176	10,018	14.28%
100-3700-521208-00	MEDICAL EXAMINERS	PURCHASED/CONTRACTED SERV	1,200	1,200	-	0.00%
100-3700-521209-00	INQUESTS	PURCHASED/CONTRACTED SERV	1,000	1,000	-	0.00%
100-3700-521220-00	MEDICAL EXPENSE	PURCHASED/CONTRACTED SERV	1,000	1,000	-	0.00%
100-3700-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	33,200	33,200	-	0.00%
100-3700-522310-00	EQUIPMENT R & M - CONTRACTED	PURCHASED/CONTRACTED SERV		-	-	N/A
100-3700-523100-00	BOND INSURANCE	PURCHASED/CONTRACTED SERV		-	-	N/A
100-3700-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	4,700	4,700	-	0.00%
100-3700-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	50	50	-	0.00%
100-3700-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-3700-523500-00	TRAVEL	PURCHASED/CONTRACTED SERV	10,700	10,700	-	0.00%
100-3700-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	750	750	-	0.00%
100-3700-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	2,400	2,400	-	0.00%
100-3700-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
			55,000	55,000	-	0.00%
100-3700-531101-00	OFFICE SUPPLIES	SUPPLIES	2,000	2,000	-	0.00%
100-3700-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	1,500	1,500	-	0.00%
100-3700-531270-00	GASOLINE & OIL	SUPPLIES	-	-	-	N/A
100-3700-531600-00	SMALL EQUIPMENT	SUPPLIES	-	2,000	2,000	#DIV/0!
100-3700-531713-00	UNIFORMS & SAFETY GEAR	SUPPLIES	1,000	1,000	-	0.00%
100-3700-542000-00	CAPITAL	CAPITAL OUTLAYS	-	-	-	N/A
100-3700-630000-00	COVID-19 EXPENDITURES	EXTRAORDINARY ITEMS	-	-	-	N/A
			4,500	6,500	2,000	44.44%
CORONER TOTALS			129,658	141,676	12,018	9.27%

ANIMAL SHELTER

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
ANIMAL SHELTER						
100-3910-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	191,141	237,730	46,589	24.37%
100-3910-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-3910-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	28,800	49,400	20,600	71.53%
100-3910-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	300	400	100	33.33%
100-3910-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	14,622	17,605	2,983	20.40%
100-3910-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	3,525	5,140	1,615	45.82%
100-3910-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-3910-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	1,961	1,237	(724)	-36.95%
100-3910-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
			240,349	311,511	71,162	29.61%
100-3910-521222-00	VETERINARY EXPENSE	PURCHASED/CONTRACTED SERV	6,500	6,500	-	0.00%
100-3910-521228-01	CONTRACT SERV-SPAY/NEUTER	PURCHASED/CONTRACTED SERV	15,000	20,000	5,000	33.33%
100-3910-522110-00	SOLID WASTE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-3910-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	2,000	2,000	-	0.00%
100-3910-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	3,500	3,500	-	0.00%
100-3910-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	1,500	1,500	-	0.00%
100-3910-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	500	500	-	0.00%
100-3910-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	500	500	-	0.00%
100-3910-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-3910-523800-00	PROFESSIONAL LICENSE	PURCHASED/CONTRACTED SERV	-	500	500	#DIV/0!
100-3910-523901-00	OTHER COSTS-WASTE SERVICES	PURCHASED/CONTRACTED SERV	13,500	13,500	-	0.00%
			43,000	48,500	5,500	12.79%
100-3910-531101-00	OFFICE SUPPLIES	SUPPLIES	1,500	1,500	-	0.00%
100-3910-531102-00	TRANSPORT SUPPLIES	SUPPLIES	-	-	-	-
100-3910-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	21,500	21,500	-	0.00%
100-3910-531112-00	BLDG/GROUNDS MAINTENANCE	SUPPLIES	2,000	2,000	-	0.00%
100-3910-531113-00	UNIFORMS & SAFETY GEAR	SUPPLIES	1,500	1,500	-	0.00%
100-3910-531119-00	JANITORIAL SUPPLIES	SUPPLIES	-	-	-	N/A
100-3910-531200-00	UTILITIES	SUPPLIES	-	-	-	N/A
100-3910-531270-00	GASOLINE & OIL	SUPPLIES	11,400	11,400	-	0.00%
100-3910-531600-00	SMALL EQUIPMENT	SUPPLIES	2,000	2,000	-	0.00%
			39,900	39,900	-	0.00%
ANIMAL SHELTER TOTALS			323,249	399,911	76,662	23.72%

EMERGENCY MANAGEMENT

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
EMERGENCY MANAGEMENT						
100-3920-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	110,275	116,352	6,077	5.51%
100-3920-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	5,125	-	(5,125)	N/A
100-3920-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	22,100	24,700	2,600	11.76%
100-3920-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	200	200	-	0.00%
100-3920-512200-00	FICA EMPLOYER	PERSONNEL SERV & EMPLO	8,828	8,901	73	0.83%
100-3920-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	2,097	1,974	(123)	-5.85%
100-3920-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	1,082	625	(457)	-42.26%
			149,707	152,752	3,045	2.03%
100-3920-522209-00	SOFTWARE MAINT/SUPPORT	PURCHASED/CONTRACTED SERV	7,000	7,000	-	0.00%
100-3920-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-3920-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	8,000	6,500	(1,500)	-18.75%
100-3920-522212-00	REPAIRS OF RADIOS	PURCHASED/CONTRACTED SERV	7,700	6,000	(1,700)	-22.08%
100-3920-522230-00	EQUIP R & M - CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	193,000	175,000	(18,000)	-9.33%
100-3920-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	20,000	22,000	2,000	10.00%
100-3920-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	50	50	-	0.00%
100-3920-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	3,000	5,000	2,000	66.67%
100-3920-523500-00	TRAVEL	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-3920-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	8,500	8,500	-	0.00%
100-3920-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	2,200	2,200	-	0.00%
100-3920-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	3,000	3,000	-	0.00%
			252,450	235,250	(17,200)	-6.81%
100-3920-531101-00	OFFICE SUPPLIES	SUPPLIES	800	1,000	200	25.00%
100-3920-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	13,900	13,900	-	0.00%
100-3920-531113-00	UNIFORMS & SAFETY GEAR	SUPPLIES	1,500	1,500	-	0.00%
100-3920-531119-00	JANITORIAL SUPPLIES	SUPPLIES	-	-	-	N/A
100-3920-531270-00	GASOLINE & OIL	SUPPLIES	5,500	5,500	-	0.00%
100-3920-531600-00	SMALL EQUIPMENT	SUPPLIES	3,500	3,500	-	0.00%
			25,200	25,400	200	0.79%
	EM TOTALS		427,357	413,402	(13,955)	-3.27%

PUBLIC WORKS

Account Number	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
PUBLIC WORKS						
100-4200-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	2,739,482	2,877,982	138,500	5.06%
100-4200-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	115,000	225,000	110,000	95.65%
100-4200-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	685,100	790,400	105,300	15.37%
100-4200-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	6,000	6,400	400	6.67%
100-4200-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	218,368	237,378	19,010	8.71%
100-4200-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	64,239	72,056	7,817	12.17%
100-4200-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-4200-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	189,260	66,856	(122,404)	-64.67%
100-4200-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-4200-512901-00	OTHER EMPLOYEE BENEFITS	PERSONNEL SERV & EMPLO	-	-	-	N/A
			4,017,449	4,276,073	258,624	6.44%
100-4200-521207-00	CONSULTING FEES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-4200-521228-00	CONTRACT SERVICE	PURCHASED/CONTRACTED SERV	106,300	132,875	26,575	25.00%
100-4200-521230-00	SURVEYS/APPRAISALS	PURCHASED/CONTRACTED SERV	1,500	1,500	-	0.00%
100-4200-522120-00	SNOW/ICE REMOVAL SERVICES	PURCHASED/CONTRACTED SERV		35,000	35,000	#DIV/0!
100-4200-522209-00	SOFTWARE MAINT/SUPPORT	PURCHASED/CONTRACTED SERV	23,760	25,660	1,900	8.00%
100-4200-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	290,500	360,000	69,500	23.92%
100-4200-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	136,000	156,400	20,400	15.00%
100-4200-522212-00	REPAIRS OF RADIOS	PURCHASED/CONTRACTED SERV	2,500	2,500	-	0.00%
100-4200-522230-00	EQUIPMENT R & M-CONTRACTED	PURCHASED/CONTRACTED SERV	320,000	50,000	(270,000)	-84.38%
100-4200-522320-00	RENTAL OF EQUIPMENT	PURCHASED/CONTRACTED SERV	70,000	75,600	5,600	8.00%
100-4200-522320-01	RENTAL OF EQUIP-TRADE CTR	PURCHASED/CONTRACTED SERV		-	-	N/A
100-4200-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	14,000	14,500	500	3.57%
100-4200-523201-00	COMMUNICATIONS-RADIO	PURCHASED/CONTRACTED SERV	12,600	12,600	-	0.00%
100-4200-523500-00	TRAVEL	PURCHASED/CONTRACTED SERV	9,500	15,660	6,160	64.84%
100-4200-523501-00	TOW SERVICE-COUNTY OWNED	PURCHASED/CONTRACTED SERV	9,200	9,200	-	0.00%
100-4200-523602-00	PROFESSIONAL ASSOC.DUES/LICENS	PURCHASED/CONTRACTED SERV	1,800	1,800	-	0.00%
100-4200-523612-00	CREDIT CARD FEES	PURCHASED/CONTRACTED SERV	1,050	1,050	-	0.00%
100-4200-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	7,000	12,000	5,000	71.43%
100-4200-523850-00	CONTRACT LABOR	PURCHASED/CONTRACTED SERV	-	-	-	N/A
			1,005,710	906,345	(99,365)	-9.88%
100-4200-531101-00	OFFICE SUPPLIES	SUPPLIES	2,500	2,500	-	0.00%
100-4200-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	159,000	182,850	23,850	15.00%
100-4200-531104-00	TIRES & TUBES	SUPPLIES	59,000	59,000	-	0.00%
100-4200-531106-00	SIGNS	SUPPLIES	20,000	25,000	5,000	25.00%
100-4200-531112-00	BUILDINGS & GROUNDS MAINTENANCE	SUPPLIES		-	-	N/A

PUBLIC WORKS

Account Number	Account Description	Expenditure Type	2024 Budget as Amended	2025 Original Budget Request	\$ Change of Budget Request	% Change of Budget Request
100-4200-531113-00	UNIFORMS & SAFETY GEAR	SUPPLIES	38,500	46,200	7,700	20.00%
100-4200-531121-00	PIPE	SUPPLIES	75,000	250,000	175,000	233.33%
100-4200-531122-00	GRAVEL	SUPPLIES	175,000	200,000	25,000	14.29%
100-4200-531123-00	COUNTY PATCHING	SUPPLIES	260,000	275,000	15,000	5.77%
100-4200-531125-00	COUNTY PAVING	SUPPLIES	-	-	-	N/A
100-4200-531126-00	LMIG PROJECTS	SUPPLIES	1,524,230	1,272,048	(252,182)	-16.54%
100-4200-531126-01	LMIG PROJECTS-PY CARRYOVER	SUPPLIES	-	120,735	120,735	#DIV/0!
100-4200-531126-02	LMIG-C,V,TH CITIES	SUPPLIES	-	-	-	N/A
100-4200-531128-00	CONCRETE	SUPPLIES	20,000	20,000	-	0.00%
100-4200-531148-00	STRIPING	SUPPLIES	100,000	225,000	125,000	125.00%
100-4200-531148-01	STRIPING-GDOT SAFETY GRANT	SUPPLIES	115,000	-	(115,000)	N/A
100-4200-531149-00	EROSION CONTROL	SUPPLIES	2,700	2,700	-	0.00%
100-4200-531150-00	VEGETATION CONTROL	SUPPLIES	30,000	60,000	30,000	100.00%
100-4200-531200-00	UTILITIES	SUPPLIES	79,350	79,350	-	0.00%
100-4200-531202-00	UTILITIES-TRAFFIC SIGNALS	SUPPLIES	43,000	43,000	-	0.00%
100-4200-531270-00	GASOLINE & OIL	SUPPLIES	350,000	350,000	-	0.00%
100-4200-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	-	-	-	N/A
100-4200-531600-00	SMALL EQUIPMENT	SUPPLIES	40,000	52,000	12,000	30.00%
100-4200-531713-00	UNIFORM RENTALS	SUPPLIES	20,000	25,000	5,000	25.00%
100-4200-531730-00	CITY OF DALTON (IN-KIND)	SUPPLIES	200,000	200,000	-	0.00%
			3,313,280	3,490,383	177,103	5.35%
	PUBLIC WORKS TOTALS		8,336,439	8,672,801	336,362	4.03%

SENIOR CENTER

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
SENIOR CENTER						
100-5520-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	304,427	337,952	33,525	11.01%
100-5520-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-5520-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	55,250	61,750	6,500	11.76%
100-5520-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	500	500	-	0.00%
100-5520-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	23,289	25,853	2,564	11.01%
100-5520-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	6,619	7,604	985	14.89%
100-5520-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-5520-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	1,447	360	(1,087)	-75.09%
			391,532	434,020	42,488	10.85%
100-5520-521228-00	CONTRACT SERVICE	PURCHASED/CONTRACTED SERV	5,300	3,000	(2,300)	-43.40%
100-5520-521228-52	CONTRACT SERVICE MEAL/KITCHEN	PURCHASED/CONTRACTED SERV	1,200	1,600	400	33.33%
100-5520-522201-00	PEST CONTROL - CONTRACTUAL	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-5520-522209-00	SOFTWARE MAINT/SUPPORT	PURCHASED/CONTRACTED SERV	600	600	-	0.00%
100-5520-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	1,000	4,000	3,000	300.00%
100-5520-522212-00	BUILDING & GROUND MAINTENANCE	PURCHASED/CONTRACTED SERV	8,000	10,000	2,000	25.00%
100-5520-522230-00	EQUIPMENT R & M-CONTRACTED	PURCHASED/CONTRACTED SERV	4,500	5,100	600	13.33%
100-5520-522230-52	EQUIPMENT R & M-MEAL/KITCHEN	PURCHASED/CONTRACTED SERV	1,000	2,000	1,000	100.00%
100-5520-522320-00	RENTAL OF EQUIPMENT	PURCHASED/CONTRACTED SERV	1,200	1,000	(200)	-16.67%
100-5520-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	4,000	4,000	-	0.00%
100-5520-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	1,300	1,000	(300)	-23.08%
100-5520-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	1,000	500	(500)	-50.00%
100-5520-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	2,000	2,000	-	0.00%
100-5520-523602-00	PROFESSIONAL ASSOC.DUES/LICENS	PURCHASED/CONTRACTED SERV	200	-	(200)	N/A
100-5520-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	1,000	1,000	-	0.00%
			32,300	35,800	3,500	10.84%
100-5520-531101-00	OFFICE SUPPLIES	SUPPLIES	1,300	1,300	-	0.00%
100-5520-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	6,000	5,000	(1,000)	-16.67%
100-5520-531103-52	OPERATIONAL SUPPLIES- MEAL/KITCHEN	SUPPLIES	3,000	2,000	(1,000)	-33.33%
100-5520-531103-53	OPERATIONAL SUPPLIES- SPECIAL EVENTS	SUPPLIES	6,500	10,000	3,500	53.85%
100-5520-531112-00	BLDG & GROUND MAINT. SUPPLIES	SUPPLIES	13,000	13,000	-	0.00%
100-5520-531113-00	UNIFORMS & SAFETY GEAR	SUPPLIES	300	600	300	100.00%
100-5520-531200-00	UTILITIES	SUPPLIES	33,000	33,000	-	0.00%
100-5520-531270-00	GASOLINE & OIL	SUPPLIES	1,600	1,600	-	0.00%
100-5520-531300-00	CAFETERIA FOOD	SUPPLIES	53,000	72,000	19,000	35.85%
100-5520-531600-00	SMALL EQUIPMENT	SUPPLIES	1,300	4,000	2,700	207.69%
			119,000	142,500	23,500	19.75%
SENIOR CENTER TOTALS			542,832	612,320	69,488	12.80%

RECREATION

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
RECREATION						
100-6120-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	1,180,900	1,153,476	(27,424)	-2.32%
100-6120-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	25,625	20,000	(5,625)	-21.95%
100-6120-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	243,100	271,700	28,600	11.76%
100-6120-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	2,200	2,200	-	0.00%
100-6120-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	92,299	89,771	(2,528)	-2.74%
100-6120-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	20,057	17,434	(2,623)	-13.08%
100-6120-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-6120-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	34,832	20,051	(14,781)	-42.43%
100-6120-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
			1,599,013	1,574,632	(24,381)	-1.52%
100-6120-522110-00	SOLID WASTE	PURCHASED/CONTRACTED SERV	12,000	12,000	-	0.00%
100-6120-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	6,000	6,000	-	0.00%
100-6120-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	10,000	6,000	(4,000)	-40.00%
100-6120-522230-00	EQUIP R & M - CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	5,500	5,500	-	0.00%
100-6120-522320-00	RENTAL OF EQUIPMENT	PURCHASED/CONTRACTED SERV	2,000	2,000	-	0.00%
100-6120-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	10,500	10,500	-	0.00%
100-6120-523201-00	COMMUNICATIONS-RADIO	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-6120-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	250	250	-	0.00%
100-6120-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	5,000	5,000	-	0.00%
100-6120-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	1,500	1,500	-	0.00%
100-6120-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	2,500	2,500	-	0.00%
100-6120-523853-00	ATHLETIC OFFICIALS FEE	PURCHASED/CONTRACTED SERV	135,000	145,000	10,000	7.41%
			190,250	196,250	6,000	3.15%
100-6120-531101-00	OFFICE SUPPLIES	SUPPLIES	6,000	6,000	-	0.00%
100-6120-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	5,200	5,200	-	0.00%
100-6120-531112-00	BLDG & GROUNDS MAINT SUPPLIES	SUPPLIES	2,000	2,000	-	0.00%
100-6120-531119-00	JANITORIAL SUPPLIES	SUPPLIES	36,000	36,000	-	0.00%
100-6120-531129-00	PARK/FACILITY MAINT SUPPLIES	SUPPLIES	115,000	115,000	-	0.00%
100-6120-531130-00	DUG GAP COMPLEX	SUPPLIES	-	-	-	N/A
100-6120-531131-00	ROCKY FACE RIDGE	SUPPLIES	6,000	6,000	-	0.00%
100-6120-531146-00	ATHLETIC PROGRAMS	SUPPLIES	155,000	165,000	10,000	6.45%
100-6120-531200-00	UTILITIES	SUPPLIES	185,000	190,000	5,000	2.70%
100-6120-531201-00	ATHLETIC FIELD LIGHTS	SUPPLIES	-	-	-	N/A
100-6120-531270-00	GASOLINE & OIL	SUPPLIES	40,000	40,000	-	0.00%
100-6120-531400-00	SUBSCRIPTIONS/BOOKS AND PERIODICALS	SUPPLIES	900	900	-	0.00%
100-6120-531600-00	SMALL EQUIPMENT	SUPPLIES	8,000	8,000	-	0.00%
100-6120-531713-00	UNIFORMS & SAFETY GEAR	SUPPLIES	6,000	6,000	-	0.00%
			565,100	580,100	15,000	2.65%
RECREATION TOTALS			2,354,363	2,350,982	(3,381)	-0.14%

COUNTY EXTENSION

			2024	2025	\$ Change of	% Change of
			Budget as	Approved	Budget	Budget
Account	Account Description	Expenditure Type	Amended	Budget	Request	Request
COUNTY EXTENSION						
100-7130-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	32,373	43,256	10,883	33.62%
100-7130-511107-00	PART-TIME SALARIES	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-7130-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-7130-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	2,477	3,309	832	33.59%
100-7130-512400-00	AG. EXT. TEACHERS RETIREMENT	PERSONNEL SERV & EMPLO	6,413	6,963	550	8.57%
100-7130-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	-	-	-	N/A
			41,263	53,528	12,265	29.72%
100-7130-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	94,896	94,896	-	0.00%
100-7130-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-7130-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	2,000	2,000	-	0.00%
100-7130-522230-00	EQUIP R & M - CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	1,750	1,800	50	2.86%
100-7130-523101-00	FLEET INSURANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-7130-523102-00	LIFE INSURANCE-CAMPERS	PURCHASED/CONTRACTED SERV	300	300	-	0.00%
100-7130-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	1,200	1,200	-	0.00%
100-7130-523500-00	TRAVEL	PURCHASED/CONTRACTED SERV	9,000	11,000	2,000	22.22%
100-7130-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	2,000	2,000	-	0.00%
100-7130-523700-00	TRAINING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-7130-523901-00	OTHER COSTS	PURCHASED/CONTRACTED SERV	300	500	200	66.67%
100-7130-523902-00	OTHER COSTS-CAMP FEES	PURCHASED/CONTRACTED SERV	500	500	-	0.00%
			111,946	114,196	2,250	2.01%
100-7130-531101-00	OFFICE SUPPLIES	SUPPLIES	3,000	3,000	-	0.00%
100-7130-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	5,000	5,000	-	0.00%
100-7130-531114-00	SUPPLIES - AGRICULTURE	SUPPLIES	1,200	1,200	-	0.00%
100-7130-531115-00	SUPPLIES - FAMILY & CONSUMER SCIENC	SUPPLIES	1,500	1,500	-	0.00%
100-7130-531116-00	SUPPLIES - 4-H	SUPPLIES	3,500	3,500	-	0.00%
100-7130-531117-00	RECOGNITIONS & AWARDS	SUPPLIES	900	1,500	600	66.67%
100-7130-531119-00	JANITORIAL SUPPLIES	SUPPLIES	-	-	-	N/A
100-7130-531270-00	GASOLINE & OIL	SUPPLIES	1,600	1,600	-	0.00%
100-7130-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	500	600	100	20.00%
100-7130-531600-00	SMALL EQUIPMENT	SUPPLIES	2,000	2,000	-	0.00%
			19,200	19,900	700	3.65%
COUNTY EXTENSION TOTALS			172,409	187,624	15,215	8.82%

INSPECTIONS & ENFORCEMENT						
Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
INSPECTIONS & ENFORCEMENT						
100-7220-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	405,783	414,194	8,411	2.07%
100-7220-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	77,350	86,450	9,100	11.76%
100-7220-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	700	700	-	0.00%
100-7220-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	31,042	31,686	644	2.07%
100-7220-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	13,523	13,778	255	1.89%
100-7220-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-7220-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	5,113	2,749	(2,364)	-46.23%
100-7220-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
			533,511	549,557	16,046	3.01%
100-7220-522209-00	SOFTWARE MAINT/SUPPORT	PURCHASED/CONTRACTED SERV	9,250	9,250	-	0.00%
100-7220-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-7220-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	2,300	2,300	-	0.00%
100-7220-522211-01	DAMAGED VEHICLE REPAIRS	PURCHASED/CONTRACTED SERV	552			
100-7220-522230-00	EQUIP R & M - CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	1,200	1,200	-	0.00%
100-7220-523100-00	BOND INSURANCE	PURCHASED/CONTRACTED SERV		-	-	N/A
100-7220-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	6,600	6,600	-	0.00%
100-7220-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	200	200	-	0.00%
100-7220-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-7220-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	1,000	600	(400)	-40.00%
100-7220-523500-00	TRAVEL	PURCHASED/CONTRACTED SERV	-		-	N/A
100-7220-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	500	500	-	0.00%
100-7220-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	700	700	-	0.00%
100-7220-523653-00	N GA RDC PLANNING & ADMIN	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-7220-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	4,000	3,000	(1,000)	-25.00%
			26,302	24,350	(1,952)	-7.42%
100-7220-531101-00	OFFICE SUPPLIES	SUPPLIES	2,800	2,800	-	0.00%
100-7220-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	1,200	800	(400)	-33.33%
100-7220-531104-00	TIRES & TUBES	SUPPLIES	748	2,000	1,252	167.38%
100-7220-531113-00	UNIFORMS & SAFETY GEAR	SUPPLIES	2,800	2,300	(500)	-17.86%
100-7220-531270-00	GASOLINE & OIL	SUPPLIES	15,000	15,000	-	0.00%
100-7220-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	3,800	3,800	-	0.00%
100-7220-531600-00	SMALL EQUIPMENT	SUPPLIES	3,000	3,000	-	0.00%
			29,348	29,700	352	1.20%
INSPECTIONS & ENFORCEMENT TOTALS			589,161	603,607	14,446	2.45%

MPO

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
MPO						
100-7420-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	141,631	102,367	(39,264)	-27.72%
100-7420-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-7420-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	11,050	12,350	1,300	11.76%
100-7420-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	100	100	-	0.00%
100-7420-512200-00	FICA EMPLOYER	PERSONNEL SERV & EMPLO	10,835	7,497	(3,338)	-30.80%
100-7420-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	-	2,720	2,720	#DIV/0!
100-7420-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-7420-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	859	327	(532)	-61.90%
100-7420-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
			164,475	125,361	(39,114)	-23.78%
100-7420-521207-00	CONSULTANT FEES	PURCHASED/CONTRACTED SERV	347,000	406,000	59,000	17.00%
100-7420-521208-00	LRTP CONSULTING FEES	PURCHASED/CONTRACTED SERV	4,278	4,278	-	0.00%
100-7420-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-7420-522230-00	EQUIP R & M - CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	1,500	1,500	-	0.00%
100-7420-522320-00	RENTAL OF EQUIPMENT	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-7420-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	1,200	1,200	-	0.00%
100-7420-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	100	100	-	0.00%
100-7420-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	500	500	-	0.00%
100-7420-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	100	100	-	0.00%
100-7420-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	500	1,000	500	100.00%
100-7420-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	-	500	500	#DIV/0!
100-7420-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	500	1,000	500	100.00%
			355,678	416,178	60,500	17.01%
100-7420-531101-00	OFFICE SUPPLIES	SUPPLIES	1,200	1,200	-	0.00%
100-7420-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	1,500	1,500	-	0.00%
100-7420-531113-00	UNIFORMS & SAFETY GEAR	SUPPLIES	-	-	-	N/A
100-7420-531118-00	GAMPO CONFERENCE	SUPPLIES	-	500	500	#DIV/0!
100-7420-531270-00	GASOLINE & OIL	SUPPLIES	1,000	1,000	-	0.00%
100-7420-531600-00	SMALL EQUIPMENT	SUPPLIES	3,500	3,500	-	0.00%
100-7420-531701-00	COMPUTER SOFTWARE	SUPPLIES	8,000	1,000	(7,000)	-87.50%
			15,200	8,700	(6,500)	-42.76%
MPO TOTALS			535,353	550,239	14,886	2.78%

ZONING ENFORCEMENT

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
ZONING ENFORCEMENT						
100-7430-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	148,287	163,827	15,540	10.48%
100-7430-511102-00	OVERTIME PAY	PERSONNEL SERV & EMPLO			-	N/A
100-7430-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	22,100	24,700	2,600	11.76%
100-7430-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	200	200	-	0.00%
100-7430-512200-00	FICA EMPLOYER	PERSONNEL SERV & EMPLO	11,344	12,533	1,189	10.48%
100-7430-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	3,573	3,924	351	9.81%
100-7430-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO			-	N/A
100-7430-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	326	175	(151)	-46.40%
100-7430-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO			-	N/A
			185,830	205,358	19,528	10.51%
100-7430-521207-00	CONSULTANT FEES	PURCHASED/CONTRACTED SERV		10,000	10,000	#DIV/0!
100-7430-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV			-	N/A
100-7430-522209-00	SOFTWARE MAINT/SUPPORT	PURCHASED/CONTRACTED SERV	2,000	2,000	-	0.00%
100-7430-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV			-	N/A
100-7430-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	1,500	1,500	-	0.00%
100-7430-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	2,500	2,500	-	0.00%
100-7430-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	500		(500)	N/A
100-7430-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	3,500	5,000	1,500	42.86%
100-7430-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	350		(350)	N/A
100-7430-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	750		(750)	N/A
100-7430-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	250	100	(150)	-60.00%
100-7430-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	1,000	250	(750)	-75.00%
			12,350	21,350	9,000	72.87%
100-7430-531101-00	OFFICE SUPPLIES	SUPPLIES	750	1,000	250	33.33%
100-7430-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	1,200	2,500	1,300	108.33%
100-7430-531113-00	UNIFORMS & SAFETY GEAR	SUPPLIES	300	500	200	66.67%
100-7430-531270-00	GASOLINE & OIL	SUPPLIES	2,500	1,500	(1,000)	-40.00%
100-7430-531600-00	SMALL EQUIPMENT	SUPPLIES	500	500	-	0.00%
100-7430-543000-01	COMPUTER SOFTWARE	SUPPLIES	500		(500)	N/A
			5,750	6,000	250	4.35%
ZONING ENFORCEMENT TOTALS			203,930	232,708	28,778	14.11%

ENGINEERING

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
ENGINEERING						
100-7450-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	598,071	586,850	(11,221)	-1.88%
100-7450-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	3,075	3,000	(75)	-2.44%
100-7450-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	88,400	98,800	10,400	11.76%
100-7450-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	800	800	-	0.00%
100-7450-512200-00	FICA EMPLOYER	PERSONNEL SERV & EMPLO	45,988	45,123	(865)	-1.88%
100-7450-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	7,011	5,401	(1,610)	-22.96%
100-7450-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
100-7450-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	6,308	3,630	(2,678)	-42.45%
100-7450-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
			749,653	743,604	(6,049)	-0.81%
100-7450-521207-00	CONSULTANT FEES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-7450-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	5,000	3,000	(2,000)	-40.00%
100-7450-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-7450-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	4,500	4,000	(500)	-11.11%
100-7450-522230-00	EQUIP R & M - CONTRACT & OTHER	PURCHASED/CONTRACTED SERV	16,170	16,500	330	2.04%
100-7450-522320-00	RENTAL OF EQUIPMENT	PURCHASED/CONTRACTED SERV	-	-	-	N/A
100-7450-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	8,190	8,200	10	0.12%
100-7450-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	300	200	(100)	-33.33%
100-7450-523300-00	ADVERTISING	PURCHASED/CONTRACTED SERV	500	400	(100)	-20.00%
100-7450-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	150	150	-	0.00%
100-7450-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	500	750	250	50.00%
100-7450-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	350	350	-	0.00%
100-7450-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	1,000	1,250	250	25.00%
			36,660	34,800	(1,860)	-5.07%
100-7450-531101-00	OFFICE SUPPLIES	SUPPLIES	1,750	1,500	(250)	-14.29%
100-7450-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	4,800	4,800	-	0.00%
100-7450-531113-00	UNIFORMS & SAFETY GEAR	SUPPLIES	1,000	1,250	250	25.00%
100-7450-531270-00	GASOLINE & OIL	SUPPLIES	11,500	10,600	(900)	-7.83%
100-7450-531600-00	SMALL EQUIPMENT	SUPPLIES	8,830	17,000	8,170	92.53%
			27,880	35,150	7,270	26.08%
ENGINEERING TOTALS			814,193	813,554	(639)	-0.08%

24 Budget

Special Revenue Funds

<u>Fund</u>	<u>Title</u>	<u>Expenditures</u>	<u>Revenue</u>
205	Law Library	36,925	36,925
209	JDA Project Fund	633,801	69,956
210	District Attorney Forfeiture Fund	15,000	15,000
211	Sheriff's Forfeiture Fund	100,150	100,150
213	Opioid Settlement	285,838	261,641
215	911 Emergency System	3,468,379	3,558,021
226	Whitfield County NSBG	81,456	0
230	ARPA Fund	5,740,628	5,740,628
233	Conasauga A.D.R. Program	58,500	41,069
235	Juvenile Service Fund	20,500	25,000
236	Local Victim Assistance Program	74,600	74,600
237	Drug Abuse Treatment & Education	132,289	125,000
240	CHIP Grant	45,604	45,604
241	Domestic Violence Court	104,855	104,855
252	CJCC-Accountability Court Grants Program	432,090	432,090
270	Fire District	14,101,263	13,320,000
273	Solid Waste District	489,379	
275	Hotel/Motel Tax	75,000	75,000
	SUBTOTAL	25,896,257	24,025,539
	Transfer From GF		1,363,337
	GRAND TOTAL	27,822,033	26,251,494
	Decrease in Fund Balance	(1,570,539)	

E-911

2025 Budget

Revenue:

Landlines	\$ 426,455
Wireless	1,308,399
Prepaid Wireless	412,785
Transfer from General Fund	1,399,457
Other	10,925

Total Revenue	3,558,021
Total Expenditures	<u>3,468,379</u>
Estimated Net Change in Fund Balance	89,642

Est Fund Balance 12-31-24	<u>568,447</u>
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Est Fund Balance 12-31-25	<u><u>\$ 658,089</u></u>
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E911

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
E911						
215-3800-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	1,945,212	2,038,435	93,223	4.79%
215-3800-511101-00	SICK PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
215-3800-511102-00	HOLIDAY PAY	PERSONNEL SERV & EMPLO	53,499	67,000	13,501	25.24%
215-3800-511103-00	VACATION PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
215-3800-511105-00	BEREAVEMENT PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
215-3800-511106-00	LONGEVITY PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
215-3800-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	170,000	200,000	30,000	17.65%
215-3800-512100-00	GROUP HEALTH INS.	PERSONNEL SERV & EMPLO	375,700	419,900	44,200	11.76%
215-3800-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	3,400	3,400	-	0.00%
215-3800-512200-00	FICA-EMPLOYER	PERSONNEL SERV & EMPLO	165,906	171,207	5,301	3.20%
215-3800-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	65,656	67,499	1,843	2.81%
215-3800-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
215-3800-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	8,675	2,387	(6,288)	-72.48%
215-3800-512900-00	EMP PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	-	-	-	N/A
215-3800-512950-00	PTSD COVERAGE	PERSONNEL SERV & EMPLO	-	5,100	5,100	#DIV/0!
			2,788,048	2,974,929	186,881	6.70%
215-3800-521207-00	CONSULTANT FEES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
215-3800-521228-00	CONTRACT SERVICES	PURCHASED/CONTRACTED SERV	25,125	26,450	1,325	5.27%
215-3800-522110-00	SOLID WASTE	PURCHASED/CONTRACTED SERV	1,300	1,300	-	0.00%
215-3800-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
215-3800-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	2,000	3,000	1,000	50.00%
215-3800-522225-00	EQUIPMENT R&M-TOWERS	PURCHASED/CONTRACTED SERV	15,000	15,000	-	0.00%
215-3800-522230-00	EQUIPMENT R&M-CONTRACTED	PURCHASED/CONTRACTED SERV	163,300	175,000	11,700	7.16%
215-3800-522320-00	RENTAL OF EQUIPMENT	PURCHASED/CONTRACTED SERV	-	-	-	N/A
215-3800-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	105,000	105,000	-	0.00%
215-3800-523201-00	COMMUNICATIONS-RADIO	PURCHASED/CONTRACTED SERV	4,200	3,000	(1,200)	-28.57%
215-3800-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	50	50	-	0.00%
215-3800-523210-00	COMMUNICATIONS-WIRELESS	PURCHASED/CONTRACTED SERV	-	-	-	N/A
215-3800-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	12,000	14,000	2,000	16.67%
215-3800-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	22,000	23,000	1,000	4.55%
215-3800-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	3,300	3,800	500	15.15%
215-3800-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	27,000	25,000	(2,000)	-7.41%
			380,275	394,600	14,325	3.77%
215-3800-531101-00	OFFICE SUPPLIES	SUPPLIES	3,700	2,700	(1,000)	-27.03%
215-3800-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	5,700	6,000	300	5.26%
215-3800-531112-00	BUILDING & GROUNDS MAINT.	SUPPLIES	3,000	3,000	-	0.00%
215-3800-531113-00	UNIFORMS & SAFETY GEAR	SUPPLIES	10,000	9,000	(1,000)	-10.00%
215-3800-531117-00	RECOGNITIONS & AWARDS	SUPPLIES	4,400	4,400	-	0.00%
215-3800-531119-00	JANITORIAL SUPPLIES	SUPPLIES	2,500	3,500	1,000	40.00%
215-3800-531200-00	UTILITIES	SUPPLIES	55,000	55,000	-	0.00%
215-3800-531270-00	GAS & OIL	SUPPLIES	4,000	4,000	-	0.00%
215-3800-531400-00	SUBSCRIPTIONS/BOOKS & PERIODICALS	SUPPLIES	250	250	-	0.00%
215-3800-531600-00	SMALL EQUIPMENT	SUPPLIES	12,000	11,000	(1,000)	-8.33%
			100,550	98,850	(1,700)	-1.69%
E911 TOTALS			3,268,873	3,468,379	199,506	6.10%

Fire Special Tax District

2025 Budget

Revenue:		
Property Taxes	\$ 7,280,000	
Ins Prem Tax	5,800,000	
ARPA	-	
Other	190,000	
GNTC MOU	<u>50,000</u>	
Total Revenue		13,320,000
Total Expenditures		<u>14,101,263</u>
Estimated Net Change in Fund Balance		(781,263)
Est Fund Balance 12-31-24		<u>1,236,044</u>
Est Fund Balance 12-31-25		<u><u>\$ 454,781</u></u>

FIRE

			2024 Budget as Amended	2025 Approved Budget	\$ Change of Budget Request	% Change of Budget Request
Account	Account Description	Expenditure Type				
FIRE						
270-3500-511100-00	REGULAR SALARIES	PERSONNEL SERV & EMPLO	7,699,395	8,761,614	1,062,219	13.80%
270-3500-511101-00	SICK PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
270-3500-511102-00	HOLIDAY PAY	PERSONNEL SERV & EMPLO	164,292	170,779	6,487	3.95%
270-3500-511103-00	VACATION PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
270-3500-511105-00	BEREAVEMENT PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
270-3500-511106-00	LONGEVITY PAY	PERSONNEL SERV & EMPLO	-	-	-	N/A
270-3500-511300-00	OVERTIME PAY	PERSONNEL SERV & EMPLO	637,837	643,980	6,143	0.96%
270-3500-512100-00	GROUP HEALTH INSURANCE	PERSONNEL SERV & EMPLO	1,348,100	1,617,850	269,750	20.01%
270-3500-512101-00	LIFE INSURANCE	PERSONNEL SERV & EMPLO	12,200	13,100	900	7.38%
270-3500-512102-00	OTHER GROUP INSURANCE	PERSONNEL SERV & EMPLO	20,000	20,000	-	0.00%
270-3500-512200-00	FICA EMPLOYER	PERSONNEL SERV & EMPLO	650,367	732,593	82,226	12.64%
270-3500-512400-00	RETIREMENT-EMPLOYER	PERSONNEL SERV & EMPLO	179,954	224,923	44,969	24.99%
270-3500-512600-00	UNEMPLOYMENT INSURANCE	PERSONNEL SERV & EMPLO	-	-	-	N/A
270-3500-512700-00	WORKERS' COMPENSATION	PERSONNEL SERV & EMPLO	245,661	88,970	(156,691)	-63.78%
270-3500-512900-00	EMP. PHY/FLU VAC/DRUG SCREEN	PERSONNEL SERV & EMPLO	1,000	1,000	-	0.00%
270-3500-512950-00	PTSD COVERAGE	PERSONNEL SERV & EMPLO	-	20,850	20,850	#DIV/0!
			10,958,806	12,295,659	1,336,853	12.20%
270-3500-521300-00	TECHNICAL	PURCHASED/CONTRACTED SERV	-	-	-	N/A
270-3500-521301-00	AIR QUALITY TESTING	PURCHASED/CONTRACTED SERV	-	-	-	N/A
270-3500-522110-00	SOLID WASTE	PURCHASED/CONTRACTED SERV	3,750	3,750	-	0.00%
270-3500-522209-21	CARES REIMB-SOFTWARE MAINT/SUPPORT	PURCHASED/CONTRACTED SERV	-	-	-	N/A
270-3500-522210-00	EQUIPMENT REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	-	-	-	N/A
270-3500-522211-00	VEHICLE REPAIR & MAINTENANCE	PURCHASED/CONTRACTED SERV	105,000	120,000	15,000	14.29%
270-3500-522212-00	REPAIRS OF RADIOS	PURCHASED/CONTRACTED SERV	15,000	15,000	-	0.00%
270-3500-522230-00	EQUIPMENT R&M-CONTRACTED	PURCHASED/CONTRACTED SERV	72,500	88,500	16,000	22.07%
270-3500-522247-00	S.C.B.A. MAINTENANCE	PURCHASED/CONTRACTED SERV	9,800	14,500	4,700	47.96%
270-3500-523200-00	COMMUNICATIONS	PURCHASED/CONTRACTED SERV	20,520	20,520	-	0.00%
270-3500-523202-00	POSTAGE	PURCHASED/CONTRACTED SERV	275	300	25	9.09%
270-3500-523400-00	PRINTING	PURCHASED/CONTRACTED SERV	4,000	4,000	-	0.00%
270-3500-523501-00	TRAVEL-CONVENTIONS & SEMINARS	PURCHASED/CONTRACTED SERV	18,750	18,750	-	0.00%
270-3500-523602-00	PROFESSIONAL ASSOCIATION DUES	PURCHASED/CONTRACTED SERV	2,500	2,500	-	0.00%
270-3500-523610-00	BANK FEES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
270-3500-523711-00	TRAINING	PURCHASED/CONTRACTED SERV	55,000	55,000	-	0.00%
270-3500-523711-10	TRAINING - GA NW TECH COLLEGE	PURCHASED/CONTRACTED SERV	50,000	50,000	-	0.00%
270-3500-523901-00	OTHER COSTS-ADMIN FEES	PURCHASED/CONTRACTED SERV	-	-	-	N/A
270-3500-523904-00	VOLUNTEER BENEFIT/EXPENSE	PURCHASED/CONTRACTED SERV	5,000	5,000	-	0.00%
			362,095	397,820	35,725	9.87%
270-3500-531101-00	OFFICE SUPPLIES	SUPPLIES	4,500	4,500	-	0.00%
270-3500-531103-00	OPERATIONAL SUPPLIES	SUPPLIES	27,500	33,000	5,500	20.00%
270-3500-531104-00	TIRES & TUBES	SUPPLIES	20,000	22,000	2,000	10.00%
270-3500-531108-00	FIRE SAFETY SUPPLIES	SUPPLIES	5,000	5,000	-	0.00%
270-3500-531111-00	NEW FIRE HQ RENOVATION EXPENSE	SUPPLIES	-	-	-	N/A

Account	Account Description	Expenditure Type	2024 Budget as Amended	2025 Original Budget Request	\$ Change of Budget Request	% Change of Budget Request
270-3500-531112-00	BUILDINGS & GROUNDS MAINTENANCE	SUPPLIES	42,500	50,000	7,500	17.65%
270-3500-531113-00	UNIFORMS & SAFETY GEAR	SUPPLIES	78,000	78,000	-	0.00%
270-3500-531113-01	UNIFORMS & SAFETY GEAR-BONDS	SUPPLIES	-	-	-	N/A
270-3500-531119-00	JANITORIAL SUPPLIES	SUPPLIES	8,500	10,000	1,500	17.65%
270-3500-531121-00	BUNKER GEAR	SUPPLIES	75,000	110,000	35,000	46.67%
270-3500-531121-01	BUNKER GEAR-BONDS	SUPPLIES	-	-	-	N/A
270-3500-531127-00	HOSE REPLACEMENT-1&1 INCH PLUS	SUPPLIES	10,000	10,000	-	0.00%
270-3500-531200-00	UTILITIES	SUPPLIES	95,000	95,000	-	0.00%
270-3500-531270-00	GASOLINE & OIL	SUPPLIES	170,000	170,000	-	0.00%
270-3500-531400-00	NEWSPAPER SUBSCRIPTIONS-OTHER	SUPPLIES	1,800	1,800	-	0.00%
270-3500-531600-00	SMALL EQUIPMENT	SUPPLIES	15,000	20,000	5,000	33.33%
270-3500-531600-01	SMALL EQUIPMENT-BONDS	SUPPLIES	-	-	-	N/A
270-3500-531600-21	CARES REIMB-SM EQUIP	SUPPLIES	-	-	-	N/A
			552,800	609,300	56,500	10.22%
270-3500-541001-00	BLDG RENOVATIONS	CAPITAL OUTLAYS	-	-	-	N/A
270-3500-541100-01	LAND-BOND	CAPITAL OUTLAYS	-	-	-	N/A
270-3500-541300-01	STN 12 CONSTR SERVICES-BOND	CAPITAL OUTLAYS	-	-	-	N/A
270-3500-541301-01	STN 11 CONSTR SERVICES-BOND	CAPITAL OUTLAYS	-	-	-	N/A
270-3500-541316-01	A/E FEES STATION 12-BOND	CAPITAL OUTLAYS	-	-	-	N/A
270-3500-542000-00	EQUIPMENT	CAPITAL OUTLAYS	-	-	-	N/A
270-3500-542200-00	VEHICLES	CAPITAL OUTLAYS	-	-	-	N/A
270-3500-542200-01	VEHICLES-BOND	CAPITAL OUTLAYS	-	-	-	N/A
270-3500-542200-21	CARES REIMB-VEHICLES	CAPITAL OUTLAYS	-	-	-	N/A
270-3500-542300-01	FURNITURE & FIXTURES-BOND	CAPITAL OUTLAYS	-	-	-	N/A
270-3500-551100-01	IND COST ALLOC - FA	INTERFUND/INTERDEPARTMENT	154,500	154,500	-	0.00%
270-3500-551100-02	IND COST ALLOC - HR	INTERFUND/INTERDEPARTMENT	94,333	94,333	-	0.00%
270-3500-551100-03	IND COST ALLOC - IT	INTERFUND/INTERDEPARTMENT	211,332	211,332	-	0.00%
270-3500-551100-04	IND COST ALLOC - BOC	INTERFUND/INTERDEPARTMENT	95,835	95,835	-	0.00%
270-3500-551100-05	IND COST ALLOC - PUBLIC RELATIONS	INTERFUND/INTERDEPARTMENT	21,212	21,212	-	0.00%
270-3500-551100-06	IND COST ALLOC - OTHER	INTERFUND/INTERDEPARTMENT	221,272	221,272	-	0.00%
270-3500-611060-00	TRANSFER TO FUND 271	OTHER FINANCING USES	-	-	-	N/A
270-3500-630000-00	COVID-19 EXPENDITURES	EXTRAORDINARY ITEMS	-	-	-	N/A
270-8000-581300-00	CONTRACT PRINCIPAL PAYMENT	DEBT SERVICE	-	-	-	N/A
270-8000-582300-00	CONTRACT INTEREST PAYMENT	DEBT SERVICE	-	-	-	N/A
270-8000-584000-00	BOND ISSUANCE COSTS	DEBT SERVICE	-	-	-	N/A
270-9000-611000-21	18 BOND PROCEEDS XFER TO F323	OTHER FINANCING USES	-	-	-	N/A
270-9000-611040-00	TRANSFER TO GENERAL FUND	OTHER FINANCING USES	-	-	-	N/A
270-9000-611060-00	TRANSFER TO FUND 271	OTHER FINANCING USES	-	-	-	N/A
270-9000-611061-00	TRANSFER TO FUND 273	OTHER FINANCING USES	-	-	-	N/A
			798,484	798,484	-	0.00%
	FIRE TOTALS		12,672,185	14,101,263	1,429,078	11.28%

**Solid Waste Special Tax District
Summary of Revenues and Expenditures**

Description	Budget FY23	Budget FY24	Budget FY25
Revenue	514,300	540,282	587,994
Expenditures	514,300	489,379	478,000
Excess (Deficiency) of Revenues over Expenditures	-	50,903	109,994

Capital Requests

Department	Description of Requests	Amount Requested
Buildings and Grounds	Precinct Repairs	\$ 40,000.00
Buildings and Grounds	Roof on Office and Breakroom PW	\$ 26,000.00
Clerk of Court	Software Upgrade	\$ 39,680.00
Inspections	Truck	\$ 39,000.00
E911	Phone and Radio Redundancy	\$ 41,000.00
Total Capital Requests		\$ 185,680.00