BOARD OF COUNTY COMMISSIONERS
BUDGET WORKSHOP
September 8, 2026 at 6:00 PM
Edward J. Butler Governmental Complex
9-B East Jefferson Street
Quincy, Florida

AGENDA

1. Call to Order

2. Invocation

3. Pledge of Allegiance

4. Citizens Requesting to be Heard on Non-Agenda Items (3-minutes Limit)

The Gadsden County Board of County Commissioners welcomes and encourages public participation at all meetings of the Board. Citizens are free to speak for up to three (3) minutes on non-agenda items. Public comments and participation are also encouraged for items on the agenda.

Additionally, if you are unable to attend a meeting in person, comments from the Public can also be submitted via email to CitizensToBeHeard@gadsdencountyfl.gov until noon on the date of the meeting. Comments submitted after the deadline, but prior to the meeting, will be added to the official record, but the County cannot guarantee that Commissioners and staff will have adequate time to review comments prior to the meeting.

Citizens are further encouraged to participate on the County's website at www.gadsdencountyfl.gov.

5. General Business

5.a First Public Hearing - FY2026-2027 Tentative Millage Rate and Tentative Budget
Agenda Item TRIM Tentative public hearing @ 9.0 9.8.26 rev.pdf

5.b Adoption of Tentative Millage Rate and Tentative Budget for FY2026-2027

(Reginald James, Interim County Administrator/Rose Raynak, Director of Finance)

Tentative Budget..pdf

6. Motion to Adjourn

Board of County Commissioners
Agenda Request

Date of Meeting: September 8, 2026

Date Submitted: September 3, 2026

To: Honorable Chairman and Members of the Board

From: Reginald James, Interim County Administrator
Rose Raynak, Finance Director

Subject: **Public Hearing** – First Public Hearing for Adoption of Tentative Millage Rate and Tentative Budget for FY 2026-2027

Statement of Issue:

Conduct the first public hearing for the adoption of the County-wide tentative millage rate and tentative budget for FY 2026-2027.

Background:

Pursuant to Florida Statutes 129.03 and 200.065, the County Property Appraiser certified to the Board of County Commissioners the taxable value against which taxes may be levied in the entire County and in each district in the County in which the taxes are authorized by law to be levied by the Board. In preparing the tentative budget, these certified figures were used as the basis for estimating the millage rate required to be levied.

In July 2026, the Board advised the County Property Appraiser of its proposed millage rate, its rolled-back rate, and the date, time, and place at which a tentative public hearing would be held to consider the tentative millage rate and the tentative budget in accordance with Florida Statute 129.03 and 200.065. Subsequently, the County Property Appraiser utilized this information in preparing the notice of proposed property taxes pursuant to Florida Statute 200.069. These notices were then mailed to all respective property owners in Gadsden County. On July 28, the Board voted to adopt a preliminary millage rate of 9.0000 and a tentative budget of $72,513,612.

In this first tentative TRIM Budget Public Hearing, the Board is being asked to consider the adoption of the tentative TRIM 9.0000 millage and the $72,513,612 budget. This Tentative budget proposal has been posted on the Gadsden County BOCC website.

Analysis:

In accordance with Florida Statute 129.03 and 200.065, after discussion and public comment regarding the tentative millage rate and budget, the Board is required to adopt the tentative millage rate prior to adopting a tentative budget. **Please read the bulleted information aloud at the meeting.**

- For FY 2025-2026, the Tentative Gadsden County operating millage rate being proposed is 9.0000 mills.
- The calculated rolled-back millage rate (the property tax rate that generates the same amount of property tax revenue as last year) is 8.5530 mills, which is .4400 mills lower than the current rate of 9.0000 mills.
- The current year proposed rate of 9.0000 mills as a percentage change of the rolled-back rate (8.5530 mills) is 5.23% more.

Options:

- Adopt the Tentative FY 2026-2027 Countywide Millage Rate of 9.0000.
    - (read the statement at the top of the budget summary about the change in the total operating expenditures from last year – 3.45% increase)
    - (motion, vote, and adopt this first)
- Adopt the Tentative FY 2026-2027 Countywide Budget.
    - (read both resolutions)
    - (motion, vote, adopt this next)
- Board Direction.

County Administrator's Recommendation:

Options #1 and #2.

NOTE:

All of the options must be voted on separately and in the order presented. Florida Statutes require the Board to address the millage rate before addressing the associated budget.



FY 2026/2027

TENTATIVE ANNUAL BUDGET

October 1, 2026 through September 30, 2027

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Budget Overview

FY 2026-27 GADSDEN COUNTY BOCC BUDGET CALENDAR (Revised)

3/5/2026	Budget Office	Distribution of Budget Preparation Package
3/5-3/16/2026	Departments	Prepare FY2026-27 Budget Request - **Due March 16th by 5:00pm**
3/23-3/27/2026	Finance Director/OMB	Pre-Budget Meetings - Prepare Preliminary Recommended Budget
3/30-4/10/2026	County Admin/Finance Dir.	Dept Mtgs to finalize proposed Budget Decisions with County Administrator
4/30/2026	OMB	Send ad for budget workshop #1 to the papers for May 7th publishing.
5/26/2026 @ 5PM	Commissioners/Staff Constitutional Officers	**1st Budget workshop**
5/23/2026	Budget Office	Send ad for Budget Workshop #2 to be in papers May 29th
5/28/2026	Budget Office	Preliminary Revenue estimates FY 2026-27
5/28/2026	Constitutional Officers	Budget requests due to the BOCC (Tax Collector's budget due August 1st.)
6/1/2026	Property Appraiser	Preliminary Tax Roll Data
6/9/2026 @ 5PM	Commissioners/staff	**2nd Budget workshop**
7/1/2026	Property Appraiser	Certifies Tax Roll (Certified Taxable Values Delivered)
7/17/2026	Budget Office	TRIM Agenda item for Aug 3rd meeting DUE; send ad for Special Meeting
7/28/2026 @ 4PM	Commissioners/staff	**3rd Budget Workshop** & Preliminary Budget Distribution
7/28/2026 @ 6PM	Budget Office	**Special Meeting** - Commissioner's Adoption of Preliminary Assessments
8/4/2026	Budget Office	Notify Property Appraiser of prior year Millage Rates, current. year's proposed Millage Rates, rolled- back rate and set the Date, Time, and Place of the First Public Hearing to Adopt the Budget – and DR420's completed (statutory deadline is 8/4/2026)
8/6/2026	Budget Office	Send ad for budget workshop # 4 to be in papers August 13th (If needed)
8/20/2026 @ 5PM	Commissioners/staff	**4th Budget workshop**
8/24/2026	Property Appraiser	Last Day to Mail TRIM Notices (1st Public Hearing advertised on notices)
8/24/2026	Budget Office	TRIM Agenda item for the Sept 8th meeting DUE
9/3/2026	Budget Office	Send DOR a draft of the 2nd public hearing ad for review.
9/8/2026 @ 6PM	Commissioners/staff	**Statutory 1st Public Hearing** – Adopt Tentative Budget and Millage Rates Set final Public Hearing Date, Time and Place
9/11/2026	Budget Office	TRIM Agenda item for Sept 22nd meeting due.
9/11/2026	Budget Office	Send ad for 2nd public hearing to be in papers September 17th
9/11/2026	Budget Office	Advertise Final Budget and Millage Hearing in papers.
9/22/2026 @ 6PM	Commissioners/staff	**2nd/Final Public Hearing** to Adopt the FY 2026-27 Millage Rates and Budget
9/25/2026	Budget Office	Certified Copy of Adopted Millage Resolution to Property Appraiser, Tax Collector, Dept of Revenue and the Clerk w/return receipt
9/25/2026	Budget/Finance	Upload Adopted FY2027 Budget into Finance System
Typically, after VAB	Property Appraiser	Issue Certification of Final Taxable Value (DR 422's)
Within 3 days receipt of Final Taxable Value	Budget Office	Complete Certification of Final Taxable Value and Return to Property Appraiser
10/2 & 10/16/2026 @1 PM	VAB	VAB meetings (tentative)
10/21/2026	Budget Office	Within 30 Days of Adopting Final Budget Certify to the Department of Revenue compliance with TRIM (F.S. Chapter 200) & SB224 final budget on Web
11/1-11/25/2026	Budget Office	Staff review, prepare of Prior Year-End close out Budget adjustments.

BUDGET SUMMARY
GADSDEN COUNTY - FISCAL YEAR 2026-27

The proposed operating budget expenditures of the Gadsden County Board of County Commissioners are 3.45% more than last year's total operating expenditures

ESTIMATED REVENUES	General Fund	Special Revenue Fund	Debt Service Funds		Capital Projects Fund	Trust and Agency Funds	Total
Taxes Mileage Rate Per $1,000							
Ad Valorem 9.0000	22,244,527						22,244,527
CRA	(647,000)						(647,000)
Delinquent Ad Valorem	72,000						72,000
Sales and Use	150,836	10,070,108	645,836				10,866,780
Franchise Fees							
Utility Service							
Licenses and Permits	230,000	450,000					680,000
Intergovernmental Revenue	10,594,778	1,103,336	2,557,464				14,255,578
Charges for Services	85,839	3,548,309					3,634,148
Fines and Forfeiture		5,535					5,535
Miscellaneous Revenue	901,680	1,070,317				650,000	2,621,997
Other Financial Sources	1,658,724	249,817	172,264				2,080,805
TOTAL REVENUES	35,291,384	16,497,422	3,375,564	#	-	650,000	55,814,370
Less 5% Statutory Withholding	(592,173)	(635,449)	(81,648)				(1,309,270)
Operating Transfers In		18,008,513					18,008,513
Appropriated Fund Balance							-
TOTAL TRANSFERS, REVENUES AND FUND BALANCE	**34,699,210**	**33,870,486**	**3,293,916**	**#**	**-**	**650,000**	**72,513,612**
ESTIMATED EXPENSES							
General Government	11,145,817	3,810,969	260,395		-		15,217,181
Public Safety	701,438	18,785,357	274,027		-		19,760,822
Physcal Environment	563,480	173,725	31,167				768,372
Transportation		6,545,257	2,040,491				8,585,748
Economic Development	552,126	351,744					903,870
Human Services	2,443,646	2,259,782	687,836			650,000	6,041,264
Culture and Recreation	403,630	1,279,753					1,683,383
Court Related	880,560	663,899					1,544,459
Reserves							-
TOTAL EXPENDITURES	16,690,697	33,870,486	3,293,916		-	650,000	54,505,099
NON-EXPENDITURES							
Transfers Out	18,008,513		-		-	-	18,008,513
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	**34,699,210**	**33,870,486**	**3,293,916**		**-**	**650,000**	**72,513,612**

Revenues

Revenue Summary

FUND	DESCRIPTION	FY 2025/26 ADOPTED BUDGET REVENUES	FY2026/27 TENTATIVE REVENUES	FY2026/27 vs FY2025/26 VARIANCE	FY 2026/27 PERCENTAGE % CHANGE
001	GENERAL FUND	$ 34,044,838	$ 34,699,210	$654,372	1.9221%
005	COURT FACILITIES FUND	208,656	268,012	59,356	28.4468%
105	FIRE ASSESSMENT FUND	1,861,037	2,050,589	189,552	10.1853%
112	COUNTY TRANSPORTATION #1 FUND	5,841,891	6,356,819	514,928	8.8144%
113	LANDFILL & ARTHROPOD FUND	175,448	173,725	(1,723)	-0.9821%
114	JUDICIAL SERVICES FUND	305,934	395,887	89,953	29.4027%
115	FINE & FORFEITURE FUND	9,328,587	10,052,779	724,192	7.7631%
118	LIBRARY SERVICES FUND	1,294,038	1,270,753	(23,285)	-1.7994%
120	TOURIST DEVELOPMENT FUND	354,524	351,744	(2,780)	-0.7842%
125	BUILDING INSPECTION FUND	664,835	621,336	(43,499)	-6.5428%
128	PROPERTY APPRAISER FUND	1,451,303	1,493,924	42,621	2.9367%
135	SUPERVISOR OF ELECTIONS FUND	1,026,252	1,055,323	29,071	2.8327%
139	TAX COLLECTOR FUND	861,416	1,261,722	400,306	46.4707%
140	INDIGENT ORDINANCE SURTAX FUND	2,224,297	2,259,782	35,485	1.5953%
142	EMERGENCY MEDICAL SERVICES FUND	5,869,242	5,555,527	(313,715)	-5.3451%
148	BIG BEND TRANSIT	188,438	188,438	0	0.0000%
150	EMERGENCY MGNT PREPAREDNESS	119,126	119,126	0	0.0000%
168	E-911 SURCHARGES	386,152	386,000	(152)	-0.0394%
178	BOATING IMPROVEMENTS FUND	10,000	9,000	(1,000)	-10.0000%
203	DEBT SERVICE - HOSPITAL	687,836	687,836	0	0.0000%
208	DEBT SERVICE - USDA/AG	31,167	31,167	0	0.0000%
212	DEBT SERVICE - PUBLIC WORKS	1,613,256	1,613,256	0	0.0000%
213	DEBT SERVICE - EMS AMBULANCES	260,395	260,395	0	0.0000%
214	DEBT SERVICE - RADIO	274,027	274,027	0	0.0000%
215	DEBT SERVICE - RING	339,922	427,235	87,313	25.6862%
661	HOSPITAL ENDOWMENT FUND	670,000	650,000	(20,000)	-2.9851%
	Total	**$ 70,092,617**	**$ 72,513,612**	**$ 2,420,996**	3.45%

REVENUE BUDGET BY FUND

FUND - 001 - GENERAL FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 RECOMMENDED BUDGET	FY 25-26 vs. FY 24-25 VARIANCE
AD VALOREM TAXES						
001-3111000 AD VALOREM TAXES - GROSS	15,593,584	18,181,050	20,860,684	22,374,645	23,415,292	1,040,647
at 9.000 millage (roll-back)						-
LESS 5% F.S. # and adjustment	-	-	-	(1,111,395)	(1,111,395)	-
Net Ad Valorem	15,593,584	18,181,051	20,860,684	21,263,250	22,303,897	1,040,647
						-
LESS CITY OF QUINCY CRA #1	(440,203)	(583,729)	(680,410)	(585,000)	(585,000)	-
LESS CITY OF QUINCY CRA #2	(14,258)	(15,516)	(21,773)	(17,000)	(17,000)	-
LESS CITY OF MIDWAY CRA #1	(324,509)	(509,297)	-	-	-	-
LESS TOWN OF HAVANA CRA	(25,907)	(44,521)	(58,445)	(45,000)	(45,000)	-
TOTAL NET AD VALOREM TAXES	**14,788,707**	**17,027,988**	**20,100,056**	**20,616,250**	**21,656,897**	**1,040,647**
						-
001-3112000 DELINQUENT AD VALOREM TAXES	63,078	65,630	67,280	70,000	72,000	2,000
						-
TOTAL AD VALOREM TAXES	**14,851,785**	**17,093,618**	**20,167,336**	**20,686,250**	**21,728,897**	**1,042,647**
						-
001-3151001 COMMUNICATION SERVICES	145,509	144,631	153,189	147,027	150,836	3,809
						-
TOTAL COMMUNICATION SERVICES TAX	**145,509**	**144,631**	**153,189**	**147,027**	**150,836**	**3,809**
TOTAL TAXES	**$ 14,997,294**	**$ 17,238,249**	**$ 20,320,525**	**$ 20,833,277**	**$ 21,879,733**	**$ 1,046,456**
						-
001-3237001 WASTE MANAGEMENT	226,358	174,859	184,824	230,000	230,000	-
						-
TOTAL PERMITS,FEES & LICENSES	**$ 226,358**	**$ 174,859**	**$ 184,824**	**$ 230,000**	**$ 230,000**	**$ -**
						-
001-3316102 CAPITAL REGIONAL HOSPITAL	-					-
						-
001-3312033 OAA GRANT		225		295,000	295,000	-
						-
001-3347051 LATCF		50,000	(5,000)			
001-3347034 VOTING SYSTEM REIMBURSE GRANT	-					-
						-
001-3351200 STATE REV SHARING	1,301,116	1,221,446	1,229,613	1,141,684	1,157,755	16,071
						-
001-3351201 CIGARETTE TAX-STATE	11,816	11,093	9,544	10,000	10,000	-
						-
001-3351300 LICENSES-INSURANCE AGENT	23,242	25,806	18,246	24,000	24,000	-
						-
001-3351400 LICENSES-MOBILE HOMES	21,034	23,325	21,039	24,000	24,000	-
						-
001-3351500 LICENSES-ALCOHOLIC BVG	8,116	7,183	2,470	8,000	8,000	-
						-
001-3351601 RACING TAX (PARI-MUTUAL)	223,250	223,250	223,250	223,250	223,250	-
						-
001-3351800 TOTAL LOCAL GOV HALF-CENT SALE	159,122	1,899,140	1,904,133	2,031,252	1,923,175	(108,077)
						-
001-3351802 FISCALLY CONSTRAINED DISTRICT	515,845	361,989	313,055	356,260	313,055	(43,205)
						-
001-3351803 FISCALLY CONSTRAINED AMEND 1	2,288,950	2,578,722	3,589,608	3,411,850	3,549,649	137,799
						-
001-3351804 FISCALLY CONSTRAINED AMEND 4	16,580	736,950	-	18,201	18,926	725
						-
001-3351820 LOCAL GOV EMERGENCY SALES TAX	2,920,498	2,874,885	2,836,584	2,809,633	2,757,733	(51,900)
						-
001-3351821 SUPPLEMENT INMATE DISTRICT		22,881	45,762	68,643	68,643	-
						-
001-3354901 DIESEL & GAS SALE CREDIT	33,606	41,556	41,194	40,000	42,000	2,000
						-
001-3360001 GADSDEN CORRECTION PRI	100,000	100,000	100,000	100,000	100,000	-
						-
001-3360002 PAYMENT IN LIEU OF TAX	195	208	215	200	200	-
						-

REVENUE BUDGET BY FUND

FUND - 001 - GENERAL FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 RECOMMENDED BUDGET	FY 25-26 vs. FY 24-25 VARIANCE
001-3373002 SOIL & WATER CON. REIMB EXT 0061	68,036	82,330	82,379	70,000	79,392	9,392
TOTAL GENERAL GOVERNMENT	**$ 7,730,126**	**$ 10,260,989**	**$ 10,412,093**	**$ 10,631,973**	**$ 10,594,778**	**$ (49,952)**
						-
						-
001-3371007 SHUTTLE - CITY OF QUINCY	-	-	-	19,000	-	(19,000)
						-
TOTAL COUNTY OFFICERS FEES	**-**	**-**	**-**	**19,000**	**19,000**	**(19,000)**
						-
001-3415400 FEES-CLERK COUNTY	360	270	1,000	100	100	-
						-
TOTAL COUNTY OFFICERS FEES	**360**	**270**	**1,000**	**100**	**100**	**-**
						-
001-3419001 FEES ZONING	31,794	30,496	25,771	30,496	15,000	
						-
TOTAL OTHER GENERAL GOV CHARGES	**31,794**	**30,496**	**25,771**	**30,496**	**15,000**	
						-
001-3472001 FEES-PAT THOMAS PARK	22,659	19,278	16,170	19,278	19,278	
						-
TOTAL CULTURE/RECREATION FEES	**22,659**	**19,278**	**16,170**	**19,278**	**19,278**	**0**
TOTAL FEES	**54,813**	**50,044**	**42,941**	**68,874**	**53,378**	**(19,000)**
						-
001-3482301 CRIME PREVENTION TF $20	7,406	4,961	5,160	4,961	4,961	
						-
TOTAL CIRCUIT COURT CRIMINAL	**7,406**	**4,961**	**5,160**	**4,961**	**4,961**	**-**
						-
001-3483301 CRIME PREVENTION TF $50	1,380	2,819	4,538	2,500	2,500	-
						-
TOTAL COUNTY COURT CIVIL	**1,380**	**2,819**	**4,538**	**2,500**	**2,500**	**-**
						-
001-3485100 TRAFFIC CT - FILING FEES	67	54	152			
						-
001-3485301 COURT COST AO SAULS 1997	-	-	-	-	-	-
						-
001-3488800 PROBATION/SUPERVISOR FEE	42,772	28,082	26,722	45,000	25,000	(20,000)
						-
001-3488801 PROBATION/VOP FEE	-	-	-			
001-3488802 PROBATION/DIVERSION FEE	-	-	-			
001-3488803 PROBATION COMM SVC FEES	-	-	-			
001-3491006 RETURNED CHECK CHARGES	-	-	-			
						-
TOTAL COURT SERVICE REIMBURSEMENT	**51,625**	**35,916**	**36,572**	**52,461**	**32,461**	**(20,000)**
TOTAL CHARGES FOR SERVICES	**$ 106,438**	**$ 85,960**	**$ 79,513**	**$ 121,335**	**$ 85,839**	**$ (39,000)**
						-
001-3413001 FEES - BREATHALYZER	60	-	37	200	200	-
						-
001-3413002 FEES - VEHICLE IMPOUNDMENT	670	600	80	1,200	600	(600)
						-
001-3413003 FEES - VICTIM IMPACT PANEL	70	40	42	200	200	-
						-
001-3413004 FEES - BAD CHECK CLASS	-	-	-			-
						-
001-3413005 PROB FEES - THEFT CLASS	-	-	-			
						-
001-3413006 COMM SERVICE BUYOUT FEE	-	40	-	40	40	
						-
001-3413007 FEES - PUBLIC WORKS WK PROG	-	-	-			-
						-
001-3413008 FEES - PROBATION WORK PROG	30	10	20	50	50	-
						-
001-3413009 FEES - ANGER MGNT CLASS	50	118	128	100	100	-
						-
001-3413010 BUYOUT WORK DAYS	-	-	-	-	-	-
						-
001-3419002 MIDWAY PLANNING AND ZONING	-	-	-			
						-

REVENUE BUDGET BY FUND

FUND - 001 - GENERAL FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 RECOMMENDED BUDGET	FY 25-26 vs. FY 24-25 VARIANCE
001-3488803 PROBATION COMM SVC FEES	920	300	640			
						-
TOTAL GENERAL GOV'T (NON)	**1,800**	**1,108**	**947**	**1,790**	**1,190**	**(600)**
						-
001-3419010 CODE ENFORCEMENT FEE	6,000	-	-	6,000	-	(6,000)
						-
001-3419011 COPIES	-	-	-	-	-	-
						-
TOTAL OTHER GENERAL GOV CHARGES	**6,000**	**-**	**-**	**6,000**	**-**	**(6,000)**
						-
001-3464001 SERVICE CHARGE - ANIMAL CONTROL	3,378	1,015	-	4,000	10,000	6,000
						-
001-3464002 GREENSBORO ANIMAL		-		17,560	4,992	(12,568)
						-
001-3464003 GRETNA ANIMAL CONTROL		8,736	6,240	17,560	4,992	(12,568)
						-
001-3464004 CHATT ANIMAL CONTROL	4,576	-	8,736	4,992	4,992	-
						-
001-3464005 MIDWAY ANIMAL CONTROL	4,992	4,992	4,992	4,992	4,992	-
						-
001-3464006 ANIMAL ADOPTIONS			2,614			-
						-
001-3372002 CONTR - QUINCY ANIMAL CNTR	26,340	23	79,020	59,439	-	(59,439)
						-
001-3372003 CONTR- OTHER ANIMAL						-
TOTAL GRANTS FROM OTHER LOCAL UNIT	**39,286**	**14,766**	**101,602**	**108,543**	**29,968**	**(78,575)**
						-
001-3611000 INTEREST-ST BOARD	161,829	305,000	223,745	275,000	275,000	-
						-
001-3611001 INTEREST-TAX ROLL	-	-	-	-	-	-
						-
001-3611003 INTEREST EARNED-CD	32,074	68,574	40,676	55,000	55,000	-
						-
001-3611005 INTEREST-CAPITAL CITY BANK	102,598	290,526	282,790	300,000	225,000	(75,000)
						-
001-3611007 INTEREST-LEASE GASB 87	58,142		50,695	-	-	-
						-
001-3611008 INTEREST MONEY MARKET	9,422	765	1,333	1,200	500	(700)
						-
001-3611009 INTEREST TREASURY NOTE			12,143			-
						-
001-3613000 INCREASE/DECREASE FAIR VALUE	-	-	-	-	-	-
						-
TOTAL INTEREST EARNING	**364,065**	**664,865**	**611,382**	**631,200**	**555,500**	**(75,700)**
						-
001-3614001 GAIN/LOSS ON SALE	-	-	-	-	-	-
						-
001-3621001 RENT-LIVESTOCK PAVILION		-	-	-	-	-
						-
001-3621002 RENT-AGRICULTURAL OFFICE	24,338	86,221	80,056	80,052	40,000	(40,052)
						-
001-3621005 RENT-PRIMARY HEALTH CARE	-	-	-	-	-	-
						-
001-3621007 RENT-STEVEN'S SCHOOL	-	-	-	-	-	-
						-
001-3621008 RENT - EYE ASSOCIATES/HOS	12,000	12,120	12,520	12,000	12,480	480
						-
001-3621011 NEIGHBORHOOD MED	2,300	-	-	1,200	-	(1,200)
						-
001-3621012 RENT - CRMC	183,141	203,187	200,000	210,000	220,500	10,500
						-
001-3621013 LEASE - 680 MAPLE ST CHATT						-
						-
001-3621003 RENT-ANESTHESIA MACHINE	-					-
						-
001-3621014 RENT-EQUIPMENT 680 MAPLE ST						-
						-
001-3621015 RENT−EQUIP/NBHD MED CTR		-				-
						-
001-3621017 325 HOGAN LANE	1,050	2,100	2,100	2,100	2,100	-

REVENUE BUDGET BY FUND

FUND - 001 - GENERAL FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 RECOMMENDED BUDGET	FY 25-26 vs. FY 24-25 VARIANCE
						-
001-3621018 329 HOGAN LANE	1,050	2,100	2,100	2,100	2,100	-
						-
001-3621019 2426 PAT THOMAS PARKWAY	3,712	6,115	-	8,820		(8,820)
						-
001-3621020 2162 PAT THOMAS PARKWAY	9,693	-				-
						-
001-3621021 2070 PAT THOMAS PARKWAY	2,675	6,300	6,025	6,300	6,300	-
						-
001-3621022 2426A PAT THOMAS PARKWAY	200	-				-
						-
001-3621023 SUITE 102 & 103	4,200	8,400	8,400	8,400	8,400	-
001-3621030 LEASE REVENUE - GASB 87			(21,978)			
						-
TOTAL RENT AND ROYALITIES	**244,359**	**326,543**	**289,223**	**330,972**	**291,880**	**(39,092)**
						-
001-3641001 DISPOSITION OF FIXED ASSETS		-	55,533	5,000	5,000	-
						-
001-3641003 INSUR PROC. FIXED ASSETS	3,434	28,580	13,850			-
						-
TOTAL FIXED ASSETS	**3,434**	**28,580**	**69,383**	**5,000**	**5,000**	-
						-
001-3463002 INSURANCE ADJUSTMENTS		-				-
						-
001-3651001 TAX DEED SALE OF SURPLUS MATERIALS	1,972	-	2,259	2,000	2,000	-
						-
TOTAL SALE OF SURPLUS MATERIALS	**1,972**	**-**	**2,259**	**2,000**	**2,000**	-
						-
TOTAL SALE OF SURPLUS & FIXED ASSETS	**5,406**	**28,580**	**71,642**	**7,000**	**7,000**	**0**
						-
001-3641000 RETURN CHECK CHARGE			25			
001-3661001 CONTRIBUTION & DONATION		-				-
						-
001-3661009 DONATIONS		40				-
						-
001-3699001 MISCELLANEOUS REVENUES OTHER	13,180	8,598	17,755	50,000	15,000	(35,000)
						-
001-3660002 RENT AND ROYALTIES	-	-				-
						-
001-3699002 MISCELLANEOUS REVENUES SUPV ELE	11,715	7,173	8,674	12,000	12,000	-
						-
001-3699003 MISCELLANEOUS REV FUEL SYSTEM	235	-	-	300	300	-
						-
001-3699004 MISC REV .20 PER GALLON	10,852	9,938	11,951	10,000	10,000	-
						-
001-3699006 MISC CODE ENF FEE						-
						-
001-3699007 MISC REV ELDER AFFAIRS	225		6,600		10,000	10,000
						-
TOTAL OTHER MISCELLANEOUS REVENUES	**36,207**	**25,749**	**45,006**	**72,300**	**47,300**	**(25,000)**
TOTAL MISCELLANEOUS REVENUES	**$ 650,037**	**$ 1,045,737**	**$ 1,017,252**	**$ 1,041,472**	**$ 901,680**	**$ (139,792)**
TOTAL REVENUE LESS AD VALOREM TAXES	**$ 8,905,554**	**$ 11,583,420**	**$ 11,796,231**	**$ 12,141,113**	**$ 11,843,455**	**$ (297,658)**
						-
001-3700001 LESS 5% ESTIMATED		-	-	(607,056)	(592,173)	14,883
						-
TOTAL ADJUSTMENTS TO REVENUE	**$ -**	**$ -**	**$ -**	**$ (607,056)**	**$ (592,173)**	**$ 14,883**
						-
001-3811026 TRANSFER FROM DEBT SERVICES #207	4,046,449	-	-			-
						-
001-3811034 TRANSFER FROM			-	150,000		(150,000)
						-
TOTAL INTERFUND TRANSFERS	**4,046,449**	**-**	**-**	**150,000**	**-**	**(150,000)**
						-
001-3830001 OTHER FINANCING SOURCES		1,173,980	705,794			-
						-
001-3861001 TRANSFER FROM EMS						-

REVENUE BUDGET BY FUND

FUND - 001 - GENERAL FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 RECOMMENDED BUDGET	FY 25-26 vs. FY 24-25 VARIANCE
						-
001-3862001 TRANSFER FROM CLERK COURTS						-
						-
001-3864001 TRANSFER FROM SHERIFF						-
						-
001-3342000 TRANSFERS from JAG fund 109 (sheriff salary supplement)						-
						-
001-3811109 TRANSFER FROM FEMA FUND #199	-					-
						-
001-3866001 TRANSFER FROM PROP APP	1,111	160,625	146,537			-
						-
001-3661009 DONATIONS						-
						-
001-3867001 TRANSFER FROM TAX COLL	61,878	127,186	29,678		661,722	661,722
						-
001-3315008 FEMA funding for Pat Thomas Park						-
						-
001-3868001 TRANSFER FROM Supr. Of Elections	2,980	18,139	10,296			-
001-3869001 TRANSFER FROM GRANT						
TOTAL INTRA-GOV TRAN CONST. OFF	**65,969**	**1,479,930**	**892,304**	**-**	**661,722**	**661,722**
						-
001-3899001 BALANCE FORWARD CASH		-	-	1,527,504	906,473	906,473
TOTAL OTHER NONOPERATING SOURCE	**-**	**-**	**-**	**1,527,504**	**906,473**	**906,473**
TOTAL NONOPERATING SOURCES	**-**	**-**	**-**	**1,527,504**	**906,473**	**906,473**
TOTAL OTHER SOURCES	**$ 4,112,418**	**$ 1,479,930**	**$ 892,304**	**$ 1,677,504**	**$ 1,568,195**	**$ 1,418,195**
TOTAL GENERAL FUND (INCLUDE AD VALOREM)	**$ 27,869,759**	**$ 30,301,599**	**$ 33,009,061**	**$ 34,044,838**	**$ 34,699,210**	**$ 2,165,614**

REVENUE BUDGET BY FUND

FUND - 005 - COURT FACILITIES FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 vs. FY25-26 VARIANCE
005-3489301 CIRCUIT FACILITIES $30 FEE	131,735	97,045	105,119	175,000	110,000	(65,000)
TOTAL RESTRICTED CIRCUIT BRD REVENUES	**131,735**	**97,045**	**105,119**	**175,000**	**110,000**	**(65,000)**
TOTAL COURT-RELATED REVENUES	**131,735**	**97,045**	**105,119**	**175,000**	**110,000**	**(65,000)**
TOTAL CHARGES FOR SERVICES	**$ 131,735**	**$ 97,045**	**$ 105,119**	**$ 175,000**	**$ 110,000**	**$ (65,000)**
005-3611005 INTEREST-CAPITAL CITY BANK	498	-	644	1,000	1,000	-
TOTAL INTEREST EARNING	**498**	**-**	**644**	**1,000**	**1,000**	**-**
TOTAL MISCELLANEOUS REVENUES	**$ 498**	**$ -**	**$ 644**	**$ 1,000**	**$ 1,000**	**$ -**
005-3700001 LESS 5% ESTIMATED		0	0	(8,750)	(5,500)	3,250
TOTAL ADJUSTMENTS TO REVENUE	**$ -**	**$ -**	**$ -**	**$ (8,750)**	**$ (5,500)**	**$ 3,250**
005-3811033 TRANSFER FROM CAPITAL PROJECTS						-
005-3811000 TRANSFER FROM GENERAL FUND		190,000	162,976	41,406	162,512	121,106
TOTAL INTERFUND TRANSFERS	**-**	190,000	**162,976**	**41,406**	**162,512**	**121,106**
005-3899001 BALANCE FORWARD CASH FORWARD						-
TOTAL OTHER NONOPERATING SOURCE	**-**	-				**-**
TOTAL NONOPERATING SOURCES	**-**	-				**-**
TOTAL OTHER SOURCES	**$ -**	**$ 190,000**	**$ 162,976**	**$ 41,406**	**$ 162,512**	**$ 121,106**
TOTAL COURT FACILITIES FUND	**$ 132,233**	**$ 287,045**	**$ 268,739**	**$ 208,656**	**$ 268,012**	**$ 59,356**

REVENUE BUDGET BY FUND

FUND - 105 - FIRE ASSESSMENT FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 vs. FY 25-26 VARIANCE
105-3126001 SMALL COUNTY SURTAX	$ 1,862,167	$ 1,852,770	$ 1,975,467	$ 1,841,233	$ 1,967,427	$ 126,194
105-3641001 DISPOSITION OF FIXED AST						-
FEMA FUNDS FOR CONCORD						-
HUD FUNDS FOR HAVANA						-
105-3811040 TRANSFER FROM FUND 001	-	-				-
105-3641003 INSUR PROC. FIXED ASSETS	-	4,541				
105-3811100 TRANSFER FROM GENERAL FUND						-
105-3811040 TRANSFER FROM FEMA						-
105-3811026 TRANSFER FROM DEBT SERVICE						-
TOTAL INTERFUND TRANSFERS	**1,862,167**	**1,857,311**	**1,975,467**	**1,841,233**	**1,967,427**	**126,194**
105-3830001 OTHER FINANCING SOURCES						-
105-3899001 BALANCE FORWARD CASH FORWARD	-			19,804	83,162	63,358
TOTAL OTHER NONOPERATING SOURCE	**-**	**-**	**-**	**19,804**	**83,162**	**63,358**
TOTAL NONOPERATING SOURCES	**-**	**-**	**-**	**19,804**	**83,162**	**63,358**
TOTAL OTHER SOURCES	**$ 1,862,167**	**$ 1,857,311**	**$ 1,975,467**	**$ 1,841,233**	**$ 2,050,589**	**$ 189,552**
TOTAL FIRE ASSESSMENT	**$ 1,862,167**	**$ 1,857,311**	**$ 1,975,467**	**$ 1,861,037**	**$ 2,050,589**	**$ 189,552**

REVENUE BUDGET BY FUND

FUND - 112 - COUNTY TRANSPORTATION #1 FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 vs. FY25-26 VARIANCE
112-3123000 9TH CENT FUEL TAX - Diesel	64,542	64,334	69,992	220,875	67,350	(153,525)
112-3123001 TIER II & TIER III DIESEL	836,927	763,025	726,341	1,073,243	850,742	(222,501)
112-3124101 FIRST LOCAL OPT TAX 6 CT	1,375,784	1,208,565	1,336,975	1,978,179	1,550,054	(428,125)
112-3126001 SMALL COUNTY SURTAX	1,862,167	1,852,770	1,975,467	1,841,233	2,151,141	309,908
TOTAL LOCAL OPT,USE & FUEL TAX	**4,139,419**	**3,888,694**	**4,108,774**	**5,113,530**	**4,619,287**	**(494,243)**
TOTAL TAXES	**$ 4,139,419**	**$ 3,888,694**	**$ 4,108,774**	**$ 5,113,530**	**$ 4,619,287**	**$ (494,243)**
112-3354900 MOTOR FUEL USE TAX	-	-	-	1,000	1,000	-
112-3315008 FEMA-FEDRAL DISASTR FUND	-					-
112-3354902 COUNTY GAS TAX 1CT(moved to 212)						-
112-3354904 COUNTY GAS - SFRF	38,143					-
TOTAL TRANSPORTATION	38,143	-	-	1,000	1,000	-
TOTAL STATE SHARED REVENUES	**38,143**	**-**	**-**	**1,000**	**1,000**	**-**
TOTAL INTERGOVERNMENT REVENUE	**$ 38,143**	**$ -**	**$ -**	**$ 1,000**	**$ 1,000**	**$ -**
TOTAL TRANSPORTATION TAX REVENUE	**$ 4,177,562**	**$ 3,888,694**	**$ 4,108,774**	**$ 5,114,530**	**$ 4,620,287**	**$ (494,243)**
112-3413007 FEES- PW WORK PROGRAM	30	10	20	30	20	(10)
112-3491004 FEES-ROAD DEPARTMENT-QUINCY	9,941	8,640	65,678	10,000	10,000	-
112-3491005 FEES-ROAD MAINTENANCE-MIDWAY		5,410	7,824		5,000	5,000
112-3491012 FEES-ROAD MAINTENANCE-GRETNA		-	67		2,500	2,500
112-3491013 FEES- FLEET OPERATIONS	127,697	114,962	123,168	90,000	90,000	-
112-3463002 INSURANCE ADJUSTMENT	-					-
112-3491014 FEES-ROAD MAINTENANCE-SCHOOL BD	-					-
112-3491015 FEES-ROAD MAINT - CHATT	-					-
112-3491016 FEES-ROAD MAINT. GREENSBORO	-					-
112-3491017- FEES-ROAD MAINT QUINCY		-	8,746	600	5,000	4,400
112-3491018-TRAFFIC SIGNAL	13,817	14,178	15,656	15,000	15,000	-
TOTAL OTHER CHARGES FOR SERVICE	**151,485**	**143,200**	**221,159**	**115,630**	**127,520**	**11,890**
TOTAL CHARGES FOR SERVICES	**$ 151,485**	**$ 143,200**	**$ 221,159**	**$ 115,630**	**$ 127,520**	**$ 11,890**
112-3611000 INTEREST-ST BOARD OF ADM	92,069	109,868	49,008	110,000	50,000	(60,000)
112-3611005 INTEREST-CAPTIAL CITY BANK	21,155	31,083	14,519	25,000	15,000	(10,000)
TOTAL INTEREST EARNING	**113,224**	**140,951**	**63,527**	**135,000**	**65,000**	**(70,000)**
112-3614001 GAIN/LOSS ON SALE						-
112-3641003 INSURANCE PROCEEDS	10,658		35,563	4,813	5,000	187
112-3641001 DISPOSITION OF FIXED ASSETS		52,706	32,490	32,490	10,000	(22,490)
112-3651002 SALE OF SURPLUS & SCRAP	1,673	2,645	2,351	2,000	2,500	500
TOTAL DISPOSITION FIXED ASSETS	**12,331**	**55,351**	**70,403**	**39,303**	**17,500**	**(21,803)**
112-3661014 FMIT SAFETY GRANT	-					-
TOTAL CONTRIBUTION/DONATION PRIVATE SR	**-**	-	-			-
112-3699001 MISCELLANEOUS REVENUES OTHER		-	4,980	8,688	1,000	(7,688)
112-3699003 MISCELLANEOUS REVENUE FUEL SYSTEM	-					-
TOTAL OTHER MISCELLANEOUS REVENUES	**-**	**-**	**4,980**	**8,688**	**1,000**	**(7,688)**
TOTAL MISCELLANEOUS REVENUES	**$ 125,555**	**$ 196,302**	**$ 138,910**	**$ 182,991**	**$ 83,500**	**$ (99,491)**
	4,454,602	**4,228,196**	**4,468,844**	**5,413,151**	**4,831,307**	**(581,844)**
112-3700001 LESS 5% ESTIMATED		-	-	(217,118)	(220,565)	**(3,447)**
TOTAL ADJUSTMENTS TO REVENUE	**$ -**	**$ -**	**$ -**	**$ (217,118)**	**$ (220,565)**	**$ (3,447)**
112-3811000 TRANSFER FROM GENERAL					779,990	779,990
112-3811019 TRANSFER FROM GRA						-
112-3811026 TRANSFER FROM DEBT SERV 212	812,098	886,197	886,197	304,088	886,197	582,109
112-3811040 TRANSFER FROM FUND (130) 001	-					-
TRANSFER FROM GENERAL FUND - Capital project	-					-
TOTAL INTERFUND TRANSFERS	**812,098**	**886,197**	**886,197**	**304,088**	**1,666,187**	**1,362,099**
112-3830001 OTHER FINANCING SOURCES		169,369	197,617			-
112-3882001 COMP LOSS OF GENERAL	-					-
TOTAL PROCEEDS OF GENERAL CAP ASSET	**$ -**	**$ 169,369**	**$ 197,617**	**$ -**	**$ -**	**$ -**
112-3899001 BALANCE FORWARD CASH		-	-	341,770	79,890	(261,880)
TOTAL OTHER NONOPERATING SOURCE	**-**	**-**	**-**			**(261,880)**
TOTAL NONOPERATING SOURCES	**-**	**-**	**-**	**341,770**	**79,890**	**(261,880)**
TOTAL OTHER SOURCES	**$ 812,098**	**$ 1,055,566**	**$ 1,083,814**	**$ 645,858**	**$ 1,746,077**	**$ 1,100,219**
TOTAL COUNTY TRANSPORTATION #1	**$ 5,266,700**	**$ 5,283,762**	**$ 5,552,658**	**$ 5,841,891**	**$ 6,356,819**	**$ 514,928**

REVENUE BUDGET BY FUND

FUND - 113 - LANDFILL & ARTHROPOD FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 vs. FY25-26 VARIANCE
113-3346201 MOSQUITO CONTROL	4,902	37,749	16,870	65,000	70,000	5,000
TOTAL HUMAN SERVICES	**4,902**	**37,749**	**16,870**	**65,000**	**70,000**	**5,000**
TOTAL STATE GRANTS	**4,902**	**37,749**	**16,870**	**65,000**	**70,000**	**5,000**
TOTAL INTERGOVERNMENT REVENUE	**$ 4,902**	**$ 37,749**	**$ 16,870**	**$ 65,000**	**$ 70,000**	**$ 5,000**
TOTAL PHYSICAL ENVIRONMENT						**-**
TOTAL CHARGES FOR SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
113-3611000 INTEREST-ST BOARD OF ADM	2,690	3,262	1,200	4,000	2,500	(1,500)
113-3611003 INTEREST EARNED-CAPITAL BANK	-					-
TOTAL INTEREST EARNING	**2,690**	**3,262**	**1,200**	**4,000**	**2,500**	**(1,500)**
113-3614001 GAIN/LOSS ON SALE						-
113-3699001 MISCELLANEOUS REVENUES OTHER						-
113-3641001 DISPOSITION OF FIXED AST						-
TOTAL OTHER MISCELLANEOUS REVENUES	**-**	**-**	**-**	**-**		**-**
TOTAL MISCELLANEOUS REVENUES	**$ 2,690**	**$ 3,261**	**$ 1,200**	**$ 4,000**	**$ 2,500**	**$ (1,500)**
113-3700001 LESS 5% ESTIMATED						-
TOTAL ADJUSTMENTS TO REVENUE	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**
113-3811000 TRANSFER FROM GENERAL FUND	50,441			106,448	101,225	(5,223)
113-3811090 TRANSFER FROM 147						-
TOTAL INTERFUND TRANSFERS	**50,441**	**-**	**-**	**106,448**	**101,225**	**(5,223)**
113-3899001 BALANCE FORWARD CASH	-	-	-	-	-	-
TOTAL OTHER NONOPERATING SOURCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL OTHER SOURCES	**$ 50,441**	**$ -**	**$ -**	**$ 106,448**	**$ 101,225**	**$ (5,223)**
TOTAL LANDFILL & ARTHROPOD	**$ 58,033**	**$ 41,010**	**$ 18,070**	**$ 175,448**	**$ 173,725**	**$ (1,723)**

REVENUE BUDGET BY FUND

FUND - 114 - JUDICIAL SERVICES FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 vs. FY25-26 VARIANCE
114-3411601 RECORDING $2.00 OF $4.00	47,554	43,916	43,916	56,845	50,000	(6,845)
TOTAL RECORDING FEES	**47,554**	**43,916**	**43,916**	**56,845**	**50,000**	**(6,845)**
TOTAL GENERAL GOV'T (NON-COURT)	**$ 47,554**	**$ 43,916**	**$ 43,916**	**$ 56,845**	**$ 50,000**	**$ (6,845)**
114-3488202 JUV ALT SANC LIBERTY CO						-
114-3488203 JUV ALT SANC FRANKLIN CO						-
114-3488205 JUV ALT SANC WAKULLA CO						-
114-3488206 JUV ALT SANC JEFFERSON CO						-
114-3488501 STATE ATTY WITNESS FEES						-
114-3488502 PUBLIC DEF WITNESS FEES						-
114-3488503 DEPENDENCY WITNESS FEES						-
TOTAL COURT SERVICE REIMBURSEMENT	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**
						-
114-3489210 ORDINANCE 25% COURT ADMIN	6,203	4,632	**4,632**	**6,250**	**6,000**	(250)
114-3489220 ORDINANCE 25% LEGAL AID	6,565	4,632	**4,632**	**6,000**	**6,000**	-
114-3489230 ORDINANCE 25% LAW LIBRARY	6,077	4,632	**4,632**	**5,250**	**6,000**	750
114-3489240 ORDINANCE 25% JUVENILE	6,076	4,632	**4,632**	**5,250**	**6,000**	750
TOTAL COURT COSTS	**$ 24,921**	**$ 18,528**	**$ 18,528**	**$ 22,750**	**$ 24,000**	**$ 1,250**
TOTAL COURT-RELATED REVENUES	**$ 24,921**	**$ 18,528**	**$ 18,528**	**$ 22,750**	**$ 24,000**	**$ 1,250**
TOTAL CHARGES FOR SERVICES	**$ 24,921**	**$ 18,528**	**$ 18,528**	**$ 22,750**	**$ 24,000**	**$ 1,250**
Total Revenue	**72,475**	**62,444**	**62,444**	**79,595**	**74,000**	**(5,595)**
114-3699001 MISC REV OTHER	-					-
TOTAL MISCELLANEOUS REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
						-
114-3700001 LESS 5% ESTIMATED			(3,122)	(3,980)	(3,700)	280
TOTAL ADJUSTMENTS TO REVENUE	**$ -**	**$ -**	**$ (3,122)**	**$ (3,980)**	**$ (3,700)**	**$ 280**
						-
114-3811000 TRANSFER FROM GENERAL FUND	169,580	198,181	237,437	230,319	205,587	(24,732)
TOTAL INTERFUND TRANSFERS	**169,580**	**198,181**	**237,437**	**230,319**	**205,587**	(24,732)
						-
114-3899001 BALANCE FORWARD CASH					120,000	120,000
TOTAL OTHER NONOPERATING SOURCE	**-**	**-**	**-**		**120,000**	120,000
						-
TOTAL OTHER SOURCES	**$ 169,580**	**$ 198,181**	**$ 237,437**	**$ 230,319**	**$ 325,587**	**$ 95,268**
TOTAL JUDICIAL SERVICES FUND	**$ 242,055**	**$ 260,625**	**$ 296,759**	**$ 305,934**	**$ 395,887**	**$ 89,953**

REVENUE BUDGET BY FUND

FUND - 115 - FINE & FORFEITURE FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 vs. FY 25-26 VARIANCE
115-3346901 CSE 66.65% REIMBURSEMENT	5,056	4,640	6,923	4,500	4,500	-
TOTAL HUMAN SERVICES	**5,056**	**4,640**	**6,923**	**4,500**	**4,500**	**-**
						-
TOTAL STATE GRANTS	**$ 5,056**	**$ 4,640**	**$ 6,923**	**$ 4,500**	**$ 4,500**	**$ -**
115-3372001 SCHOOL RESOURCE OFFICER	193,196	161,673	196,448		184,151	184,151
TOTAL PUBLIC SAFETY	**$ 193,196**	**$ 161,673**	**$ 196,448**	**$ -**	**$ 184,151**	**$ 184,151**
TOTAL GRANTS FROM OTHER LOCAL UNIT	**193,196**	**161,673**	**196,448**	**-**	**184,151**	184,151
TOTAL INTERGOVERNMENT REVENUE	**$ 198,252**	**$ 166,313**	**$ 203,371**	**$ 4,500**	**$ 188,651**	**$ 184,151**
115-3415201 FEES-SHERIFF	30,545	24,696	30,955	2,535	2,535	-
115-3415205 FEES-SHERIFF/WORK RELEASE		1,005	1,605		500	500
TOTAL COUNTY OFFICERS FEES	**30,545**	**25,701**	**32,560**	**2,535**	**3,035**	**500**
TOTAL GENERAL GOV'T (NON-COURT)	**$ 30,545**	**$ 25,701**	**$ 32,560**	**$ 2,535**	**$ 3,035**	**$ 500**
115-3421002 FEES-SHERIFF/GREENSBORO						-
TOTAL PUBLIC SAFETY	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
115-3489320 $115 FAMILY PROTECTION	2,484	2,720	2,264	2,720	2,720	-
TOTAL RESTRICTED CIRCUIT BOARD REVENUES	**$ 2,484**	**$ 2,720**	**$ 2,264**	**$ 2,720**	**$ 2,720**	**$ -**
TOTAL COURT-RELATED REVENUES	**2,484**	**2,720**	**2,264**	**2,720**	**2,720**	-
TOTAL CHARGES FOR SERVICES	**$ 2,484**	**$ 2,720**	**$ 2,264**	**$ 2,720**	**$ 2,720**	**$ -**
115-3511003 LAW ENFORCEMENT CONFISCATION		-	-			-
115-3511008 COURT FINES - LEE FUNDS	5,826	3,069	2,989		2,500	2,500
TOTAL FINES & FORFEITURES	**$ 5,826**	**$ 3,069**	**$ 2,989**	**$ -**	**$ 2,500**	**$ 2,500**
115-3611005 INTEREST-CAPITAL CITY BN						-
115-3621009 RENT - RADIO TOWER	3,600	3,600	3,600	3,600	3,600	-
115-3699001 MIS REV OTHER	-	75				-
115-3699005 MISCELLANEOUS REVENUES INSUR PR	-					-
TOTAL OTHER MISCELLANEOUS REVENUES	**$ 3,600**	**$ 3,675**	**$ 3,600**	**$ 3,600**	**$ 3,600**	**$ -**
TOTAL OPERATING REVENUE (FOR 5% CALCULATION)	**$ 240,707**	**$ 201,478**	**$ 244,784**	**$ 13,540**	**$ 200,506**	**$ 187,151**
115-3700001 LESS 5% ESTIMATED	-	-	-	(13,355)	(818)	12,537
TOTAL ADJUSTMENTS TO REVENUE	**$ -**	**$ -**	**$ -**	**$ (13,355)**	**$ (818)**	**$ 12,537**
115-3811000 TRANSFER FROM GENERAL	8,148,913	8,609,467	8,673,467	9,328,587	9,853,091	524,504
115-3811005 TRANS FROM GEN-CSE-FEES						-
115-3811000 Transfer from 109 JAG						-
115-3864001 TRANSFER FROM SHERIFF		6,314				-
TOTAL INTERFUND TRANSFERS	**$ 8,148,913**	**$ 8,615,781**	**$ 8,673,467**	**$ 9,328,587**	**$ 9,853,091**	**$ 524,504**
115-3899001 BALANCE FWD CASH FORWARD		-				
TOTAL OTHER SOURCES	**$ 8,148,913**	**$ 8,615,781**	**$ 8,673,467**	**$ 9,328,587**	**$ 9,853,091**	**$ 524,504**
TOTAL FINE & FORFEITURE	**$ 8,389,619**	**$ 8,817,259**	**$ 8,918,251**	**$ 9,328,772**	**$ 10,052,779**	**$ 724,192**

REVENUE BUDGET BY FUND

FUND - 118 - LIBRARY SERVICES FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 vs. FY 25-26 VARIANCE
118-3317009 COMMUNICATION AID		805				-
118-3347001 AID TO LIBRARIES	356,569	285,231	300,528	300,528	337,879	37,351
TOTAL CULTURE/RECREATION	**356,569**	**286,036**	**300,528**	**300,528**	**337,879**	**37,351**
TOTAL STATE GRANTS	**356,569**	**286,036**	**300,528**	**300,528**	**337,879**	**37,351**
TOTAL INTERGOVERNMENT REVENUE	**$ 356,569**	**$ 286,036**	**$ 300,528**	**$ 300,528**	**$ 337,879**	**$ 37,351**
118-3377010 LIBRARY-TOWN OF QUINCY						-
118-3377020 LIBRARY-TOWN OF HAVANA						-
118-3377030 LIBRARY-TOWN OF CHATT						-
TOTAL CULTURE/RECREATION	**-**	**-**	-	-		-
						-
TOTAL GRANTS FROM OTHER LOCAL UNIT	**-**	**-**	-	-		-
						-
TOTAL INTERGOVERNMENT REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
118-3471001 FEES-PHOTO COPIES	8,319	9,256	10,770	8,000	8,000	-
118-3471002 FEES-LATE VIDEO	171	168	110	200	200	-
118-3471003 FEES-MEMBERSHIP	227	291	234	300	300	-
118-3471004 FEES-LATE BOOKS	1,862	2,050	1,947	2,000	2,000	-
TOTAL CULTURE/RECREATION	**10,579**	**11,764**	**13,062**	**10,500**	**10,500**	-
TOTAL CHARGES FOR SERVICES	**10,579**	**11,764**	**$ 13,062**	**$ 10,500**	**$ 10,500**	**-**
118-3641003 INSURANCE PROCEEDS						-
118-3661001 CONTRIBUTION & DONATION	5	50	10		10	10
118-3661002 FRIENDS OF THE LIBRARY-books						-
FRIENDS DONATION FOR STAFF TRAINING						-
FRIENDS DONATION FOR PROGRAM SUPPLIES						-
SCHOLARSHIP REIMB. - TRAVEL						-
TOTAL CONTRIBUTION/DONATION PRIVATE SR	**5**	**50**	10	-	10	10
118-3651002 SALES OF FIXED ASSETS						-
118-3611005 INTEREST - CAPITAL CITY	8,689	10,583	-	13,000	100	(12,900)
118-3699001 MISCELLANEOUS REVENUE OTHER		179	151	120	120	-
TOTAL OTHER MISCELLANEOUS REVENUES	**8,689**	**10,762**	**151**	**13,120**	**220**	**(12,900)**
TOTAL MISCELLANEOUS REVENUES	**$ 8,694**	**$ 10,812**	**$ 161**	**$ 13,120**	**$ 230**	**$ (12,890)**
118-3700001 LESS 5% ESTIMATED	-	-	-	(16,141)	(17,430)	(1,289)
TOTAL ADJUSTMENTS TO REVENUE	**$ -**	**$ -**	**$ -**	**$ (16,141)**	**$ (17,430)**	**$ (1,289)**
118-3811000 TRANSFER FROM GENERAL FUND	727,961	635,952	903,942	712,354	939,574	227,220
TOTAL INTERFUND TRANSFERS	**727,961**	**635,952**	**903,942**	**712,354**	**939,574**	**227,220**
118-3830001 OTHER FINANCING SOURCES		40,155				-
118-3899001 BALANCE FORWARD CASH			-	273,677		(273,677)
TOTAL OTHER NONOPERATING SOURCE	**-**	**40,155**	**-**	**273,677**	**-**	**(273,677)**
TOTAL NONOPERATING SOURCES	**-**	**40,155**	**-**	**273,677**	**-**	**(273,677)**
TOTAL OTHER SOURCES	**$ 727,961**	**$ 676,107**	**$ 903,942**	**$ 986,031**	**$ 939,574**	**$ (46,457)**
TOTAL LIBRARY SERVICES LOCAL	**$ 1,103,804**	**$ 984,719**	**$ 1,217,693**	**$ 1,294,038**	**$ 1,270,753**	**$ (23,285)**

REVENUE BUDGET BY FUND

FUND - 120 - TOURIST DEVELOPMENT FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 vs. FY 25-26 VARIANCE
120-3121001 TOURIST DEVELOPMENT	191,883	205,054	227,457	217,142	227,457	10,315
TOTAL LOCAL OPT,USE & FUEL TAX	**191,883**	**205,054**	**227,457**	**217,142**	**227,457**	**10,315**
TOTAL TAXES	**$ 191,883**	**$ 205,054**	**$ 227,457**	**$ 217,142**	**$ 227,457**	**$ 10,315**
120-3345020 VISIT FLORIDA GRANT	-					-
120-3611005 INTEREST-CAPITAL	13,413	37,626	30,555	35,000	30,000	(5,000)
TOTAL INTEREST EARNING	**13,413**	**37,626**	**30,555**	**35,000**	**30,000**	**(5,000)**
TOTAL MISCELLANEOUS REVENUES	**$ 13,413**	**$ 37,626**	**$ 30,555**	**$ 35,000**	**$ 30,000**	**$ (5,000)**
	$ 205,296	**$ 242,680**	**$ 258,012**	**$ 252,142**	**$ 257,457**	**$ 5,315**
120-3700001 LESS 5% ESTIMATED						-
TOTAL ADJUSTMENTS TO REVENUE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
120-3811000 Transfer from General Fund						
120-3899001 BALANCE FORWARD CASH		-	-	102,382	94,287	(8,095)
TOTAL OTHER NONOPERATING SOURCE	**-**	**-**	**$ -**		**$ 94,287**	**(8,095)**
TOTAL NONOPERATING SOURCES	**$ -**	**$ -**	**$ -**	**$ 102,382**	**$ 94,287**	**$ (8,095)**
TOTAL TOURIST DEVELOPMENT	**$ 205,296**	**$ 242,680**	**$ 258,012**	**$ 354,524**	**$ 351,744**	**$ (2,780)**

REVENUE BUDGET BY FUND

FUND - 125 - BUILDING INSPECTION FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 vs. FY 25-26 VARIANCE
125-3161001 PROFESSIONAL & OC	432	216	-	600	300	(300)
TOTAL LOCAL BUSINESS TAX	**432**	**216**	**-**	**600**	**300**	(300)
TOTAL TAXES	**$ 432**	**$ 216**	**$ -**	**$ 600**	**$ 300**	**$ (300)**
125-3221000 BUILDING PERMITS	470,198	361,445	400,085	500,000	450,000	(50,000)
125-3221001 BUILDING PERMITS (RADON)	-					-
TOTAL PERMITS,FEES & LICENSES	**$ 470,198**	**$ 361,445**	**$ 400,085**	**$ 500,000**	**$ 450,000**	**$ (50,000)**
125-3419004 FEES-BUILDING INSPECTION (Q)	72,800	45,700	40,350	60,000	60,000	-
125-3419005 FEES-BUILDING INSPECTION (GR)						-
125-3419006 FEES-BUILDING INSPECTION (MID)		-	-	6,000		(6,000)
125-3419011 FEES-COPIES		-				-
TOTAL GENERAL GOV'T (NON-COURT)	**72,800**	**45,700**	**40,350**	**66,000**	**60,000**	**(6,000)**
TOTAL OTHER GENERAL GOV CHARGES	**$ 72,800**	**$ 45,700**	**$ 40,350**	**$ 66,000**	**$ 60,000**	**$ (6,000)**
125-3699001 MISC REV OTHER		-				-
125-3491006 RETURNED CHECK CHARGE						-
TOTAL MISC REV OTHER	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SUBTOTAL OF REV ABOVE FOR 5% CALC	**543,430**	**407,361**	**440,435**	**566,600**	**510,300**	**(56,300)**
125-3700001 LESS 5% ESTIMATED	-		-	(28,330)	(25,515)	2,815
125-3811000 TRANSFER FROM GENERAL FUND	146,535					-
TOTAL INTERFUND TRANSFERS	**$ 146,535**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
125-3899001 BALANCE FORWARD CASH		-	-	126,565	136,551	9,986
TOTAL OTHER NONOPERATING SOURCE	**-**	**-**	**-**	**126,565**	**136,551**	**9,986**
TOTAL NONOPERATING SOURCES	**-**	**-**	**-**	**126,565**	**136,551**	**9,986**
125-3830001 OTHER FINANCING SOURCES						-
TOTAL OTHER SOURCES	**$ 146,535**	**$ -**	**$ -**	**$ 126,565**	**$ 136,551**	**$ 9,986**
TOTAL BUILDING INSPECTION FUND	**$ 689,965**	**$ 407,361**	**$ 440,435**	**$ 693,165**	**$ 621,336**	**$ (46,314)**

REVENUE BUDGET BY FUND

FUND - 128 - PROPERTY APPRAISER FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 vs. FY 25-26 VARIANCE
128-3415102 R P TAGS	198	33	25	25	25	-
128-3415105 PA FEES	2,789					-
128-3699001 MISC REV OTHER	1,625	5,175	5,000	5,000	5,500	500
TOTAL FEES AND MISC	**$ 4,612**	**$ 5,208**	**$ 5,025**	**$ 5,025**	**$ 5,525**	**$ 500**
128-3811000 TRANSFER FROM GENERAL FUND	1,273,807	1,320,791	1,390,514	1,446,278	1,488,399	42,121
TOTAL INTERFUND TRANSFERS	**$ 1,273,807**	**$ 1,320,791**	**$ 1,390,514**	**$ 1,446,278**	**$ 1,488,399**	**$ 42,121**
128-3830001 OTHER FINANCING SOURCES		68,625				
TOTAL OTHER SOURCES	**$ 1,273,807**	**$ 1,389,416**	**$ 1,390,514**	**$ 1,446,278**	**$ 1,488,399**	**$ 42,121**
TOTAL PROPERTY APPRAISER FUND	**$ 1,278,419**	**$ 1,394,624**	**$ 1,395,539**	**$ 1,451,303**	**$ 1,493,924**	**$ 42,621**

REVENUE BUDGET BY FUND

FUND - 135 - SUPERVISOR OF ELECTIONS FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 vs. FY 25-26 VARIANCE
135-3811000 TRANSFER FROM GENERAL	907,833	1,194,485	1,026,252	1,026,252	1,055,323	29,071
TOTAL INTERFUND TRANSFERS	**907,833**	**1,194,485**	**1,026,252**	**1,026,252**	**1,055,323**	**29,071**
TOTAL OTHER SOURCES	**907,833**	**1,194,485**	**1,026,252**	**1,026,252**	**1,055,323**	**29,071**
TOTAL GENERAL GOVERNMENT SVCS	**$ 907,833**	**$ 1,194,485**	**$ 1,026,252**	**$ 1,026,252**	**$ 1,055,323**	**$ 29,071**
TOTAL SUPERVISOR OF ELECTIONS	**$ 907,833**	**$ 1,194,485**	**$ 1,026,252**	**$ 1,026,252**	**$ 1,055,323**	**$ 29,071**

REVENUE BUDGET BY FUND

FUND - 139 - TAX COLLECTOR

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 vs. FY 25-26 VARIANCE
139-3811000 TRANSFER FROM GENERAL	-	-	319,858	249,867	600,000	350,133
139-3867001 TRANSFER FROM TAX COLLECTOR			439,973	611,549	661,722	50,173
TOTAL INTERFUND TRANSFERS	**-**	**-**	**759,831**	**861,416**	**1,261,722**	**400,306**
TOTAL OTHER SOURCES	**-**	**-**	**759,831**	**861,416**	**1,261,722**	**400,306**
139-3899001 BALANCE FORWARD CASH						-
TOTAL GENERAL GOVERNMENT SVCS	**$ -**	**$ -**	**$ 759,831**	**$ 861,416**	**$ 1,261,722**	**$ 400,306**
TOTAL SUPERVISOR OF ELECTIONS	**$ -**	**$ -**	**$ 759,831**	**$ 861,416**	**$ 1,261,722**	**$ 400,306**

REVENUE BUDGET BY FUND

FUND - 140 - INDIGENT ORDINANCE SURTAX FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 vs. FY 25-26 VARIANCE
140-3126003 INDIGENT ORDINANCE SURTAX	2,742,939	2,729,994	2,910,285	2,075,800	2,110,297	34,497
TOTAL AD VALOREM TAXES	**2,742,939**	**2,729,994**	**2,910,285**	**2,075,800**	**2,110,297**	**34,497**
TOTAL TAXES	**$ 2,742,939**	**$ 2,729,994**	**$ 2,910,285**	**$ 2,075,800**	**$ 2,110,297**	**$ 34,497**
140-3700001 LESS 5% ESTIMATED	-	-	-	(103,790)	(105,515)	(1,725)
TOTAL CHARGES FOR SERVICES				**$ (103,790)**	**$ (105,515)**	(1,725)
140-3611000 INTEREST-ST BOARD OF ADM	57,660	159,394	177,950	125,000	150,000	25,000
140-3611005 INTEREST- CAPITAL CITY BANK	23,522	77,426	105,843	52,000	105,000	53,000
TOTAL INTEREST EARNING	**$ 81,182**	**$ 236,820**	**$ 283,792**	**$ 177,000**	**$ 255,000**	**$ 78,000**
TOTAL ADJUSTMENTS TO REVENUE	**$ -**		**$ -**	**$ (103,790)**	**$ (105,515)**	**$ (1,725)**
140-3811026 TRANSFER FROM DEBT SERVICE						-
140-3811026 TRANSFER FROM #661				75,287		(75,287)
TOTAL INTERFUND TRANSFERS	**$ -**	**$ -**	**$ -**	**$ 75,287**	**$ -**	**$ (75,287)**
140-3899001 BALANCE FORWARD CASH						-
TOTAL OTHER NONOPERATING SOURCE	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL NONOPERATING SOURCES						-
TOTAL OTHER SOURCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL HOSPITAL OPERATING FUND	**$ 2,824,121**	**$ 2,966,813**	**$ 3,194,077**	**$ 2,224,297**	**$ 2,259,782**	**$ 35,485**

REVENUE BUDGET BY FUND

FUND - 142 - EMERGENCY MEDICAL SERVICES FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 vs. FY 25-26 VARIANCE
142-3317018 HHS - CARES						-
142-3426001 EMERGENCY AMBULANCE	5,832,498	5,570,939	6,000,000	6,000,000	5,600,000	(400,000)
142-3426002 MEDICARE ADJUSTMENT	(279,600)	(949,144)	(960,000)	(800,000)	(665,000)	135,000
142-3426003 MEDICAID ADJUSTMENT	(56,270)	(764,768)	(775,000)	(800,000)	(800,000)	-
142-3426004 COLLECTIONS PRIOR WRITE/	16,063	64,976	70,000	75,000	75,000	-
142-3426007 GHI TRANSPORT BILLING	-					-
142-3426011 EMS BAD DEBT ALLOWANCE	(1,008,472)	(251,084)	(740,000)	(700,000)	(950,000)	(250,000)
142-3426012 EMS STAND-BY FEES		1,100				-
142-3463002 INSURANCE ADJUSTMENTS	(1,543,071)	(198,501)	(160,000)	(160,000)	(165,000)	(5,000)
142-3463008 MISC ADJ PER EMS CONSULT						-
142-3426008 MISC ADJ PER EMS CONSULT (5% fee for EMS Cons.)	-					-
						-
						-
TOTAL PUBLIC SAFETY	**$ 2,961,148**	**$ 3,473,518**	**$ 3,435,000**	**$ 3,615,000**	**$ 3,095,000**	**$ (520,000)**
						-
TOTAL CHARGES FOR SERVICES	**$ 2,961,148**	**$ 3,473,518**	**$ 3,435,000**	**$ 3,615,000**	**$ 3,095,000**	**$ (520,000)**
						-
TOTAL INTEREST EARNING						-
						-
142-3641001 DISPOSITION OF FIXED ASSETS		10,800				-
142-3641003 INSUR PROC. FIXED ASSETS	5,031	796				-
TOTAL DISPOSITION FIXED ASSETS	**5,031**	**11,596**	-			-
						-
142-3699001 MISC. REVENUES OTHER	2,187	600	20,000	20,000	150	(19,850)
TOTAL OTHER MISCELLANEOUS REVENUES	**$ 2,187**	**$ 600**	**$ 20,000**	**$ 20,000**	**$ 150**	**$ (19,850)**
TOTAL MISCELLANEOUS REVENUES	**$ 7,218**	**$ 12,196**	**$ 20,000**	**$ 20,000**	**$ 150**	**$ (19,850)**
SUBTOTAL OF REVENUES ABOVE FOR 5% CALC	**2,968,366**	**3,485,714**	**3,455,000**	**3,635,000**	**3,095,150**	**(539,850)**
142-3700001 LESS 5% ESTIMATED	-	-	(172,750)	(172,750)	(154,758)	17,993
TOTAL ADJUSTMENTS TO REVENUE	**$ -**	**$ -**	**$ (172,750)**	**$ (172,750)**	**$ (154,758)**	**$ 17,993**
142-3811000 TRANSFER FROM GENERAL FUND	1,408,487	1,904,581	1,606,665	1,925,921	2,115,134	189,213
						-
142-3811109 TRANSFER FROM FEMA						-
TOTAL INTERFUND TRANSFERS	**$ 1,408,487**	**$ 1,904,581**	**$ 1,606,665**	**$ 1,925,921**	**$ 2,115,134**	**$ 189,213**
						-
142-3830001 OTHER FINANCING SOURCES	-	426,122				-
142-3899001 BALANCE FORWARD CASH		-		481,071	500,000	18,929
TOTAL OTHER NON-OPERATING SOURCE	**$ -**	**$ 426,122**	**$ -**	**$ 481,071**	**$ 500,000**	**$ 18,929**
TOTAL OTHER SOURCES	**$ 1,408,487**	**$ 2,330,703**	**$ 1,606,665**	**$ 2,406,992**	**$ 2,615,134**	**$ 208,142**
TOTAL SPECIAL REVENUE FUND	**$ 4,376,853**	**$ 5,816,417**	**$ 4,888,915**	**$ 5,869,242**	**$ 5,555,527**	**$ (313,716)**
TOTAL EMERGENCY MEDICAL SERVICES	**$ 4,376,853**	**$ 5,816,417**	**$ 4,888,915**	**$ 5,869,242**	**$ 5,555,527**	**$ (313,716)**

REVENUE BUDGET BY FUND

FUND - 148 - BIG BEND TRANSIT - FDOT
CITY OF TALLAHASSEE / STAR METRO FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 vs. FY 25-26 VARIANCE
148-3374001 STAR METRO	61,322	56,732	59,569	59,569	59,569	(0)
148-3374002 HAVANA EXPRESS	-		-		-	-
TOTAL CHARGES FOR SERVICE	**$ 61,322**	**$ 56,732**	**$ 59,569**	**$ 59,569**	**$ 59,569**	**$ (0)**
148-3343909 Bus Shelters			74,330			(74,330)
TOTAL STATE GRANTS			**74,330**	**-**	**-**	
148 -3811000 TRANSFER FROM GEN FUND	160,000	126,500	128,869	128,869	128,869	0
TOTAL BALANCE FWD CASH FWD	**$ 160,000**	**$ 126,500**	**$ 262,768**	**$ 128,869**	**$ 188,438**	**$ 0**
TOTAL BBT STAR METRO	**$ 221,322**	**$ 183,232**	**$ 262,768**	**$ 188,438**	**$ 188,438**	**$ -**

REVENUE BUDGET BY FUND

FUND - 150 - EMERGENCY MANAGEMENT PREPAREDNESS

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 vs. FY 25-26 VARIANCE
150-3342002 GRANTS-EMERGENCY MGMT ASSISTANCE			-		-	-
STATE EMERGENCY MGMT ASSISTANCE						-
TOTAL PUBLIC SAFETY	$ -	$ -	$ -			$ -
TOTAL FEDERAL GRANTS	$ -	$ -	$ -			$ -
150-3342003 GRANTS-EMERGENCY MGMT PREPARE	98,683	78,021	105,806	105,806	105,806	-
TOTAL STATE GRANTS	$ 98,683	$ 78,021	$ 105,806	$ 105,806	$ 105,806	$ -
TOTAL INTERGOVERNMENT REVENUE	$ 98,683	$ 78,021	$ 105,806	$ 105,806	$ 105,806	$ -
150-3811000 TRANSFER FROM GENERAL FUND	13,320	13,320	13,320	13,320	13,320	-
TOTAL INTERFUND TRANSFERS	**13,320**	**13,320**	13,320	13,320	13,320	-
TOTAL OTHER SOURCES	$ 13,320	$ 13,320	$ 13,320	$ 13,320	$ 13,320	$ -
TOTAL GRANTS-EMERGENCY MANAGEMENT PREPARE	$ 112,003	$ 91,341	$ 119,126	$ 119,126	$ 119,126	$ -

REVENUE BUDGET BY FUND

FUND - 168 - E-911 SURCHARGES

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 VS. FY25-26 VARIANCE
168-3342008 RURAL COUNTY E-911 GRANT	40,248	718,487	74,618	79,375	79,375	4,757
168-3352201 E-911 SURCHARGES ENHANCED 911 FEE	215,178	217,742	238,452	316,607	320,625	78,155
TOTAL INTERGOVERNMENT REVENUE	**$ 255,426**	**$ 936,229**	**$ 313,070**	**$ 395,982**	**$ 400,000**	**$ 82,912**
168-3611005 E-911 SURCHARGES INTEREST-CAPITAL	4,253	11,150	7,050	6,000	6,000	(1,050)
168-3899001 BALANCE FWD CASH FWD						-
TOTAL MISCELLANEOUS REVENUES	**$ 4,253**	**$ 11,150**	**$ 7,050**	**$ 6,000**	**$ 6,000**	**$ (1,050)**
168-3700001 E-911 SURCHARGES LESS 5% ESTIMATED		-		(15,830)	(20,000)	(3,908)
TOTAL ADJUSTMENTS TO REVENUE	**$ -**	**$ -**	**$ -**	**$ (15,830)**	**$ (20,000)**	**$ (3,908)**
TOTAL OTHER SOURCES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL PUBLIC SAFETY	**$ 259,679**	**$ 947,379**	**$ 320,120**	**$ 386,152**	**$ 386,000**	**$ 77,954**
TOTAL E-911 SURCHARGES	**$ 259,679**	**$ 947,379**	**$ 320,120**	**$ 386,152**	**$ 386,000**	**$ 77,954**

REVENUE BUDGET BY FUND

FUND - 178 - BOATING IMPROVEMENT FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 vs. FY 25-26 VARIANCE
HIGH BLUFF						
178-3415101 FEES-BOATING IMP.	8,423	7,821	8,215	10,000	9,000	(1,000)
TOTAL CHARGES FOR SERVICE	**$ 8,423**	**$ 7,821**	**$ 8,215**	**$ 10,000**	**$ 9,000**	**$ (1,000)**
178-3611005 INTEREST CAP CITY	2,363	6,722	5,902	-		-
TOTAL OTHER MISCELLANEOUS REVENUES	**$ 2,363**	**$ 6,722**	**$ 5,902**	**$ -**	**$ -**	**$ -**
TOTAL MISCELLANEOUS REVENUES	**$ 2,363**	**$ 6,722**	**$ 5,902**	**$ -**	**$ -**	**$ -**
178-3899001 BALANCE FWD CASH FWD						-
TOTAL BALANCE FWD CASH FWD	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**
TOTAL BOATING IMPROVEMENT	**$ 10,786**	**$ 14,543**	**$ 14,117**	**$ 10,000**	**$ 9,000**	**$ (1,000)**

REVENUE BUDGET BY FUND

FUND - 661 - HOSPITAL ENDOWMENT FUND

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 vs. FY 25-26 VARIANCE
661-3611000 INTEREST-ST BOARD	61,491	95,800	102,984	90,000	100,000	10,000
661-3611005 INTEREST-CAPITAL CITY BK	125,915	222,250	214,886	200,000	250,000	50,000
TOTAL INTEREST EARNING	**$ 187,406**	**$ 318,050**	**$ 317,870**	**$ 290,000**	**$ 350,000**	**$ 60,000**
661-3611010 HELEN S. RICHARDS			-	-	-	-
661-3612000 DIVIDENDS	157,586	166,229	147,212	130,000	153,000	23,000
TOTAL INTEREST EARNING	**$ 157,586**	**$ 166,229**	**$ 147,212**	**$ 130,000**	**$ 153,000**	**$ 23,000**
661-3613000 INCREASE/DECREASE VALUE	124,230	(114,753)	(935,703)	250,000	147,000	(103,000)
661-3614001 GAIN/LOSS ON SALE	611,933	1,929,391	1,677,326	-	-	-
TOTAL ENDOWMENT	$ 736,163	$ 1,814,638	$ 741,623	$ 250,000	$ 147,000	$ (103,000)
TOTAL MISCELLANEOUS REVENUES	**$ 1,081,155**	**$ 2,298,917**	**$ 1,206,705**	**$ 670,000**	**$ 650,000**	**$ (20,000)**
661-3811103 TRANSFER FROM FUND 103						-
661-3700001 LESS 5% ESTIMATED						-
TOTAL ADJUSTMENTS TO REVENUE	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**
						-
661-3899001 BALANCE FORWARD CASH						-
TOTAL OTHER NONOPERATING SOURCE	**$ -**	**$ -**	**$ -**			**$ -**
						-
TOTAL OTHER SOURCES	**$ -**	**$ -**	**$ -**			**$ -**
TOTAL HOSPITAL OPERATING FUND	**$ 1,081,155**	**$ 2,298,917**	**$ 1,206,705**	**$ 670,000**	**$ 650,000**	**$ (20,000)**

Expenditures

FY 26 versus FY27 Budgeted Expenditures by FUND					
FUND	DEPT. TITLE	DEPT #	FY25-26 ADOPTED EXPENDITURE BUDGET	FY26-27 TENTATIVE EXPENDITURE BUDGET	FY26-27 vs FY25-26 Variance
GENERAL FUND					
001	County Commissioners	0001	1,399,798	1,563,414	163,616
001	Human Resources/Personnel Department	0016	353,568	323,050	-30,518
001	Welfare-Medicaid	0075	1,247,034	1,296,495	49,461
001	Indigent Hosp. Service	0085	50,000	10,000	-40,000
001	Pauper Burials	0091	5,000	4,500	-500
001	Public Information Office	0233	372,261	311,979	-60,282
001	County Administrator	0235	867,501	884,366	16,865
001	Elderly Affairs	0060	755,498	699,303	-56,195
001	Grants Administration	0240	214,417	199,786	-14,631
001	Code Enforcement	0048	202,325	186,938	-15,387
001	Extension Services	0061	462,553	455,545	-7,008
001	Soil & Water Conservation	0063	103,599	104,935	1,336
001	County Buildings	0031	1,812,512	1,577,344	-235,168
001	Jail Maintenance	0032	214,600	83,600	-131,000
001	Custodial Services	0034	568,264	663,786	95,522
001	Hospital Maintenance	0050	104,075	135,800	31,725
001	Cell Towers	0056	327,860	310,000	-17,860
001	Animal Control	0238	490,644	409,108	-81,536
001	Community Development	0029	228,990	165,253	-63,737
001	Landfill Monitoring	0218	5,000	4,500	-500
001	Planning & Zoning	0059	643,348	667,188	23,840
001	County Auditing	0002	154,500	154,500	0
001	County Attorney	0003	300,000	300,000	0
001	Medical Examiner	0023	200,000	200,000	0
001	Gadsden County Economic Development	0024	397,148	327,688	-69,460
001	Apalachee Regional Planning Council	0027	7,026	7,026	0
001	Forestry Assessment	0065	3,000	3,000	0
001	Aid to Private Organizations - Big Bend Transit	0077	137,743	137,743	0
001	Developmental Disabilities-Children Home	0086	10,000	10,000	0
001	Apalachee Mental Health	0087	176,800	176,800	0
001	Boys and Girls Club	0088	275,000	275,000	0
001	GC Sr. Citizens - Quincy, Gretna, Chattahoochee,	0093	60,000	54,000	-6,000
001	Gadsden Community Health Dept.	0400	25,000	70,000	45,000
001	Summer Youth Program	0450	552,104	316,837	-235,267
001	Reserve for Contingency	8001	1,924,406	0	-1,924,406
001	Reserve for Non Profits	8001	0	0	0
001	Interfund Transfer	9001	15,244,470	18,008,513	2,764,043
001	Information Technology	0030	1,311,176	1,631,899	320,723
001	Purchasing Department	0055	228,240	255,554	27,314
001	Veteran's Services	0057	266,354	224,438	-41,916
001	Probation	0118	291,415	323,841	32,426
001	Office of Management & Budget	0234	290,498	314,715	24,217
001	Fuel System	0058	84,237	80,117	-4,120
001	Parks and Recreation	0101	387,386	403,630	16,244
001	Clerk - Board Finance	0009	795,090	810,300	15,210
001	Clerk - Information Systems	0756	494,398	556,719	62,321
	TOTAL GENERAL FUND		**34,044,838**	**34,699,210**	**654,372**
COURT FACILITIES FUND					
005	Other Programs - Courthouse Facilities	0521	153,556	211,862	58,306
005	Other Programs - Courthouse Security	0525	55,100	56,150	1,050
	TOTAL COURT FACILITIES FUND		**208,656**	**268,012**	**59,356**
FIRE ASSESSMENT FUND					
105	Fire Control	0105	1,861,037	2,050,589	189,552
	TOTAL FIRE ASSESSMENT FUND		**1,861,037**	**2,050,589**	**189,552**
COUNTY TRANSPORTATION #1 FUND					
112	Roads & Bridges (PW)	0112	999,046	1,041,075	42,029
112	Paved Road & Right of Way Maintenance (PW)	0126	4,057,977	4,574,038	516,061
112	Vehicle Maintenance (PW)	0128	784,868	741,706	-43,162
	TOTAL COUNTY TRANSPORTATION #1		**5,841,891**	**6,356,819**	**514,928**
LANDFILL & ARTHROPOD FUND					

FY 26 versus FY27 Budgeted Expenditures by FUND					
FUND	DEPT. TITLE	DEPT #	FY25-26 ADOPTED EXPENDITURE BUDGET	FY26-27 TENTATIVE EXPENDITURE BUDGET	FY26-27 vs FY25-26 Variance
113	Mosquito Control (PW)	0221	175,448	173,725	-1,723
	TOTAL LANDFILL & ARTHROPOD FUND		**175,448**	**173,725**	**-1,723**
JUDICIAL SERVICES FUND					
114	Courts - Circuit Court Liaison	1484	4,380	4,380	0
114	Courts - Legal Aid	1486	5,650	5,650	0
114	Courts - Witness Mgmt.	1487	11,200	11,200	0
114	Courts - Guardian Ad Litem	1489	11,892	11,892	0
114	Courts - County Court Judge	1490	750	750	0
114	Courts - Court Administration Expenses	1491	63,850	59,597	-4,253
114	Courts - Integrated Technology Program	1492	5,604	5,604	0
114	Courts - Juvenile Alternative Sanctions Co.	1493	7,158	7,158	0
114	Courts - Law Library	1494	4,000	4,000	0
114	Courts - User Support Analyst	1495	16,912	16,912	0
114	Courts - Circuit Court Judge	1496	16,720	16,720	0
114	Courts - Circuit Court Reporters	1497	1,126	1,085	-41
114	Public Defender	1498	69,692	74,489	4,797
114	State Attorney	1499	87,000	176,450	89,450
	TOTAL JUDICIAL SERVICES FUND		**305,934**	**395,887**	**89,953**
FINES & FOREFEITURE FUND					
115	Sheriff - Law Enforcement	0115	5,599,788	6,039,383	439,595
115	Sheriff - Detention & Corrections	0116	3,089,964	3,347,886	257,922
115	Sheriff - Court Services	0117	638,835	665,510	26,675
	TOTAL FINES & FOREFEITURE FUND		**9,328,587**	**10,052,779**	**724,192**
LIBRARY SERVICES FUND					
118	Library Services - Administration	1218	861,004	660,066	-200,938
118	Library Services - Quincy	1221	172,587	294,537	121,950
118	Library Services - Havana	1222	120,251	154,056	33,805
118	Library Services - Chattahoochee	1223	140,196	162,094	21,898
	TOTAL LIBRARY SERVICES FUND		**1,294,038**	**1,270,753**	**-23,285**
TOURIST DEVELOPMENT FUND					
120	Tourist Development	0020	354,524	351,744	-2,780
	TOTAL TOURIST DEVELOPMENT FUND		**354,524**	**351,744**	**-2,780**
BUILDING INSPECTION FUND					
125	Building Inspection	1215	664,835	621,336	-43,499
	TOTAL BUILDING INSPECTION FUND		**664,835**	**621,336**	**-43,499**
PROPERTY APPRAISER FUND					
128	Property Appraiser	0004	1,451,303	1,493,924	42,621
	TOTAL PROPERTY APPRAISER FUND		**1,451,303**	**1,493,924**	**42,621**
SUPERVISOR OF ELECTIONS FUND					
135	Supervisor of Elections	0135	778,052	811,273	33,221
135	Supervisor - Holding Elections	0137	242,200	238,050	-4,150
135	Supervisor - Canvassing Board Exp.	0138	6,000	6,000	0
	TOTAL SUPERVISOR OF ELECTIONS		**1,026,252**	**1,055,323**	**29,071**
TAX COLLECTOR FUND					
139	Tax Collector	1320	861,416	1,261,722	400,306
	TOTAL TAX COLLECTOR FUND		**861,416**	**1,261,722**	**400,306**
INDIGENT ORDINANCE SURTAX FUND					
140	Indigent Ordinance Surtax	9140	2,224,297	2,259,782	35,485
	TOTAL INDIGENT ORGINANCE SURTAX		**2,224,297**	**2,259,782**	**35,485**
EMERGENCY MEDICAL SERVICES FUND					
142	Emergency Ambulance	0144	5,331,724	5,056,007	-275,717

FY 26 versus FY27 Budgeted Expenditures by FUND					
FUND	DEPT. TITLE	DEPT #	FY25-26 ADOPTED EXPENDITURE BUDGET	FY26-27 TENTATIVE EXPENDITURE BUDGET	FY26-27 vs FY25-26 Variance
142	EMS Billing and Administration	0145	537,518	499,520	-37,998
	TOTAL EMERGENCY MEDICAL SERVICES		**5,869,242**	**5,555,527**	**-313,715**
BIG BEND TRANSIT - FDOT FUND					
148	Big Bend Transit - FDOT Star Metro	1248	188,438	188,438	0
	TOTAL BIG BEND TRANSIT - FDOT FUND		**188,438**	**188,438**	**0**
GRANTS-EMERGENCY MANAGEMENT PREP					
150	Emergency Mgmt. Prep.	1120	119,126	119,126	0
	TOTAL GRANTS-EMERGENCY		**119,126**	**119,126**	**0**
E-911 SURCHARGES FUND					
168	E-911 Surcharge	1168	386,152	386,000	-152
	TOTAL E911 SURCHARGES FUND		**386,152**	**386,000**	**-152**
BOATING IMPROVEMENT FUND					
178	Boat Improvements	1178	10,000	9,000	-1,000
	TOTAL BOATING IMPROVEMENT FUND		**10,000**	**9,000**	**-1,000**
DEBT SERVICE - HOSPITAL FUND					
203	Debt Service - Hospital	2203	687,836	687,836	0
	TOTAL DEBT SERVICE - HOSPITAL FUND		**687,836**	**687,836**	**0**
DEBT SERVICE - USDA & AG CENTER FUND					
208	Debt Service - USDA/Ag Center	2208	31,167	31,167	0
	TOTAL DEBT SERVICE - USDA & AG		**31,167**	**31,167**	**0**
DEBT SERVICE - PUBLIC WORKS FUND					
212	Debt Service - Public Works	2212	1,613,256	1,613,256	0
	TOTAL DEBT SERVICE - PUBLIC WORKS		**1,613,256**	**1,613,256**	**0**
DEBT SERVICE - EMS AMBULANCES FUND					
213	Debt Svc - Tax Coll.Renovation & EMS Amb & Stryker	0213	260,395	260,395	0
	TOTAL DEBT SERVICE - EMS		**260,395**	**260,395**	**0**
DEBT SERVICE - RADIO COMMUNICATIONS					
214	Debt Service - Radio Comm	2214	274,027	274,027	0
	TOTAL DEBT SERVICE - RADIO		**274,027**	**274,027**	**0**
DEBT SERVICE - PUBLIC WORKS EQUIP FUN					
215	Debt Service - RING Investment	2315	339,922	427,235	87,313
	TOTAL DEBT SERVICE - PUBLIC WORKS		**339,922**	**427,235**	**87,313**
HOSPITAL ENDOWMENT FUND					
661	Hospital Endowment	0661	670,000	650,000	-20,000
	TOTAL DEBT SERVICE - HOSPITAL		**670,000**	**650,000**	**-20,000**
	TOTAL		**70,092,617**	**72,513,612**	**2,420,997**

FY26 versus FY27 Budgeted Expenditures by DEPT					
FUND	DEPT. TITLE	DEPT #	FY25-26 ADOPTED EXPENDITURE BUDGET	FY26-27 TENTATIVE EXPENDITURE BUDGET	FY26-27 vs FY25-26 Variance
001	**COUNTY ADMINISTRATION**				
001	County Commissioners	0001	1,399,798	1,563,414	163,616
001	Human Resources/Personnel Department	0016	353,568	323,050	-30,518
001	Welfare-Medicaid	0075	1,247,034	1,296,495	49,461
001	Indigent Hosp. Service	0085	50,000	10,000	-40,000
001	Pauper Burials	0091	5,000	4,500	-500
001	Public Information Office	0233	372,261	311,979	-60,282
001	Grants Administration	0240	214,417	199,786	-14,631
001	County Administrator	0235	867,501	884,366	16,865
	TOTAL COUNTY ADMINISTRATION		**4,509,579**	**4,593,590**	**84,011**
	ELDERLY AFFAIRS				
001	Elderly Affairs	0060	755,498	699,303	-56,195
	TOTAL ELDERLY AFFAIRS		**755,498**	**699,303**	**-56,195**
	BUILDING INSPECTION				
001	Code Enforcement	0048	202,325	186,938	-15,387
001	Parks and Recreation	0101	387,386	403,630	16,244
001	Animal Control	0238	490,644	409,108	-81,536
125	Building Inspection	1215	664,835	621,336	-43,499
	TOTAL BUILDING INSPECTION		**1,745,190**	**1,621,012**	**-124,178**
	EMERGENCY MEDICAL SERVICES				
105	Fire Control	0105	1,861,037	2,050,589	189,552
142	Emergency Ambulance	0144	5,331,724	5,056,007	-275,717
142	EMS Billing and Administration	0145	537,518	499,520	-37,998
	TOTAL EMERGENCY MEDICAL		**7,730,279**	**7,606,116**	**-124,163**
	EXTENSION SERVICES				
001	Extension Services	0061	462,553	455,545	-7,008
001	Soil & Water Conservation	0063	103,599	104,935	1,336
	TOTAL EXTENSION SERVICES		**566,152**	**560,480**	**-5,672**
	FACILITIES				
001	County Buildings	0031	1,812,512	1,577,344	-235,168
001	Jail Maintenance	0032	214,600	83,600	-131,000
001	Custodial Services	0034	568,264	663,786	95,522
001	Hospital Maintenance	0050	104,075	135,800	31,725
001	Cell Towers	0056	327,860	310,000	-17,860
	TOTAL FACILITIES		**3,027,311**	**2,770,530**	**13,865**
	GROWTH MANAGEMENT				
001	Community Development	0029	228,990	165,253	-63,737
001	Landfill Monitoring	0218	5,000	4,500	-500
001	Planning & Zoning	0059	643,348	667,188	23,840
	TOTAL GROWTH MANAGEMENT		**877,338**	**836,941**	**-40,397**
	OTHER GOVERNMENT/COMMUNITY				
001	County Auditing	0002	154,500	154,500	0
001	County Attorney	0003	300,000	300,000	0
001	Medical Examiner	0023	200,000	200,000	0
001	Gadsden County Economic Development	0024	397,148	327,688	-69,460
001	Apalachee Regional Planning Council	0027	7,026	7,026	0
001	Forestry Assessment	0065	3,000	3,000	0
001	Aid to Private Organizations - Big Bend Transit	0077	137,743	137,743	0
001	Developmental Disabilities-Children Home	0086	10,000	10,000	0

FY26 versus FY27 Budgeted Expenditures by DEPT					
FUND	DEPT. TITLE	DEPT #	FY25-26 ADOPTED EXPENDITURE BUDGET	FY26-27 TENTATIVE EXPENDITURE BUDGET	FY26-27 vs FY25-26 Variance
001	Apalachee Mental Health	0087	176,800	176,800	0
001	Boys and Girls Club	0088	275,000	275,000	0
001	GC Sr. Citizens - Quincy, Gretna, Chattahoochee,	0093	60,000	54,000	-6,000
001	Gadsden Community Health Dept.	0400	25,000	70,000	45,000
001	Summer Youth Program	0450	552,104	316,837	-235,267
001	Reserve for Contingency	8001	1,924,406	0	-1,924,406
001	Reserve for Non Profits	8001	0	0	0
001	Interfund Transfer	9001	15,244,470	18,008,513	2,764,043
120	Tourist Development	0020	354,524	351,744	-2,780
140	Indigent Ordinance Surtax	9140	2,224,297	2,259,782	35,485
148	Big Bend Transit - FDOT Star Metro	1248	188,438	188,438	0
178	Boat Improvements	1178	10,000	9,000	-1,000
661	Hospital Endowment	0661	670,000	650,000	-20,000
	TOTAL OTHER GOVERNMENT/COMMUNITY ORGANIZATIONS		**22,914,456**	**23,500,071**	**585,615**
	JUDICIAL SERVICES				
114	Courts - Circuit Court Liaison	1484	4,380	4,380	0
114	Courts - Legal Aid	1486	5,650	5,650	0
114	Courts - Witness Mgmt.	1487	11,200	11,200	0
114	Courts - Guardian Ad Litem	1489	11,892	11,892	0
114	Courts - County Court Judge	1490	750	750	0
114	Courts - Court Administration Expenses	1491	63,850	59,597	-4,253
114	Courts - Integrated Technology Program	1492	5,604	5,604	0
114	Courts - Juvenile Alternative Sanctions Co.	1493	7,158	7,158	0
114	Courts - Law Library	1494	4,000	4,000	0
114	Courts - User Support Analyst	1495	16,912	16,912	0
114	Courts - Circuit Court Judge	1496	16,720	16,720	0
114	Courts - Circuit Court Reporters	1497	1,126	1,085	-41
114	Public Defender	1498	69,692	74,489	4,797
114	State Attorney	1499	87,000	176,450	89,450
	TOTAL JUDICIAL SERVICES		**305,934**	**395,887**	**89,953**
	LIBRARY SERVICES				
118	Library Services - Administration	1218	861,004	660,066	-200,938
118	Library Services - Quincy	1221	172,587	294,537	121,950
118	Library Services - Havana	1222	120,251	154,056	33,805
118	Library Services - Chattahoochee	1223	140,196	162,094	21,898
	TOTAL LIBRARY SERVICES		**1,294,038**	**1,270,753**	**-23,285**
	MANAGEMENT SERVICES				
001	Information Technology	0030	1,311,176	1,631,899	320,723
001	Purchasing Department	0055	228,240	255,554	27,314
001	Veteran's Services	0057	266,354	224,438	-41,916
001	Probation	0118	291,415	323,841	32,426
001	Office of Management & Budget	0234	290,498	314,715	24,217
	TOTAL MANAGEMENT SERVICES		**2,387,683**	**2,750,447**	**362,764**
	PUBLIC WORKS				
001	Fuel System	0058	84,237	80,117	-4,120
112	Roads & Bridges (PW)	0112	999,046	1,041,075	42,029
112	Paved Road & Right of Way Maintenance (PW)	0126	4,057,977	4,574,038	516,061
112	Vehicle Maintenance (PW)	0128	784,868	741,706	-43,162
113	Mosquito Control (PW)	0221	175,448	173,725	-1,723
	TOTAL PUBLIC WORKS		**6,101,576**	**6,610,661**	**509,085**
	CONSTITUTIONAL OFFICERS				
128	Property Appraiser	0004	1,451,303	1,493,924	42,621
139	Tax Collector	1320	861,416	1,261,722	400,306
001	Clerk - Board Finance	0009	795,090	810,300	15,210
001	Clerk - Information Systems	0756	494,398	556,719	62,321
005	Other Programs - Courthouse Facilities	0521	153,556	211,862	58,306

FY26 versus FY27 Budgeted Expenditures by DEPT					
FUND	DEPT. TITLE	DEPT #	FY25-26 ADOPTED EXPENDITURE BUDGET	FY26-27 TENTATIVE EXPENDITURE BUDGET	FY26-27 vs FY25-26 Variance
005	Other Programs - Courthouse Security	0525	55,100	56,150	1,050
115	Sheriff - Law Enforcement	0115	5,599,788	6,039,383	439,595
115	Sheriff - Detention & Corrections	0116	3,089,964	3,347,886	257,922
115	Sheriff - Court Services	0117	638,835	665,510	26,675
150	Emergency Mgmt. Prep.	1120	119,126	119,126	0
168	E-911 Surcharge	1168	386,152	386,000	-152
135	Supervisor of Elections	0135	778,052	811,273	33,221
135	Supervisor - Holding Elections	0137	242,200	238,050	-4,150
135	Supervisor - Canvassing Board Exp.	0138	6,000	6,000	0
	TOTAL CONSTITUTIONAL OFFICERS		**14,670,980**	**16,003,905**	**1,332,925**
	DEBT SERVICES				
203	Debt Service - Hospital	0203	687,836	687,836	0
208	Debt Service - USDA/Ag Center	2208	31,167	31,167	0
212	Debt Service - Public Works	2212	1,613,256	1,613,256	0
213	Debt Svc - Tax Coll.Renovation & EMS Amb	0213	260,395	260,395	0
214	Debt Service - Radio Comm & AG bldg.	2214	274,027	274,027	0
215	Debt Service - RING Investment (PW Equip)	2315	339,922	427,235	87,313
	TOTAL DEBT SERVICES		**3,206,603**	**3,293,916**	**87,313**
	TOTAL		**70,092,617**	**72,513,612**	**2,420,997**

COUNTY ADMINISTRATION

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND DEPARTMENT - 0001 - COUNTY COMMISSIONERS	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-0001-51100 EXECUTIVE SALARIES	$ 228,245	$ 236,050	$ 236,050	$ 253,720	17,670	
001-0001-51200 REGULAR SALARIES	78,739	85,475	90,116	90,012	(104)	
001-0001-51300 OTHER SALARIES & WAGES		3,750				
001-0001-51400 OVERTIME	1,480				-	
TOTAL SALARIES & WAGES	$ 308,464	$ 325,274	$ 326,166	$ 343,732	$ 17,566	
001-0001-52100 FICA TAXES	22,904	24,180	24,355	26,295	1,940	
001-0001-52200 RETIREMENT CONTRIBUTIONS	143,856	135,572	124,553	146,279	21,726	
001-0001-52300 HEALTH INSURANCE	52,203	55,242	50,511	64,546	14,035	
001-0001-52310 LIFE INSURANCE	130	136	162	162	-	
001-0001-52400 WORKER'S COMPENSATION	5,053	5,189	3,300	9,000	5,700	Based on current actual expenditures
001-0001-52500 UNEMPLOYMENT COMPENSATION					-	
TOTAL BENEFITS	$ 224,145	$ 220,320	$ 202,881	$ 246,282	$ 43,401	
TOTAL PERSONNEL SERVICES	$ 532,609	$ 545,594	$ 529,047	$ 590,014	$ 60,968	
001-0001-53100 PROFESSIONAL SERVICES	86,915	92,641	15,000	35,000	20,000	(Prof. Picture/Comm x 5 CA& CA) (VAB Attorney- $14k); (Court Reporter 800.00 x 4) Video Services
001-0001-53112 PROF SVCS LEGAL					-	
001-0001-53160 BANK SERVICE CHARGES	30	30	100	100	-	CD FEE
001-0001-53161 CREDIT CARD PROCESSING FEE	492	181	200	200	-	
001-0001-53400 OTHER CONTRACTUAL SERVICES	-		45,000		(45,000)	
001-0001-53406 CONTRACTUAL - SECURITY	120	923	-	5,000	5,000	Board Meeting security services
001-0001-53438 CONTRACT LOBBYIST	153,750	166,250	165,000	165,000	-	Lobbyist $75k state & 90k Federal
001-0001-54000 TRAVEL & PER DIEM	43,522	31,152	28,000	22,000	(6,000)	(FAC Annual Conf 1500.00 x 5 = 7500) (NACO Annual Conf. 3500 x 5 = 17,500) (ACC/CCC = 1,000) MISC CONF (10,000).
001-0001-54100 COMMUNICATION SERVICES	8,996	5,658	9,000	8,000	(1,000)	Comcast/TDS/Verizon
001-0001-54130 POSTAGE & FREIGHT	14,190	16,040	8,000	30,000	22,000	TRIM notices and event postcards
001-0001-54400 RENTALS & LEASES	2,168	1,974	4,000	1,500	(2,500)	Post Office Box; Lease of Copier; Mail System (BOCC Portion); DEP Lease of St. Land; State Lease of Wetumpka Fire Dept., etc.; plus @80/month for maintenance fee.
001-0001-54452 RENTALS & LEASES- VEHICLES		-			-	
001-0001-54500 INSURANCE	237,609	343,881	355,000	380,000	25,000	Increase in General Liability Insurance
001-0001-54501 INSURANCE CLAIMS	10,536	13,154	20,000		(20,000)	($10,000 deductible)
001-0001-54600 REPAIR & MAINTENANCE	119	220			-	
001-0001-54627 REPAIR & MAINTENANCE- VEHICLE		-	960	-	(960)	$80/month maintenance fee for Enterprise Vehicle Lease
001-0001-54635 MAINT AGREEMENT COMPUTERS	1,681	473	1,000	500	(500)	Civic Plus
001-0001-54700 PRINTING & BINDING	21,146	12,749	5,000	5,000	-	Misc items including printing annual report to send to surrounding counties.
001-0001-54800 PROMOTIONAL ACTIVITIES	1,271	24,516	20,000	20,000	-	Cups/pens, shirts, hats, promotional items, etc. for events

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND DEPARTMENT - 0001 - COUNTY COMMISSIONERS	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-0001-54804 BUTLER RETIREMENT - DONATE	485				-	
001-0001-54805 ORDINANCE 06-18	88,697	63,857	55,000	55,000	-	Rural County Day: $5k; Veterans Events ($1.5k); Public Works Week: $5k; EMS Week: $5k; Probation Week: $1.5k; Christmas Decoratins ($30k); Halloween: $2.5k; SHIP Homebuyer Ed Class: $2.5k; Christmas Parade: $10k: Commissioners Misc Functions (70k): total: $110k
001-0001-54806 ORD 23-07/FOOD		4,216		3,000		
001-0001-54815 BLACK HISTORY ACT.	31,023	1,375	20,000	5,000	(15,000)	
001-0001-54816 4TH OF JULY EVENT	5,728				-	
001-0001-54817 MAY DAY		15,000			-	
001-0001-54818 BICENTENNIAL	160,792	(5,000)			-	
001-0001-54819 EMANCIPATION	-				-	
001-0001-54820 EVENT FUNDS		10,000			-	
					-	
001-0001-54900 OTHER CURRENT CHARGES	(193,794)	16,187	5,000	1,000	(4,000)	Capital City Bank Account Charges
001-0001-54901 ADVERTISING	27,732	26,334	25,000	18,000	(7,000)	Ads in Local Newspaper
001-0001-54910 TRIM BILL EXPENSE	-		15,000	-	(15,000)	
001-0001-54953 OTHER LAWSUIT SETTLEMENT	-	80,000			-	
001-0001-54959 LATE FEE	47	7	100	100	-	
001-0001-55100 OFFICE SUPPLIES	309	2,810	3,000	3,000	-	
001-0001-55200 OPERATING SUPPLIES	5,827	4,375	11,000	8,000	(3,000)	Overage on copy allowances; General Operating Funds
001-0001-55208 UNIFORMS		-	509	-	-	
001-0001-55210 GAS & OIL	1,341	1,521	1,000	-	(1,000)	
001-0001-55400 MEMBERSHIPS/SUBSCRIPTIONS	35,704	37,029	882	35,000	34,118	Ordinance on Web/Mem Dues: FAC, NACO, CRTPA, OPP FL/Small County Coalition/Riparian
001-0001-55401 TRAINING AND EDUCATION	11,335	12,803	10,000	10,000	-	(Registration - ACC/CCC/NACO/FAC/NABCO/NOBCO/Other Misc. Conferences)
001-0001-55454 TITLES/REG/PERMITS			35,000	-	(35,000)	
TOTAL OPERATING EXPENSES	$ 757,769	$ 980,354	$ 857,751	$ 810,400	$ (47,351)	
001-0001-56001 LAND					-	
001-0001-56007 EQUIPMENT UNDER $5000	1,698	4,234	3,000	3,000	-	Computer Equipment
001-0001-56300 IMPROV OTHER THAN BUILDINGS				145,000	145,000	ENHANCEMENT: BOCC Chamber - AV equipment upgrade: $65,000 / Firewall replacements: $80,000
TOTAL CAPITAL OUTLAY	$ 1,698	$ 4,234	$ 3,000	$ 148,000	$ 145,000	
001-0001-58223 GIFTS AND DONATIONS		15,000				
001-0001-58238 FAMU FOUNDATION	15,000	10,000	10,000	15,000	5,000	
TOTAL GRANTS & AIDS	$ 15,000	$ 25,000	$ 10,000	$ 15,000	$ 5,000	
TOTAL COUNTY COMMISSIONERS	$ 1,307,076	$ 1,555,182	$ 1,399,798	$ 1,563,414	$ 163,617	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0235 - COUNTY ADMINISTRATOR

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	
001-0235-51200 REGULAR SALARIES	$ 428,151	$ 572,948	$ 506,051	$ 540,829	$ 34,778	
001-0235-51300 OTHER SALARIES & WAGES	72,336	71,802	13,378		(13,378)	
001-0235-51500 SPECIAL PAY					-	
001-0235-51400 OVERTIME	5,286	1,926			-	
TOTAL SALARIES & WAGES	$ 505,773	$ 646,676	$ 519,429	$ 540,829	$ 21,400	
001-0235-52100 FICA TAXES	37,923	46,027	38,713	41,373	2,660	
001-0235-52200 RETIREMENT CONTRIBUTIONS	84,544	103,787	119,792	124,672	4,880	
001-0235-52300 HEALTH INSURANCE	41,662	58,304	78,382	87,835	9,453	
001-0235-52310 LIFE INSURANCE	138	137	324	140	(184)	
001-0235-52311 LIFE INSURANCE - CO MANAGER	403	202	437	437	-	
001-0235-52320 DENTAL INSURANCE - CO MANAGER	425	213	461	415	(46)	
001-0235-52350 VISION INSURANCE - CO MANAGER	143	72	155	155	-	
001-0235-52360 DEFERRED COMP COUNTY MGR.	18,397	3,500	7,500	7,500	-	
001-0235-52400 WORKER'S COMPENSATION	614	1,947		1,947	1,947	
001-0235-52500 UNEMPLOYMENT	-				-	
TOTAL BENEFITS	$ 184,250	$ 214,189	$ 245,764	$ 264,474	$ 18,710	
TOTAL PERSONNEL SERVICES	$ 690,023	$ 860,865	$ 765,193	$ 805,303	$ 40,110	
001-0235-53100 PROFESSIONAL SERVICES	28,121	22,843	2,000	$ 2,000	-	
001-0235-53161 CREDIT CARD PROC FEE	26	4			-	
001-0235-53400 OTHER CONTRACTUAL SERVICES					-	
001-0235-54000 TRAVEL & PER DIEM	11,352	2,860	8,000	5,000	(3,000)	FAC Annual Conference; NACO Conference; Legislative Day; nobco Leadership Florida
001-0235-54100 COMMUNICATION SERVICES	5,935	4,244	5,000	5,000	-	TDS/Verizon
001-0235-54130 POSTAGE & FREIGHT	419	161	250	250	-	Certified Mail/Outgoing Mail

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0235 - COUNTY ADMINISTRATOR

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	
001-0235-54300 UTILITY SERVICES					-	
001-0235-54400 RENTALS & LEASES	149				-	
001-0235-54452 RENTALS & LEASES- VEHICLE	17,537	-			-	
001-0235-54500 INSURANCE	1,503	7,917	12,000	12,000	-	Auto Insurance
001-0235-54600 REPAIR & MAINTENANCE	2,207	1,303			-	
001-0235-54627 REPAIR & MAINT. VEHICLES	774	5,926	2,995		(2,995)	
001-0235-54632 REPAIR & MAINT. - COMPUTERS		310			-	
001-0235-54700 PRINTING & BINDING	470	259	2,000	2,000	-	Miscellaneous Printing
001-0235-54800 PROMOTIONAL ACTIVITIES	8,619	110	3,000	-	(3,000)	
001-0235-54805 ORDINANCE 23-07	-	-	20,000	5,000	(15,000)	Employee Engagement Activities; Misc. occasions, sympathy & BOCC Christmas Cards; Three $500 events for Pretrial, Probation and Parole Week - BOCC Christmas
001-0235-54810 MARKETING FUNDS					-	
001-0235-54900 OTHER CURRENT CHARGES	9,615	2,737	100	100	-	
001-0235-54901 ADVERTISING					-	
001-0235-54959 LATE FEE		525	100	100	-	
001-0235-54960 FINANCE CHARGE	397	526	400	100	(300)	
001-0235-54961 ADMINISTRATIVE COSTS	240	120	200		(200)	
001-0235-55100 OFFICE SUPPLIES	3,954	2,425	3,000	2,000	(1,000)	
001-0235-55200 OPERATING SUPPLIES	8,283	5,361	3,000	6,000	3,000	
001-0235-55208 UNIFORMS	-	432	250	-	(250)	
001-0235-55210 GAS & OIL	4,936	2,367	2,000	1,000	(1,000)	
001-0235-55400 MEMBERSHIPS/SUBSCRIPTIONS	608	613	100	100	-	Newspaper subscriptions - Archive Social
001-0235-55401 TRAINING & EDUCATION	3,798	625	2,500	2,500	-	Registration Fees for Conferences
001-0235-55402 SOFTWARE PURCHASES					-	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0235 - COUNTY ADMINISTRATOR

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	
001-0235-55404 SOFTWARE LICENSES					-	
001-0235-55452 SUBSCRIPTIONS	-	-			-	
001-0235-54454 TITLES/REGISTRATIONS/PERMITS	238	688	1,000	1,000	-	
TOTAL OPERATING EXPENSES	$ 109,179	$ 62,355	$ 67,895	$ 44,150	$ (23,745)	
001-0235-56007 EQUIPMENT UNDER $5000	3,752	8,227	2,000	2,500	500	
001-0235-56400 MACHINERY & EQUIPMENT	356,043				-	
TOTAL CAPITAL OUTLAY	$ 359,795	$ 8,227	$ 2,000	$ 2,500	$ 500	
001-0235-57100 DEBT SERVICE PRINCIPAL		60,027	26,568	26,568	-	
001-0235-57200 DEBT SERVICE INTEREST		23,764	5,845	5,845	-	
TOTAL DEBT SERVICE		$ 83,792	$ 32,413	32,413	$ -	
TOTAL COUNTY ADMINISTRATOR	$ 1,158,996	$ 1,015,239	$ 867,501	$ 884,366	$ 16,865	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0016 - HUMAN RESOURCES

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICIATION
001-0016-51200 REGULAR SALARIES	$ 205,238	$ 174,721	$ 191,963	$ 198,182	$ 6,219	
001-0016-51300 OTHER SALARIES & WAGES	2,808	2,250			-	
001-0016-51400 OVERTIME	7,376	8,295			-	
TOTAL SALARIES & WAGES	$ 215,422	$ 185,266	$ 191,963	$ 198,182	$ 6,219	
001-0016-52100 FICA TAXES	16,308	13,829	14,685	15,161	476	
001-0016-52200 RETIREMENT CONTRIBUTION	32,356	25,126	26,932	26,933	1	
001-0016-52300 HEALTH INSURANCE	26,869	27,711	33,021	34,177	1,156	
001-0016-52310 LIFE INSURANCE	79	75	97	97	-	
001-0016-52400 WORKER'S COMPENSATION	218	310	200	500	300	Based on current actual expenditures
001-0016-52500 UNEMPLOYMENT COMPENSATION	-				-	
TOTAL BENEFITS	$ 75,830	$ 67,050	$ 74,935	$ 76,868	$ 1,933	
TOTAL PERSONNEL SERVICES	$ 291,252	$ 252,316	$ 266,898	$ 275,050	$ 8,152	
001-0016-53100 PROFESSIONAL SERVICES	10,702	25,591	20,000	10,000	(10,000)	EAP (Employee Assistance Program - $481.44 monthly);
001-0016-53161 CREDIT CARD PROC FEE	8				-	
001-0016-53400 OTHER CONTRACTUAL SERVICES	-	-	2,000	-	(2,000)	
001-0016-53406 CONTRACTUAL - SECURITY	311	4,200	4000	4,000	-	ADT cameras and Security
001-0016-54000 TRAVEL & PER DIEM	283	2,800	9,000	2,000	(7,000)	Various Conferences/Meetings (3022 X 3)- This would allow each employee to attend at least one confernce
001-0016-54100 COMMUNICATION SERVICES	8,484	11,818	11,000	11,000	-	Office Phones: Cell Phones Telephone ($40.27 X 12 X 4); IPAD Wireless Network Access ($36.07 X 12 X 3)
001-0016-54130 POSTAGE & FREIGHT	4,558	729	1,000	1,000	-	Postal Service and Increase in Postal Fee
001-0016-54300 UTILITY SERVICES	-				-	
001-0016-54400 RENTALS & LEASES	608	1,290	2,200	1,500	(700)	Copier Lease (95.23 X 12); Meter Lease ($36.07 X 4)
001-0016-54500 INSURANCE	-	-	2,700	2,700	-	
001-0016-54600 REPAIR & MAINTENANCE	5,160	7,624	10,000	2,500	(7,500)	
001-0016-54632 REPAIR & MAINTENANCE - COMPUTERS	220				-	
001-0016-54635 MAINT. AGREEMENT COMPUTER	2,954				-	
001-0016-54700 PRINTING & BINDING	595	17	3,000	1,000	(2,000)	HR Applications; Open Enrollment
001-0016-54800 PROMOTIONAL ACTIVITIES	9	-	500	500	-	HR Benefits Expo plus Open Benefits Fair
001-0016-54900 OTHER CURRENT CHARGES & OBLIGATIONS	10,634	246			-	Employee Recognition
001-0016-54901 ADVERTISING	1,471	3,840	500	200	(300)	
001-0016-54959 LATE FEE	10,746	149	200	100	(100)	
001-0016-54960 FINANCE CHARGE	21				-	
001-0016-55100 OFFICE SUPPLIES	2,867	3,398	2,000	2,000	-	Increase in cost of Office Supplies
001-0016-55110 MISCELLANEOUS EXPENSE	-				-	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0016 - HUMAN RESOURCES

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICIATION
001-0016-55200 OPERATING SUPPLIES	15,226	3,250	3,500	3,500	-	
001-0016-55208 UNIFORMS		-	500	-	(500)	
001-0016-55210 GAS & OIL		151		1,000	1,000	
001-0016-55400 MEMBERSHIPS/SUBSCRIPTION	2,932	7,159	500	1,500	1,000	SHRM & Other Membership Dues
001-0016-55401 TRAINING & EDUCATION	979	1,995	4,000	2,000	(2,000)	Trainings/Workshops for all HR Staff/Employee HR Certifications (2500 X 3)
001-0016-55404 SOFTWARE LICENSES	-	-	1,500	1,500	-	Adobe Vizio (500 X 3)- Adobe Vizio assists in redacting sensitive documents
001-0016-55452 SUBSCRIPTIONS			8,000		(8,000)	
001-0016-55454 TITLES/REG/PERMITS	-	-	570		(570)	
TOTAL OPERATING EXPENSES	$ 78,767	$ 74,255	$ 86,670	$ 48,000	$ (38,670)	
001-0016-56007 EQUIPMENT UNDER $5000	19,156	2,284			-	
001-0016-56400 MACHINERY AND EQUIPMENT	-				-	
TOTAL CAPITAL OUTLAY	$ 19,156	$ 2,284	$ -	$ -	$ -	
TOTAL HUMAN RESOURCES	$ 389,176	$ 328,855	$ 353,568	$ 323,050	$ (30,518)	

EXPENDITURE BUDGET

FUND - 001 GENERAL FUND
DEPARTMENT - 0233 PUBLIC INFORMATION OFFICE

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-0233-51200 REGULAR SALARIES	$ 55,041	$ 72,336	$ 51,266	$ 70,990	$ 19,724	
001-0233-51300 OTHER SALARIES & WAGES	12,090	2,987		42,120	42,120	
001-0233-51400 OVERTIME	4,342	3,352			-	
TOTAL SALARIES & WAGES	$ 71,472	$ 78,675	$ 51,266	$ 113,110	$ 61,844	
001-0233-52100 FICA TAXES	5,484	6,032	3,922	8,653	4,731	
001-0233-52200 RETIREMENT CONTRIBUTION	7,494	10,087	7,193	15,372	8,179	
001-0233-52300 HEALTH INSURANCE	7,617	7,516	8,399	11,392	2,993	
001-0233-52310 LIFE INSURANCE	22	22	32	32	-	
001-0233-52400 WORKER'S COMPENSATION	109	133	110	120	10	
TOTAL BENEFITS	$ 20,725	$ 23,790	$ 19,656	$ 35,569	$ 15,913	
TOTAL PERSONNEL SERVICES	$ 92,198	$ 102,465	$ 70,922	$ 148,679	$ 77,757	
001-0233-53100 PROFESSIONAL SERVICES		400	100,000		(100,000)	
001-0233-53112 PROF SVSCS-LEGAL					-	
001-0233-53400 OTHER CONTRACTUAL SERVICES	-	54,000		60,000	60,000	This line item will include a $54,000 contract with Medium Four. The monthly amount will wbe $4,500. In additon to this contract this line item will pay for other communications, marketing, sponsorships, events, advertsing, photography, social media etc needs
001-0233-54000 TRAVEL & PER DIEM	-	-	2,000	-	(2,000)	
001-0233-54100 COMMUNICATION	1,065	35,701	2,500	1,000	(1,500)	
001-0233-54130 POSTAGE & FREIGHT	1,847	13,292	15,000	10,000	(5,000)	Community Meeting mailouts, Every Door Direct mailouts
001-0233-54400 RENTALS & LEASES	30	30	100	100	-	Postage Machine
001-0233-54452 RENTALS & LEASES- VEHICLE	1,061	-			-	
001-0233-54500 INSURANCE		1,202	1,500	1,600	100	Vehicle Insurance
001-0233-54627 REPAIR & MAINT VEHICLES	114	1,007	960		(960)	Enterprise Vehicle Maintenance- $80/month per vehicle
001-0233-54635 MAINT. AGREEMENT COMPUTERS	26,076	7,556			-	
001-0233-54700 PRINTING & BINDING	18,038	4,377	5,000	5,000	-	Annual Report
001-0233-54800 PROMOTIONAL ACTIVITIES	8,239	687	10,000	2,500	(7,500)	Promotional activities for County events
001-0233-54812 TOURISM & MARKETING FUNDS	120	(120)	26,196		(26,196)	
001-0233-54815 BLACK HISTORY ACT	1,577	1,001	1,577		(1,577)	
001-0233-54815 4TH OF JULY EVENT					-	

EXPENDITURE BUDGET

FUND - 001 GENERAL FUND
DEPARTMENT - 0233 PUBLIC INFORMATION OFFICE

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-0233-54818 BICENTENNIAL	1,530				-	
001-0233-54900 OTHER CURRENT CHARGES & OBLIGATION	2				-	
001-0233-54901 ADVERTISING	32,007	63,748	100,000	70,000	(30,000)	
001-0233-54960 FINANCE CHARGE	17	53	100	100	-	
001-0233-59961 ADMINISTRATIVE COSTS	60				-	
001-0233-55100 OFFICE SUPPLIES	-	-	500	500	-	
001-0233-55200 OPERATING SUPPLIES	1,590	1,139	500	1,000	500	
001-0233-55208 UNIFORMS		66	102		(102)	
001-0233-55210 GAS & OIL	1,072	1,174	1,800	500	(1,300)	
001-0233-55400 MEMBERSHIP/SUBSCRIPTIONS	285	143	1,000	500	(500)	
001-0233-55401 TRAINING & EDUCATIONAL	-	-	2,000	1,000	(1,000)	
001-0233-55402 SOFTWARE PURCHASES	3,210				-	
001-0233-55452 SUBSCRIPTIONS	4,188	4,188		4,500	4,500	
001-0233-55454 TITLES/REGISTRATIONS/PERMITS	2	97	1,000	-	(1,000)	
TOTAL OPERATING EXPENSES	$ 102,131	$ 189,740	$ 271,835	$ 158,300	$ (113,535)	
001-0233-56007 EQUIPMENT UNDER $5000	1,255	3,146	5,000	5,000	-	
001-0233-56400 MACHINERY & EQUIPMENT	40,205		15,285		(15,285)	
TOTAL CAPITAL OUTLAY	$ 41,460	$ 3,146	$ 20,285	$ 5,000	$ (15,285)	
001-0233-57100 DEBT SERVICE PRINCIPAL		6,778	7,680		(7,680)	
001-0233-57200 DEBT SERVICE INTEREST		2,621	1,539		(1,539)	
TOTAL DEBT SERVICE	$ -	$ 9,399	$ 9,219	$ -	$ (9,219)	
TOTAL PUBLIC INFORMATION OFFICE	$ 235,789	$ 295,351	$ 372,261	$ 311,979	$ (60,282)	

EXPENDITURE REPORT

FUND - 001 - GENERAL FUND
DEPARTMENT - 0075 - WELFARE-MEDICAID

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-0075-58100 AID TO GOVERNMENT	$ 919,455	$ 1,115,831	$ 1,247,034	$ 1,296,495	$ 49,461	
TOTAL GRANTS AND AIDS	$ 919,455	$ 1,115,831	$ 1,247,034	$ 1,296,495	$ 49,461	
TOTAL WELFARE-MEDICAID	$ 919,455	$ 1,115,831	$ 1,247,034	$ 1,296,495	$ 49,461	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND DEPARTMENT - 0085 - INDIGENT HOSPITAL SERVICE- (HCRA)	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-0085-58100 AID TO GOVERNMENT	$ -	$ -	$ 50,000	$ 10,000	$ (40,000)	
TOTAL GRANTS AND AIDS	$ -	$ -	$ 50,000	$ 10,000	$ (40,000)	
TOTAL INDIGENT HOSPITAL SERVICE	$ -	$ -	$ 50,000	$ 10,000	$ (40,000)	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0091 - PAUPER BURIALS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-0091-53100 PROFESSIONAL SERVICES	$ -	$ 2,050	$ 5,000	$ 4,500	$ (500)	Increase due to Funeral Homes now charging for transport of body to Med Ex.
TOTAL OPERATING EXPENSES	$ -	$ 2,050	$ 5,000	$ 4,500	$ (500)	
TOTAL PAUPER BURIALS	$ -	$ 2,050	$ 5,000	$ 4,500	$ (500)	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0060 - ELDERLY AFFAIRS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0060-51200 REGULAR SALARIES	$ 152,888	$ 293,754	$ 371,049	$ 371,049	-	
001-0060-51300 OTHER SALARIES & WAGES	70,278	23,753			-	
001-0060-51400 OVERTIME	477	-			-	
TOTAL SALARIES & WAGES	$ 223,643	$ 317,507	$ 371,049	$ 371,049	$ -	
001-0060-52100 FICA TAXES	16,023	22,569	28,385	28,385	-	
001-0060-52200 RETIREMENT CONTRIBUTIONS	20,835	37,620	39,916	39,916	-	
001-0060-52300 HEALTH INSURANCE	47,219	65,128	72,416	75,493	3,077	
001-0060-52310 LIFE INSURANCE	75	124	160	194	34	
001-0060-52400 WORKERS COMPENSATION	499	601		1,500	1,500	
001-0060-52500 UNEMPLOYMENT	-	-			-	
TOTAL BENEFITS	$ 84,651	$ 126,041	$ 140,877	$ 145,488	$ 4,611	
TOTAL PERSONNEL SERVICES	$ 308,295	$ 443,548	$ 511,926	$ 516,537	$ 4,611	
001-0060-53100 PROFESSIONAL SERVICES	1,895	2,272		500	500	Consultant Fees for OAA Grant (Angelyn Kincaid @$25/hr, Dietician (Jessica Miller @$40.00 per/hr) and others
001-0060-53400 OTHER CONTRACTUAL SERVICES	200	200	2,500	-	(2,500)	
001-0060-53406 CONTRACTUAL SECURITY	2,280	1,590	2,000	1,300	(700)	ADT Security Services
001-0060-53400 FOOD SERVICES	19,883	29,435	20,000	20,000	-	GA FOOD Meals for 3 Congregate Site and Home Delivered Meals
001-0060-54000 TRAVEL & PER DIEM	3,377	6,806	5,000	2,000	(3,000)	Annual Florida Council on Aging Conference, Community Health Symposium -Orlando, Florida & Annual Florida Association of Senior Centers Training
001-0060-54100 COMMUNICATIONS	21,166	25,200	24,000	27,000	3,000	Comcast Business Internet (Paid Monthly - $465 X 12 = $5580); Business Telephone (Paid Monthly - $457 X 12 = $5482); Xfinity Cable (Paid Monthly - $200 X 12 = $2400); TDS Center Phone (Paid Monthly - $75 X 12 = $900 - FAX); Chattahoochee Cable (Paid Monthly - $243 X 12 = $2916); Zoom (Paid Yearly - $150) Havana Cable/Internet (300X12= 3600) Verizon Wireless (150X12=1800)
001-0060-54130 POSTAGE & FREIGHT	71	91	150	150	-	Freight Charges
001-0060-54300 UTILITY SERVICES	8,728	6,824	6,000	7,000	1,000	City of Quincy Utilities (Paid Monthly
001-0060-54310 WASTE DISPOSAL	1,743	1,861	2,000	2,000	-	Contract with Waste Pro- Garbage Pickup (Paid Monthly- 160X12= $1920). Previously budgeted in other contractual services. Re-aligned FY25 budget to match actuals.
001-0060-54400 RENTAL & LEASES	7,796	7,571	7,800	7,800	-	Epyon Software rental (30X12=36) Great American Financial Copier Lease (525X12= $6300)
001-0060-54452 RENTALS & LEASES - VEHICLE		-			-	
001-0060-54500 INSURANCE	-	3,148	4,000	8,000	4,000	Vehicle Insurance
001-0060-54600 REPAIR & MAINTENANCE	4,627	11,709	5,000	2,500	(2,500)	Repair, maintenance and meeting safety requirement for the Center Vans
001-0001-54627 REPAIR & MAINTENANCE-VEHICLES		-	500	3,000	2,500	Enterprise Lease Maintenance agreement
001-0060-54635 MAINT AGREEMENT COMPUTER	12,329	9,720	3,500	3,700	200	MIP Annual Maintenance & Renewel (Paid Yearly - $1,850); MySeniorCenter annual maintenance and renewal $1900)
001-0060-54700 PRINTING & BINDING	4,652	400	3,000	1,000	(2,000)	Printing marketing materials, business cards and other promotional items, flyers.
001-0060-54800 PROMOTIONAL ACTIVITIES	23,298	18,399	11,000	7,000	(4,000)	Recruitment, Outreach, Marketing and Purchasing Promotional Items for Senior Programs & Congregate Meals - meals prepared by restaurants for three (3) centers.
001-0060-54820 EVENT FUNDS				6,000		
001-0060-54900 OTHER CURRENT CHARGES	510	498	2,500	1,000	(1,500)	Background Checks - $1,000 (Approximately 13 Employees); $4.00 Co Pay for Big Bend Transit Transportation (Estimated transportation for 20 Senior Citizens per day for 5 days a week for 25 weeks = $10,000).
001-0060-54901 ADVERTISING	4,908	328	1,500	-	(1,500)	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0060 - ELDERLY AFFAIRS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0060-54959 LATE FEE	124	225	200	200	-	
001-0060-55100 OFFICE SUPPLIES	6,127	6,783	6,000	3,000	(3,000)	Supplies for office (Paper, Pens, Stables, Envelopes, Labels, Highlighters, etc. & Osceola Kitchen Supplies for 3 Centers
001-0060-55200 OPERATING SUPPLIES	6,762	5,728	6,000	3,000	(3,000)	Printing and Copier Cost and other operating supplies
001-0060-55208 UNIFORMS		875	1,036	-	(1,036)	
001-0060-55210 GAS & OIL	12,033	10,638	11,286	8,500	(2,786)	Gadsden Public Works (Paid Monthly - $1000 X 12 =$12000) & Amerigas Propane Refill (Yearly $500)
001-0060-55400 MEMBERSHIPS/SUBSCRIPTION	350	530		600	600	
001-0060-55401 TRAINING & EDUCATION	1,090	2,695	8,000	3,000	(5,000)	Training and Development - Professional Development,Education & Grant writing Training
001-0060-55402 SOFTWARE PURCHASES	-				-	
					-	
001-0060-55454 TITLES/REGISTRATIONS/PERMITS	150	110	8,000	300	(7,700)	Memberships (Florida Association of Senior Centers, Florida Council on Aging, Florida Association of Aging Services Providers, LeadingAge Southeast)
TOTAL OPERATING EXPENSES	$ 144,099	$ 153,634	$ 140,972	$ 118,550	$ (22,422)	
001-0060-56007 EQUIPMENT UNDER 5,000		1,325		-	-	
001-0060-56400 MACHINERY AND EQUIPMENT					-	
TOTAL CAPITAL OUTLAY	$ -	$ 1,325	$ -	$ -	$ -	
001-0060-47100 DEBT SERVICE PRINCIPAL			40,000	25,000	(15,000)	Enterprise Lease Agreement
001-0060-57200 DEBT SERVICE INTEREST				12,216	12,216	
TOTAL DEBT SERVICE			$ 40,000	$ 37,216	$ (2,784)	
001-0060-58011 RESIDENCE ASSIST	27,237	34,759	20,000	12,000	(8,000)	Utility Assistance Program to provide additional funds to EHEAP program for utility assistance.
001-0060-58165 SAWDUST/GREENSBORO SR CTR				10,000		
001-0060-58200 AID TO PRIVATE ORGANIZ	40,000	-	40,000		(40,000)	
001-0060-58200 AID TO SENIOR CITIZENS	385	3,625	2,600	5,000	2,400	Purchase of Heaters in the Winter and Fans in the Summer for Gadsden County Seniors
TOTAL GRANTS AND AID	$ 67,621	$ 38,384	$ 62,600	$ 27,000	$ (35,600)	
TOTAL ELDERLY AFFAIRS	$ 520,015	$ 636,891	$ 755,498	$ 699,303	$ (56,195)	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0240 - GRANTS ADMIN
New Dept FY 26

	FY23-24 ACTUAL	FY24-25 BUDGET	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY25-26 TENT. vs. FY24-25 ADOPTED VARIANCE	Comments/Justification
001-0240-51200 REGULAR SALARIES			$ 141,915	$ 141,898	$ (17)	
001-0240-51300 OTHER SALARIES & WAGES					-	
001-0240-51400 OVERTIME					-	
TOTAL SALARIES & WAGES			$ 141,915	$ 141,898	$ (17)	
001-0240-52100 FICA TAXES			10,857	10,855	(2)	
001-0240-52200 RETIREMENT CONTRIBUTION			19,911	19,284	(627)	
001-0240-52300 HEALTH INSURANCE			22,014	22,785	771	
001-0240-52310 LIFE INSURANCE			64	64	-	
001-0240-52400 WORKER'S COMPENSATION				400	400	
001-0240-52500 UNEMPLOYMENT COMPENSATION					-	
TOTAL BENEFITS			$ 52,846	$ 53,388	$ 542	
TOTAL PERSONNEL SERVICES			$ 194,761	$ 195,286	$ 525	
001-0240-54000 TRAVEL & PER DIEM			1,500	1,500	-	
001-0240-54100 COMMUNICATION SERVICES			500	500	-	
001-0240-54130 POSTAGE & FREIGHT			200		(200)	
001-0240-54400 RENTALS & LEASES			1,200		(1,200)	
001-0240-54500 INSURANCE			1,500		(1,500)	
001-0240-54627 REPAIR & MAINTENANCE-VEHICLES			1,008		(1,008)	
001-0240-54700 PRINTING & BINDING			200		(200)	
001-0240-54901 ADVERTISING			500		(500)	
001-0240-55100 OFFICE SUPPLIES			500	500	-	
001-0240-55200 OPERATING SUPPLIES			1,000	1,000	-	
001-0240-55208 UNIFORMS			250		(250)	
001-0240-55210 GAS & OIL			800		(800)	
001-0240-55400 BOOK/PUBLICATION/SUBSCRIPTION			200		(200)	
001-0240-55401 TRAINING & EDUCATION			1,000	1,000	-	
TOTAL OPERATING EXPENSES			$ 10,358	$ 4,500	$ (5,858)	
001-0240-57100 DEBT SERVICE PRINICIPAL			7,720		(7,720)	Enterprise Vehicle Lease
001-0240-57200 DEBT SERVICE INTEREST			1,578		(1,578)	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0240 - GRANTS ADMIN
New Dept FY 26

	FY23-24 ACTUAL	FY24-25 BUDGET	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY25-26 TENT. vs. FY24-25 ADOPTED VARIANCE	Comments/Justification
TOTAL DEBT SERVICE			$ 9,298	$ -	$ (9,298)	
TOTAL GRANTS ADMIN			$ 214,417	$ 199,786	$ (14,631)	

BUILDING INSPECTION

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0048 - CODE ENFORCEMENT

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-0048-51200 REGULAR SALARIES	$ 70,942	$ 80,122	$ 85,322	$ 84,282	$ (1,040)	
001-0048-51300 OTHER SALARIES & WAGES		1,500				
001-0048-51400 OVERTIME	3,755	1,894	2,500	2,500	-	
TOTAL SALARIES & WAGES	$ 74,696	$ 83,516	$ 87,822	$ 86,782	$ (1,040)	
001-0048-52100 FICA TAXES	5,315	5,908	6,718	6,639	(79)	
001-0048-52200 RETIREMENT CONTRIBUTION	10,152	11,255	12,321	11,794	(527)	
001-0048-52300 HEALTH INSURANCE	20,358	21,680	22,014	22,785	771	
001-0048-52310 LIFE INSURANCE	49	49	64	64	-	
001-0048-52400 WORKER'S COMPENSATION	59	2,413	500	4,000	3,500	
001-0048-52500 UNEMPLOYMENT COMPENSATION	-	2,475			-	
TOTAL BENEFITS	$ 35,933	$ 43,781	$ 41,617	$ 45,281	$ 3,664	
TOTAL PERSONNEL SERVICES	$ 110,630	$ 127,297	$ 129,439	$ 132,063	$ 2,624	
001-0048-53100 PROFESSIONAL SERVICES	48	350	4,000	1,500	(2,500)	Magistrate
001-0048-53400 OTHER CONTRACTUAL SERV			8,000	7,000	(1,000)	Demolition of unsafe structures
001-0048-54000 TRAVEL & PER DIEM	1,221	1,691	4,000	1,500	(2,500)	
001-0048-54100 COMMUNICATION SERVICES	2,019	1,567	3,000	3,000	-	
001-0048-54130 POSTAGE & FREIGHT	339	333	1,250	500	(750)	
001-0048-54400 RENTALS AND LEASES	30	30			-	
001-0048-54552 RENTALS AND LEASES- VEHICLES	10,493	-			-	
001-0048-54500 INSURANCE		2,826		4,000	4,000	
001-0048-54600 REPAIR & MAINTENANCE	2,171				-	
001-0048-54627 REPAIR & MAINTENANCE- VEHICLES	983	2,000	1,920	1,920	-	Enterprise Vehicle Maintenance- $80/vehicle per month.
001-0048-54635 MAINT AGREEMENT COMPUTER	-	-	3,000		(3,000)	
001-0048-54700 PRINTING & BINDING	217	33	1,000	200	(800)	
001-0048-54900 OTHER CURRENT CHARGES	-	4	500	100	(400)	
001-0048-54901 ADVERTISING	-	-	100	200	100	
001-0048-54959 LATE FEE	32	25		100	100	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0048 - CODE ENFORCEMENT

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-0048-54960 FINANCE CHARGES	136	115		100	100	
001-0048-55100 OFFICE SUPPLIES	271	1,433	3,000	500	(2,500)	
001-0048-55200 OPERATING SUPPLIES	587	326	5,000	500	(4,500)	
001-0048-55208 UNIFORMS	-	561	2,000	500	(1,500)	Includes cost of uniforms and safety boots.
001-0048-55210 GAS & OIL	3,553	6,318	7,500	3,000	(4,500)	
001-0048-55400 MEMBERSHIPS/SUBSCRIPTIONS	150	347	500	300	(200)	FL ASSOCIATION OF CODE ENFORCEMENT
001-0048-55401 TRAINING & EDUCATIONAL	250	2,100	4,620	2,000	(2,620)	FAC- cost of 4 courses
001-0048-55402 SOFTWARE PURCHASES		-	3,000	5,000	2,000	iWorks
001-0048-55454 TITLES/REGISTRATIONS/PERMITS	225				-	
001-0048-56402 RECOVERY OF EQUIPMENT	-				-	
TOTAL OPERATING EXPENSES	$ 22,725	$ 20,059	$ 52,390	$ 31,920	$ (20,470)	
001-0048-56007 EQUIPMENT UNDER $5000	2,047	2,220			-	
001-0048-56400 MACHINERY & EQUIPMENT	86,544				-	
TOTAL CAPITAL OUTLAY	$ 88,591	$ 2,220	$ -	$ -	$ -	
001-0048-57100 DEBT SERVICE PRINCIPAL		15,581	16,636	17,639	1,003	Enterprise Vehicle Lease- 2 Silverado 1500 Truck
001-0048-57200 DEBT SERVICE INTEREST		5,558	3,860	5,316	1,456	
TOTAL DEBT SERVICE	$ -	$ 21,139	$ 20,496	$ 22,955	$ 2,459	
TOTAL CODE ENFORCEMENT	$ 221,946	$ 170,715	$ 202,325	$ 186,938	$ (15,387)	

EXPENDITURE BUDGET

FUND - 125 - BUILDING INSPECTION FUND
DEPARTMENT - 1215 - BUILDING INSPECTION

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
125-1215-51200 REGULAR SALARIES	$ 282,995	$ 322,088	$ 413,672	$ 383,531	$ (30,141)	Freeze vacant position / Split fund Construction Manager
125-1215-51300 OTHER SALARIES & WAGES	-	8,235			-	
125-1215-51400 OVERTIME	15,631	2,262		3,500	3,500	
TOTAL SALARIES & WAGES	$ 298,626	$ 332,585	$ 413,672	$ 387,031	$ (26,641)	
125-1215-52100 FICA TAXES	22,141	25,143	32,028	29,608	(2,420)	
125-1215-52200 RETIREMENT CONTRIBUTION	64,829	50,338	65,788	52,598	(13,190)	
125-1215-52300 HEALTH INSURANCE	52,147	60,017	60,000	62,336	2,336	
125-1215-52310 LIFE INSURANCE	137	174	210	194	(16)	
125-1215-52400 WORKER'S COMPENSATION	4,629	7,225	4,700	12,000	7,300	Based on actual expenditures
125-1215-52500 UNEMPLOYMENT COMPENSATION	-	3,724	500		(500)	
TOTAL BENEFITS	$ 143,883	$ 146,621	$ 163,226	$ 156,735	$ (6,491)	
TOTAL PERSONNEL SERVICES	$ 442,510	$ 479,206	$ 576,898	$ 543,766	$ (33,132)	
125-1215-53100 PROFESSIONAL SERVICES	-	4,517	1,000	1,000	-	
125-1215-53161 CREDIT CARD PROC FEE		4			-	
125-1215-53400 OTHER CONTRACTURAL SERVICES	-				-	
125-1215-54000 TRAVEL & PER DIEM	3,640	5,667	4,712	2,500	(2,212)	BOAF, CFM & IBC Conferences
125-1215-54100 COMMUNICATION SERVICES	5,130	4,688	5,000	5,000	-	Average bill paid
125-1215-54130 POSTAGE & FREIGHT	1,957	373	500	200	(300)	
125-1215-54300 UTILITY SERVICES					-	
125-1215-54400 RENTALS & LEASES	2,459	1,814	3,000	1,500	(1,500)	
125-1215-54500 INSURANCE	11,159	13,991	12,000	17,000	5,000	
125-1215-54600 REPAIR & MAINTENANCE	7,762	6,256	5,000	5,000	-	
125-1215-54627 REPAIR & MAINTENANCE - VEHICLES		84	1,920	1,920	-	
125-1215-54635 MAINT AGREEMENT COMPUTER	13,937	-	11,000		(11,000)	
125-1215-54700 PRINTING & BINDING	312	254	500	250	(250)	Printing supplies to educate public

EXPENDITURE BUDGET

FUND - 125 - BUILDING INSPECTION FUND
DEPARTMENT - 1215 - BUILDING INSPECTION

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
125-1215-54800 PROMOTIONAL ACTIVITIES		-	500	500	-	3 Parades (black history, Christmas, and Homecoming)
125-1215-54805 ORDINANCE 06-18					-	
125-1215-54815 BLACK HISTORY ACT.	262				-	
125-1215-54900 OTHER CURRENT CHARGES	-	-	700		(700)	
125-1215-54959 LATE FEE	3		100	100	-	
125-1215-54960 FINANCE CHARGE				100		
125-1215-55100 OFFICE SUPPLIES	1,602	1,224	2,000	1,000	(1,000)	
125-1215-55200 OPERATING SUPPLIES	15,181	4,636	4,500	1,500	(3,000)	
125-1215-55208 UNIFORMS	1,367	825	2,000	2,000	-	County shirts, safety boots (new boots every 2 years)
125-1215-55210 GAS & OIL	12,409	7,769	5,000	5,000	-	Includes gas & oil from code enforcement charged to this department
125-1215-55400 MEMBERSHIPS/SUBSCRIPTIONS	1,307	1,467	1,500	1,000	(500)	New code books
125-1215-55401 TRAINING & EDUCATION	3,349	3,711	5,000	1,500	(3,500)	
125-1215-55402 SOFTWARE PURCHASES	-	-	3,005	7,000	3,995	iWorks
125-1215-55454 TITLES/REGISTRATIONS/PERMITS		220	1,000		(1,000)	
TOTAL OPERATING EXPENSES	$ 81,836	$ 57,499	$ 69,937	$ 54,070	$ (15,867)	
125-1215-56007 EQUIPMENT UNDER $5000	4,291	3,496			-	
125-1215-56400 MACHINERY & EQUIPMENT	-				-	
125-1215-56600 BOOKS/PUBLICATIONS/ LIB MAT.		730			-	
TOTAL CAPITAL OUTLAY	$ 4,291	$ 4,226	$ -	$ -	$ -	
125-1215-57100 DEBT SERVICE PRINCIPAL		583	15,000	18,000	3,000	Enterprise Lease - 2 Trucks (Estimate)
125-1215-57200 DEBT SERVICE INTEREST		199	3,000	5,500	2,500	Enterprise Lease - 2 Trucks (Estimate)
TOTAL DEBT SERVICE	$ -	$ -	$ 18,000	$ 23,500	$ 5,500	
TOTAL BUILDING INSPECTION	$ 528,637	$ 540,932	$ 664,835	$ 621,336	$ (43,499)	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0101 - PARKS & RECREATION

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs FY25-26 ADOPTED VARIANCE	Comments/Justificaiton
001-0101-51200 REGULAR SALARIES	$ 62,279	$ 89,763	$ 124,779	$ 134,422	$ 9,643	
001-0101-51300 OTHER SALARIES & WAGES	-	1,500			-	
001-0101-51400 OVERTIME	1,937	2,588	8,000	5,000	(3,000)	Budgeted based on actual expenditures
TOTAL SALARIES & WAGES	$ 64,216	$ 93,851	$ 132,779	$ 139,422	$ 6,643	
001-0101-52100 FICA TAXES	4,708	6,784	10,158	10,666	508	
001-0101-52200 RETIREMENT CONTRIBUTION	8,729	12,692	18,950	18,947	(3)	
001-0101-52300 HEALTH INSURANCE	15,625	23,659	34,385	40,746	6,361	
001-0101-52310 LIFE INSURANCE	43	61	96	115	19	
001-0101-52400 WORKER'S COMPENSATION	2,805	3,104	2,810	3,000	190	
001-0101-52500 UNEMPLOYMENT COMPENSATION	-				-	
TOTAL BENEFITS	$ 31,910	$ 46,299	$ 66,399	$ 73,474	$ 7,075	
TOTAL PERSONNEL SERVICES	$ 96,126	$ 140,150	$ 199,178	$ 212,896	$ 13,718	
001-0101-53100 PROFESSIONAL SERVICES	680	5,745	11,000	10,000	(1,000)	
001-0101-53161 CREDIT CARD PROC		4			-	
001-0101-53400 OTHER CONTRACTUAL SERVICES	-		5,000	-	(5,000)	
001-0101-54000 TRAVEL & PER DIEM		2,833	4,000	-	(4,000)	
001-0101-54100 COMMUNICATION SERVICES	1,699	1,744	3,500	2,500	(1,000)	COMMUNICATION DEVICES
001-0101-54130 POSTAGE & FREIGHT	892	299	3,500	1,000	(2,500)	GENERAL OFFICE-RESERVATION INFO
001-0101-54300 UTILITY SERVICES	18,778	19,937	25,000	20,000	(5,000)	UTILITY SERVICES
001-0101-54310 WASTE DISPOSAL	2,752	2,742	3,500	1,000	(2,500)	
001-0101-54400 RENTALS & LEASES	569	9,752	4,000	3,500	(500)	EQUIPMENT RENTAL UTILIZED IN PARKS
001-0101-54452 RENTALS & LEASES-VEHICLE	17	-			-	
001-0101-54500 INSURANCE	32,755	32,867	36,000	55,000	19,000	PROPERTY AND VEHICLE INSURANCE
001-0101-54600 REPAIR & MAINTENANCE	47,315	82,882	24,000	30,000	6,000	REPAIR AND MAINTENANCE
001-0101-54627 REPAIR & MAINTENANCE-VEHICLES	16	480	960	960	-	
001-0101-54700 PRINTING & BINDING	6,049	7,271	500	500	-	
001-0101-54800 PROMOTIONAL ACTIVITIES	182	77	3,000		(3,000)	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0101 - PARKS & RECREATION

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs FY25-26 ADOPTED VARIANCE	Comments/Justificaiton
001-0101-54900 OTHER CURRENT CHARGES & OBLIG	-	49			-	
001-0101-54960 FINANCE CHARGE		59		100	100	
001-0101-55100 OFFICE SUPPLIES	2,225	2,175	4,000	2,000	(2,000)	OFFICE SUPPLIES
001-0101-55110 MISCELLANEOUS EXPENSE	1,837				-	
001-0101-55200 OPERATING SUPPLIES	9,999	6,927	7,000	5,000	(2,000)	
001-0101-55208 UNIFORMS	3,238	2,797	2,000	1,000	(1,000)	
001-0101-55210 GAS & OIL	17,415	25,787	20,000	20,000	-	
001-0101-55300 ROAD MATERIALS & SUPPLIES			17,000	5,000	(12,000)	
001-0101-55401 TRAINING & EDUCATION		495	1,500	500	(1,000)	
001-0101-55454 TITLES/REGISTRATIONS/PERMITS	-	340	1,500		(1,500)	
TOTAL OPERATING EXPENSES	$ 146,418	$ 205,262	$ 176,960	$ 158,060	$ (18,900)	
001-0101-56007 EQUIPMENT UNDER $5,000	-	1,002	1,000		(1,000)	
001-0101-56200 BUILDINGS	5,526				-	
001-0101-56300 IMPROV OTHER THAN BLDG		10,365			-	
001-0101-56400 MACHINERY & EQUIPMENT	897	-			-	
TOTAL CAPITAL OUTLAY	$ 6,423	$ 11,367	$ 1,000	$ -	$ (1,000)	
001-0101-57100 DEBT SERVICE PRINCIPAL		1,327	8,318	24,954	16,636	3 - Enterprise Lease Vehicles
001-0101-57200 DEBT SERVICE INTEREST		274	1,930	7,720	5,790	
TOTAL DEBT SERVICE		1,601	10,248	32,674	22,426	
TOTAL PARKS & RECREATION	$ 248,967	$ 358,381	$ 387,386	$ 403,630	$ 16,244	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0238 - ANIMAL CONTROL

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0238-51200 REGULAR SALARIES	$ 141,206	$ 169,012	$ 188,572	$ 149,178	$ (39,394)	Request (2) part-time kennel techs for weekend coverage
001-0238-51300 OTHER SALARIES & WAGES		2,250			-	
001-0238-51400 OVERTIME	18,470	26,041	25,000	25,000	-	Increase in Services afterhours
TOTAL SALARIES & WAGES	$ 159,676	$ 197,303	$ 213,572	$ 174,178	$ (39,394)	
001-0238-52100 FICA TAXES	11,851	14,595	15,573	13,325	(2,248)	
001-0238-52200 RETIREMENT CONTRIBUTION	18,097	24,400	28,561	23,671	(4,890)	
001-0238-52300 HEALTH INSURANCE	26,004	32,483	39,503	41,761	2,258	
001-0238-52310 LIFE INSURANCE	86	94	130	96	(34)	
001-0238-52400 WORKER'S COMPENSATION	3,244	1,699	3,250	3,250	-	
001-0238-52500 UNEMPLOYMENT COMPENSATION	-				-	
TOTAL BENEFITS	$ 59,282	$ 73,272	$ 87,017	$ 82,102	$ (4,915)	
TOTAL PERSONNEL SERVICES	$ 218,958	$ 270,575	$ 300,589	$ 256,280	$ (44,309)	
001-0238-53100 PROFESSIONAL SERVICES	2,041	6,717	4,000	4,000	-	Crematory, Pest control
001-0238-53161 CREDIT CARD PROC FEE		4			-	
001-0238-53400 OTHER CONTRACTUAL SERVICES			1,000		(1,000)	Waste Pro
001-0238-54000 TRAVEL & PER DIEM	1,141	1,866	2,000	1,000	(1,000)	Certification Classes - FACA Conference
001-0238-54100 COMMUNICATION SERVICES	5,186	6,010	5,400	5,400	-	Cell Phones and Landlines at Shelter (office & fax)
001-0238-54130 POSTAGE & FREIGHT	101	1,615	1,000	500	(500)	Correspondence & Billing to Municipalities; Freight for traps
001-0238-54300 UTILITY SERVICES	9,947	9,808	10,500	10,500	-	Electric, Water & Trash at Shelter & City of Quincy Landfill Disposal Fees
001-0238-54310 WASTE DISPOSAL		700			-	
001-0238-54400 RENTALS & LEASES					-	
001-0235-54552 RENTALS & LEASE- VEHICLE		581			-	
001-0238-54500 INSURANCE	10,171	13,218	15,000	25,000	10,000	Property Insurance
001-0238-54600 REPAIR & MAINTENANCE	10,049	13,856	5,000	5,000	-	General Maintenance Activities, Crematory

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0238 - ANIMAL CONTROL

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0235-54627 REPAIR & MAINT. VEHICLES		3,076	3,111	3,111	-	Maintenance fee of $80/month for 3 vehicles
001-0238-54632 REPAIR & MAINTENANCE - COMPUTER	385				-	
001-0238-54635 MAINT. AGREEMENT COMPUTER					-	
001-0238-54700 PRINTING & BINDING	-	44	100	-	(100)	Letterheads, Business Cards
001-0238-54800 PROMOTIONAL ACTIVITIES		805			-	Pet Adoptions
001-0238-54900 OTHER CURRENT CHARGES	655	-	5,000	1,000	(4,000)	Crematory Annual Repairs, Travel charge
001-0238-54901 ADVERTISING			3,427	200	(3,227)	Adoption Ads
001-0238-54959 LATE FEE			100	100	-	
001-0238-54960 FINANCE CHARGE	26	189	100	100	-	
001-0238-54961 ADMINISTRATIVE COSTS		180			-	
001-0238-55100 OFFICE SUPPLIES	14,342	11,930	35,000	20,000	(15,000)	Food for shelter pets
001-0238-55200 OPERATING SUPPLIES	4,473	12,883	20,000	5,000	(15,000)	Cleaners & Catch Poles, Cages
001-0238-55208 UNIFORMS	3,071	2,510	3,000	500	(2,500)	
001-0238-55210 GAS & OIL	21,595	21,313	25,000	20,000	(5,000)	
001-0238-55221 MEDICAL SUPPLIES		5,333		6,000	6,000	
001-0238-55400 MEMBERSHIPS/SUBSCRIPTIONS	95	174	250	250	-	Membership dues for ACSO as needed; FACA/Membership & ACO Handbooks
001-0238-55401 TRAINING & EDUCATION	2,085	1,280	1,250	1,250	-	Training for Staff Recertification and FACA Conferences
001-0238-55402 SOFTWARE PURCHASES		10	5,000	100	(4,900)	
001-0238-55454 TITLES/REGISTRATIONS/PERMITS		428	1,000		(1,000)	
TOTAL OPERATING EXPENSES	$ 85,363	$ 114,528	$ 146,238	$ 109,011	$ (37,227)	
001-0238-56007 EQUIPMENT UNDER $5000	5,883				-	
001-0238-56400 MACHINERY & EQUIPMENT	-	142,081			-	
TOTAL CAPITAL OUTLAY	$ 5,883	$ 142,081	$ -	$ -	$ -	
001-0238-57100 DEBT SERVICE PRINCIPAL	-	22,534	27,990	25,990	(2,000)	Enterprise Lease - 3 Vehicles (1 vehicle not is use per Fleet at $1,033 monthly)

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0238 - ANIMAL CONTROL

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0238-57200 DEBT SERVICE INTEREST	-	10,332	5,827	7,827	2,000	
Total DEBT SERVICE	$ -	$ 32,866	$ 33,817	$ 33,817	$ -	
001-0238-58200 AIDS TO PRIVATE ORGANIZ.	$ 10,000	$ 10,000	$ 10,000	10,000	$ -	Humane Society of the Big Bend and Friends of Gadsden County Animals Assistance in Gadsden County
TOTAL ANIMAL CONTROL	$ 320,204	$ 570,050	$ 490,644	$ 409,108	$ (81,536)	

EMERGENCY SERVICES

EXPENDITURE BUDGET

FUND - 105 - FIRE ASSESSMENT
DEPARTMENT - 0105 - FIRE CONTROL

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
105-0105-51200 REGULAR SALARIES	$ 80,013	$ 75,541	$ 81,720	$ 81,720	$ -	
105-0105-51300 OTHER SALARIES & WAGES	-	938	50,000	50,000	-	
105-0105-51400 OVERTIME	7,590	1,448			-	
TOTAL SALARIES & WAGES	$ 87,604	$ 77,927	$ 131,720	$ 131,720	$ -	
105-0105-52100 FICA TAXES	6,368	5,706	6,252	10,077	3,825	
105-0105-52200 RETIREMENT CONTRIBUTION	21,273	17,843	26,796	36,017	9,221	
105-0105-52300 HEALTH INSURANCE	15,298	13,473	16,457	11,392	(5,065)	
105-0105-52310 LIFE INSURANCE	35	34	41	41	-	
105-0105-52400 WORKER'S COMPENSATION	12,937	8,090	12,750	20,000	7,250	Based on actual expenditures
TOTAL BENEFITS	$ 55,911	$ 45,146	$ 62,296	$ 77,527	$ 15,231	
TOTAL PERSONNEL SERVICES	$ 143,515	$ 123,073	$ 194,016	$ 209,247	$ 15,231	
105-0105-53100 PROFESSIONAL SERVICES	9,327	17,436	10,000	10,000	-	Mandatory Annual Firefighters' Fit-For- Duty Physical. This increase for new hire employees who are required to complete a Firefighters' Fit-For-Duty Physical. Annual Pump Maintenance.
105-0105-53161 CREDIT CARD PROC FEE	3				-	
105-0105-53400 OTHER CONTRACTUAL SERVICES	1,016,514	1,169,713	1,234,090	1,355,000	120,910	
MT PLEASANT - 50,000						Budget for Volunteer Fire Department for Fire and Rescue in unincorpoated areas of the County based on FY 26-27 ANNUAL PAYMENT.
WETUMPKA - 50,000					-	
SYCAMORE - 50,000						
ROBERTSVILLE - 50,000						
CHATTAHOOCHEE - 60,000						
GRETNA - 60,000						
HAVANA - 65,000						
GREENSHADE - 50,000						
CONCORD - 50,000						
GREENSBORO - 60,000						
MIDWAY - 60,000						
QUINCY - 750,000						
105-0105-54000 TRAVEL & PER DIEM	-	850	2,000	2,000	-	Travel to Conferences, Meeting, Training
105-0105-54015 FD STIPEND	12,085	37,380	70,000	70,000	-	Municipalities $5K; Unincorporated areas $7.5K per contract
105-0105-54100 COMMUNICATION SERVICES	1,008	2,228	1,200	1,200	-	Verizon
105-0105-54130 POSTAGE & FREIGHT	306	745	500	500	-	Shipping and Handling Charges
105-0105-54300 UTILITY SERVICES	281	1,755	1,000	1,500	500	Dogtown Fire Station

EXPENDITURE BUDGET

FUND - 105 - FIRE ASSESSMENT
DEPARTMENT - 0105 - FIRE CONTROL

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
105-0105-54400 RENTALS & LEASES	964	919	1,050	950	(100)	Copy Machine and Wetumpka VFD & $300 Land Leasing
105-0105-54500 INSURANCE	98,080	102,580	110,000	130,000	20,000	General, Cyber Liability, Property and Vehicle insurance increase
105-0105-54600 REPAIR & MAINTENANCE	54,692	85,862	50,000	60,000	10,000	Repairs for Fire Vehicles. The increase is attributed to the rising cost of fire truck repairs and older vehicles that require frequent repairs.
105-0105-54635 MAINTENANCE AGREEMENT COMP	2,727				-	
105-0105-54700 PRINTING & BINDING	355	970			-	
105-0105-54900 OTHER CURRENT CHARGES	-	-	20,000	20,000	-	
105-0105-55100 OFFICE SUPPLIES	-	-	250	250	-	Office Supplies
105-0105-55200 OPERATING SUPPLIES	4,506	18,717	3,500	3,500	-	For day to day operation
105-0105-55208 UNIFORMS	121	637	1,000	1,000	-	Uniforms; replacement of bunker gear
105-0105-55210 GAS & OIL	3,686	3,842	4,518	4,000	(518)	Fuel for County Vehicle
105-0105-55300 ROAD MATERIALS & SUPPLIES		-	2,000		(2,000)	
105-0105-55400 BOOKS/MEMBERSHIPS/DUES	-				-	Memberships / Conference Fees
105-0105-55401 TRAINING & EDUCATION	5,000	2,229	13,000	13,000	-	Firefighting Training. This is intended to provide financial assistance to individuals who are interested in enrolling in the Firefighter 1 Course.
105-0105-55454 DUES/MEMBERSHIPS/SUBSCRIPTIONS	397				-	
TOTAL OPERATING EXPENSES	$ 1,210,052	$ 1,445,863	$ 1,524,108	$ 1,672,900	$ 148,792	
105-0105-56007 EQUIPMENT UNDER $5000	9,585	1,249	3,000	3,000	-	
105-0105-56200 BUILDINGS					-	
105-0105-56300 IMPROV OTHER THAN BLDG	18,718				-	
105-0105-56400 MACHINERY & EQUIPMENT	347,658				-	
TOTAL CAPITAL OUTLAY	$ 375,961	$ 1,249	$ 3,000	$ 3,000	$ -	
105-0105-57100 DEBT SERVICE PRINCIPAL		1,021			-	
105-0105-57200 DEBT SERVICE INTEREST		375			-	
TOTAL DEBT SERVICE	$ -	$ 1,396	$ -	$ -	$ -	
105-0105-58302 AID TO FIRE DEPARTMENTS	$ -		$ 21,044	$ 21,044	-	Florida Forest Service assistance in Fighting Forest Fires

EXPENDITURE BUDGET

FUND - 105 - FIRE ASSESSMENT
DEPARTMENT - 0105 - FIRE CONTROL

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
105-0105-59901 RESERVE FOR CONTINGENCY	$ -	$ -	$ 118,869	$ 144,398	$ 25,529	
TOTAL FIRE CONTROL	$ 1,729,527	$ 1,571,581	$ 1,861,037	$ 2,050,589	$ 189,552	

EXPENDITURE BUDGET

FUND - 142 - EMERGENCY MEDICAL SERVICES
DEPARTMENT - 0144 - EMERGENCY AMBULANCE

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
142-0144-51200 REGULAR SALARIES	$ 1,386,673	$ -	$ 1,490,112	$ 1,490,112	$ -	
142-0144-51300 OTHER SALARIES & WAGES	314,183	321,734	699,082	420,000	(279,082)	
142-0144-51400 OVERTIME	1,015,994	999,549	503,599	852,681	349,082	
TOTAL SALARIES & WAGES	$ 2,716,850	$ 1,321,283	$ 2,692,793	$ 2,762,793	$ 70,000	
142-0144-52100 FICA TAXES	202,911	203,503	196,163	211,354	15,191	
142-0144-52200 RETIREMENT CONTRIBUTION	743,699	751,062	684,595	750,000	65,405	
142-0144-52300 HEALTH INSURANCE	365,357	420,263	426,910	418,005	(8,905)	
142-0144-52310 LIFE INSURANCE	927	963	2,060	1,060	(1,000)	
142-0144-52400 WORKER'S COMPENSATION	131,523	108,510	131,523	160,000	28,477	Based on actual expenditures
142-0144-52500 UNEMPLOYMENT COMP					-	
TOTAL BENEFITS	$ 1,444,417	$ 1,484,302	$ 1,441,251	$ 1,540,419	$ 99,168	Increase for Benefits for additional employees
TOTAL PERSONNEL SERVICES	$ 4,161,267	$ 2,805,586	$ 4,134,044	$ 4,303,212	$ 169,168	
142-0144-53100 PROFESSIONAL SERVICES	1,419	1,712	1,000	1,000	-	employee screening- increase in employees
142-0144-53161 CREDIT CARD PROC FEE		8			-	
142-0144-53400 OTHER CONTRACTUAL SERVICES	-	-			-	Biohazrd pick up, fire extenguisher for ambulances
142-0144-54000 TRAVEL & PER DIEM	2,051	2,580	3,500	2,000	(1,500)	Travel for Ems Unit pick up, travel for classes and membership meetings
142-0144-54100 COMMUNICATION SERVICES	19,808	11,149	17,476	17,476	-	Comcast, tds, verizon- increase in cost
142-0144-54130 POSTAGE & FREIGHT	1,087	1,274	1,200	1,200	-	MEPS re-service; medical device shipment for repairs/certified documents
142-0144-54300 UTILITY SERVICES	23,010	23,465	22,000	22,000	-	Talquin Electric, City Of Quincy, Town of Havana
142-0144-54310 WASTE DISPOSAL	1,548	1,503	1,500	1,000	(500)	Waste pro- havana/robertsville
142-0144-54400 RENTALS & LEASES	8,556	8,272	8,500	8,500	-	Oxygen Rentals, Printer lease- increase in cost; Enterprise Vehicle Lease- 2 Silverdao 1500- Trucks @ $853.93/month per vehicle, plus $80 maintenance fee per vehicle per month.
142-0144-54452 RENTALS & LEASES - VEHICLE	2,053	-			-	
142-0144-54500 INSURANCE	92,969	109,639	100,000	140,000	40,000	General liability, claim, Auto- increase in charges
142-0144-54600 REPAIR & MAINTENANCE	93,445	185,081	70,000	70,000	-	Med Pro Stretcher repair/maintenance- 3,000; Fleet charges- repair/maintenance/towing/tires, etc-64,000; Radio Emergency warning-3,000.
142-0144-54627 REPAIR & MAINTENANCE - VEHICLES	147	979	980	980	-	
142-0144-54635 MAINT AGREEMENT COMPUTERS	1,333	-	3,000	2,000	(1,000)	Smart Cop- 1,270; Additional maintenance for computers-1,730
142-0144-54700 PRINTING & BINDING	350	937	500	200	(300)	Brochures/advertisement, Employment opportunities, agency identifiers, protocols
142-0144-54800 PROMOTIONAL ACTIVITIES	400	972	1,000	-	(1,000)	Promotional items- handouts/giveaways
142-0144-54900 OTHER CURRENT CHARGES	50	297	26,500		(26,500)	Bureau EMS Matching Grant 200k @ 25% county Match, Forestry Grant-0-50% match, AFG grant- County 10%match ; Increased match to allow the County to apply for more grants.
142-0144-54901 ADVERTISING					-	

EXPENDITURE BUDGET

FUND - 142 - EMERGENCY MEDICAL SERVICES
DEPARTMENT - 0144 - EMERGENCY AMBULANCE

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
142-0144-54959 LATE FEES	11		100	100	-	
142-0144-54960 FINANCE CHARGE		75	100	100	-	
142-0144-54961 ADMINISTRATIVE COSTS	60		100		(100)	
142-0144-55100 OFFICE SUPPLIES	55,695	5,967	3,000	3,000	-	
142-0144-55200 OPERATING SUPPLIES	17,054	9,303	3,000	2,000	(1,000)	
142-0144-55208 UNIFORMS	14,815	17,920	25,000	20,000	(5,000)	Uniforms, Hats for weather protection, Gear to protect from weather.
142-0144-55210 GAS & OIL	188,116	161,237	175,000	150,000	(25,000)	Ferrel Gas; DEF, Fuel for units- increase in fuel charges
142-0144-55221 MEDICAL SUPPLIES	46,125	115,336	175,000	150,000	(25,000)	Medical supplies, new budget line that was created- reduced office/operating supplies
142-0144-55400 MEMBERSHIPS/SUBSCRIPTIONS	2,640	3,085		3,100	3,100	Acid Remap- 2,500- protocol app, instructor recertification dues
142-0144-55401 TRAINING & EDUCATION	31,393	13,916	45,000	30,000	(15,000)	tuition reimbursement, ceu training- increase in amount of reimbursement
142-0144-55402 SOFTWARE PURCHASES	1,250	4,637	5,000	5,000	-	Sapience IT LLC
142-0144-55404 SOFTWARE LICENSES	4,672	4,672	7,500	7,500	-	Sapience IT LLC inventory license, penguin management
142-0144-55452 SUBSCRIPTIONS	4,718	-	500	500	-	Aladtec, ESO-Reports,Schedule 2 it
142-0144-55454 TITLES/REGISTRATIONS/PERMITS	630	2,354	2,585	1,500	(1,085)	registration for new units, als/bls permits
TOTAL OPERATING EXPENSES	$ 615,407	$ 686,370	$ 699,041	$ 639,156	$ (59,885)	
142-0144-56007 EQUIPMENT UNDER $5000	3,491	7,611	25,000		(25,000)	radios; replacement of bedding and station furniture
142-0144-56200 BUILDINGS	-	-	60,000	-	(60,000)	
142-0144-56300 IMPROV OTHER THAN BUILDINGS			400,000	100,000	(300,000)	
142-0144-56400 MACHINERY & EQUIPMENT	426,123				-	Quincy Ems Station- Refrigerators, TV, Stove, Microwave, Washer/Dryer, Ice Machine, Grill
TOTAL CAPITAL OUTLAY	$ 429,613	$ 7,611	$ 485,000	$ 100,000	$ (385,000)	
142-0144-57100 DEBT SERVICE PRINCIPAL	-	9,731	11,148	11,148	-	
142-0144-57200 DEBT SERVICE INTEREST		3,907	2,491	2,491	-	
TOTAL DEBT SERVICES	$ -	$ -	$ 13,639	$ 13,639	$ -	
142--0144-59106 TRANSFER TO GRANT FUNDS	$ 1,306	$ 8,024	$ -	$ -	$ -	
TOTAL EMERGENCY AMBULANCE	$ 5,207,594	$ 3,507,591	$ 5,331,724	$ 5,056,007	$ (275,717)	

EXPENDITURE BUDGET

FUND - 142 - EMERGENCY MEDICAL SERVICES
DEPARTMENT - 0145 - EMS BILLING & ADMIN.

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
142-0145-51200 REGULAR SALARIES	$ 165,890	$ 189,446	$ 208,536	$ 208,536	$ -	
142-0145-51400 OVERTIME	$ 19,595				-	
TOTAL SALARIES & WAGES	$ 185,485	$ 189,446	$ 208,536	$ 208,536	$ -	
142-0145-52100 FICA TAXES	13,277	14,493	16,432	15,953	(479)	
142-0145-52200 RETIREMENT CONTRIBUTION	53,280	62,120	66,859	64,915	(1,944)	
142-0145-52300 HEALTH INSURANCE	49,959	30,747	39,652	42,316	2,664	
142-0145-52310 LIFE INSURANCE	77	89	89	100	11	
142-0145-52400 WORKER'S COMPENSATION	4,678			10,000	10,000	Based on actual expenditures
142-0145-52500 UNEMPLOYMENT COMPENSATION	-				-	
TOTAL BENEFITS	$ 121,270	$ 107,449	$ 123,032	$ 133,284	$ 10,252	
TOTAL PERSONNEL SERVICES	$ 306,755	$ 296,895	$ 331,568	$ 341,820	$ 10,252	
142-0145-53100 PROFESSIONAL SERVICES	17,410	10,000	2,000	500	(1,500)	
142-0145-53400 OTHER CONTRACTUAL SERVICES	144,957	91,811	140,000	125,000	(15,000)	Ems collections- digitech
142-0145-54000 TRAVEL & PER DIEM	3,615	2,000	3,000	500	(2,500)	Travel for EMS unit pick up and membership meetings
142-0145-54100 COMMUNICATION SERVICES	4,173	5,000	5,000	5,000	-	Phone/internet for admin staff
142-0145-54130 POSTAGE & FREIGHT	375	500	500	150	(350)	Freight for supplies
142-0145-54300 UTILITY SERVICES					-	
142-0145-54400 RENTALS & LEASES	259	500	500	-	(500)	Rental for copier, P.o Box rental
142-0145-54500 INSURANCE	10,957	4,250	13,000	13,000	-	
142-0145-54600 REPAIR & MAINTENANCE	1,563	250	1,000	500	(500)	General office repair
144-0145-54635 MAINT AGMT COMPUTERS	2,727	3,350	3,350	3,350	-	AT&T tech support- 3,350
142-0145-54700 PRINTING & BINDING	285	1,000	1,000	100	(900)	Ink,pens,paper,office supplies
142-0145-54800 PROMOTIONAL ACTIVITIES	98	1,500	3,000	-	(3,000)	Promotional items for job fairs, event
142-0145-54900 OTHER CURRENT CHARGES	-	3,000	1,000	1,000	-	Charges on Capital City Bank Account
142-0145-54900 ADVERTISING					-	

EXPENDITURE BUDGET

FUND - 142 - EMERGENCY MEDICAL SERVICES
DEPARTMENT - 0145 - EMS BILLING & ADMIN.

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
142-0145-54959 LATE FEE	11		100	100	-	
142-0145-55100 OFFICE SUPPLIES	221	2,500	1,000	1,000	-	General office supplies
142-0145-55200 OPERATING SUPPLIES	1,718	4,000	2,000	1,500	(500)	
142-0145-55210 GAS & OIL	2,606		3,000	-	(3,000)	
142-0145-55400 BOOK/PUBLICATION/SUBSCRIPTION	51				-	
142-0145-55401 TRAINING & EDUCATION	500	4,000	2,000	500	(1,500)	Classes for Admin Staff
142-0145-55402 SOFTWARE PURCHASES	420	500	500	500	-	Butterfly network
TOTAL OPERATING EXPENSES	$ 191,946	$ 134,161	$ 181,950	$ 152,700	$ (29,250)	
142-0145-56007 EQUIPMENT UNDER $5000	-	4,000	4,000	-	(4,000)	Computer/desk top replacements
142-0145-56200 BUILDINGS	-	20,000	20,000	5,000	(15,000)	New Quincy EMS station- furniture, office furniture, desks, chairs
142-0145-56400 MACHINERY & EQUIPMENT	7,778				-	
TOTAL CAPITAL OUTLAY	$ 7,778	$ 24,000	$ 24,000	$ 5,000	$ (19,000)	
TOTAL EMS BILLING & ADMINISTATION	$ 506,479	$ 455,056	$ 537,518	$ 499,520	$ (37,998)	

EXTENSION SERVICES

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0061 - EXTENSION SERVICES

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-0061-51200 REGULAR SALARIES	$ 183,320	$ 189,520	$ 222,453	$ 235,598	$ 13,145	
001-0061-51300 OTHER SALARIES & WAGES	1200	2,588			-	
TOTAL SALARIES & WAGES	$ 184,520	$ 189,520	$ 222,453	$ 235,598	$ 13,145	
001-0061-52100 FICA TAXES	14,063	14,669	17,018	18,023	1,005	
001-0061-52200 RETIREMENT CONTRIBUTION	24,904	26,056	31,210	32,018	808	
001-0061-52300 HEALTH INSURANCE	12,229	13,953	22,014	22,785	771	
001-0061-52310 LIFE INSURANCE	106	118	292	259	(33)	
001-0061-52400 WORKER'S COMPENSATION	306	414	310	750	440	
001-0061-52500 UNEMPLOYMENT COMPENSATION	-				-	
TOTAL BENEFITS	$ 51,609	$ 55,210	$ 70,844	$ 73,835	$ 2,991	
TOTAL PERSONNEL SERVICES	$ 236,129	$ 244,730	$ 293,297	$ 309,433	$ 16,136	
001-0061-53100 PROFESSIONAL SERVICES	350	-	550	-	(550)	Based on actual expenses
001-0061-53400 OTHER CONTRACTUAL SERVICES	-	-			-	Cover cost for security system monitoring
001-0061-53406 OTHER CONTRACTUAL - SECURITY		599	1,000	-	(1,000)	Remove ADT system
001-0061-54000 TRAVEL & PER DIEM	10,142	7,144	12,000	8,000	(4,000)	
001-0061-54100 COMMUNICATION SERVICES	15,343	15,142	15,000	13,000	(2,000)	
001-0061-54130 POSTAGE & FREIGHT	159	341	500		(500)	
001-0061-54300 UTILITY SERVICES	13,704	27,290	22,000	30,000	8,000	
001-0061-54400 RENTALS & LEASES	2,300	5,173	1,500	1,500	-	
001-0061-54552 RENTALS & LEASES- VEHICLES	2,121	-			-	
001-0061-54500 INSURANCE	61,706	57,967	65,000	50,000	(15,000)	Property and vehicle insurance
001-0061-54600 REPAIR & MAINTENANCE	20,823	18,141	5,000	5,000	-	Funds to support needed small upgrades and maintenance to Livestock Arena, Greenhouse, and grounds
001-0061-54600 REPAIR & MAINTENANCE- VEHICLES	227	2,095		2,000	2,000	Enterprise vehicle maintenance- $80/month per vehicle for 2 vehicles.
001-0061-54700 PRINTING & BINDING	2,666	550	2,050	1,000	(1,050)	
001-0061-54800 PROMOTIONAL ACTIVITIES	2,049	4,275	2,500	1,000	(1,500)	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0061 - EXTENSION SERVICES

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-0061-54900 OTHER CURRENT CHARGES	-	-	500		(500)	
001-0061-54901 ADVERTISING	612	1,752	1,000	1,000	-	Print and multimedia advertising of Extension Programs
001-0061-54959 LATE FEE	3	108	100	100	-	
001-0061-54960 FINANCE CHARGE		216		100	100	
001-0061-54961 ADMINISTRATIVE COST	120			100	100	
001-0061-55100 OFFICE SUPPLIES	2,505	4,072	4,558	3,000	(1,558)	
001-0061-55200 OPERATING SUPPLIES	7,815	11,691	8,000	4,000	(4,000)	
001-0061-55208 UNIFORMS	556	399	712	-	(712)	
001-0061-55210 GAS & OIL	3,547	3,554	4,000	2,500	(1,500)	
001-0061-55400 MEMBERSHIPS/SUBSCRIPTIONS	797	725	1,000	1,500	500	
001-0061-55401 TRAINING & EDUCATIONAL	800	445	3,000	1,500	(1,500)	
001-0061-55404 SOFTWARE LICENSES		896			-	
001-0061-55454 TITLES/REGISTRATIONS/PERMITS	4	193	500	-	(500)	
TOTAL OPERATING EXPENSES	$ 148,349	$ 162,768	$ 150,470	$ 125,300	$ (25,170)	
001-0061-56007 EQUIPMENT UNDER $5000	-			-	-	
001-0061-56300 IMPROVEMENTS OTHER THAN BUILDINGS				-	-	AV for Extension Meeting Room
001-0061-56400 MACHINERY & EQUIPMENT	80,360				-	
TOTAL CAPITAL OUTLAY	$ 80,360	$ -	$ -	$ -	$ -	
001-0061-57100 DEBT SERVICE PRINCIPAL		14,192	15,430	17,454	2,024	Enterprise Vehicle Lease- Explorer SUV- $879/vehicle per month; Silverado 1500- Truck- $853.93/month;
001-0061-57200 DEBT SERVICE INTEREST		5,238	3,356	3,358	2	
TOTAL DEBT SERVICE		$ 19,430	$ 18,786	$ 20,812	$ 2,026	
TOTAL EXTENSION SERVICE	$ 464,838	$ 407,498	$ 462,553	$ 455,545	$ (7,008)	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0063 - SOIL CONSERVATION

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-0063-51200 REGULAR SALARIES	$ 71,051	$ 78,025	$ 78,000	$ 78,000	$ -	
001-0063-51300 OTHER SALARIES & WAGES	3,000	1,613			-	
TOTAL SALARIES & WAGES	$ 74,051	$ 79,637	$ 78,000	$ 78,000	$ -	
001-0063-52100 FICA TAXES	5,660	6,087	4,267	5,967	1,700	
001-0063-52200 RETIREMENT CONTRIBUTION	6,367	6,961	8,943	7,036	(1,907)	
001-0063-52300 HEALTH INSURANCE	1,428	1,547	800	2,500	1,700	
001-0063-52310 LIFE INSURANCE	22	24	32	32	-	
001-0063-52400 WORKER'S COMPENSATION	90	118		300	300	
TOTAL BENEFITS	$ 13,567	$ 14,737	$ 14,042	$ 15,835	$ 1,793	
TOTAL PERSONNEL SERVICES	$ 87,618	$ 94,374	$ 92,042	$ 93,835	$ 1,793	
001-0063-55100 OFFICE SUPPLIES					-	
001-0063-54000 TRAVEL & PER DIEM	-	6			-	
001-0063-54130 POSTAGE & FREIGHT	-	-	100	100	-	
001-0063-54700 PRINTING & BINDING					-	
001-0063-55200 OPERATING SUPPLIES					-	
001-0063-54600 REPAIR & MAINTENANCE		231				
001-0063-54900 OTHER CURRENT CHARGES					-	
001-0063-54901 ADVERTISING		385	457		(457)	
TOTAL OPERATING EXPENSES	$ -	$ 237	$ 557	$ 100	$ (457)	
001-0063-56007 EQUIPMENT UNDER $5000	-				-	
001-0063-56400 MACHINERY & EQUIPMENT					-	
TOTAL CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	
001-0063-58100 AIDS TO GOVERNMENT	11,000	-	11,000	11,000	-	
TOTAL GRANTS AND AIDS	$ 11,000	$ -	$ 11,000	$ 11,000	$ -	
TOTAL SOIL CONSERVATION	$ 98,618	$ 94,611	$ 103,599	$ 104,935	$ 1,336	

FACILITIES

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0031- COUNTY BUILDINGS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-0031-51200 REGULAR SALARIES	$ 235,347	$ 315,432	$ 349,565	$ 383,448	$ 33,883	
001-0031-51300 OTHER SALARIES		5,250			-	
001-0031-51400 OVERTIME	16,200	11,916	25,000	20,000	(5,000)	
TOTAL SALARIES & WAGES	$ 251,546	$ 332,598	$ 374,565	$ 403,448	$ 28,883	
001-0031-52100 FICA TAXES	17,739	23,113	28,654	30,864	2,210	
001-0031-52200 RETIREMENT CONTRIBUTION	34,175	42,196	42,478	54,829	12,351	
001-0031-52300 HEALTH INSURANCE	67,047	95,190	113,985	121,476	7,491	
001-0031-52310 LIFE INSURANCE	157	212	194	194	-	
001-0031-52400 WORKER'S COMPENSATION	10,811	12,257	10,900	17,000	6,100	Based on actual expenditures
001-0031-52500 UNEMPLOYMENT COMPENSATION	-	-	500		(500)	
TOTAL BENEFITS	$ 129,929	$ 172,968	$ 196,711	$ 224,362	$ 27,651	
TOTAL PERSONNEL SERVICES	$ 381,475	$ 505,566	$ 571,276	$ 627,810	$ 56,534	
001-0031-53100 PROFESSIONAL SERVICES	23,731	6,793	5,000	5,000	-	Pest Control
001-0031-53161 CREDIT CARD PROC FEE		4			-	
001-0031-53400 OTHER CONTRACTUAL SERVICES	18,769	27,680	30,000	30,000	-	Maintenance for Elevators, Generators, Sonitrol Butler Building Security Services, Sonitrol Cameras, Added cameras for Butler Building - $140 a month over actual cost - Mowery Elevators
001-0031-53406 CONTRACTUAL SECURITY	68,731	73,229	68,000	75,000	7,000	Based on actual cost & contractual increases(Sonitrol, Isaac Security, Redwire)
001-0031-54000 TRAVEL & PER DIEM	540	-	1,000	-	(1,000)	
001-0031-54100 COMMUNICATION SERVICES	16,327	13,890	17,120	15,000	(2,120)	Cell Phones, Radios, Comcast, Verizon , Verizon Fleet - Acutual expenses
001-0031-54130 POSTAGE & FREIGHT	1,228	1,907	250	250	-	
001-0031-54300 UTILITY SERVICES	54,314	67,656	70,000	70,000	-	Based on Current and last year utility billing. Per Interim Assistant County Administrator, additional amount of $5k to include Stephen School.
001-0031-54310 WASTE DISPOSAL	730	2,630	2,000	2,000	-	
001-0031-54400 RENTALS & LEASES	8,661	4,459	5,500	5,500	-	Rental of equipment (Bucket Lifts) Increase in renting lifts for high areas

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0031- COUNTY BUILDINGS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-0235-54552 RENTALS & LEASES- VEHICLE	24,194	-			-	
001-0031-54500 INSURANCE	176,609	146,929	197,000	160,000	(37,000)	Property Insurance, Vehicle Insurance and Storage Tanks
001-0031-54501 INSURANCE CLAIMS					-	
001-0031-54600 REPAIR & MAINTENANCE	355,533	185,011	245,000	225,000	(20,000)	General Repair and Maintenance of Facilities and Vehicles, old Buildings, and projects, and increase in materials
001-0031-54621 REPAIR & MAINT. - FUEL SYSTEM		930			-	
001-0235-54627 REPAIR & MAINT. VEHICLES	2,023	5,755	3,916	5,000	1,084	Enterprise vehicle maintenance fee at $80/month per vehicle for 4 vehicles..
001-0031-54635 MAINTENANCE AGREEMENT	2,727				-	
001-0031-54700 PRINTING & BINDING	-	1,221	200		(200)	
001-0031-54800 PROMOTIONAL ACTIVITIES	-	-	500		(500)	
001-0031-54900 OTHER CURRENT CHARGES	197	-	500	100	(400)	
001-0031-54901 ADVERTISING	1,120	-			-	
001-0031-54959 LATE FEE	95	408	100	100	-	
001-0031-54960 FINANCE CHARGE	246	421	200	100	(100)	
001-0031-54961 ADMINISTRATIVE COSTS	180	60	100		(100)	
001-0031-55100 OFFICE SUPPLIES	5,681	4,180	3,000	1,000	(2,000)	Pens, Pencils, Paper, Printer Ink and etc. (Based on Actual)
001-0031-55200 OPERATING SUPPLIES	29,437	32,697	34,000	30,000	(4,000)	Lawn Chemicals, Belts, Blades, Chains
001-0031-55208 UNIFORMS	7,739	5,153	5,000	5,000	-	Uniforms; Boots - Steel Toe; Uniforms - $572
001-0031-55210 GAS & OIL	16,195	20,982	17,500	17,500	-	Increase in the cost of fuel -Additional Vehicles
001-0031-55400 MEMBERSHIP/SUBSCRIPTIONS	589	-	100	100	-	
001-0031-55401 TRAINING & EDUCATION	-	-	1,000		(1,000)	Training for Staff & Registration Fees
001-0031-55402 SOFTWARE PURCHASES	16,837	16,837			-	
001-0031-55454 TITLES/REGISTRATIONS/PERMITS	838	463	200		(200)	Membership for NFPA
TOTAL OPERATING EXPENSES	$ 833,270	$ 619,294	$ 707,186	$ 646,650	$ (60,536)	
001-0031-56007 EQUIPMENT UNDER $5000	11,009	1,899			-	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0031- COUNTY BUILDINGS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-0031-56200 BUILDING			125,000		(125,000)	
001-0031-56300 IMPROVE OTHER THAN BUILDING	70,000	100,000	360,000	240,000	(120,000)	Woodham Building Elevator Upgrade
001-0031-56400 MACHINERY & EQUIPMENT	306,385		3,000	3,000	-	
TOTAL CAPITAL OUTLAY	$ 387,395	$ 101,899	$ 488,000	$ 243,000	$ (245,000)	
001-0031-57100 DEBT SERVICE PRINCIPAL		48,319	37,525	45,111	7,586	Enterprise Vehicle Lease- 1 Silverado 2500 HD Truck @1,038/month; 1- Silverado 1500 Truck @ $853.93/month
001-0031-57200 DEBT SERVICE INTEREST		19,144	8,525	14,773	6,248	
TOTAL DEBT SERVICE	$ -	$ 67,463	$ 46,050	$ 59,884	$ 13,834	
TOTAL COUNTY BUILDINGS	$ 1,602,140	$ 1,294,222	$ 1,812,512	$ 1,577,344	$ (235,168)	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0032 - JAIL MAINTENANCE

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-0032-53100 PROFESSIONAL SERVICES	162	36		100	100	Pest Control Services, Fire Extinguisher Inspections, etc.
001-0032-53400 OTHER CONTRACTUAL SERVICES	4,492	5,562	6,500	5,500	(1,000)	Contract with Johnson Controls for annual Fire Inspection & Alarm System Inspections)
001-0032-54130 POSTAGE & FREIGHT	77	179	100		(100)	
001-0032-54400 RENTALS & LEASES		49,998			-	
001-0032-54600 REPAIR & MAINTENANCE	65,927	140,586	150,000	75,000	(75,000)	Maintenance Budget for continued repairs.
001-0032-54900 OTHER CURRENT CHGS					-	
001-0032-54901 ADVERTISING	840				-	
001-0032-55100 OFFICE SUPPLIES	36				-	
001-0032-55200 OPERATING SUPPLIES	2,166	1,726	2,500	1,000	(1,500)	Misc operating supplies such as smoke detectors, water hoses, extension cords, etc
001-0032-55210 GAS & OIL	-	6,277	500	500	-	Generator
001-0032-55454 TITLES/REGISTRATIONS/PERMITS	25	25			-	
TOTAL OPERATING EXPENSES	$ 73,725	$ 204,389	$ 159,600	$ 82,100	$ (77,500)	
001-0032-56007 EQUIPMENT UNDER $5,000	-	-	1,500	1,500	-	Maximum Security Door Replacement Parts
001-0032-56300 IMPROV OTHER THAN BLDGS	-	-	35,000		(35,000)	
001-0032-56400 MACHINERY & EQUIPMENT			18,500		(18,500)	
TOTAL CAPITAL OUTLAY	$ -	$ -	$ 55,000	$ 1,500	$ (53,500)	
TOTAL JAIL MAINTENANCE	$ 73,725	$ 204,389	$ 214,600	$ 83,600	$ (131,000)	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0034 - CUSTODIAL SERVICES

	FY23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0034-51200 REGULAR SALARIES	$ 268,902	$ 314,287	$ 324,053	$ 360,693	$ 36,640	Requests (2) part-time custodians to assist with the increased workload to include new buildings and parks responsibilities.
001-0034-51300 OTHER SALARIES & WAGES	-	6,000			-	
001-0034-51400 OVERTIME	21,480	23,596	-	20,000	20,000	Events and when short staffed; This also includes the impact of new salary on custodial staff.
TOTAL SALARIES & WAGES	$ 290,382	$ 343,882	$ 324,053	$ 380,693	$ 56,640	
001-0034-52100 FICA TAXES	21,894	25,847	32,593	29,123	(3,470)	
001-0034-52200 RETIREMENT CONTRIBUTION	43,624	64,874	59,775	51,736	(8,039)	
001-0034-52300 HEALTH INSURANCE	76,166	82,495	99,027	91,139	(7,888)	3.5% increase
001-0034-52310 LIFE INSURANCE	224	242	324	259	(65)	
001-0034-52400 WORKERS COMPENSATION	10,653	10,833		16,500	16,500	Based on actual expenditures
001-0034-52500 UNEMPLOYMENT	-	-	300		(300)	
TOTAL BENEFITS	$ 152,560	$ 184,291	$ 192,019	$ 188,757	$ (3,262)	
TOTAL PERSONNEL SERVICES	$ 442,942	$ 528,173	$ 516,072	$ 569,450	$ 53,378	
001-0034-53100 PROFESSIONAL SERVICES					-	
001-0034-53400 OTHER CONTRACTUAL SERVICES					-	
001-0034-54100 COMMUNICATION SERVICES		1,998		3,500	3,500	Cell Phones
001-0034-54130 POSTAGE & FREIGHT	1,091	1,315	1,000	1,000	-	Based on actual expenditures for supply deliveries
001-0034-54552 RENTALS & LEASES- VEHICLE	10,365	-			-	
001-0034-54500 INSURANCE		2,826	3,500	4,500	1,000	Vehicle Insurance
001-0034-54600 REPAIR & MAINTENANCE	1,587	3,665	2,000	2,000	-	
001-0034-54627 REPAIR & MAINTENANCE- VEHICLES	970	1,840	1,992	1,920	(72)	Enterprise Vehicle Maintenance at $80/month per vehicle for 2 vehicles
001-0034-54700 PRINTING & BINDING		1,600			-	
001-0034-54900 OTHER CURRENT CHARGES					-	
001-0034-54959 LATE FEES	16		100	100	-	
001-0034-54960 FINANCE CHARGES	133	115	100	100	-	
001-0034-55100 OFFICE SUPPLIES	27,499	30,586	5,000	40,000	35,000	Includes cost of cleaning supplies
001-0034-55200 OPERATING SUPPLIES	13,150	15,240	15,000	15,000	-	Custodial Carts, Cleaning & Operating Supplies

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0034 - CUSTODIAL SERVICES

	FY23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0034-55208 UNIFORMS	7,749	6,097	1,000	2,500	1,500	
001-0034-55210 GAS & OIL	5,702	3,693	5,000	5,000	-	
001-0034-55401 TRAINING & EDUCATION	-	-	500		(500)	Training for Staff (OSHA, etc.)
001-0034-55454 DUES/MEMBERSHIPS/REGISTRATIONS	227				-	
TOTAL OPERATING EXPENSES	$ 68,490	$ 68,977	$ 35,192	$ 75,620	$ 40,428	
001-0034-56007 EQUIPMENT UNDER 5,000	-	4,652	5,000	5,000	-	Vaccum Cleaners, Floor Buffers
001-0034-56400 MACHINERY AND EQUIPMENT	86,839				-	
TOTAL CAPITAL OUTLAY	$ 86,839	$ 4,652	$ 5,000	$ 5,000	$ -	
001-0034-57100 DEBT SERVICE PRINICIPAL	-	14,237	10,000	10,216	216	
001-0034-57200 DEBT SERVICE INTEREST	-	5,622	2,000	3,500	1,500	
TOTAL DEBT SERVICE	$ -	$ 19,859	$ 12,000	$ 13,716	$ 1,716	
TOTAL CUSTODIAL SERVICES	$ 598,271	$ 621,661	$ 568,264	$ 663,786	$ 95,522	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0050 - HOSPITAL MAINTENANCE

	FY23-24 ACTUAL	FY 24-25 ACTUAL	FY 25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0050-53400 OTHER CONTRACTUAL SERV.	12,389	16,000	15,000	10,000	(5,000)	Contractual Agreement for Pest Control (Rentokil Pest Co.); Two (2) Chillers (Carrier); Generators (Ring Power Corp) NOTE: Sonitrol is being paid by the hospital, Increase on Carrier Agreement
001-0050-54000 TRAVEL AND PER DIEM					-	
001-0050-54300 UTILITIES	3,166	5,000	3,000	1,500	(1,500)	
001-0050-54500 INSURANCE	106,707	40,000	68,500	120,000	51,500	General Liability ($2500); Property ($115K); Storage Tank ($500); Hospital Bond ($1,200)
001-0050-54600 REPAIR & MAINTENANCE	5,537	40,000	15,000	3,500	(11,500)	Hospital Repair & Maintenance
001-0050-54900 OTHER CURRENT CHARGES	175	575	575	300	(275)	Florida Dept. of Env. Protection (Fee), Based on current cost on Expenditures
001-0050-54959 LATE FEE					-	
001-0050-55200 OPERATING SUPPLIES	23				-	
001-0050-55210 GAS & OIL	-	2,500	2,000	500	(1,500)	
001-0050-55401 TRAINING AND EDUCATION					-	
001-0050-55454 DUES/MEMBERSHIP/REGIST.	86				(86)	
TOTAL OPERATING EXPENSES	$ 128,084	$ 104,075	$ 104,075	$ 135,800	$ 31,725	
001-0050-56300 IMPROVE OTHER THAN BUILDING					-	
001-0050-56400 MACHINERY & EQUIPMENT					-	
TOTAL CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	
TOTAL HOSPITAL MAINTENANCE	$ 128,084	$ 104,075	$ 104,075	$ 135,800	$ 31,725	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0056 - CELL TOWERS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0056-53100 PROFESSIONAL SERVICES					-	
001-0056-53400 OTHER CONTRACTUAL SERV.	179,050	185,045	200,000	200,000	-	Maintenance Agreement
001-0056-54100 COMMUNICATIONS	5,269	6,448	7,000	7,500	500	Based on current expenditures - cable service @ Tower sites
001-0056-54130 POSTAGE & FREIGHT	309	183	-		-	
001-0056-54300 UTILITIES	7,306	7,335	7,000	6,000	(1,000)	Utilities with Talquin /City of Quincy- actual
001-0056-54400 RENTALS & LEASES	66,437	71,671	75,000	75,000	-	Lease increase annually on four sites (3% increase) - Cell Towers
001-0056-54500 INSURANCE	-	-	5,000	-	(5,000)	One(1) Satellite Tower at Jail; Rosedale Tower in Chattahoochee; Cell Tower in Havana and New Cell Tower at Jail
001-0056-54600 REPAIR & MAINTENANCE	21,188	14,064	25,000	20,000	(5,000)	Recommend maintaining budget, 4 sites
001-0056-54632 REPAIR & MAINTENANCE COMPUTER					-	
001-0056-54900 OTHER CURRENT CHARGES & OBLIG.					-	
001-0056-54959 LATE FEE	40				-	
001-0056-55200 OPERATING SUPPLIES			-		-	
001-0056-55210 GAS & OIL	449	487	2,000	500	(1,500)	Gas & Oil for Generator
001-0056-55454 DUES/MEMBERSHIP/REGIST.					-	
TOTAL OPERATING EXPENSES	$ 280,047	$ 285,234	$ 321,000	$ 309,000	$ (12,000)	
001-0056-56007 EQUIPMENT UNDER $5,000		-	6,860	1,000	(5,860)	Contigency funds for potential equipment failure
001-0056-56300 IMPROV OTHER THAN BUILDG					-	
001-0056-56400 MACHINERY & EQUIPMENT					-	
TOTAL CAPITAL OUTLAY	$ -	$ -	$ 6,860	$ 1,000	$ (5,860)	
001-0056-57100 DEBT SERVICE PRINCIPAL					-	
001-0056-57200 DEBT SERVICE INTEREST					-	
TOTAL DEBT SERVICE	$ -	$ -	$ -		$ -	
TOTAL CELL TOWERS	$ 280,047	$ 285,234	$ 327,860	$ 310,000	$ (17,860)	

GROWTH MANAGEMENT

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0029 - COMMUNITY DEVELOPMENT
(Housing)

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0029-51200 REGULAR SALARIES	$ 102,001	$ 103,081	$ 134,086	$ 97,790	$ (36,296)	
001-0029-51300 OTHER SALARIES & WAGES		2,250		1,500	1,500	
001-0029-51400 OVERTIME	5,523	210			-	
TOTAL SALARIES & WAGES	$ 107,524	$ 135,632	$ 134,086	$ 99,290	$ (34,796)	
001-0029-52100 FICA TAXES	7,921	7,705	10,975	7,596	(3,379)	
001-0029-52200 RETIREMENT CONTRIBUTION	14,613	14,182	19,983	13,494	(6,489)	
001-0029-52300 HEALTH INSURANCE	21,133	23,290	33,021	22,785	(10,236)	
001-0029-52310 LIFE INSURANCE	63	66	90	64	(26)	
001-0029-52400 WORKER'S COMPENSATION	110	224		275	275	
001-0029-52500 UNEMPLOYMENT COMPENSATION	-				-	
TOTAL BENEFITS	$ 43,840	$ 45,466	$ 64,069	$ 44,213	$ (19,856)	
TOTAL PERSONNEL SERVICES	$ 151,364	$ 181,098	$ 198,155	$ 143,503	$ (54,652)	
001-0029-53100 PROFESSIONAL SERVICES		-			-	
001-0029-53161 CREDIT CARD PROC FEE		32			-	
001-0029-53400 OTHER CONTRACTUAL SERVICES	3,893	3,242			-	
001-0029-53406 OTHER CONTACTUAL SERVICES - SECURITY	75	993	1,500		(1,500)	
001-0029-54000 TRAVEL & PER DIEM	2,002	1,284	500	1,500	1,000	Travel for Training (FCDA Conference, SHIP Annual Conference & HUD Certification)
001-0029-54100 COMMUNICATION SERVICES	3,380	2,413	2,000	2,500	500	TDS & VERIZON (reflects actual cost)
001-0029-54130 POSTAGE & FREIGHT	3,029	508		1,000	1,000	General Mail Outs
001-0029-54300 UTILITY SERVICES		827	1,000	1,000	-	SHIP House Utilities
001-0029-54400 RENTALS & LEASES	1,091	243	500	250	(250)	Copier lease
001-0029-54452 RENTALS & LEASES - VEHICLES	1,060	-			-	
001-0029-54500 INSURANCE	6,962	7,610	8,000	8,000	-	Property insurance
001-0029-54600 REPAIR & MAINTENANCE	56	5,551	100		(100)	
001-0029-54627 REPAIR & MAINTENANCE - VEHICLES	114	1,007			-	
001-0029-54635 MAINTENANCE AGREEMENT COMP	2,727				-	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0029 - COMMUNITY DEVELOPMENT
(Housing)

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0029-54700 PRINTING & BINDING	2,687	2,680	300	1,000	700	PRINTING FOR PROFESSIONAL HOUSING BROCHURES, Fair Housing Information
001-0029-54800 PROMOTIONAL ACTIVITIES	8,579			-	-	
001-0029-54805 ORDINANCE 06-18	85				-	
001-0029-54806 ORD 23-07/FOOD		31			-	
001-0029-54900 OTHER CURRENT CHARGES		4,710			-	
001-0029-54901 ADVERTISING	3,623	6,887	1,798	500	(1,298)	
001-0029-54959 LATE FEE		150			-	
001-0029-54960 FINANCE CHARGE		53			-	
001-0029-54961 ADMINISTRATIVE COSTS	60				-	
001-0029-55100 OFFICE SUPPLIES	1,314	605	500	1,000	500	GENERAL OFFICE SUPPLIES
001-0029-55200 OPERATING SUPPLIES	2,455	1,293		500	500	
001-0029-55208 UNIFORMS		182	250	-	(250)	Uniform items for training and site visits
001-0029-55210 GAS & OIL	375	571	500		(500)	
001-0029-55400 MEMBERSHIPS/SUBSCRIPTION	1,000	127	2,000	2,500	500	TRAINING MATERIALS & MEMBERSHIP FOR FCDA; HUD Certification for 2 ($100 each); $600 for HUD Test. If staff becomes HUD certified, they can do their own in-house credit counseling
001-0029-55401 TRAINING & EDUCATION	1,060	1,580	2,000	2,000	-	Certified Public Manager Training
001-0029-55402 SOFTWARE PURCHASES					-	
001-0029-55454 TITLES/REG/PERMITS	2	97	500		(500)	
TOTAL OPERATING EXPENSES	$ 45,627	$ 42,577	$ 21,448	$ 21,750	$ 302	
001-0029-56007 EQUIPMENT UNDER $5000	1,255				-	Small equipment
001-0029-56200 BUILDING					-	
001-0029-56400 MACHINERY & EQUIPMENT	40,155				-	
TOTAL CAPITAL OUTLAY	$ 41,410	$ -	$ -	$ -	$ -	
001-0029-57100 DEBT SERVICE PRINCIPAL		6,769	7,710		(7,710)	
001-0029-57200 DEBT SERVICE INTEREST		2,618	1,677		(1,677)	
TOTAL DEBT SERVICE			$ 9,387	$ -	$ (9,387)	
TOTAL COMMUNITY DEVELOPMENT	$ 238,401	$ 223,675	$ 228,990	$ 165,253	$ (63,737)	

EXPENDITURE BUDGET
FUND - 001 - GENERAL FUND
DEPARTMENT - 0059 - PLANNING AND ZONING

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0059-51200 REGULAR SALARIES	$ 299,204	$ 147,785	$ 313,955	$ 299,274	$ (14,681)	
001-0059-51300 OTHER SALARIES & WAGES		2,250			-	
001-0059-51400 OVERTIME	9,131				-	
TOTAL SALARIES & WAGES	$ 308,335	$ 150,035	$ 313,955	$ 299,274	$ (14,681)	
001-0059-52100 FICA TAXES	23,302	11,441	25,548	22,894	(2,654)	
001-0059-52200 RETIREMENT CONTRIBUTION	50,885	20,262	46,854	41,988	(4,866)	
001-0059-52300 HEALTH INSURANCE	50,916	28,310	61,043	57,512	(3,531)	
001-0059-52310 LIFE INSURANCE	144	84	194	162	(32)	
001-0059-52400 WORKER'S COMPENSATION	1,827	286	1,100	500	(600)	Based on current actual expenditures
001-0059-52500 UNEMPLOYMENT COMPENSATION	3,300	-	3,300		(3,300)	
TOTAL BENEFITS	$ 130,374	$ 60,383	$ 138,039	$ 123,056	$ (14,983)	
TOTAL PERSONNEL SERVICES	$ 438,709	$ 210,418	$ 451,994	$ 422,330	$ (29,664)	
001-0059-53100 PROFESSIONAL SERVICES	750	2,625	70,000	90,000	20,000	Updates to the Comprehensive Plan, County Engineer- Site Plan and Stormwater Review- Engineering & Comp Plan, Training for Planning Commissioners.
001-0059-53400 OTHER CONTRACTUAL SERVICES	7,500	15,000	18,000	100,000	82,000	ARPC GIS Mapping and ESRI, Permitting Contract ADDITIONAL SERVICES FROM ARPC
001-0059-54000 TRAVEL & PER DIEM	-	-	25,000	5,000	(20,000)	FL APA Annual Conference (2 Attendees)
001-0059-54100 COMMUNICATION SERVICES	4,875	5,319	5,000	5,000	-	Phones and Internet
001-0059-54130 POSTAGE & FREIGHT	543	195	700	700	-	Mail Outs For Planning meetings and BOCC meetings
001-0059-54150 FREIGHT CHARGES	(1,074)				-	
001-0059-54300 UTILITY SERVICES					-	
001-0059-54400 RENTALS & LEASES	2,459	1,814	3,174	1,500	(1,674)	Copier Lease- $95.26/month; postage= $38.27/quarter
001-0059-54452 RENTALS & LEASES- VEHICLES	5,264	-			-	
001-0059-54500 INSURANCE	829	1,413	4,372	2,500	(1,872)	Vehicle Insurance

EXPENDITURE BUDGET
FUND - 001 - GENERAL FUND
DEPARTMENT - 0059 - PLANNING AND ZONING

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0059-54600 REPAIR & MAINTENANCE	526	7,600	2,000	500	(1,500)	Plotter Maintenance
001-0059-54627 REPAIR & MAINTENANCE- VEHICLES	493	960	960	960	-	Enterprise Vehicle Maintenance- $80/month
001-0059-54632 REPAIR & MAINTENANCE COMPUTER					-	
001-0059-54635 MAINT AGREEMENT COMPUTER	2,727				-	
001-0059-54700 PRINTING & BINDING	195	110	400	500	100	MISC PRINTING
001-0059-54800 PROMOTIONAL ACTIVITIES					-	
001-0059-54900 OTHER CURRENT CHARGES	-	-	2,000		(2,000)	
001-0059-54901 ADVERTISING	6,388	6,832	15,000	10,000	(5,000)	Advertising for Planning Commission Meetings, BOCC meetings, and Workshops
001-0059-54959 LATE FEES	16			100	100	
001-0059-54960 FINANCE CHARGE	68	57		100	100	
001-0059-55100 OFFICE SUPPLIES	771	925	1,500	1,500	-	General Office Supplies, additional costs for plotter toner and paper
001-0059-55200 OPERATING SUPPLIES	4,480	2,014	5,000	2,500	(2,500)	Supplies for Site Visits
001-0059-55208 UNIFORMS		270	1,500		(1,500)	
001-0059-55210 GAS & OIL	1,225	558	5,000	3,000	(2,000)	Cost of Fuel and increase in site visits due to increase in permits
001-0059-55400 MEMBERSHIPS/SUBSCRIPTIONS	948	689	1,500	750	(750)	FL APA Membership
001-0059-55401 TRAINING & EDUCATION	-	199	5,000	1,000	(4,000)	New Employee Training and Continuning Education for GIS - Including Conference Registration
001-0059-55402 SOFTWARE PURCHASES				5,000	5,000	iWorks
001-0059-55453 EDUCATION					-	
001-0059-55454 DUES/MEMBERSHIPS/REGISTRATIONS	113				-	
TOTAL OPERATING EXPENSES	$ 39,094	$ 46,579	$ 166,106	$ 230,610	$ 64,504	
001-0059-56007 EQUIPMENT UNDER $5000	1,255		15,000	5,000	(10,000)	
001-0059-56400 MACHINERY & EQUIPMENT	43,420				-	

EXPENDITURE BUDGET
FUND - 001 - GENERAL FUND
DEPARTMENT - 0059 - PLANNING AND ZONING

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
TOTAL CAPITAL OUTLAY	$ 44,675	$ -	$ 15,000	$ 5,000	$ (10,000)	
001-0059-57100 DEBT SERVICE PRINCIPAL		7,468	8,318	7,318	(1,000)	Enterprise Vehicle Lease
001-0059-57200 DEBT SERVICE INTEREST		2,779	1,930	1,930	-	
TOTAL DEBT SERVICES	$ -	$ 10,247	$ 10,248	$ 9,248	$ (1,000)	
TOTAL PLANNING AND ZONING	$ 522,478	$ 267,244	$ 643,348	$ 667,188	$ 23,840	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0218 - LANDFILL MONITORING

	FY 22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justificiation
001-0218-53100 PROFESSIONAL SERVICES	$ -	$ -	$ -	$ 5,000	$ 4,500	$ (500)	LANDFILL MONITORING -
001-0218-54600 REPAIR & MAINTENANCE						-	
TOTAL OPERATING EXPENSES	$ -	$ -	$ -	$ 5,000	$ 4,500	$ (500)	
TOTAL LANDFILL MONITORING	$ -	$ -	$ -	$ 5,000	$ 4,500	$ (500)	

OTHER GOVERNMENT/ COMMUNITY ORGANIZATIONS

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0002 - COUNTY AUDITING

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0002-53200 ACCOUNTING & AUDITING	$ 144,000	$ 154,500	$ 154,500	$ 154,500	$ -	
001-002-53200 ACCT - OPEB					-	
TOTAL OPERATING EXPENSES	$ 144,000	$ 154,500	$ 154,500	$ 154,500	$ -	
TOTAL COUNTY AUDITING	$ 144,000	$ 154,500	$ 154,500	$ 154,500	$ -	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0003 - COUNTY ATTORNEY

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0003-53110 PROF. SERVICES/RETAINER	$ 84,000	$ 109,000	$ 84,000	$ 84,000	$ -	
001-0003-53112 PROF. SERVICES-LEGAL	225,461	262,107	216,000	216,000	-	
001-0003-54130 POSTAGE & FREIGHT					-	
TOTAL OPERATING EXPENSES	$ 309,461	$ 371,107	$ 300,000	$ 300,000	$ -	
TOTAL COUNTY ATTORNEY	$ 309,461	$ 371,107	$ 300,000	$ 300,000	$ -	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0023 - MEDICAL EXAMINER

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0023-53100 PROFESSIONAL SERVICES	$ 27,494	$ 31,010	$ 25,000	$ 25,000	$ -	
001-0023-53400 OTHER CONTRACTUAL SERVICES	217,764	201,406	175,000	175,000	-	
TOTAL OPERATING EXPENSES	$ 245,258	$ 232,416	$ 200,000	$ 200,000	$ -	
TOTAL MEDICAL EXAMINER	$ 245,258	$ 232,416	$ 200,000	$ 200,000	$ -	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0024 - ECONOMIC DEVELOPMENT

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0024-51200 REGULAR SALARIES	$ 118,567	135,741	137,125	$ 129,326	(7,799)	
001-0024-51300 OTHER SALARIES & WAGES		1,500				
001-0024-51400 OVERTIME	$ 174	247			-	
TOTAL SALARIES & WAGES	$ 118,741	$ 135,987	$ 137,125	$ 129,326	$ (7,799)	
001-0024-52100 FICA TAXES	9,040	10,494	11,347	9,893	(1,454)	
001-0024-52200 RETIREMENT CONTRIBUTION	16,135	18,683	20,810	17,575	(3,235)	
001-0024-52300 HEALTH INSURANCE	9,521	10,312	11,007	22,785	11,778	
001-0024-52310 LIFE INSURANCE	42	61	65	65	-	
001-0024-52400 WORKER'S COMPENSATION	218	222	250	450	200	Based on actual Expenditures
TOTAL BENEFITS	$ 34,956	$ 39,771	$ 43,479	$ 50,768	$ 7,289	
TOTAL PERSONNEL SERVICES	$ 153,697	$ 175,758	$ 180,604	$ 180,094	$ (510)	
001-0024-53100 PROFESSIONAL SERVICES	2,000	-			-	
001-0024-53400 OTHER CONTRACTUAL SERVICES		50,000			-	
001-0024-53406 CONTRACTUAL - SECURITY	435	1,219	1,200	1,200	-	ADT Security
001-0024-54000 TRAVEL & PER DIEM	3,601	9,144	20,000	5,000	(15,000)	Travel for conferences for Ec. Development director and staff
001-0024-54100 COMMUNICATION SERVICES	2,471	7,854	10,000	7,500	(2,500)	Includes internet and cell phone
001-0024-54130 POSTAGE & FREIGHT	2,774	54	500	500	-	
001-0024-54300 UTILITIES	3,035	3,778	3,500	4,000	500	Budgeted based on actual usage
001-0024-54400 RENTALS & LEASES	12,140	13,380	25,000	15,000	(10,000)	Office Space, Lease rate escalation $1,020/mo.
001-0024-54452 RENTALS & LEASES - VEHICLE	6,416	-			-	
001-0024-54500 INSURANCE		2,615	3,000	4,000	1,000	Vehicle Insurance
001-0024-54600 REPAIR & MAINTENANCE	8,277	5,818	1,000	1,000	-	
001-0024-54627 REPAIR & MAINTENANCE - VEHICLES	615	1,807	1,007	1,007	0	
001-0024-54635 MAINT. AGREEMENT COMPUTER	12,634	13,089	25,000	15,000	(10,000)	GIS MAP Program- GIS webtech
001-0024-54700 PRINTING & BINDING	2,400	965	2,000	2,000	0	
001-0024-54800 PROMOTIONAL ACTIVITIES	235	250			-	
001-0024-54810 MARKETING		-	12,500	12,500	0	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0024 - ECONOMIC DEVELOPMENT

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0024-54900 OTHER CURRENT CHARGES					-	
001-0024-54901 ADVERTISING	2,030	315	25,000	5,000	(20,000)	This is for Economic Developments strategy and other types of meetings/workshops;
001-0024-54959 LATE FEES	78	11	100	100	-	
001-0024-54960 FINANCE CHARGES	69	111	100	100	-	
001-0024-54961 ADMINISTRATIVE COSTS	60		100		(100)	
001-0024-55100 OFFICE SUPPLIES	2,426	1,962	2,000	2,000	-	
001-0024-55200 OPERATING SUPPLIES	6,593	941	1,000	2,500	1,500	
001-0024-55208 UNIFORMS	211	387	500	500	-	
001-0024-55210 GAS & OIL	2,212	1,686	2,500	1,500	(1,000)	
001-0024-55400 MEMBERSHIPS/SUBSCRIPTIONS	885	1,121	1,000	10,000	9,000	Florida Economic Development, BBMC, Tallahassee Chamber, Gadsden County Chamber, News Papers, Other Events. The additional funds will allow the County to sign up for more memberships.
001-0024-55401 TRAINING AND EDUCATION	2,580	574	2,000	2,000	-	
001-0024-55402 SOFTWARE PURCHASES	31	349			-	
001-0024-55404 SOFTWARE LICENSES	5,203	5,392	6,000	6,000	0	Costar Realty Software; CAD Software
001-0024-55454 TITLES/REG/PERMITS	8,305	6,079	10,000	-	(10,000)	
TOTAL OPERATING EXPENSES	$ 87,714	$ 128,901	$ 155,007	$ 92,207	$ (62,800)	
001-0024-56007 EQUIPMENT UNDER $5000	24,970	-	2,150	1,000	(1,150)	
001-0024-56300 IMPROV OTHER THAN BUILDINGS	18,293				-	
001-0024-56400 MACHINERY & EQUIPMENT	83,575				-	
TOTAL CAPITAL OUTLAY	$ 126,838	$ -	$ 2,150	$ 1,000	$ (1,150)	
001-0024-57100 DEBT SERVICE PRINCIPAL		13,611	7,710	7,710	-	Enterprise Lease
001-0024-57200 DEBT SERVICE INTEREST		5,404	1,677	1,677	-	
TOTAL DEBT SERVICE	$ -	$ -	$ 9,387	$ 9,387	$ -	
001-0024-58304 ECONOMIC INCENTIVE/EXPANSION	3,749	46,905	50,000	45,000	(5,000)	MainStreet organizations (Chattahoochee, Quincy, Havana)$5k each
TOTAL GRANTS AND AIDS	$ 3,749	$ 46,905	$ 50,000	$ 45,000	$ (5,000)	
TOTAL ECONOMIC DEVELOPMENT	$ 371,999	$ 351,564	$ 397,148	$ 327,688	$ (69,460)	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND DEPARTMENT - 0027 - APALACHEE REGIONAL PLAN	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0027-53100 PROFESSIONAL SERVICES	$ -	$ -		$ -	$ -	
001-0027-55400 BOOKS/DUES/MEMBERSHIP					-	
TOTAL OPERATING EXPENSES	$ -	$ -	$ -	$ -	$ -	
001-0027-58228 GADSDEN COUNTY CHAMBER OF COMMERCE	-	-	7,026	7,026	-	
TOTAL GRANTS AND AIDS	$ -	$ -	$ 7,026	$ 7,026	$ -	
TOTAL APALACHEE REGIONAL PLAN	$ -	$ -	$ 7,026	$ 7,026	$ -	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0065 - FORESTRY ASSESSMENT

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs FY25-26 ADOPTED VARIANCE	Comments/ Justification
001-0065-58100 AIDS TO GOVERNMENT	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ -	
TOTAL GRANTS AND AIDS	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ -	
TOTAL FORESTRY ASSESSMENT	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ -	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0077 - AID TO PRIVATE ORGANIZATIONS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0077-53400 AID TO PRIVATE ORG- EXPRESS - OTHER CONTRACT. SERV.	$ -				$ -	
001-0077-53439 AID TO PRIVATE ORG- SHUTTLE/QUINCY - OTHER CONTRACT. SERV.	39,010	56,503	63,403	63,403	-	
001-0077-53493 AID TO PRIVATE ORG- CONNECTOR - OTHER CONTRACTUAL SERV.	54,496	69,954	74,340	74,340	-	
001-0077-53494 AID TO PRIVATE ORG - HAV. EXP. - OTHER CONTRACT. SERV.	5,750				-	
TOTAL OPERATING EXPENSES	$ 99,256	$ 126,456	$ 137,743	$ 137,743	$ -	
001-0077-58000 BROWNING MED. & WELLNESS	-	200,000			-	
001-0077-58200 AID TO PRIVATE ORG - HAVANA MAIN ST	10,000				-	
TOTAL AIDS TO PRIVATE ORGANIZATIONS - NON PROFITS	$ 10,000	$ 200,000	$ -	$ -	$ -	
TOTAL AIDS TO PRIVATE ORGANIZATIONS	$ 109,256	$ 326,456	$ 137,743	$ 137,743	$ -	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND DEPARTMENT - 0086 - DEVELOPMENTAL DISABILITIES	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs FY25-26 ADOPTED VARIANCE	Comments/ Justifications
001-0086-53100 PROFESSIONAL SERVICES	$ 1,750	$ 6,000	$ 10,000	$ 10,000	$ -	
TOTAL OPERATING EXPENSES	$ 1,750	$ 6,000	$ 10,000	$ 10,000	$ -	
TOTAL DEVELOPMENTAL DISABILITIES	$ 1,750	$ 6,000	$ 10,000	$ 10,000	$ -	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND DEPARTMENT - 0087 - APALACHEE MENTAL HEALTH	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/ Justifications
001-0087- 58100 AID TO GOVERNMENTS	$ 162,067	$ 176,800	$ 176,800	$ 176,800	$ -	
TOTAL APALACHEE MENTAL HEALTH	$ 162,067	$ 176,800	$ 176,800	$ 176,800	$ -	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND DEPARTMENT - 0088 - BOYS AND GIRLS CLUB	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0088-58200 AID TO PRIVATE ORGANIZATIONS	$ 275,000	$ 252,083	$ 275,000	$ 275,000	$ -	
TOTAL BOYS AND GIRLS CLUB	$ 275,000	$ 252,083	$ 275,000	$ 275,000	$ -	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0093 - GADSDEN COUNTY SENIOR CITIZENS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0093-54500 INSURANCE	$ 21,342	$ 19,272	$ 24,000	$ 24,000	$ -	
TOTAL OPERATING EXPENSES	$ 21,342	$ 19,272	$ 24,000	$ 24,000	$ -	
001-0093-58164 AIDS TO PRIVATE ORGANIZATION-MIDWAY	-	-	6,000	15,000	9,000	
001-0093-58161 AIDS TO PRIVATE ORGANIZATION-GRETNA	10,000	30,000	6,000	15,000	9,000	
001-0093-58162 AIDS TO PRIVATE ORGANIZATION-CHATT	-	-	6,000		(6,000)	
001-0093-58163 AIDS TO PRIVATE ORGANIZATION-HAVANA	-	-	6,000		(6,000)	
001-0093-58166 AIDS TO PRIVATE ORGANIZATION-Gadsden Wellness		30,000	6,000		(6,000)	
001-0093-58165 AIDS TO PRIVATE ORGANIZATION -GREENSBORO		-	6,000		(6,000)	
TOTAL GRANTS AND AIDS	$ 10,000	$ 60,000	$ 36,000	$ 30,000	$ (6,000)	
TOTAL GADSDEN COUNTY SENIOR CITIZENS	$ 31,342	$ 79,272	$ 60,000	$ 54,000	$ (6,000)	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0400 - GADSDEN COMMUNITY HEALTH DEPT.

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0400-53100 PROFESSIONAL SERVICES	$ -	$ 137			$ -	
001-0400-54500 INSURANCE	65,050	59,336	25,000	70,000	45,000	Actual expenses - insurance increases
001-0400-54600 REPAIR & MAINTENANCE		50			-	
TOTAL OPERATING EXPENSES	$ 65,050	$ 59,523	$ 25,000	$ 70,000	$ 45,000	
TOTAL GADSDEN COMMUNITY HEALTH DEPT.	$ 65,050	$ 59,523	$ 25,000	$ 70,000	$ 45,000	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0450 - SUMMER YOUTH PROGRAM

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICTION
001-0450-51300 OTHER SALARIES & WAGES	$ 450,567	$ 404,871	$ 311,560	$ 290,606	$ (20,954)	
001-0450-51400 OVERTIME	61				-	
TOTAL SALARIES & WAGES	$ 450,628	$ 404,871	$ 311,560	$ 290,606	$ (20,954)	
001-0450-52100 FICA TAXES	34,474	30,973	39,134	22,231	(16,903)	
TOTAL BENEFITS	$ 34,474	$ 30,973	$ 39,134	$ 22,231	$ (16,903)	
TOTAL PERSONNEL SERVICES	$ 485,102	$ 435,844	$ 350,694	$ 312,837	$ (37,857)	
001-0450-53100 PROFESSIONAL SERVICES	-				-	
001-0450-54130 POSTAGE & FREIGHT					-	
001-0450-54700 PRINTING & BINDING	433	-	500	1,000	500	
001-0450-54800 PROMOTIONAL ACTIVITIES	-	61			-	
001-0450-54901 ADVERTISING	660	221	660	1,500	840	
001-0450-55100 OFFICE SUPPLIES	490	603	250	1,500	1,250	
001-0450-55208 UNIFORMS					-	
001-0450-55401 TRAINING	-				-	
TOTAL OPERATING EXPENSES	$ 1,582	$ 885	$ 1,410	$ 4,000	$ 2,590	
TOTAL SUMMER YOUTH PROGRAM	$ 486,684	$ 436,729	$ 352,104	$ 316,837	$ (35,267)	

EXPENDITURE BUDGET

FUND - 661 - HOSPITAL ENDOWMENT FUND
DEPARTMENT - 0661 HOSPITAL & TRUST FUND

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
661-0661-54900 OTHER CURRENT CHARGES & OBLIGATIONS	$ 42,942	$ 91,305	$ 37,000	$ 37,000	$ -	
661-0661-57002 INTEREST	14,795				-	
661-0661-59901 RESERVE FOR CONTINGENCY		-	633,000	613,000	(20,000)	
TOTAL OPERATING EXPENSES	$ 57,737	$ 91,305	$ 670,000	$ 650,000	$ (20,000)	
661-0661-59122 TRANSFER TO HOSPITAL OPERATIONS					-	
TOTAL TRANSFERS	$ -	$ -	$ -	$ -	$ -	
TOTAL HOSPITAL & TRUST FUND	$ 57,737	$ 91,305	$ 670,000	$ 650,000	$ (20,000)	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 9001 - INTERFUND TRANSFERS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-9001-59101 TRANSFER TO LIBRARY -118	$ 635,952	$ 903,942	$ 712,354	$ 939,574	$ 227,220	
001-9001-59102 TRANSFER TO FINE & FORF. -115	8,609,467	8,673,467	9,328,587	9,853,091	524,504	
001-9001-59104 TRANSFER TO EMS -142	1,904,581	1,364,957	1,925,921	2,115,134	189,213	
001-9001-59105 TRANSFER TO LANDFILL -113	-			101,125	101,125	
001-9001-59106 TRANSFER TO GRANTS FUND-301	126,500	278,869			-	
001-9001-59106 TRANSFER TO BIG BEND TRANSIT-148				128,869	128,869	
001-9001-59107 TRANSFER TO PUBLIC WORKS-112				779,990		
001-9001-59112 TRANSFER TO CAPITAL PROJ-344					-	
001-9001-59113 TRANSFER TO EMPA-150	13,320	13,320	13,320	13,320	-	
001-9001-59114 TRANSFER TO PROP APP-128	1,320,791	1,390,514	1,451,303	1,488,399	37,096	
001-9001-59115 TRANSFER TO TAX COLLECTOR - 139				600,000		
001-9001-59117 TRANSFER TO SUPV OF ELEC -135	1,194,485	1,026,252	1,026,252	1,055,323	29,071	
001-9001-59123 TRANSFER TO DEBT SVC					-	
001-9001-59134 TRANSFER TO BUILDING -125	-				-	
001-9001-59135 TRANSFER TO JUDICIAL -114	198,182	221,144	221,144	205,587	(15,557)	
001-9001-59140 TRANSFER TO COURT FACILITIES		162,976		162,512	162,512	
001-9001-59160 TRANSFER TO FUND 301	350,500				-	
001-9001-59178 TRANSFER TO FUND - 215					-	
001-9001-59180 TRANSFER TO FUND -213	243,906	260,395	260,395	260,395	-	
001-9001-59181 TRANSFER TO FUND -214	274,027	274,027	274,027	274,027	-	
001-9001-59183 TRANSFER TO AG CENTER					-	
001-9001-59184 TRANSFER TO FUND 208	31,208	31,167	31,167	31,167	-	
001-9001-59185 TRANSFER TO COURT FACILITIES	190,000				-	
TOTAL TRANSFERS	$ 15,092,919	$ 14,601,031	$ 15,244,470	$ 18,008,513	$ 1,384,053	
TOTAL INTERFUND TRANSFERS	$ 15,092,919	$ 14,601,031	$ 15,244,470	$ 18,008,513	$ 1,384,053	

EXPENDITURE BUDGET

FUND - 140 - INDIGENT ORDINANCE SURTAX
DEPARTMENT - 9140 - INDIGENT ORDINANCE SURTAX

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
140-9140-58001 AID TO GOV'T AGENCIES (Health Department)	$ 454,244	$ 500,814	$ 550,000	$ 550,000	$ -	
140-9140-58002 AID TO PRVT ORGANIZATIONS (Health Council)			72,000		(72,000)	
140-9140-58006 AID TO PRIVATE ORGANIZATIONS - (CRMC-Medicaid)	200,000	200,000	200,000	200,000	-	
TOTAL GRANTS AND AID	$ 654,244	$ 700,814	$ 822,000	$ 750,000	$ (72,000)	
140-9140-59002 RESERVES	-	-	714,461	863,946	149,485	
140-9140-59175 TRANSFER TO HOSP DEBT SVC (Fund 203)	645,836	645,836	687,836	645,836	(42,000)	
TOTAL TRANSFERS/RESERVES	$ 645,836	$ 645,836	$ 1,402,297	$ 1,509,782	$ 107,485	
TOTAL INDIGENT ORDINANCE SURTAX	$ 1,300,079	$ 1,346,650	$ 2,224,297	$ 2,259,782	$ 35,485	

EXPENDITURE BUDGET

FUND - 178 BOATING IMPROVEMENT FUND
DEPARTMENT - 1178 - BOATING IMPROV

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	
178-1178-56300 IMPROV OTHER THAN BLDG	$ -	$ -	$ 10,000	$ 9,000	$ (1,000)	
TOTAL IMPROV OTHER THAN BLDG	$ -	$ -	$ 10,000	$ 9,000	$ (1,000)	
TOTAL BOATING IMPROV	$ -	$ -	$ 10,000	$ 9,000	$ (1,000)	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND RESERVES
DEPARTMENT - 8001 - RESERVE FOR CONTINGENCY

	FY23-24 ACTUAL	FY24-25 BUDGET	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-8001-59901 RESERVE FOR CONTINGENCY	$ -	$ -	$ 1,924,406		$ (1,924,406)	
001-8001-59901 TOTAL RESERVE FOR CONTINGENCY FROM HALF CENT SALES TAX					-	
001-8001-59926 RESERVE FOR NON PROFIT	-				-	
TOTAL RESERVE FOR CONTINGENCY	$ -	$ -	$ 1,924,406	$ -	$ (1,924,406)	

FUND - 120 - TOURIST DEVELOPMENT
DEPARTMENT - 0020 - TOURIST DEVELOPMENT

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justifications
120-0020-51200 REGULAR SALARIES	$ 12,703	$ 18,084	$ 21,971	$21,971	$ -	
120-0020-51300 OTHER SALARIES		150			-	
120-0020-51400 OVERTIME	1,085	838	1,000		(1,000)	
TOTAL SALARIES & WAGES	$ 13,788	$ 19,072	$ 22,971	$ 21,971	$ (1,000)	
120-0020-52100 FICA TAXES	1,059	1,462	1,757	1,681	(76)	
120-0020-52200 RETIREMENT CONTRIBUTION	1,874	2,522	3,083	2,986	(97)	
120-0020-52300 HEALTH INSURANCE	1,904	1,879	3,600	3,600	-	
120-0020-52310 LIFE INSURANCE	6	6	6	6	-	
TOTAL BENEFITS	$ 4,842	$ 5,869	$ 8,446	$ 8,273	$ (173)	
TOTAL PERSONNEL SERVICES	$ 18,630	$ 24,941	$ 31,417	$ 30,244	$ (1,173)	
120-0020-53100 PROFESSIONAL SERVICES	-	750	-	5,000	5,000	
120-0020-53112 PROFESSIONAL - LEGAL	525	774	10,000	5,000	(5,000)	County Attorney Services
120-0020-53406 OTHER CONTRACTUAL SERVICES - SECURITY	-	-		500	500	
120-0020-54000 TRAVEL & PER DIEM	3,129	3,102	10,000	10,000	-	Governor's Conference ($1,000 each @ 5 members 1 staff) - $6,000; Explore NW FL Industry Summit (2 members) - $2,000
120-0020-54100 COMMUNICATION SERVICES		-			-	
120-0020-54130 POSTAGE & FREIGHT	140	-		500	500	
120-0020-54400 RENTALS & LEASES				500	500	Copier
120-0020-54700 PRINTING & BINDING	5,740			3,000	3,000	
120-0020-54800 PROMOTIONAL ACTIVITIES	3,000	3,000			-	
120-0020-54810 MARKETING FUNDS	48,702	38,028	55,000	55,000	-	Reimbursable Grants to Partnership Organizations for Marketing (Gadsden Art Museum - $15,000; Shade Tobacco Museum - $10,000;).$5,000 Mainstreets (Havana, Quincy, Chattahoochee) $5,00 support of other unamed origianizations.; Reimbursable Sponsorship Grants to Smaller Organizations in addition to TDC Hosted Events (Rural County Day at Capitol, etc.)
120-0020-54811 EVENT GRANT FUNDS	(2,100)	78,813	95,000	80,000	(15,000)	Sponsorship and Partnerships of Signature Events: Crappie Tournaments$25K; Mega Reunions(if held), Lake 38 ($12,000); Rodeo ($10k); 5K Run ($5k)
120-0020-54812 TOURISM & MARKETING	30,525	145,000	92,607	100,000	7,393	Destination marketing: Marketing Firm ($30,000) - Professional Services; Marketing RFP ($,120,000) - Media Plan; Go Daddy Web Hosting Fee ($500); Mobile App Registration Fees (Apple & Google Play)($300); Bill Boards; GEO Fencing; Google Ads; FB Ad campaign; Video Production; Outdoor Ad. Enhancement: marketing firm $30k.
120-0020-54815 BLACK HISTORY ACT	34,063	42,442	45,000	50,000	5,000	Black History Month Activities without limitations TDC Signature Event; TDC convered expenses for the event during FY2025
120-0020-54818 BICENTENNIAL	18,070				-	
120-0020-54900 OTHER CURRENT CHGS & OBLIGATIONS		90			-	

FUND - 120 - TOURIST DEVELOPMENT
DEPARTMENT - 0020 - TOURIST DEVELOPMENT

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	
120-0020-54901 ADVERTISING	175	1,767	1,500	1,000	(500)	Legal Advertising - Meetings
120-0020-55100 OFFICE SUPPLIES	-	-			-	
120-0020-55200 OPERATING SUPPLIES	302	-			-	
120-0020-55400 MEMBERSHIPS/SUBSCRIPTION	2,750	2,860	6,000	6,000	-	Visit FL membership Dues ($600); Riverway South ($5,000); Explore NW FL Membership ($330)
120-0020-55401 TRAINING AND EDUCATIONAL	2,680	3,560	8,000	5,000	(3,000)	STS Marketing Program training for Tousrism Marketing and Adverstising and other unamed educational opportunities for Board Members and Staff
TOTAL OPERATING EXPENSES	$ 147,700	$ 320,186	$ 323,107	$ 321,500	$ (1,607)	
TOTAL TOURIST DEVELOPMENT	$ 166,331	$ 345,127	$ 354,524	$ 351,744	$ (2,780)	

EXPENDITURE BUDGET

FUND - 148 - BIG BEND TRANSIT - FDOT STARMETRO FUND
DEPARTMENT - 1248 - TRANSIT SERVICE DEV GRANT

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs FY25-26 ADOPTED VARIANCE	Comments/ Justification
148-1248-53494 OTHER CONTRACTUAL - HAVANA EXPRESS	57,500	69,300	69,300	69,300	-	
148-1248-53495 OTHER CONTRACTUAL - GADSDEN EXPRESS	113,550	119,138	119,138	119,138	-	
148-1248-53100 PROFESSIONAL SERVICES		-			-	
148-1248-56300 IMPROV OTHER THAN BUILDINGS		74,330			-	
TOTAL OPERATING EXPENSES	$ 171,050	$ 262,768	$ 188,438	$ 188,438	$ -	
TOTAL BIG BEND TRANSIT	$ 171,050	$ 262,768	$ 188,438	$ 188,438	$ -	

JUDICIAL SERVICES

EXPENDITURE BUDGET

FUND - 114 - JUDICIAL SERVICES
DEPARTMENT - 1484 - CIRCUIT COURT LIAISON

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
114-1484-53400 OTHER CONTRACTUAL SERVICES					-	
114-1484-54000 TRAVEL	-	-	246	246	-	
114-1484-54900 OTHER CURRENT CHARGES & OBLIG	-	-	4,134	4,134	-	
114-1484-55200 OPERATING SUPPLIES					-	
114-1484-55400 MEMBERSHIPS/SUBSCRIPTIONS					-	
114-1484-55404 SOFTWARE LICENSES					-	
TOTAL OPERATING EXPENSES	$ -	$ -	$ 4,380	$ 4,380	$ -	
TOTAL CIRCUIT COURT LIAISON	$ -	$ -	$ 4,380	$ 4,380	$ -	

EXPENDITURE BUDGET

FUND - 114 - JUDICIAL SERVICES FUND
DEPARTMENT - 1486 - LEGAL AID 25% BCC ORD

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
114-1486-54900 OTHER CURRENT CHARGES	$ 4,632	$ 5,735	$ 5,650	$ 5,650	$ -	
TOTAL OPERATING EXPENSES	$ 4,632	$ 5,735	$ 5,650	$ 5,650	$ -	North Florida Legal Aid
TOTAL LEGAL AID 25% BCC ORD	$ 4,632	$ 5,735	$ 5,650	$ 5,650	$ -	

EXPENDITURE BUDGET

FUND - 114 - JUDICIAL SERVICES
DEPARTMENT - 1487 - WITNESS MGMT-CIRCUIT COURT CRIMINAL

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
114-1487-54013 PUBLIC DEFENDER-ORDINARY WITNESS TRAVEL	$ -				$ -	
114-1487-54014 STATE ATTORNEY-ORDINARY WITNESS TRAVEL	2,468	8,777	10,000	10,000	-	
114-1487-54931 PUBLIC DEFENDER-ORDINARY WITNESS FEE	-	-	1,200	1,200	-	
114-1487-54932 STATE ATTORNEY-ORDINARY WITNESS FEE	-				-	
TOTAL OPERATING EXPENSES	$ 2,468	$ 8,777	$ 11,200	$ 11,200	$ -	
TOTAL WITNESS MGMT-CIRCUIT COURT CRIMINAL	$ 2,468	$ 8,777	$ 11,200	$ 11,200	$ -	

EXPENDITURE BUDGET

FUND - 114 - JUDICIAL SERVICES FUND
DEPARTMENT - 1489 GUARDIAN AD LITEM

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comment/Justification
114-1489-54100 COMMUNICATION SERVICES	$ -				$ -	
114-1489-54600 REPAIR & MAINTENANCE					-	
114-1489-54900 OTHER CURRENT CHARGES	13,633	8,388	11,892	11,892	-	
TOTAL OPERATING EXPENSES	$ 13,633	$ 8,388	$ 11,892	$ 11,892	$ -	
TOTAL GUARDIAN AD LITEM	$ 13,633	$ 8,388	$ 11,892	$ 11,892	$ -	

EXPENDITURE BUDGET

FUND - 114 - JUDICIAL SERVICES
DEPARTMENT - 1490 - COUNTY COURT JUDGE

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
114-1490-54100 COMMUNICATION SERVICES	$ 378	$ 448			$ -	
114-1490-55100 OFFICE SUPPLIES					-	
114-1490-55200 OPERATING SUPPLIES	-	-	750	750	-	
114-1490-55404 SOFTWARE LICENSES					-	
TOTAL OPERATING EXPENSES	$ 378	$ 448	$ 750	$ 750	$ -	
114-1490-56007 EQUIPMENT UNDER $5000					-	
TOTAL CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	
					.	
TOTAL COUNTY COURT JUDGE	$ 378	$ 448	$ 750	$ 750	$ -	

EXPENDITURE BUDGET

FUND - 114 - JUDICIAL SERVICES
DEPARTMENT - 1491 - COURT ADMINISTRATION
EXPENSES

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
114-1491-53100 PROFESSIONAL SERVICES	1,273				-	
114-1491-53161 CREDIT CARD PROC FEE		19			-	
114-1491-53400 OTHER CONTRACTUAL SERVICES	-	1,155	2,500		(2,500)	
114-1491-54100 COMMUNICATION SERVICES	1,168	1,383	2,000	26,500	24,500	
114-1491-54130 POSTAGE & FREIGHT	46	22			-	
114-1491-54400 RENTALS & LEASES	7,301	4,286	4,650	6,031	1,381	Copier Lease for all courtrooms
114-1491-54500 INSURANCE	4,284	5,031	6,000	3,500	(2,500)	General/Cyber Liability Insurance
114-1491-54600 REPAIR & MAINTENANCE		250	5,000		(5,000)	
114-1491-54635 MAINT. AGREEMENTS - COMPUTERS	820				-	
114-1491-54900 OTHER CURRENT CHARGES & OBLICATIONS			5,000		(5,000)	
114-1491-54959 LATE FEE					-	
114-1491-55100 OFFICE SUPPLIES	155	236	200		(200)	
114-1491-55200 OPERATING SUPPLIES	2,529	2,576	3,500	580	(2,920)	
114-1491-55402 SOFTWARE PURCHASES					-	
114-1491-55404 SOFTWARE LICENSES					-	
114-1491-55452 SUBSCRIPTIONS		1,358			-	
TOTAL OPERATING EXPENSES	$ 17,576	$ 16,316	$ 28,850	$ 36,611	$ 7,761	
114-1491-56007 EQUIPMENT UNDER $5,000	8,004	28,848	35,000	22,986	(12,014)	
TOTAL CAPITAL OUTLAY	$ 8,004	$ 28,848	$ 35,000	$ 22,986	$ (12,014)	
TOTAL COURT ADMINISTRATION EXPENSES	$ 25,579	$ 45,164	$ 63,850	$ 59,597	$ (4,253)	

EXPENDITURE BUDGET

FUND - 114 - JUDICIAL SERVICES
DEPT - 1492 - INTEGRATED COMPUTER INTERFACE SYSTEM DEVELOPER

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/ Justification
114-1492-54000 TRAVEL	-	-	308	308	-	
114-1492-54100 COMMUNICATION SERVICES	-				-	
114-1492-54900 OTHER CURRENT CHARGES & OBLIGATIONS	7,157	-	5,296	5,296	-	
TOTAL OPERATING EXPENSES	$ 7,157	$ -	$ 5,604	$ 5,604	$ 5,604	
114-1492-56400 MACHINERY & EQUIPMENT					-	
TOTAL CAPITAL OUTLAY	$ -	$ -	$ -		$ -	
TOTAL INT. COMP. INTERFACE SYS. DEV.	$ 7,157	$ -	$ 5,604	$ 5,604	$ 5,604	

EXPENDITURE BUDGET

FUND - 114 - JUDICIAL SERVICES FUND
DEPARTMENT - 1493 - JUVENILE ALTERNATE COORDINATOR

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
114-1493-53000 OTHER CURRENT CHGS & OBL					-	
114-1493-54000 TRAVEL					-	
114-1493-54100 COMMUNICATION SERVICES					-	
114-1493-54900 OTHER CURRENT CHARGES & OBLIGATIONS	10,392	-	7,158	7,158	-	
TOTAL OPERATING EXPENSES	$ 10,392	$ -	$ 7,158	$ 7,158	$ -	
114-1493-56007 EQUIPMENT UNDER $5,000	$ -	$ -	$ -	$ -	$ -	
TOTAL JUVENILE ALTERNATE COORDINATOR	$ 10,392	$ -	$ 7,158	$ 7,158	$ -	

EXPENDITURE BUDGET

FUND - 114 - JUDICIAL SERVICES FUND
DEPARTMENT - 1494 - LAW LIBRARY

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
114-1494-55400 MEMBERSHIPS/SUBSCRIPTION	$ -	$ -	$ 4,000	$ 4,000	$ -	Funding will be use to provide the public with free internet access and tools that can be used to access legal materials and to help visitors facilitate the criminal justice system.
TOTAL OPERATING EXPENSES	$ -	$ -	$ 4,000	$ 4,000	$ -	
TOTAL LAW LIBRARY	$ -	$ -	$ 4,000	$ 4,000	$ -	

EXPENDITURE BUDGET

FUND - 114 - JUDICIAL SERVICES
DEPARTMENT - 1495 - USER SUPPORT ANALYST

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
114-1495-54000 TRAVEL	-				-	
114-1495-54100 COMMUNICATION SERVICES					-	
114-1495-54900 OTHER CURRENT CHARGES & OBLIG.	16,782	-	16,912	16,912	-	
TOTAL OPERATING EXPENSES	$ 16,782	$ -	$ 16,912	$ 16,912	$ -	
TOTAL USER SUPPORT ANALYST	$ 16,782	$ -	$ 16,912	$ 16,912	$ -	

EXPENDITURE BUDGET

FUND - 114 - JUDICIAL SERVICES
DEPARTMENT - 1496 - CIRCUIT COURT JUDGE

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
114-1496-54000 TRAVEL	$ 13,449	$ 13,694	$ 12,000	$ 12,000	$ -	
114-1496-54100 COMMUNICATION SERVICES	11,624	19,742	3,720		(3,720)	
114-1496-54959 LATE FEE					-	
114-1496-55100 OFFICE SUPPLIES	-	-	1,000	4,720	3,720	
114-1496-55200 OPERATING SUPPLIES					-	
TOTAL OPERATING EXPENSES	$ 25,073	$ 33,436	$ 16,720	$ 16,720	$ -	
114-1496-56007 EQUIPMENT UNDER $5000					-	
114-1496-56400 MACHINERY & EQUIPMENT					-	
TOTAL CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	
TOTAL CIRCUIT COURT JUDGE	$ 25,073	$ 33,436	$ 16,720	$ 16,720	$ -	

EXPENDITURE BUDGET

FUND - 114 - JUDICIAL SERVICES
DEPARTMENT - 1497 - CIRCUIT COURT REPORTERS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
114-1497-54100 COMMUNICATION SERVICES	367	426	408		(408)	
114-1497-55100 OFFICE SUPPLIES	503	477	718	1,085	367	
114-1497-55200 OPERATING SUPPLIES					-	
TOTAL OPERATING EXPENSES	$ 870	$ 903	$ 1,126	$ 1,085	$ (41)	
TOTAL CIRCUIT COURT REPORTERS	$ 870	$ 903	$ 1,126	$ 1,085	$ (41)	

EXPENDITURE BUDGET

FUND - 114 - JUDICIAL SERVICES DEPARTMENT - 1498 - PUBLIC DEFENDER	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
114-1498-53100 PROFESSIONAL SERVICES	-				-	
114-1498-53400 OTHER CONTRACTUAL SERVICES	21,241	19,777	24,658	32,564	7,906	The increase in the STAC/BOMS contract is due to planned application upgrades. The contract signed this year includes a pricing agreement that locks in our new rate for a minimum of three years.
114-1498-54100 COMMUNICATION SERVICES	19,499	21,732	22,985	22,985	-	Based on current expenditures
114-1498-54130 POSTAGE & FREIGHT					-	
114-1498-54300 UTILITY SERVICES	6,253	6,303	8,000	6,500	(1,500)	Based on current expenditures
114-1498-54400 RENTALS & LEASES	-	-	1,039	2,500	1,461	Copier lease - $206.92/monthly
114-1498-54600 REPAIR & MAINTENANCE					-	
114-1498-54635 MAINT. AGREEMENT COMPUTER		305		300	300	Based on current expenditures
114-1498-54900 OTHER CURRENT CHARGES & OBLIG.					-	
114-1498-54959 LATE FEE					-	
114-1498-55200 OPERATING SUPPLIES	1,118	1,882	6,870	3,500	(3,370)	Based on current expenditures
114-1498-55400 MEMBERSHIPS/SUBSCRIPTIONS					-	
114-1498-55402 SOFTWARE PURCHASES					-	
114-1498-55404 SOFTWARE LICENSES					-	
TOTAL OPERATING EXPENSES	$ 48,111	$ 49,999	$ 63,552	$ 68,349	$ 4,797	
114-1498-56007 EQUIPMENT UNDER $5000	12,848	22,900			-	
114-1498-56400 MACHINERY & EQUIPMENT	-	-	6,140	6,140	-	IT equipment
TOTAL CAPITAL OUTLAY	$ 12,848	$ 22,900	$ 6,140	$ 6,140	$ -	
TOTAL PUBLIC DEFENDER	$ 60,960	$ 72,899	$ 69,692	$ 74,489	$ 4,797	

EXPENDITURE BUDGET

FUND - 114 - JUDICIAL SERVICES
DEPARTMENT - 1499 - STATE ATTORNEY

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
114-1499-53100 PROFESSIONAL SERVICES	43,550	49,746	45,000	125,000	125,000	software maintenance increases
114-1499-54000 TRAVEL & PER DIEM					-	
114-1499-54100 COMMUNICATION SERVICES	10,905	11,763	10,500	10,500	-	
114-1499-54130 POSTAGE & FREIGHT			11,000			
114-1499-54300 UTILITY SERVICES	10,777	10,682		11,000	11,000	
114-1499-54400 RENTAL & LEASES					-	
114-1499-54600 REPAIR & MAINTENANCE	77	668			-	
114-1499-54632 REPAIR & MAINTENANCE COMPUTER					-	
114-1499-54635 MAINT. AGREEMENT COMPUTERS	-	-	13,000	22,450	9,450	new digital evidence software
114-1499-54959 LATE FEE	66	94			-	
114-1499-55100 OFFICE SUPPLIES					-	
114-1499-55200 OPERATING SUPPLIES	-				-	
114-1499-55401 TRAINING & EDUCATION					-	
TOTAL OPERATING EXPENSES	$ 65,375	$ 72,953	$ 79,500	$ 168,950	$ 89,450	
114-1499-56007 EQUIPMENT UNDER $5000	4,077	10,446			-	
114-1499-56400 MACHINERY & EQUIPMENT	-	-	7,500	7,500	-	computer replacements/price increase
TOTAL CAPITAL OUTLAY	$ 4,077	$ 10,446	$ 7,500	$ 7,500	$ -	
TOTAL STATE ATTORNEY	$ 69,452	$ 83,399	$ 87,000	$ 176,450	$ 89,450	

LIBRARY SERVICES

EXPENDITURE BUDGET

FUND - 118 - LIBRARY SERVICES
DEPARTMENT - 1218 - LIBRARY ADMINISTRATION

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
118-1218-51200 REGULAR SALARIES	$ 261,315	$ 359,780	$ 455,915	$ 293,675	$ (162,240)	Restructure salary allocations
118-1218-51300 OTHER SALARIES & WAGES		5,250			-	
118-1218-51400 OVERTIME	3,586	17,085			-	
TOTAL SALARIES & WAGES	$ 264,901	$ 382,115	$ 455,915	$ 293,675	$ (162,240)	
118-1218-52100 FICA TAXES	19,608	28,513	34,376	22,466	(11,910)	
118-1218-52200 RETIREMENT CONTRIBUTION	51,521	68,105	76,125	54,185	(21,940)	
118-1218-52300 HEALTH INSURANCE	57,124	79,923	110,071	83,599	(26,472)	
118-1218-52310 LIFE INSURANCE	168	240	356	291	(65)	
118-1218-52400 WORKER'S COMPENSATION	313	507	350	1,300	950	Based of actual expenditures
118-1218-52500 UNEMPLOYMENT COMPENSATION	-				-	
TOTAL BENEFITS	$ 128,734	$ 177,288	$ 221,278	$ 161,841	$ (59,437)	
TOTAL PERSONNEL SERVICES	$ 393,635	$ 559,404	$ 677,193	$ 455,516	$ (221,677)	
118-1218-53100 PROFESSIONAL SERVICES	-	-	1,000	-	(1,000)	
118-1218-53400 OTHER CONTRACTUAL SERVICES	6,216	7,536	6,000	7,500	1,500	Contract with Paul Clark (IT)
118-1218-54000 TRAVEL & PER DIEM	2,957	3,605	3,500	-	(3,500)	
118-1218-54100 COMMUNICATION SERVICES	12,000	20,275	9,000	40,000	31,000	Based on current spending to include Verizon (Digital Connectivity Program)
118-1218-54130 POSTAGE AND FREIGHT	2,057	1,258	1,250	750	(500)	
118-1218-54400 RENTALS & LEASES	11,170	11,960	12,500	12,000	(500)	Copier lease; Baker & Taylor book leasing & Pitney Bowes Lease - Postage Meter
118-1218-54452 RENTALS & LEASES - VEHICLES	1,060	-			-	
118-1218-54500 INSURANCE	19,166	23,142	20,000	30,000	10,000	Insurance for Vehicles, General/Cyber Liability
118-1218-54600 REPAIR & MAINTENANCE	11,245	6,317	1,500	-	(1,500)	
118-1218-54627 REPAIR & MAINTENANCE - VEHICLES	114	1,158	2,858	1,100	(1,758)	Enterprise Vehicle Maintenance- $80/vehicle for 1 vehicle.
118-1218-54632 REPAIR & MAINTENANCE COMPUTER	573				-	

EXPENDITURE BUDGET

FUND - 118 - LIBRARY SERVICES
DEPARTMENT - 1218 - LIBRARY ADMINISTRATION

		FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
118-1218-54635	MAINTENANCE AGREEMENT COMPUTER	36,758	41,935	37,000	40,000	3,000	Centurion Technologies Annual Smartshield Maintenance - $720; The Library Corporation - Renewal of Automation System Software Maintenance - $17,500; SHI International - Sysmantec Ghost Solution Suite Maintenance - $752; Hayes E-Government Resources - Annual Smartnet Maintenance for all three (3) Library Branches - $1,700, Iboss for new wireless is $12,300
118-1218-54700	PRINTING & BINDING	1,807	1,103	2,000	1,000	(1,000)	Library Brochures & Handouts; Posters for Movie Night; Printing for Library Week and Summer Library Program Information
118-1218-54800	PROMOTIONAL ACTIVITIES	19,543	13,944	5,000	5,000	-	Public Computer Classes; Childrens Programs, Public Genealogy Classes; seniors,Adult Programs, Cricuit, and supplies for classes, bingo, family feud
118-1218-54814	CHILDREN'S PROGRAMS	10,570	8,631	3,000	5,000	2,000	STEM/ Technology classes for kids
118-1218-54815	BLACK HISTORY ACT.	2,622	1,780	2,000	-	(2,000)	supplies for black history month (Give away items)
118-1218-54901	ADVERTISING	1,883	-	1,000	500	(500)	Newspaper Ads $900 for full page
118-1218-54959	LATE FEE	74	89	100	100	-	
118-1218-54960	FINANCE CHARGES		53	100	100	-	
118-1218-54961	ADMINISTRATIVE COSTS	60				-	
118-1218-55100	OFFICE SUPPLIES	3,612	3,151	2,000	3,000	1,000	General Office Supplies
118-1218-55200	OPERATING SUPPLIES	29,133	7,285	2,000	3,000	1,000	Acutual cost of operating supplies/Paper for all 3 patron copiers and ink
118-1218-55208	UNIFORMS					-	
118-1218-55210	GAS & OIL	353	725	1,000	750	(250)	Costs for gas & oil
118-1218-55400	MEMBERSHIPS/SUBSCRIPTIONS	29,915	32,768	20,000	20,000	-	EBSCO Magazine Subscriptions - $3,900; Tallahassee Newspapers - $1,000; Panhandle Library Access Network - Cataloging & Access Subscription - $10,600; Movie Licensing Renewal - $1,100; The Library Corporation - Fee for providing book jackets for on-line catalog - $500; Panhandle Library Access Network - Membership dues & courier stop subscription - $3,000; Proquest LLC - electronic database subscription for Genealogy - $2,300; Scholastic Library Publishing - Renewal Subscription for Bookflix - $3,000; Florida Library Association membership dues - $300; American Library Association membership dues - $500; Vendprint, Inc. - Renewal of annual license fee - $1,200 - coin tower in Chattahoochee Library; GovConnect - VIPRE Antivirus Business Subscription renewal - $3,000; Bank of America (LOGMEIN) - Pro for small business yearly subscription - $1,700; ProQuest LLC - Heritage Quest Online subscription for Genealogy - $1,700; Baker & Taylor - AXIS360 Annual Hosting Access & Service fee for E-Books - $2,000; Hayes - Renewal of IBOSS Web Filtering for all three (3) branches - $600; Audio Books - CD's- Recording Books/Micromarketing - $6,000; Bibliotheca - Gate Counter & Bookcheck renewal - $1,100

EXPENDITURE BUDGET

FUND - 118 - LIBRARY SERVICES
DEPARTMENT - 1218 - LIBRARY ADMINISTRATION

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
118-1218-55401 TRAINING & EDUCATION	574	550	1,274	750	(524)	Registrations for Conferences
118-1218-55402 SOFTWARE PURCHASE					-	
118-1218-55404 SOFTWARE LICENSES	9,262	14,569	4,000	8,000	4,000	Microsoft licenses for patron computers
118-1218-55454 TITLES/REGISTRATIONS/PERMITS	2	97	500	-	(500)	
TOTAL OPERATING EXPENSES	$ 212,727	$ 201,930	$ 138,582	$ 178,550	$ 39,968	
118-1218-56007 EQUIPMENT UNDER $5000	1,488	-	1,000	1,000	-	
118-1218-56400 MACHINERY & EQUIPMENT	40,155	16,652		-	-	
118-1218-56600 BOOKS/PUBLICATION/LIB. MATERIAL	50,310	48,343	25,000	25,000	-	Increase in costs of Books, E-Books DVD's & Audio Books, Hoopla streaming
TOTAL CAPITAL OUTLAY	$ 91,953	$ 64,994	$ 26,000	$ 26,000	$ -	
118-1218-57100 DEBT SERVICE PRINCIPAL		7,780	15,420	7,780	(7,640)	Enterprise Vehicle Lease
118-1218-57200 DEBT SERVICE INTEREST		2,618	3,809	2,618	(1,191)	Enterprise Vehicle Lease
TOTAL DEBT SERVICE		$ 10,398	$ 19,229	$ 10,398	$ (8,831)	
TOTAL LIBRARY SERVICES LOCAL	$ 698,314	$ 836,726	$ 861,004	$ 660,066	$ (200,938)	

EXPENDITURE BUDGET

FUND - 118 - LIBRARY SERVICES
DEPARTMENT - 1221 - QUINCY LIBRARY

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
118-1221-51200 REGULAR SALARIES	$ 201,280	$ 77,947	$ 68,745	$ 152,880	$ 84,135	4 Part-time staff members
118-1221-51300 OTHER SALARIES & WAGES		1,500			-	
118-1221-51400 OVERTIME	83				-	
TOTAL SALARIES & WAGES	$ 201,362	$ 79,447	$ 68,745	$ 152,880	$ 84,135	
118-1221-52100 FICA TAXES	15,287	6,067	5,537	11,695	-	
118-1221-52200 RETIREMENT CONTRIBUTION	27,600	9,112	10,155	20,776	-	
118-1221-52300 HEALTH INSURANCE	25,017	854		22,785	22,785	
118-1221-52310 LIFE INSURANCE	63				-	
118-1221-52400 WORKER'S COMPENSATION	290	264	300	300	-	
118-1221-52500 UNEMPLOYMENT COMPENSATION	-	-	100		(100)	
TOTAL BENEFITS	$ 68,256	$ 16,298	$ 16,092	$ 55,557	$ 39,465	
TOTAL PERSONNEL SERVICES	$ 269,618	$ 95,745	$ 84,837	$ 208,437	$ 123,600	
118-1221-53100 PROFESSIONAL SERVICES	258	1,430			-	
118-1221-53161 CREDIT CARD PROC FEE		5			-	
118-1221-53400 OTHER CONTRACTUAL SERVICES	-	-	1,000	-	(1,000)	
118-1221-53406 CONTRACTUAL-SECURITY	26,405	24,789	23,400	25,000	1,600	Redwire Intrusion and Fire Services and Isaac Security
118-1221-54100 COMMUNICATION SERVICES	14,621	11,748	12,000	12,000	-	Comcast & TDS
118-1221-54130 POSTAGE & FREIGHT		23			-	
118-1221-54300 UTILITY SERVICES	17,778	18,129	20,000	15,000	(5,000)	Utilities - City of Quincy
118-1221-54400 RENTALS & LEASES	1,877	1,238	1,500	1,300	(200)	Lease on copier/printers - Advanced Business
118-1221-54500 INSURANCE	28,984	26,688	25,000	28,000	3,000	Increase in Property Ins. & Vehicle Ins.
118-1221-54600 REPAIR & MAINTENANCE	1,397	2,339	1,500	1,500	-	Redwire - Fire Alarm Test & Inspection; Repair & Maintenance - Misc.
118-1221-54700 PRINTING AND BINDING	188	70	500	200	(300)	Printing

EXPENDITURE BUDGET

FUND - 118 - LIBRARY SERVICES
DEPARTMENT - 1221 - QUINCY LIBRARY

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
118-1221-54800 PROMOTIONAL ACTIVITIES	3,870	4,725			-	
118-1221-54814 CHILDREN'S PROGRAMS	2,500				-	
118-1221-54900 OTHER CURRENT CHARGES & OBLIG.	-	-	500		(500)	Replacement cost for Interlibrary Loans & Background Checks
118-1221-54901 ADVERTISING				-	-	
118-1221-54959 LATE FEE	97	17	100	100	-	
118-1221-55100 OFFICE SUPPLIES	711	1,400	500	1,000	500	General Office Supplies based on spending
118-1221-55200 OPERATING SUPPLIES	2,274	2,222	1,000	2,000	1,000	Operating Supplies (increase in suply costs)
118-1221-55208 UNIFORMS		562	250	-	(250)	
118-1221-55401 TRAINING & EDUCATION	-	-	500		(500)	
TOTAL OPERATING EXPENSES	$ 100,959	$ 95,386	$ 87,750	$ 86,100	$ (1,650)	
TOTAL QUINCY LIBRARY	$ 370,578	$ 191,130	$ 172,587	$ 294,537	$ 121,950	

EXPENDITURE BUDGET

FUND - 118 - LIBRARY SERVICES
DEPARTMENT - 1222 - HAVANA LIBRARY

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
118-1222-51200 REGULAR SALARIES	$ 12,785	$ 42,830	$ 52,832	$ 73,008	$ 20,176	1 Full-time and 2 Part-time staff
118-1222-51300 OTHER SALARIES & WAGES	1,500				-	
118-1222-51400 OVERTIME					-	
TOTAL SALARIES & WAGES	$ 14,285	$ 42,830	$ 52,832	$ 73,008	$ 20,176	
118-1222-52100 FICA TAXES	1,093	3,391	4,042	5,585	1,543	
118-1222-52200 RETIREMENT CONTRIBUTION	1,743	5,886	7,201	9,922	2,721	
118-1222-52300 HEALTH INSURANCE	3,843	7,687	10,249	11,392	1,143	Based on estimated 8.5% increase
118-1222-52310 LIFE INSURANCE	9	23	32	32	-	
118-1222-52400 WORKER'S COMPENSATION	-	147	100	117	17	
118-1222-52500 UNEMPLOYMENT					-	
TOTAL BENEFITS	$ 6,688	$ 17,134	$ 21,624	$ 27,048	$ 5,424	
TOTAL PERSONNEL SERVICES	$ 20,973	$ 59,965	$ 74,456	$ 100,056	$ 25,600	
118-1222-53100 PROFESSIONAL SERVICES	-	-	200		(200)	
118-1222-53400 OTHER CONTRACTUAL SERVICES					-	
118-1222-53406 CONTRACTUAL SECURITY	3,542	9,559	10,000	12,000	2,000	Pest Control; Redwire Intrusion/Fire Monitoring; Security - security camera system
118-1222-54100 COMMUNICATION SERVICES	4,438	9,414	10,000	10,000	-	Mediacom Internet - $4,500; ATT Internet - $1,100; Suncom Phone & Wireless - $1,600
118-1222-54300 UTILITY SERVICES	2,596	9,625	7,000	7,000	-	Town of Havana
118-1222-54400 RENTALS & LEASES	476	1,143	1,050	1,150	100	Lease for Copier/Printer
118-1222-54500 INSURANCE	-	21,768	15,000	22,000	7,000	Based on actual expenditure
118-1222-54600 REPAIR & MAINTENANCE	1,685	2,978	1,200	1,500	300	Redwire - Fire Alarm & Test Inspection; Misc. Repairs & Maintenance

EXPENDITURE BUDGET

FUND - 118 - LIBRARY SERVICES
DEPARTMENT - 1222 - HAVANA LIBRARY

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	
118-1222-54700 PRINTING & BINDING	-	-	200	-	(200)	Miscellaneous Printing (Seaborn Printing)
118-1222-54800 PROMOTIONAL ACTIVITIES					-	
118-1222-54900 OTHER CURRENT CHARGES & OBLIGAT	-	-	150		(150)	Replacement cost for interlibrary loans & background checks
118-1222-54959 LATE FEE	10	55	100	100	-	
118-1222-55100 OFFICE SUPPLIES	-	449	500	100	(400)	General Office Supplies
118-1222-55200 OPERATING SUPPLIES	80	705	150	150	-	General Operating Supplies (Toner, etc.); Overage on copy allowance
118-1222-55208 UNIFORMS	-	-	155		(155)	
118-1222-55400 MEMBERSHIPS/SUBSCRIPTIONS	-	-	90		(90)	
TOTAL OPERATING EXPENSES	$ 12,827	$ 55,695	$ 45,795	$ 54,000	$ 8,205	
118-1222-56007 EQUIPMENT UNDER $5,000				-	-	
TOTAL CAPITAL OUTLAY	$ -	$ -	$ -		$ -	
TOTAL HAVANA LIBRARY	$ 33,800	$ 115,659	$ 120,251	$ 154,056	$ 33,805	

EXPENDITURE BUDGET

FUND - 118 - LIBRARY SERVICES
DEPARTMENT - 1223 - CHATTAHOOCHEE LIBRARY

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
118-1223-51200 REGULAR SALARIES	$ 53,900	$ 78,045	$ 84,219	$ 91,936	$ 7,717	1 Full-time & 2 Part-time staff
118-1223-51300 OTHER SALARIES & WAGES		2,250			-	
118-1223-51400 OVERTIME	140				-	
TOTAL SALARIES & WAGES	$ 54,040	$ 80,295	$ 84,219	$ 91,936	$ 7,717	
118-1223-52100 FICA TAXES	4,115	6,122	6,443	7,033	590	
118-1223-52200 RETIREMENT CONTRIBTION	7,341	10,669	5,469	6,551	1,082	
118-1223-52300 HEALTH INSURANCE	3,545	5,124	11,007	11,392	385	
118-1223-52310 LIFE INSURANCE	12	19	32	32	-	
118-1223-52400 WORKER'S COMPENSATION	49	134	100	300	200	Based on actual expenditures
118-1223-52500 UNEMPLOYMENT	-	368			-	
TOTAL BENEFITS	$ 15,063	$ 22,436	$ 23,051	$ 25,308	$ 2,257	
TOTAL PERSONNEL SERVICES	$ 69,102	$ 102,731	$ 107,270	$ 117,244	$ 9,974	
118-1223-53100 PROFESSIONAL SERVICES	189	-	200		(200)	Pest Control; security camera system
118-1223-53400 OTHER CONTRACTUAL SERVICES	-				-	
118-1223-53406 CONTRACTUAL-SECURITY	14,802	11,653	10,000	12,000	2,000	Redwire Intrusion/Fire Monitoring; Security - camera system
118-1223-54100 COMMUNICATION SERVICES	5,294	5,724	5,000	5,000	-	
118-1223-54130 POSTAGE & FREIGHT	7	3	600	100	(500)	
118-1223-54300 UTILITY SERVICES	9,867	8,304	6,000	7,000	1,000	Town of Chattahoochee Utilities
118-1223-54400 RENTALS & LEASES	1,298	1,191	1,300	1,150	(150)	Copier/Printer - Advanced Business
118-1223-54500 INSURANCE	17,567	15,851	6,271	17,000	10,729	Property Insurance
118-1223-54600 REPAIR & MAINTENANCE	1,767	2,716	1,700	2,000	300	Redwire - Fire Alarm Test & Inspection; Misc. Repairs & Maintenance

EXPENDITURE BUDGET

FUND - 118 - LIBRARY SERVICES
DEPARTMENT - 1223 - CHATTAHOOCHEE LIBRARY

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
118-1223-54700 PRINTING & BINDING	-	-	300	-	(300)	Miscellaneous Printing (Seaborn Printing)
118-1223-54800 PROMOTIONAL ACTIVITIES				-	-	
118-1223-54900 OTHER CURRENT CHARGES	-	-	100		(100)	Replacement cost for interlibrary loans & Background checks
118-1223-54959 LATE FEE					-	
118-1223-55100 OFFICE SUPPLIES	-	426	500	100	(400)	General Office Supplies
118-1223-55200 OPERATING SUPPLIES	384	1,238	500	500	-	Copier Overage, General Operating Supplies (Toner, etc.)
118-1223-55208 UNIFORMS		45	305	-	(305)	
118-1223-55400 MEMBERSHIP/SUBSCRIPTIONS	749	-	150	-	(150)	Newspaper subscription
TOTAL OPERATING EXPENSES	$ 51,925	$ 47,151	$ 32,926	$ 44,850	$ 11,924	
118-1223-56007 EQUIPMENT UNDER 5,000				-	-	
TOTAL CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	
TOTAL CHATTAHOOCHEE LIBRARY	$ 121,027	$ 149,882	$ 140,196	$ 162,094	$ 21,898	

MANAGEMENT SERVICES

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0055 - PURCHASING DEPARTMENT

	FY23-24 ACTUAL	FY24-25 ACUTAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0055-51200 REGULAR SALARIES	$ 51,991	$ 5,640	$ 108,878	$ 104,640	$ (4,238)	
001-0055-51300 OTHER SALARIES & WAGES	-		57,851	57,851	-	
001-0055-51400 OVERTIME	-				-	
TOTAL SALARIES & WAGES	$ 51,991	$ 5,640	$ 166,729	$ 162,491	$ (4,238)	
001-0055-52100 FICA TAXES	3,949	429	14,058	12,431	(1,627)	
001-0055-52200 RETIREMENT CONTRIBUTION	8,582	386	12,470	22,083	9,613	
001-0055-52300 HEALTH INSURANCE	3,021	1,281	11,007	22,785	11,778	
001-0055-52310 LIFE INSURANCE	27	5	76	65	(11)	
001-0055-52400 WORKER'S COMPENSATION	183	-	200	200	-	
001-0055-52500 UNEMPLOYMENT COMPENSATION	-				-	
TOTAL BENEFITS	$ 15,763	$ 2,100	$ 37,811	$ 57,563	$ 19,752	
TOTAL PERSONNEL SERVICES	$ 67,754	$ 7,740	$ 204,540	$ 220,054	$ 15,514	
001-0055-53100 PROFESSIONAL SERVICES					-	
001-0055-53400 OTHER CONTRACTUAL SERVICES					-	
001-0055-54000 TRAVEL & PER DIEM	434	-	2,000	-	(2,000)	
001-0055-54100 COMMUNICATION SERVICES	455				-	
001-0055-54130 POSTAGE & FREIGHT	32	116	300	100	(200)	Postage
001-0055-54400 RENTALS & LEASES	1,310	718	1,500	1,500	-	Lease on Copier ($47.62 x12) and Mail Machine (34.48 x4)
001-0055-54500 INSURANCE					-	
001-0055-54600 REPAIR & MAINTENANCE					-	
001-0055-54700 PRINTING & BINDING	489	17	200	100	(100)	
001-0234-54901 ADVERTISING	16,193	23,618	10,000	30,000	20,000	For RFPs/RFQs,Bids charged to Purchasing unless specifically related to a departmental budget.

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0055 - PURCHASING DEPARTMENT

	FY23-24 ACTUAL	FY24-25 ACUTAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0055-54959 LATE FEE	1,568	239	1,000	100	(900)	
001-0055-55960 FINANCE CHARGE	20	5			-	
001-0055-55100 OFFICE SUPPLIES	2,285	1,477	1,500	1,500	-	
001-0055-55200 OPERATING SUPPLIES	1,627	3,335	1,000	1,000	-	
001-0055-55210 GAS & OIL					-	
001-0055-55300 ROAD MATERIALS & SUPPLIES					-	
001-0055-55400 MEMBERSHIPS/SUBSCRIPTION	50	60	200	200	-	FAPPO; Newspaper Subscriptions; Sam's Club
001-0055-55401 TRAINING & EDUCATION	480	-	5,000	1,000	(4,000)	Registration for travel events, etc.
001-00155-55402 SOFTWARE PURCHASES					-	
TOTAL OPERATING EXPENSES	$ 24,942	$ 29,585	$ 22,700	$ 35,500	$ 12,800	
001-0055-56007 EQUIPMENT UNDER $5000	4,232		1,000		(1,000)	Office Furniture, Computer equipment
001-0055-56400 MACHINERY AND EQUIPMENT					-	
TOTAL CAPITAL OUTLAY	$ 4,232	$ -	$ 1,000	$ -	$ (1,000)	
TOTAL PURCHASING DEPARTMENT	$ 96,928	$ 37,325	$ 228,240	$ 255,554	$ 27,314	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0030 - INFORMATION SYSTEMS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-0030-51200 REGULAR SALARIES	$ 257,065	$ 259,681	$ 332,072	$ 332,072	$ -	
001-0030-51300 OTHER SALARIES & WAGES		3,000			-	
001-0030-51400 OVERTIME		7,217	5,000	10,000	5,000	
TOTAL SALARIES & WAGES	$ 257,065	$ 269,899	$ 337,072	$ 342,072	$ 5,000	
001-0030-52100 FICA TAXES	19,028	19,908	25,786	26,169	383	
001-0030-52200 RETIREMENT CONTRIBUTION	38,404	36,681	47,106	46,488	(618)	
001-0030-52300 HEALTH INSURANCE	19,356	23,659	36,880	38,903	2,023	
001-0030-52310 LIFE INSURANCE	104	121	162	130	(32)	
001-0030-52400 WORKER'S COMPENSATION	263	369	275	850	575	
001-0030-52500 UNEMPLOYMENT					-	
TOTAL BENEFITS	$ 77,155	$ 80,738	$ 110,209	$ 112,539	$ 2,330	
TOTAL PERSONNEL SERVICES	$ 334,220	$ 350,636	$ 447,281	$ 454,611	$ 7,330	
001-0030-53100 PROFESSIONAL SERVICES		34,862	5,000	5,000	-	
001-0030-53161 CREDIT CARD PROCESSING FEE	6	5			-	
001-0030-53400 OTHER CONTRACTUAL SERVICES	-	-	35,000	50,000	15,000	Cybersecurity/Network Wiring – Funding for Cybersecurity support in the event of a security breach for additional vendor support. Network wiring – Throughout the course of the year its necessary to employ vendor support for wiring in various locations within the county. Cybersecurity/FAC Requirements Pre Emptive/Network Wiring
001-0030-53406 OTHER CONTRACTUAL-SECURITY		99			-	
001-0030-54000 TRAVEL & PER DIEM	6,304	2,093	5,000	1,000	(4,000)	FLAGISA Events / Technology Training / Technology Conferences / FACT Events
001-0030-54100 COMMUNICATION SERVICES	46,218	39,375	50,000	50,000	-	Mid-year expenditures exceed the previous year budget amount. Comcast /TDS / Verizon / Mobile Devices
001-0030-54130 POSTAGE & FREIGHT	13	160	500	500	-	
001-0030-54400 RENTALS & LEASES	965	1,143	1,000	1,000	-	Copier Lease
001-0030-54552 RENTALS & LEASES - VEHICLES	5,376	-			-	
001-0030-54500 INSURANCE	22,503	23,604	25,000	70,000	45,000	IT portion of Acentria Insurance (Inland Marine) & service charges associated with equipment $25,000 or less (Copiers, Scanners, Computers, Printers, etc. -
001-0030-54600 REPAIR & MAINTENANCE	2,878	20,299	40,000	40,000	-	Network Scanner ; NinjaOne ; Sophos ; Fortinet ; APC ; TeamViewer ; CyberSecurity Software ; Server Monitor
001-0030-54627 REPAIR & MAINTENANCE VEHICLES	301	935	935		(935)	Enterprise Vehicle Maintenance- $80/month
001-0030-54632 REPAIR & MAINTENANCE COMPUTERS	33,086	4,828			-	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0030 - INFORMATION SYSTEMS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
001-0030-54635 MAINT. AGREEMENTS COMPUTERS	50,619	91,665	103,000	103,000	-	Techsmith 2,500; Adobe Cloud 5,000; VMWare 3,000; Web Services 1,000; Sync 1,000; Support = 21,500; Granicus - Audio/Visual Upgrades and Maintenance. Granicus($85k)
001-0030-54900 OTHER CURRENT CHARGES & OBLIGAT	7	1	100	100	-	
001-0030-54959 LATE FEES	149	20	100	500	400	
001-0030-54960 FINANCE CHARGES	48	122	100		(100)	
001-0030-54961 ADMINISTRATIVE COSTS	60				-	
001-0030-55100 OFFICE SUPPLIES	381	184	2,000	2,000	-	
001-0030-55200 OPERATING SUPPLIES	26,539	74,098	65,000	65,000	-	
001-0030-55208 UNIFORMS		-	800	800	-	
001-0030-55210 GAS & OIL	1,611	1,938	5,000	5,000	-	
001-0030-55400 MEMBERSHIPS/SUBSCRIPTION	1,906	2,042	500	500	-	FLGISA
001-0030-55401 TRAINING & EDUCATION	4,885	5,142	25,000	25,000	-	Certification Training/Software Training, Registration Fees
001-0030-55402 SOFTWARE PURCHASES	10,822	125,093	367,674	408,674	41,000	Adobe Pro 7,000; Zoom 10,000; Carbonite 14,000, Barracuda 45,000, GovEasy $15,000;Brightly Software $17K; other departmental software (UKG and OpenGov) platforms
001-0030-55404 SOFTWARE LICENSES	107,750	42,997	50,000	50,000	-	Wasabi 6,000; Veeam 4,000; Microsoft Cloud Analytics/Mgmt 15,000 = 25000
001-0030-55454 TITLES/PERMITS/REGISTRATION	419	320	500	500	-	FLAGISA Membership, Linked-in; Infosec; ISC2, Storm winds; Skill Storm; CISM, E-Counsel
TOTAL OPERATING EXPENSES	$ 322,847	$ 471,024	$ 782,209	$ 878,574	$ 96,365	
001-0030-56003 IMPROVEMENTS/SOFTWARE	-	-	40,000	40,000	-	AmazonWS; Microsoft Azure /Cloud Service
001-0030-56007 EQUIPMENT UNDER $5,000	30,192	118,749		65,000	65,000	Additional funds for Hard drives, Cables, Misc. Equipment needed by Dept; monitors, thumb drives, keyboards
001-0030-56300 IMPROV OTHER THAN BUILDG					-	
001-0030-56400 MACHINERY & EQUIPMENT	68,340	445,752	25,000	25,000	-	IT will manage and purchase all Desktops; Laptops; Servers:Switches
TOTAL CAPITAL OUTLAY	$ 98,532	$ 564,500	$ 65,000	$ 130,000	$ 65,000	
001-0030-57100 DEBT SERVICE PRINCIPAL		151,407	13,532	153,182	139,650	Enterprise Vehicle Lease/ Microsoft 139,000 (Year 2)
001-0030-57200 DEBT SERVICE INTEREST		4,927	3,154	15,532	12,378	Microsoft (Year 2)
TOTAL DEBT SERVICE		$ 156,334	$ 16,686	$ 168,714	$ 152,028	
TOTAL INFORMATION SYSTEMS	$ 755,599	$ 1,542,495	$ 1,311,176	$ 1,631,899	$ 320,723	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0057 - VETERAN'S SERVICES

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0057-51200 REGULAR SALARIES	$ 110,550	$ 130,531	$ 130,531	$ 120,313	$ (10,218)	
001-0057-51300 OTHER SALARIES & WAGES	-		1,000		(1,000)	
001-0057-51400 OVERTIME	527				-	
TOTAL SALARIES & WAGES	$ 111,077	$ 130,531	$ 131,531	$ 120,313	$ (11,218)	
001-0057-52100 FICA TAXES	8,195	9,986	9,986	9,204	(782)	
001-0057-52200 RETIREMENT CONTRIBUTION	16,322	14,602	16,286	18,347	2,061	
001-0057-52300 HEALTH INSURANCE	19,041	30,746	30,746	22,785	(7,961)	
001-0057-52310 LIFE INSURANCE	74	129	129	129	-	
001-0057-52400 WORKER'S COMPENSATION	7,571	7,600	5,000	5,000	-	
001-0057-52500 UNEMPLOYMENT COMPENSATION	-	500			-	
TOTAL BENEFITS	$ 51,204	$ 63,563	$ 62,147	$ 55,465	$ (6,682)	
TOTAL PERSONNEL SERVICES	$ 162,281	$ 194,094	$ 193,678	$ 175,778	$ (17,900)	
001-0057-54000 TRAVEL & PER DIEM	4,886	5,000	6,000	6,000	-	Travel to Veteran Services Conferences 2 times a year
001-0057-54100 COMMUNICATION SERVICES	1,909	2,860	2,860	3,260	400	Cell phone (TDS, Verizon) monthly spending, Air card $30.00 x 12 months for Wi-Fi, Vehicle GPS
001-0057-54130 POSTAGE & FREIGHT	412	1,000	500	500	-	Postage for sending documents to VA - Outreach
001-0057-54400 RENTALS & LEASES	1,310	12,400	1,750	1,200	(550)	Copier machine average monthly spending, meter lease, $49.00 x 12, 33.30 x4.
001-0057-54452 RENTALS & LEASES - VEHICLES		24,608			-	
001-0057-54500 INSURANCE	1,823	1,500	4,444	3,000	(1,444)	Vehicles insurance
001-0057-54600 REPAIR & MAINTENANCE	5,084	4,000	5,000	3,500	(1,500)	Vehicle oil changes, tires, brakes, 2 Vans, 1 bus
001-0057-54627 REPAIR & MAINTENANCE-VEHICLES		1,992	10,000	2,000	(8,000)	
001-0057-54635 MAINTENANCE AGREEMENT COMP.	2,727			-	-	
001-0057-54700 PRINTING & BINDING	2,700	2,500	1,000	-	(1,000)	Design logos for t-shirts, veterans day t-shirts. Additional logo pending for Women's Veterans Day t-shirts.
001-0057-54800 PROMOTIONAL ACTIVITIES	666	1,000	8,000	-	(8,000)	Veteran's Events, giveaways and gifts. Food and drinks only from Ordinance line item.
001-0057-54900 OTHER CURRENT CHARGES & OBLIG					-	
001-0057-54901 ADVERTISING	984	1,000	500	-	(500)	
001-0057-55100 OFFICE SUPPLIES	374	400	1,622	500	(1,122)	Paper, pens, etc.
001-0057-55200 OPERATING SUPPLIES	1,252	1,600	5,000	1,000	(4,000)	Phone chargers, phone cases, toner
001-0057-55208 UNIFORMS	147	500	500	-	(500)	
001-0057-55210 GAS & OIL	8,608	10,000	15,000	8,000	(7,000)	Vehicles gas and oil

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0057 - VETERAN'S SERVICES

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0057-55300 ROAD MATERIALS & SUPPLIES					-	
001-0057-55400 MEMBERSHIPS/SUBSCRIPTION	148	500	500	300	(200)	Notary renewal, Priority news, Gadsden County, CVSOA fee
001-0057-55401 TRAINING & EDUCATION	1,000	1,400	10,000	1,400	(8,600)	CVSO Training fees $500 October & $500 May Conferences (Registration increased to $350 per person)
TOTAL OPERATING EXPENSES	$ 34,030	$ 72,260	$ 72,676	$ 30,660	$ (42,016)	
001-0057-56007 EQUIPMENT UNDER $5000	-				-	
001-0057-56400 MACHINERY & EQUIPMENT	-				-	
TOTAL CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	
001-0057-57100 DEBT SERVICE PRINICIPAL	-			18,000	18,000	Enterprise Vehicle Lease
001-0057-57200 DEBT SERVICE INTEREST	-				-	
TOTAL DEBT SERVICE	$ -	$ -	$ -	$ 18,000	$ 18,000	
TOTAL VETERAN'S SERVICES	$ 196,311	$ 266,354	$ 266,354	$ 224,438	$ (41,916)	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0118 - PROBATION DEPARTMENT

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0118-51200 REGULAR SALARIES	$ 156,347	$ 171,544	$ 172,223	$ 185,307	$ 13,084	
001-0118-51300 OTHER SALARIES & WAGES		3,000			-	
001-0118-51400 OVERTIME	1,512	3,787	1,200	1,200	-	Court preparation and after hours County activities
TOTAL SALARIES & WAGES	$ 157,859	$ 178,332	$ 173,423	$ 186,507	$ 13,084	
001-0118-52100 FICA TAXES	11,185	12,587	13,007	14,268	1,261	
001-0118-52200 RETIREMENT CONTRIBUTION	33,110	35,770	23,174	37,513	14,339	
001-0118-52300 HEALTH INSURANCE	40,073	47,317	46,274	55,023	8,749	
001-0118-52310 LIFE INSURANCE	105	121	130	130	-	
001-0118-52400 WORKER'S COMPENSATION	184	285	200	600	400	
001-0118-52500 UNEMPLOYMENT COMPENSATION	-				-	
TOTAL BENEFITS	$ 84,657	$ 96,081	$ 82,785	$ 107,534	$ 24,749	
TOTAL PERSONNEL SERVICES	$ 242,516	$ 274,412	$ 256,208	$ 294,041	$ 37,833	
001-0118-53100 PROFESSIONAL SERVICES	298				-	
001-0118-53161 CREDIT CARD PROC FEE	18				-	
001-0118-53400 OTHER CONTRACTUAL SERVICES	60	286	2,500	1,000	(1,500)	Language Line - telephone interp; Bridging Barriers - in person interpretation @ $42.50 p/h
001-0118-53406 CONTRACTUAL - SECURITY	395	328	800	1,200	400	Security Force Services - panic buttons
001-0118-54000 TRAVEL & PER DIEM	4,384	7,687	7,500	3,000	(4,500)	FACC TRAINING; CJIS Training; FCCD Training; FACC Board Meetings 4 per year hotel
001-0118-54100 COMMUNICATION SERVICES	2,616	3,076	3,400	3,200	(200)	5 PHONES - $150 per month = $1,700 - rates have increased; Cell Phone - $46 p/m=$576; New voice mail portal $30 p/m
001-0118-54130 POSTAGE & FREIGHT	792	748	600	800	200	General mail & postage increase
001-0118-54300 UTILITY SERVICES	2,487	2,465	3,300	3,300	-	Avg Approximately $250 p/m - rates have increased - Probations portion of utility bill for Butler Building
001-0118-54400 RENTALS & LEASES	1,797	1,870	2,000	1,500	(500)	Copier lease & Overages
001-0118-54500 INSURANCE	400	400	600	400	(200)	Covers Community Service & Work Program Workers

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0118 - PROBATION DEPARTMENT

		FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0118-54600	REPAIR & MAINTENANCE		3,876			-	
001-0118-54635	MAINT. AGREEMENT COMPUTER	10,627	2,900		7,500	7,500	NEW CSS Software Maintenance Agreement - $620 monthly
001-0118-54700	PRINTING & BINDING	2,694	5,637	1,500	1,000	(500)	Business cards -staff; Office Brochures; Banners
001-0118-54800	PROMOTIONAL ACTIVITIES	2,947	8,129	4,000	-	(4,000)	
001-0118-54900	OTHER CURRENT CHARGES & OBLIGATIO	4				-	
001-0118-54901	ADVERTISING		158			-	
001-0118-54962	TARIFF FEE		93			-	
001-0118-55100	OFFICE SUPPLIES	2,751	2,688	2,200	2,000	(200)	General office supplies: staples, tape, paper clips, pens, Post -it flags, batteries, rubber bands, fasteners, highlighters
001-0118-55200	OPERATING SUPPLIES	2,530	3,936	2,500	2,500	-	Printer ink, file folders, file labels, calculator/rec printer tape, calendars, color code alphabetical labels, excess copies
001-0118-55208	UNIFORMS	701	827	407	-	(407)	
001-0118-55210	GAS & OIL	214	178		300	300	
001-0118-55400	MEMBERSHIPS/SUBSCRIPTION	253	674	400	400	-	1 APPA Membership, 3 Notary renewals, 1 yr. Notary insurance for 3
001-0118-55401	TRAINING & EDUCATION	1,827	1,275	2,000	1,200	(800)	FACC Annual training - for 3 Emp; - $660 @ 2023 rate, FCCD Annual training -for 1 Emp - $175 @ 2022 rate; CJIS Annual training - for 1 Emp - $335 @ 2023 rate ; APPA Annual training - for 1 Emp - $350 @ 2022 rate
001-0118-55402	SOFTWARE PURCHASES	99	-	1,500	500	(1,000)	Software updates, file conversion, CSP additions
TOTAL	OPERATING EXPENSES	$ 37,895	$ 47,230	$ 35,207	$ 29,800	$ (5,407)	
TOTAL	PROBATION DEPARTMENT	$ 280,411	$ 321,642	$ 291,415	$ 323,841	$ 32,426	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0234 - OFFICE OF MGMT AND BUDGET

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justifications
001-0234-51200 REGULAR SALARIES	$ 143,837	$ 171,105	$ 230,553	$ 230,553	$ -	
001-0234-51300 OTHER SALARIES & WAGES	2,632	1,500			-	
001-0234-51400 OVERTIME	2,790	3,945			-	
TOTAL SALARIES & WAGES	$ 149,259	$ 176,550	$ 230,553	$ 230,553	$ -	
001-0234-52100 FICA TAXES	11,260	13,271	17,688	17,637	(51)	
001-0234-52200 RETIREMENT CONTRIBUTION	23,400	14,530	17,849	31,332	13,483	
001-0234-52300 HEALTH INSURANCE	17,202	12,020	20,000	22,785	2,785	
001-0234-52310 LIFE INSURANCE	51	63	108	108	-	
001-0234-52400 WORKER'S COMPENSATION	200	343	200	600	400	Based on actual expenditures
001-0234-52500 UNEMPLOYMENT COMPENSATION					-	
TOTAL BENEFITS	$ 52,113	$ 40,226	$ 55,845	$ 72,462	$ 16,617	
TOTAL PERSONNEL SERVICES	$ 201,372	$ 216,777	$ 286,398	$ 303,015	$ 16,617	
001-0234-53100 PROFESSIONAL SERVICES	68,824	6,010			-	
001-0234-53160 BANK SERVICE CHARGES	483	680		1,000	1,000	
001-0234-53400 OTHER CONTRACTUAL					-	
001-0234-54000 TRAVEL & PER DIEM	712	4,795	1,000	1,000	-	FGFOA CONFERENCE ; FAC; NACO; NABCO
001-0234-54100 COMMUNICATION SERVICES	1,972	1,951	500	2,000	1,500	
001-0234-54130 POSTAGE & FREIGHT	7	38	100	100	-	
001-0234-54600 REPAIR & MAINTENANCE		162			-	
					-	
001-0234-54700 PRINTING & BINDING	1,680	63		100	100	
001-0234-54800 PROMOTIONAL ACTIVITIES					-	
001-0234-54900 OTHER CURRENT CHARGES & OBLIG	-	-	500		(500)	Miscellaneous Charges

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0234 - OFFICE OF MGMT AND BUDGET

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justifications
001-0234-54901 ADVERTISING	12,497	17,541	500	4,500	4,000	Public Hearing / Required Budget Notices
001-0234-54959 LATE FEE					-	
001-0234-54960 FINANCE CHARGE					-	
001-0234-55100 OFFICE SUPPLIES	1,810	1,862	500	1,000	500	General Office Supplies
001-0234-55200 OPERATING SUPPLIES	1,766	2,892	500	1,000	500	General Operating Supplies
001-0234-55208 UNIFORMS		250			-	
001-0234-55210 GAS & OIL					-	
001-0234-55300 ROAD MATERIAL & SUPPLIES					-	
001-0234-55400 MEMBERSHIPS/SUBSCRIPTIONS	305	2,915		500	500	Newspaper Subscriptions
001-0234-55401 TRAINING & EDUCATION	435	50	500	500	-	
001-0234- 55402 SOFTWARE PURCHASE					-	
TOTAL OPERATING EXPENSES	$ 90,490	$ 39,210	$ 4,100	$ 11,700	$ 7,600	
001-0234-56007 EQUIPMENT UNDER $5,000	6,532				-	
001-0234-56400 MACHINERY & EQUIPMENT					-	
TOTAL CAPITAL OUTLAY	$ 6,532	$ -	$ -	$ -	$ -	
TOTAL OFFICE OF MANAGEMENT & BUDGET	$ 298,394	$ 255,986	$ 290,498	$ 314,715	$ 24,217	

PUBLIC WORKS

EXPENDITURE BUDGET

FUND - 112 - COUNTY TRANSPORTATION #1
DEPARTMENT - 0112 - ROADS & BRIDGES

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
112-0112-51200 REGULAR SALARIES	$ 288,832	$ 297,457	$ 301,915	$ 314,184	$ 12,269	
112-0112-51300 OTHER SALARIES & WAGES	-	3,750			-	
112-0112-51400 OVERTIME	13,438	11,778	2,000	5,000	3,000	Call outs for trees and accidents after hours
TOTAL SALARIES & WAGES	$ 302,270	$ 312,985	$ 303,915	$ 319,184	$ 15,269	
112-0112-52100 FICA TAXES	22,171	22,942	23,250	24,418	1,168	
112-0112-52200 RETIREMENT CONTRIBUTION	59,970	65,719	58,966	66,696	7,730	
112-0112-52300 HEALTH INSURANCE	57,734	56,775	62,753	66,415	3,662	
112-0112-52310 LIFE INSURANCE	130	135	162	162	-	
112-0112-52400 WORKER'S COMPENSATION	2,975	2,555	3,000	4,000	1,000	Based on actual expenditures
112-0112-52500 UNEMPLOYMENT COMPENSATION	-				-	
TOTAL BENEFITS	$ 142,980	$ 148,126	$ 148,131	$ 161,691	$ 13,560	
TOTAL PERSONNEL SERVICES	$ 445,250	$ 461,111	$ 452,046	$ 480,875	$ 28,829	
112-0112-53100 PROFESSIONAL SERVICES	792	8,100	1,200	-	(1,200)	
112-0112-53112 PROFESSIONAL SVCS-LEGAL					-	
112-0112-53400 OTHER CONTRACTUAL SERVICES	-	446		1,500	1,500	
112-0112-53406 CONTRACTUAL - SECURITY	5,365	3,158	3,000	3,000	-	ADT Security Services
112-0112-54000 TRAVEL & PER DIEM	247	4,274	7,000	2,000	(5,000)	
112-0112-54100 COMMUNICATION SERVICES	19,113	15,584	20,000	20,000	-	Office and Cell Phones
112-0112-54130 POSTAGE & FREIGHT	514	561	2,000	2,000	-	Postage and Freight
112-0112-54150 FREIGHT CHARGES	537				-	
112-0112-54300 UTILITY SERVICES	33,452	35,372	50,000	35,000	(15,000)	
112-0112-54310 WASTE DISPOSAL					-	

EXPENDITURE BUDGET

FUND - 112 - COUNTY TRANSPORTATION #1
DEPARTMENT - 0112 - ROADS & BRIDGES

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
112-0112-54400 RENTALS & LEASES	1,487	1,290	5,000	2,000	(3,000)	Copier Lease $95.24/mo
112-0112-54552 RENTALS & LEASES - VEHICLES	6,745	-			-	
112-0112-54500 INSURANCE	185,095	191,728	250,000	300,000	50,000	Includes general liability, property insurance, vehicle insurance, inland marine (ins for machinery/equipment)
112-0112-54501 INSURANCE CLAIMS	-	18,750			-	
112-0112-54600 REPAIR & MAINTENANCE	6,947	12,438	7,000	7,000	-	
112-0112-54627 REPAIR & MAINTENANCE VEHICLES	624	2,601	2,400	1,000	(1,400)	Enterprise Vehicle Maintenance $80/month(approx)
112-0112-54635 MAINTENANCE AGREE COMP	2,727				-	
112-0112-54700 PRINTING & BINDING	431	17	1,000	500	(500)	Actual Expenses
112-0112-54800 PROMOTIONAL ACTIVITIES		427	4,000		(4,000)	
112-0112-54900 OTHER CURRENT CHARGES & OBGL	-	-			-	
112-0112-54901 ADVERTISING	9,420				-	
112-0112-54959 LATE FEES	80	143	100	100	-	
112-0112-54960 FINANCE CHARGES	69	169	100	100	-	
112-0112-54961 ADMINISTRATIVE COSTS		60			-	
112-0112-55100 OFFICE SUPPLIES	3,863	3,270	3,000	2,000	(1,000)	
112-0112-55200 OPERATING SUPPLIES	10,691	11,992	8,000	2,000	(6,000)	
112-0112-55208 UNIFORMS	7,599	7,532	400	2,000	1,600	
112-0112-55210 GAS & OIL	312,402	272,439	13,688	175,000	161,312	
112-0112-55300 ROAD MATERIALS & SUPPLIES	4,882	4,805			-	
112-0112-55400 MEMBERSHIPS/SUBSCRIPTIONS	-	429	300	1,000	700	FACERS AND FACS
112-0112-55401 TRAINING & EDUCATION	285	1,288	2,000	2,000	-	Hurricane & APAWA Conferences
112-0112-55402 SOFTWARE PURCHASES	410	2			-	

EXPENDITURE BUDGET

FUND - 112 - COUNTY TRANSPORTATION #1
DEPARTMENT - 0112 - ROADS & BRIDGES

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
112-0112-55454 TITLES/REGISTRATION/PERMITS	115	97	200		(200)	
TOTAL OPERATING EXPENSES	$ 613,890	$ 596,972	$ 380,388	$ 558,200	$ 177,812	
112-0112-56007 EQUIPMENT UNDER $5000	3,231	2,689	6,612	2,000	(4,612)	
112-0112-56300 IMPROV OTHER THAN BLDG			15,000		(15,000)	
112-0112-56400 MACHINERY & EQUIPMENT	125,949	202,000	100,000		(100,000)	
TOTAL CAPITAL OUTLAY	$ 129,180	$ 204,689	$ 121,612	$ 2,000	$ (119,612)	
112-0112-57100 DEBT SERVICE PRINCIPAL		19,758	45,000		(45,000)	Enterprise Vehicle Lease- Explorer SUV @$879/month.
112-0112-57200 DEBT SERVICE INTEREST		8,536			-	
TOTAL DEBT SERVICES	$ -	$ 28,295	$ 45,000	$ -	$ (45,000)	
TOTAL ROADS & BRIDGES	$ 1,188,321	$ 1,291,067	$ 999,046	$ 1,041,075	$ 42,029	

EXPENDITURE BUDGET

FUND - 112 - COUNTY TRANSPORTATION #1
DEPARTMENT - 0126 - PAVED ROAD AND RIGHT OF WAY MAINTENANCE

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
112-0126-51200 REGULAR SALARIES	$ 1,760,672	$ 1,995,750	$ 2,063,439	$ 2,039,614	$ (23,825)	
112-0126-51300 OTHER SALARIES & WAGES	-	36,750			-	
112-0126-51400 OVERTIME	89,871	60,351		50,000	50,000	Overtime for Special Projects
TOTAL SALARIES & WAGES	$ 1,850,543	$ 2,092,851	$ 2,063,439	$ 2,089,614	$ 26,175	
112-0126-52100 FICA TAXES	136,867	155,352	160,148	159,855	(293)	
112-0126-52200 RETIREMENT CONTRIBUTION	253,170	287,500	285,336	293,356	8,020	
112-0126-52300 HEALTH INSURANCE	472,414	528,424	598,287	613,221	14,934	
112-0126-52310 LIFE INSURANCE	1,337	1,546	1,782	1,717	(65)	
112-0126-52400 WORKER'S COMPENSATION	204,191	197,501	100,000	300,000	200,000	Based on actual expenditure
112-0126-52500 UNEMPLOYMENT COMPENSATION	-	-	1,000		(1,000)	
TOTAL BENEFITS	$ 1,067,980	$ 1,170,323	$ 1,146,553	$ 1,368,149	$ 221,596	
TOTAL PERSONNEL SERVICES	$ 2,918,522	$ 3,263,175	$ 3,209,992	$ 3,457,763	$ 247,771	
112-0126-53100 PROFESSIONAL SERVICES	76	30,199	30,000	30,000	-	
112-0126-53161 CREDIT CARD PROC FEE		3			-	
112-0126-53400 OTHER CONTRACTUAL SERVICES	58,256	29,315	15,000	5,000	(10,000)	
112-0126-53406 CONTRACTUAL - SECURITY		2,024	2,000	2,000	-	ADT
112-0126-54000 TRAVEL & PER DIEM	1,919	1,055	2,000	-	(2,000)	
112-0126-54100 COMMUNICATION SERVICES	324	1,916	2,000	3,000	1,000	
112-0126-54130 POSTAGE & FREIGHT	7,585	7,192	5,000	4,000	(1,000)	Increase in freight charges
112-0126-54300 UTILITY SERVICES	-				-	
112-0126-54310 WASTE DISPOSAL	646	800	1,500	1,000	(500)	Tipping fees; previously budgeted in other contractual services
112-0126-54400 RENTALS & LEASES	9,931	7,328	5,000	1,000	(4,000)	Equipment Rentals
112-0126-54452 RENTALS & LEASES - VEHICLES		2,348			-	Moved to Debt Service
112-0126-54500 INSURANCE	21,008	26,925	30,000	50,000	20,000	Property and Vehicle Insurance
112-0126-54501 INSURANCE CLAIMS					-	
112-0126-54600 REPAIR & MAINTENANCE	149,969	366,676	50,000	100,000	50,000	
112-0126-54627 REPAIR & MAINTENANCE - VEHICLES		3,511	3,840	3,840	-	

EXPENDITURE BUDGET

FUND - 112 - COUNTY TRANSPORTATION #1
DEPARTMENT - 0126 - PAVED ROAD AND RIGHT OF WAY MAINTENANCE

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
112-0126-54700 PRINTING & BINDING	1,057	29	500		(500)	
112-0126-54800 PROMOTIONAL ACTIVITIES	786	459			-	
112-0126-54900 OTHER CURRENT CHARGES & OBLIGATIONS	-	2,740			-	
112-0126-54901 ADVERTISING	14,376				-	
112-0126-54959 LATE FEES		14	100	100	-	
112-0126-54960 FINANCE CHARGES		154		100	100	
112-0126-54961 ADMINISTRATIVE COST		240			-	
112-0126-55100 OFFICE SUPPLIES	4,973	11,083	1,500	5,000	3,500	Actual
112-0126-55200 OPERATING SUPPLIES	17,624	29,285	13,006	13,000	(6)	Actual
112-0126-55208 UNIFORMS	60,398	65,818	5,000	20,000	15,000	UNIFORMS FOR STAFF
112-0126-55210 GAS & OIL	330	8,052	100,000	1,000	(99,000)	
112-0126-55300 ROAD MATERIALS & SUPPLIES	344,047	280,412	180,040	100,000	(80,040)	
112-0126-55400 BOOKS/MEMBERSHIPS/DUES					-	
112-0126-55401 TRAINING & EDUCATION	850	480			-	
112-0126-55402 SOFTWARE PURCHASES	55				-	
112-0126-55454 TITLES/REGISTRATIONS/PERMITS	110	635	300	-	(300)	
TOTAL OPERATING EXPENSES	$ 694,320	$ 878,693	$ 446,786	$ 339,040	$ (107,746)	
112-0126-56007 EQUIPMENT UNDER $5,000	9,654	2,991			-	
112-0126-56300 IMPROV OTHER THAN BLDGS	-	4,826		300,000	300,000	Road Striping
112-0126-56302 SAFETY DEVICES	-				-	
112-0126-56400 MACHINERY & EQUIPMENT	214,848	203,474			-	
TOTAL CAPITAL OUTLAY	$ 224,502	$ 211,290	$ -	$ 300,000	$ 300,000	
112-0126-57100 DEBT SERVICE PRINCIPAL	-	23,772	49,824	50,000	176	Enterprise Vehicle Rental: 1 Silverado Truck for Inmate Supervisor - $1,038/month; 3 Silverdado 2500 Trucks for Operation Supervisors at $1038/month
112-0126-57200 DEBT SERVICE INTEREST	-	10,034			-	
TOTAL DEBT SERVICE	$ -	$ -	$ 49,824	$ 50,000	$ 176	

EXPENDITURE BUDGET

FUND - 112 - COUNTY TRANSPORTATION #1
DEPARTMENT - 0126 - PAVED ROAD AND RIGHT OF WAY MAINTENANCE

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
112-0126-59107 TRANSFER TO PUBLIC WORKS					-	
112-0126-59112 TRANSFER CAPITAL PROJECT					-	
112-0126-59120 TRANSFER TO DEBT SERVICE	339,922	339,922	351,375	427,235	75,860	Equipment Lease - Ring Power
TOTAL TRANSFERS	$ 339,922	$ 339,922	$ 351,375	$ 427,235	$ 75,860	
TOTAL PAVED ROAD & ROW MAINTENANCE	$ 4,177,267	$ 4,693,081	$ 4,057,977	$ 4,574,038	$ 516,061	

EXPENDITURE BUDGET

FUND - 112 - COUNTY TRANSPORTATION #1
DEPARTMENT - 0128 - VEHICLE MAINTENANCE

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
112-0128-51200 REGULAR SALARIES	$ 179,178	$ 216,645	$ 235,425	$ 237,889	$ 2,464	
112-0128-51300 OTHER SALARIES & WAGES		3,375			-	
112-0128-51400 OVERTIME	10,070	3,169	7,000		(7,000)	
TOTAL SALARIES & WAGES	$ 189,248	$ 223,190	$ 242,425	$ 237,889	$ (4,536)	
112-0128-52100 FICA TAXES	14,286	16,731	18,545	18,199	(346)	
112-0128-52200 RETIREMENT CONTRIBUTION	25,721	29,935	34,012	33,376	(636)	
112-0128-52300 HEALTH INSURANCE	31,780	42,956	49,532	52,405	2,873	Estimated 8.5% increase
112-0128-52310 LIFE INSURANCE	107	133	146	146	-	
112-0128-52400 WORKER'S COMPENSATION	22,587	23,780	18,000	40,000	22,000	Based on actual expenditures
TOTAL BENEFITS	$ 94,481	$ 113,535	$ 120,235	$ 144,125	$ 23,890	
TOTAL PERSONNEL SERVICES	$ 283,729	$ 336,725	$ 362,660	$ 382,014	$ 19,354	
112-0128-53100 PROFESSIONAL SERVICES	973	1,092		-	-	
112-0128-53161 CREDIT CARD PROC FEE	13	10		-	-	
112-0128-53406 OTHER CONTRACTUAL - SECURITY	4,002	891	1,700	1,700	-	ADT
112-0128-54000 TRAVEL & PER DIEM	187	4,743	3,000	-	(3,000)	
112-0128-54100 COMMUNICATION SERVICES	1,739	3,442	3,000	3,000	-	
112-0128-54130 POSTAGE & FREIGHT	3,407	1,131	1,500	1,500	-	
112-0128-54150 FREIGHT CHARGES	537				-	
112-0128-54300 UTILITY SERVICES					-	
112-0128-54310 WASTE DISPOSAL		5,077		2,000	2,000	Disposal of used oil, tires, oil filters, etc
112-0128-54400 RENTALS & LEASES	2,266	2,343	2,000	2,000	-	Emergency Rental of Equipment
112-0128-54552 RENTALS & LEASES - VEHICLES	5,102	-			-	
112-0128-54500 INSURANCE	14,775	9,844	117,000	15,000	(102,000)	
112-0128-54600 REPAIR & MAINTENANCE	339,779	96,613	150,000	150,000	-	

EXPENDITURE BUDGET

FUND - 112 - COUNTY TRANSPORTATION #1
DEPARTMENT - 0128 - VEHICLE MAINTENANCE

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
112-0128-54627 REPAIR & MAINTENANCE VEHICLES	477	960	1,992	1,992	-	Enterprise Vehicle Lease Maintenance at $80/month
112-0128-54635 MAINT. AGREEMENT COMPUTER					-	
112-0128-54700 PRINTING & BINDING	1,492			50	50	
112-0128-54800 PROMOTIONAL ACTIVITIES					-	
112-0128-54900 OTHER CURRENT CHARGES & OBLIG.	9				-	
112-0128-54959 LATE FEE		10	100	100	-	
112-0128-54960 FINANCE CHARGE	65	57	100	100	-	
112-0128-55100 OFFICE SUPPLIES	26,398	12,230	13,000	13,000	-	
112-0128-55200 OPERATING SUPPLIES	58,985	30,351	30,000	40,000	10,000	
112-0128-55208 UNIFORMS	7,160	7,923	3,750		(3,750)	
112-0128-55210 GAS & OIL	23,997	14,298	10,000	20,000	10,000	Fuel increase due to rising fuel costs
112-0128-55300 ROAD MATERIALS & SUPPLIES					-	
112-0128-55400 MEMBERSHIPS/SUBSCRIPTION	10,238	11,716		14,000	14,000	Fleet Maintenance Account Subscription - RTA
112-0128-55401 TRAINING & EDUCATION	300	1,287	3,000	3,000	-	ADDITIONAL TRAINING ON AMBULANCE & EQUIPMENT ASE FLEET TECHNICIAN TRAINING
112-0128-55402 SOFTWARE PURCHASES	150	685	2,000	2,000	-	Software purchases for vehicle tuneup
112-0128-55454 TITLES/REGISTRATIONS/PERMITS	1,098	302	250	250	-	
TOTAL OPERATING EXPENSES	$ 503,148	$ 205,006	$ 342,392	$ 269,692	$ (72,700)	
112-0128-56300 IMPROVE OTHER THAN BUILDINGS					-	
112-0128-56007 EQUIPMENT UNDER $5000	4,132	-	15,000	10,000	(5,000)	SHOP EQUIPMENT AND SPECIAL TOOLS
112-0128-56200 BUILDINGS					-	
112-0128-56300 IMPROVE OTHER THAN BUILDINGS			14,816	30,000	15,184	
112-0128-56400 MACHINERY & EQUIPMENT	50,138		50,000	50,000	-	
TOTAL CAPITAL OUTLAY	$ 54,270	$ -	$ 79,816	$ 90,000	$ 10,184	

EXPENDITURE BUDGET

FUND - 112 - COUNTY TRANSPORTATION #1
DEPARTMENT - 0128 - VEHICLE MAINTENANCE

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0034-57100 DEBT SERVICE PRINICIPAL	-	7,414			-	Enterprise Vehicle Lease - 2 Chevy Pick-up Trucks @ $853.93/month
001-0034-57200 DEBT SERVICE INTEREST	-	2,843			-	
TOTAL DEBT SERVICE	$ -	$ 10,257	$ -	$ -	$ -	
TOTAL VEHICLE MAINTENANCE	$ 841,148	$ 541,731	$ 784,868	$ 741,706	$ (43,162)	

EXPENDITURE BUDGET

FUND - 113 - LANDFILL & ARTHROPOD
DEPARTMENT - 0221 - MOSQUITO CONTROL

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs FY25-26 ADOPTED VARIANCE	Comments/Justification
113-0221-51200 REGULAR SALARIES	$ 70,258	$ 58,758	$ 104,624	$ 104,624	$ -	Includes a supervisor and a specialist position(HOLD)
113-0221-51300 OTHER SALARIES & WAGES		750			-	
113-0221-51400 OVERTIME	5,219	10,716	5,000	5,000	-	
TOTAL SALARIES & WAGES	$ 75,477	$ 70,224	$ 109,624	$ 109,624	$ -	
113-0221-52100 FICA TAXES	5,793	5,423	8,386	8,386	-	
113-0221-52200 RETIREMENT CONTRIBUTION	10,204	9,550	14,679	14,898	219	
113-0221-52300 HEALTH INSURANCE	4,184	1,441	20,462	22,785	2,323	Estimated 8.5% increase
113-0221-52310 LIFE INSURANCE	35	36	65	32	(33)	
113-0221-52400 WORKER'S COMPENSATION	3,061	3,210	3,100	5,000	1,900	
TOTAL BENEFITS	$ 23,277	$ 19,659	$ 46,692	$ 51,101	$ 4,409	
TOTAL PERSONNEL SERVICES	$ 98,753	$ 89,883	$ 156,316	$ 160,725	$ 4,409	
113-0221-53100 PROFESSIONAL SERVICES		$ 450			-	
113-0221-53400 OTHER CONTRACTUAL SERVICES					-	
113-0221-54000 TRAVEL & PER DIEM	504	826	2,000	1,000	(1,000)	TRAVEL BETWEEN PANAMA CITY AND ORLANDO 2X/YEAR
113-0221-54100 COMMUNICATION SERVICES	542	420	500	500	-	COMMUNICATION SERVICES/CELLPHONES
113-0221-54130 POSTAGE & FREIGHT	29				-	
113-0221-54400 RENTALS & LEASES					-	
113-0221-54500 INSURANCE	321	420	500		(500)	INSURANCE
113-0221-54600 REPAIR & MAINTENANCE	2,050	1,040	1,100	500	(600)	REPAIR AND MAINTENANCE
113-0221-54700 PRINTING & BINDING	-	-	250		(250)	BROCHURES PRINTING AND BINDING
113-0221-54800 PROMOTIONAL ACTIVITY					-	
113-0221-54900 OTHER CURRENT CHARGES					-	
113-0221-54900 OTHER CURRENT CHARGES & OBLIG.					-	

EXPENDITURE BUDGET

FUND - 113 - LANDFILL & ARTHROPOD
DEPARTMENT - 0221 - MOSQUITO CONTROL

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs FY25-26 ADOPTED VARIANCE	Comments/Justification
113-0221-55100 OFFICE SUPPLIES	-	194	200	200	-	OFFICE SUPPLIES
113-0221-55200 OPERATING SUPPLIES	689	254	1,000	200	(800)	OPERATING SUPPLIES
113-0221-55208 UNIFORMS	3,840	2,683	1,500	500	(1,000)	UNIFORMS FOR STAFF
113-0221-55210 GAS & OIL	983	802	2,000	2,000	-	GAS AND OIL
113-0221-55214 CHEMICALS	9,433	7,237	7,000	7,000	-	BASED ON INCREASE IN PRICE
113-0221-55400 MEMBERSHIP/SUBSCRIPTIONS	-	-	100	100	-	DODDS MEMBERSHIPS
113-0221-55401 TRAINING & EDUCATION	735	860	2,982	1,000	(1,982)	DODDS TRAINING FOR MOSQUITO CONTROL
TOTAL OPERATING EXPENSES	$ 19,127	$ 15,187	$ 19,132	$ 13,000	$ (6,132)	
113-0221-56007 EQUIPMENT UNDER $5000	1,325				-	
113-0221-56400 MACHINERY & EQUIPMENT					-	
TOTAL CAPITAL OUTLAY	$ 1,325	$ -	$ -	$ -	$ -	
TOTAL MOSQUITO CONTROL	$ 119,205	$ 105,070	$ 175,448	$ 173,725	$ (1,723)	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0058 - FUEL SYSTEM MANAGEMENT

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	Comments/Justification
001-0058-51200 REGULAR SALARIES	$ 34,882	$ 19,003	$ 29,630	$ 39,270	9,640	
001-0058-51300 OTHER SALARIES & WAGES	-	375			-	
001-0058-51400 OVERTIME	3,182	406	2,500		(2,500)	
TOTAL SALARIES & WAGES	$ 38,064	$ 19,784	$ 32,130	$ 39,270	$ 7,140	
001-0058-52100 FICA TAXES	2,946	1,517	2,458	3,004	546	
001-0058-52200 RETIREMENT CONTRIBUTION	5,171	2,385	4,157	5,510	1,353	
001-0058-52300 HEALTH INSURANCE	630	-	5,999	3,583	(2,416)	
001-0058-52310 LIFE INSURANCE	16	7			-	
TOTAL BENEFITS	$ 8,763	$ 3,909	$ 12,614	$ 12,097	$ (517)	
TOTAL PERSONNEL SERVICES	$ 46,827	$ 23,693	$ 44,744	$ 51,367	$ 6,623	
001-0058-54000 TRAVEL & PER DIEM		2,192	2,350		(2,350)	
001-0058-54130 POSTAGE & FREIGHT	29	45	143	150	7	
001-0058-54400 RENTALS & LEASES	740				-	
001-0058-54500 INSURANCE					-	
001-0058-54600 REPAIR & MAINT.	2,344	11,376	8,000	8,000	-	
001-0058-54621 REPAIR & MAIN. FUEL SYSTEM	3,545	4,325	15,000	15,000	-	
001-0058-54635 MAINTENANCE AGREEMENT COMP	-	-	3,500	-	(3,500)	
001-0058-54900 OTHER CURRENT CHARGES & OBLIG	-	-	500	-	(500)	PROKEE - FUEL KEYS CHARGES
001-0058-55200 OPERATING SUPPLIES	841	870	5,000	1,500	(3,500)	
001-0058-55210 GAS & OIL	-	-		2,000	2,000	
001-0058-55400 MEMBERSHIPS/SUBSCRIPTIONS	849	1,199		1,500	1,500	
001-0058-55401 TRAINING & EDUCATIONAL	-	995	5,000	600	(4,400)	FUEL SYSTEM TRAINING
001-0058-55402 SOFTWARE PURCHASES					-	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0058 - FUEL SYSTEM MANAGEMENT

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	
001-0058-55454 TITLES/REGISTRATIONS/PERMITS	50	50			-	
TOTAL OPERATING EXPENSES	$ 8,397	$ 21,053	$ 39,493	$ 28,750	$ (10,743)	
001-0058-56007 EQUIPMENT UNDER $5000	1,668				-	
001-0058-56300 IMPROV OTHER THAN BUILDINGS					-	
TOTAL CAPITAL OUTLAY	$ 1,668	$ -	$ -	$ -	$ -	
TOTAL FUEL SYSTEM MANAGEMENT	$ 56,892	$ 44,746	$ 84,237	$ 80,117	$ (4,120)	

CONSTITUTIONAL OFFICERS

EXPENDITURE BUDGET

FUND - 128 - PROPERTY APPRAISER
DEPARTMENT - 0004 - PROPERTY APPRAISER

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
128-0004-51100 EXECUTIVE SALARIES	$ 133,979	$ 138,149	$ 138,149	$ 142,234	4,085	Pay adjustment for constitutional officer
128-0004-51200 REGULAR SALARIES	451,819	513,704	570,415	570,415	-	
128-0004-51300 OTHER SALARIES	10,632	6,424	12,000	14,000	2,000	Temp employees and special pay
TOTAL SALARIES	$ 596,430	$ 658,277	$ 720,564	$ 726,649	$ 6,085	
128-0004-52100 FICA TAXES	44,540	49,406	54,956	54,518	(438)	
128-0004-52200 RETIREMENT CONTRIBUTIONS	139,127	149,411	161,846	157,551	(4,295)	
128-0004-52300 HEALTH INSURANCE	99,960	108,752	140,648	136,702	(3,946)	Full staff with benefit changes
128-0004-52310 LIFE INSURANCE	312	363		400	400	
128-0004-52400 WORKER'S COMPENSATION	4,149	4,453	3,454	7,000	3,546	Based on actual expenditures
128-0004-52500 UNEMPLOYMENT COMPENSATION					-	
TOTAL BENEFITS	$ 288,088	$ 312,385	$ 360,904	$ 356,171	$ (4,733)	
TOTAL PERSONAL SERVICES	$ 884,518	$ 970,662	$ 1,081,468	$ 1,082,820	$ 1,352	
128-0004-53100 PROFESSIONAL SERVICES		325			-	
128-0004-53151 PROFESSIONAL SERVICES EDP	14,438	14,928	33,578	14,928	(18,650)	
128-0004-53152 PROFESSIONAL SERVICES APPRAISAL	-	13,250	23,000	23,000	-	Assistance with assessing private utility properties
128-0004-53154 PROFESSIONAL SERVICES LEGAL	-	-	3,000	3,000	-	
128-0004-53159 OTHER PROFESSIONAL SERVICES	20,500	7,750			-	
128-0004-53160 CREDIT CARD PROC FEE	5	-			-	
128-0004-53200 ACCOUNTING & AUDITING	30,000	30,000	30,850	30,850	-	Auditors fee was not included the previous year
128-0004-53400 OTHER CONTRACTUAL SERVICES	-	-	20,189	25,920	5,731	GIS Mapping & Deed Assistance
128-0004-54000 TRAVEL & PER DIEM	5,206	13,448	16,730	14,690	(2,040)	Increase based on staff atttending National IAAO Convention, State IAAO Conferences & Continuing Education Courses.
128-0004-54100 COMMUNICATION SERVICES	28,752	30,166	26,800	31,289	4,489	Internet service for field staff laptops
128-0004-54130 POSTAGE & FREIGHT	73	2,184			-	
128-0004-54251 POSTAGE	976	2,318	14,175	14,560	385	Additional office mailouts to taxpayers and adjusted from prevoius years incorrect mailout calculations.
128-0004-54300 UTILITY SERVICES	7,235	7,221	7,500	9,000	1,500	
128-0004-54400 RENTALS & LEASES	1,445	1,263	1,538	1,538	-	
128-0004-54452 RENTALS & LEASES - VEHICLE	10,799	4,500	10,800	12,800	2,000	Current lease vehicle term ends June 2025 & a new lease start
128-0004-54454 RENTALS - EDP	58,650	40,580	67,900	95,900	28,000	Additional CAMA services: Marshall & Shift Calculation Tables
128-0004-54500 INSURANCE - AUTO	5,775	8,439	5,820	6,346	526	
128-0004-54600 REPAIRS & MAINTENANCE	4,304	7,456			-	
128-0004-54627 REPAIR & MAINTENANCE - VEHICLE	68	467			-	
128-0004-54651 REPAIR & MAINTENANCE - OFFICE EQUIPMENT	265	-	1,000	1,000	-	

EXPENDITURE BUDGET

FUND - 128 - PROPERTY APPRAISER
DEPARTMENT - 0004 - PROPERTY APPRAISER

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
128-0004-54652 R&P - VEHICLES	5,964	-	3,000	3,000	-	
128-0004-54654 R&P - E.D.P.	7,326	6,411	22,500	22,500	-	
128-0004-54700 PRINTING & BINDING	13,682	9,565	15,000	15,750	750	Increase is due to printing contractor change
128-0004-54800 PROMOTIONAL ACTIVITIES	611	702			-	
128-0004-54815 BLACK HISTORY ACT.	151	-			-	
128-0004-54900 OTHER CURRENT CHARGES & OBLIG.	491	291	8,274		(8,274)	
128-0004-54901 ADVERTISING	505	641	400	400	-	
128-0004-54951 LEGAL ADVERTISING	-	-			-	
128-0004-54959 LATE FEE	99	76		8,274	8,274	
128-0004-54960 FINANCE CHARGE	44	91			-	
128-0004-54961 ADMINISTRATIVE COSTS	294	467			-	
128-0004-55100 OFFICE SUPPLIES	3,292	6,648	5,000	5,000	-	
128-0004-55110 MISCELLANEOUS EXPENSE	-	-			-	
128-0004-55200 OPERATING SUPPLIES	3,612	5,397	6,000	6,000	-	
128-0004-55208 UNIFORMS	900	1,056			-	
128-0004-55210 GAS & OIL	8,865	7,865			-	
128-0004-55400 BOOKS/MEMBERSHIP	5,840	5,866			-	
128-0004-55401 TRAINING & EDUCATION	1,398	-			-	
128-0004-55451 BOOKS	-		1,000	1,000	-	
128-0004-55452 SUBSCRIPTIONS	-				-	
128-0004-55453 EDUCATION	4,625	7,955	11,555	12,595	1,040	Additional classes for GIA Analysit, Tax Roll Administrator, Calue Analyst and new GIS Specialist. Also, continuing education courses for staff.
128-0004-55454 DUES/MEMBERSHIP/REGIST	5,182	4,995	10,000	10,000	-	
TOTAL OPERATING EXPENSES	$ 251,372	$ 242,321	$ 345,609	$ 369,340	$ 23,731	
128-0004-56007 EQUIPMENT UNDER $5,000	-				-	
128-0004-56400 MACHINERY & EQUIPMENT	68,625	-			-	Vehicle was not purchased and a trade was made from another County Dept.
128-0004-56451 MACHINERY & EQUIPMENT - E.D.P.	13,785	2,555	4,900	9,300	4,400	
128-0004-56457 OFFICE EQUIPMENT					-	
TOTAL CAPITAL OUTLAY	$ 82,410	$ 2,555	$ 4,900	$ 9,300	$ 4,400	
128-0004-57100 DEBT SERVICE PRINCIPAL		10,785			-	
128-0004-57200 DEBT SERVICE INTEREST		4,573			-	
TOTAL DEBT SERVICE	$ -	$ 15,358	$ -	$ -	$ -	

EXPENDITURE BUDGET

FUND - 128 - PROPERTY APPRAISER
DEPARTMENT - 0004 - PROPERTY APPRAISER

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
128-0004-59118 TRANSFER TO GENERAL FUND	160,625	147,201			-	
TOTAL TRANSFERS	$ 160,625	$ 147,201	$ -	$ -	$ -	
128-0004-59300 NON-OPERATING INTEREST			4,326	17,464	13,138	
128-0004-59400 NON-OPERATING GRANT EXP	15,700		15,000		(15,000)	
128-0004-59901 RESERVE FOR CONTINGENCY		15,700	-	15,000	15,000	
TOTAL	$ 15,700	$ 15,700	$ 19,326	$ 32,464	$ 13,138	
TOTAL PROPERTY APPRAISAL	$ 1,394,625	$ 1,393,797	$ 1,451,303	$ 1,493,924	$ 42,621	

NEW DEPT FY2025

EXPENDITURE BUDGET

FUND - 139 - GENERAL FUND
DEPARTMENT - 1320 - TAX COLLECTOR

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICIATION
139-1320-51100 EXECUTIVE SALARIES		119,715		170,528	170,528	
139-1320-51200 REGULAR SALARIES		380,471		655,682	655,682	
TOTAL SALARIES & WAGES				826,210	826,210	
139-1320-52100 FICA TAXES		37,166		46,564	46,564	
139-1320-52200 RETIREMENT CONTRIBUTIONS		121,129		183,346	183,346	
139-1320-52300 HEALTH INSURANCE		84,515	122,926	186,602	63,676	
139-1320-52310 LIFE INSURANCE		277	1,000	1,000	-	
139-1320-52400 WORKER'S COMPENSATION		3,097	4,400	8,000	3,600	Based on actual expenditures
139-1320-52500 UNEMPLOYMENT COMP.		124			-	
TOTAL BENEFITS		$ 746,493	$ 128,326	$ 425,512	$ 297,186	
TOTAL PERSONNEL SERVICES		$ 746,493	$ 128,326	$ 1,251,722	$ 1,123,396	
139-1320-54500 INSURANCE					-	
139-1320-54300 UTILITY SERVICES		5,666	8,000	8,000	-	
139-1320-54600 REPAIR & MAINTENANCE		1,364		1,500	1,500	
139-1320-54900 OTHER CURRENT CHARGES & OBLIG		6,058	675,090		(675,090)	
139-1320-54930 TAX DEED AND TITLE					-	
139-1320-55200 OPERATING SUPPLIES		250		500	500	
TOTAL OPERATING EXPENSES		$ 13,338	$ 683,090	$ 10,000	$ (673,090)	
001-1320-59901 RESERVE FOR CONTINGENCY		-	50,000		(50,000)	
TOTAL RESERVES	$ -	$ -	$ 50,000	$ -	$ (50,000)	
TOTAL TAX COLLECTOR	$ -	$ 759,831	$ 861,416	$ 1,261,722	$ 400,306	

EXPENDITURE BUDGET

FUND - 001 - GENERAL FUND
DEPARTMENT - 0009 - CLERK-CRT BOARD FINANCE

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE
001-0009-52300 HEALTH INSURANCE	$ -				$ -
001-0009-52310 LIFE INSURANCE					-
001-0009-52400 WORKER'S COMPENSATION					-
001-0009-52500 UNEMPLOYMENT COMPENSATION					-
TOTAL BENEFITS	$ -				$ -
TOTAL PERSONNEL SERVICES	$ -				$ -
001-0009-54300 UTILITY SERVICES					-
001-0009-54900 OTHER CURRENT CHARGES & OBLIG.					-
TOTAL OPERATING EXPENSES					$ -
001-0009-59116 TRANSFER TO CLERK OF COURTS	744,582	756,561	795,090	810,300	15,210
TOTAL TRANSFERS	$ 744,582	$ 756,561	$ 795,090	$ 810,300	$ 15,210
TOTAL CLERK-CRT BOARD	$ 744,582	$ 756,561	$ 795,090	$ 810,300	$ 15,210

EXPENDITURE BUDGET

FUND - 005 - COURT FACILITIES FUND
DEPARTMENT - 0521 - COURTHOUSE FACILITIES

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
005-0521-53100 PROFESSIONAL SERVICES	$ -			$ -	$ -	
005-0521-53400 OTHER CONTRACTUAL SERVICES	$ 1,337	$ 4,002	$ 1,782	1,782	-	Quarter Generator Inspection
005-0521-54100 COMMUNICATION SERVICES	26,272	29,996	31,000	30,000	(1,000)	Based on current expenditures
005-0521-54300 UTILITY SERVICES	48,383	46,527	47,500	49,000	1,500	
005-0521-54400 RENTALS & LEASES	11,116	11,261	11,124	11,430	306	Based on current expenditures
005-0521-54500 INSURANCE	126,177	114,834	50,000	115,000	65,000	Based on actual expenditures and potential increase
005-0521-54600 REPAIR & MAINTENANCE	-	878	10,000	2,000	(8,000)	
005-0521-54900 OTHER CURRENT CHARGES & OBLIG					-	
005-0521-55200 OPERATING SUPPLIES	1,916	2,533	2,000	2,500	500	
005-0521-55454 DUES/MEMBERSHIPS/REGIST.	150	150	150	150	-	Based on actual expenditures
TOTAL OPERATING EXPENSES	$ 215,351	$ 210,180	$ 153,556	$ 211,862	$ 58,306	
005-0521-56007 EQUIPMENT UNDER 5,000					-	
005-0521-56200 BUILDINGS					-	
005-0521-56300 IMPROVEMENTS OTHER BUILDING					-	
005-0521-56400 MACHINERY & EQUIPMENT					-	
TOTAL CAPITAL OUTLAY	$ -	$ -	$ -	$ -	$ -	
005-0521-59901 RESERVE FOR CONTINGENCY	$ -	$ -	$ -	$ -	$ -	
TOTAL COURTHOUSE FACILITIES	$ 215,351	$ 210,180	$ 153,556	$ 211,862	$ 58,306	

EXPENDITURE BUDGET

FUND - 115 - FINE & FORFEITURE
DEPARTMENT - 0115 - SHERIFF - LAW ENFORCEMENT

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
115-0115-54000 TRAVEL & PER DIEM		4,488			-	
115-0115-54130 POSTAGE & FREIGHT					-	
115-0115-54300 UTILITY CHARGES	119,743	112,839	135,000	115,000	(20,000)	
115-0115-54400 RENTALS & LEASES					-	
115-0115-54500 INSURANCE	147,900	134,153	147,264	147,264	-	
115-0115-54800 PROMOTIONAL ACTIVITIES					-	
115-0115-54900 OTHER CURRENT CHARGES & OBLIG					-	
115-0115-55208 UNIFORMS	3,155				-	
115-0115-55400 BOOKS, SUBSCRIPTIONS. MEMB.					-	
115-0115-55401 TRAINING & EDUCATION	13,930	1,000			-	
115-0115-55404 SOFTWARE LICENSE				17,500	17,500	FLOCK CAMERAS
TOTAL OPERATING EXPENSES	$ 284,728	$ 252,480	$ 282,264	$ 279,764	$ (2,500)	
115-0115-56007 EQUIPMENT UNDER 5,000	-			60,000	60,000	FLOCK CAMERAS
115-0115-56400 MACHINERY EQUIPMENT					-	
115-0115-56405 SHERIFF'S ASSETS					-	
TOTAL CAPITAL OUTLAY	$ -	$ -	$ -	$ 60,000	$ 60,000	
115-0115-59108 TRANSFER TO SHERIFF	4,929,413	4,929,413	5,317,524	5,699,619	382,095	
TOTAL TRANSFERS	$ 4,929,413	$ 4,929,413	$ 5,317,524	$ 5,699,619	$ 382,095	
TOTAL SHERIFF - LAW ENFORCEMENT	$ 5,214,141	$ 5,181,893	$ 5,599,788	$ 6,039,383	$ 857,490	

EXPENDITURE BUDGET

FUND - 115 - FINE & FORFEITURE
DEPARTMENT - 0116 - SHERIFF - DETENTION/CORRECTIONS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
115-0116-53015 PROFESSIONAL SERVICES		36,363	40,000		(40,000)	
115-0116-53400 OTHER CONTRACTUAL SERVICES	-				-	
115-0116-54300 UTILITIES					-	
115-0116-55400 BOOKS, SUBSCRIPTIONS, MEMBERSHIPS					-	
TOTAL OPERATING EXPENSES	$ -	$ 36,363	$ 40,000	$ -	$ (40,000)	
115-0116-59108 TRANSFER TO SHERIFF	3,029,964	3,029,964	3,049,964	3,347,886	297,922	
TOTAL TRANSFERS	$ 3,029,964	$ 3,029,964	$ 3,049,964	$ 3,347,886	$ 297,922	
TOTAL SHERIFF - DETENTION/CORRECTIONS	$ 3,029,964	$ 3,066,327	$ 3,089,964	$ 3,347,886	$ 257,922	

EXPENDITURE BUDGET

FUND - 115 - FINE & FORFEITURE
DEPARTMENT - 0117 - SHERIFF - COURT SERVICES

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
115-0117-54500 INSURANCE	$ -				$ -	
TOTAL OPERATING EXPENSES	$ -	$ -	$ -	$ -	$ -	
115-0117-59108 TRANSFER FROM GENERAL	633,835	633,835	638,835	665,510	26,675	
TOTAL TRANSFERS	$ 633,835	$ 633,835	$ 638,835	$ 665,510	$ 26,675	
TOTAL SHERIFF - COURT SERVICES	$ 633,835	$ 633,835	$ 638,835	$ 665,510	$ 26,675	

EXPENDITURE BUDGET

FUND - 150 - Grants EMPA
DEPARTMENT - 1120 - EMERGENCY MGMT. PREPARED

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs FY25-26 ADOPTED VARIANCE	Comments/ Justification
150-1120-59108 Transfer to Sheriff	$ 103,160	$ 153,821	$ 105,806	105,806	$ -	
150-1120-59173 Transfer to Match Grant	13,320	$ 13,320	$ 13,320	13,320	$ -	
TOTAL OTHER USES	$ 116,480	$ 167,141	$ 119,126	$ 119,126	$ -	
TOTAL EMERGENCY MGMT. PREPARED	$ 116,480	$ 167,141	$ 119,126	$ 119,126	$ -	

EXPENDITURE BUDGET

FUND - 168 - E-911 SURCHARGES
DEPARTMENT - 1168 - E-911 SURCHARGES

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
168-1168-53400 OTHER CONTRACTUAL	$ 625,967	$ 80,883	$ 150,000	$ 150,000	$ -	
168-1168-54000 TRAVEL & PER DIEM					-	
168-1168-54100 COMMUNICATION SVCS	50,692	49,584	60,000	60,000	-	
168-1168-54600 REPAIR & MAINTENANCE					-	
168-1168-54700 PRINTING & BINDING					-	
168-1168-54900 OTHER CURRENT CHARGES					-	
168-1168-54959 LATE FEES		1			-	
168-1168-55401 TRAINING & EDUCATIONAL		-	814	1,000	186	
168-1168-55402 SOFTWARE PURCHASES					-	
168-1168-55200 OPERATING SUPPLIES					-	
TOTAL OPERATING EXPENSES	$ 676,659	$ 130,467	$ 210,814	$ 211,000	$ 186	
168-1168-56300 IMPROV OTHER THAN BLDG					-	
168-1168-56400 MACHINERY & EQUIPMENT					-	
168-1168-59108 TRANSFER TO SHERIFF	198,085	208,864	175,338	175,000	(338)	
TOTAL OTHER USES	$ 198,085	$ 208,864	$ 175,338	$ 175,000	$ (338)	
TOTAL E-911 SURCHARGES	$ 874,744	$ 339,331	$ 386,152	$ 386,000	$ (152)	

EXPENDITURE BUDGET

FUND - 135 - SUPERVISOR OF ELECTIONS
DEPARTMENT - 0135 - SUPERVISOR OF ELECTIONS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED BUDGET	COMMENTS/JUSTIFICATION
135-0135-51100 EXECUTIVE SALARIES	$ 133,979	$ 138,149	$ 136,441	$ 142,234	$ 5,793	
135-0135-51200 REGULAR SALARIES	197,057	201,300	200,000	200,000	-	
135-0135-51300 OTHER SALARIES & WAGES					-	
135-0135-51400 OVERTIME	46,984	23,251	30,000	30,000	-	
TOTAL SALARIES & WAGES	$ 378,021	$ 362,700	$ 366,441	$ 372,234	$ 5,793	
135-0135-52100 FICA TAXES	28,209	27,216	19,841	28,476	8,635	
135-0135-52200 RETIREMENT CONTRIBUTION	126,171	72,863	85,000	103,841	18,841	
135-0135-52300 HEALTH INSURANCE	61,723	55,453	59,000	56,962	(2,038)	
135-0135-52310 LIFE INSURANCE	158	156	270	160	(110)	
135-0135-52400 WORKER'S COMPENSATION	3,874	3,159	3,900	6,000	2,100	Based on actual expenditures
135-0135-52500 UNEMPLOYMENT COMP					-	
TOTAL BENEFITS	$ 220,135	$ 158,847	$ 168,011	$ 195,439	$ 27,428	
TOTAL PERSONNEL SERVICES	$ 598,155	$ 521,547	$ 534,452	$ 567,673	$ 33,221	
135-0135-53100 PROFESSIONAL SERVICES	2,304	5,842	10,000	10,000	-	
135-0135-53400 OTHER CONTRACTUAL SERVICES	-	-			-	
135-0135-53406 CONTRACTUAL SECURITY	751	922	2,000	2,000	-	
135-0135-54000 TRAVEL & PER DIEM	7,484	6,915	9,000	9,000	-	
135-0135-54100 COMMUNICATION SERVICES	50,652	23,049	20,000	20,000	-	
135-0135-54130 POSTAGE & FREIGHT	13,206	7,198	15,000	15,000	-	
135-0135-54300 UTILITY SERVICES	8,783	8,362	10,000	10,000	-	
135-0135-54400 RENTALS & LEASES	5,385	7,021	10,000	10,000	-	
				-		

EXPENDITURE BUDGET

FUND - 135 - SUPERVISOR OF ELECTIONS
DEPARTMENT - 0135 - SUPERVISOR OF ELECTIONS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED BUDGET	
135-0135-54500 INSURANCE	475	1,747	2,500	2,500	-	
135-0135-54600 REPAIR & MAINTENANCE	11,806	3,864	7,000	7,000	-	
135-0135-54632 REPAIR & MAINTENANCE COMPUTER	21,987	21,466	5,000	5,000	-	
135-0135-54635 MAINT AGREEMENT COMPUTER	49,269	46,737	50,000	50,000	-	
135-0135-54700 PRINTING & BINDING	14,557	6,024	10,000	10,000	-	
135-0135-54800 PROMOTIONAL ACTIVITIES		1,410	2,000	2,000	-	
135-0135-54900 OTHER CURRENT CHARGES & OBLIG	59	59	1,000	1,000	-	
135-0135-54901 ADVERTISING	1,465	236	1,500	1,500	-	
135-0135-54959 LATE FEE	50	24	100	100	-	
135-0135-54962 TARIFF FEE		79		-		
135-0135-55100 OFFICE SUPPLIES	5,665	2,099	5,000	5,000	-	
135-0135-55200 OPERATING SUPPLIES	15,527	5,551	6,000	6,000	-	
135-0135-55208 UNIFORMS		2,370	1,500	1,500		
135-0135-55210 GAS & OIL	1,860	1,655	1,800	1,800	-	
135-0135-55400 MEMBERSHIPS/SUBSCRIPTIONS	37,375	49,709	50,000	50,000	-	
135-0135-55401 TRAINING & EDUCATION	12,365	4,275	4,000	4,000	-	
135-0135-55402 SOFTWARE PURCHASES	195	42		-	-	
135-0135-55404 SOFTWARE LICENSES	28,824	26,601	5,200	5,200	-	
135-0135-55454 DUES/MEMBERSHIPS/REGISTRATIONS	46			-	-	
TOTAL OPERATING EXPENSES	$ 290,088	$ 233,256	$ 228,600	$ 228,600	$ -	
135-0135-56007 EQUIPMENT UNDER $5000	8,380	2,499		-	-	
135-0135-56400 MACHINERY & EQUIPMENT	10,017	-	15,000	15,000	-	Upgrade workstations, tabulator hardware and poll books (EVID)
TOTAL CAPITAL OUTLAY	$ 18,397	$ 2,499	$ 15,000	$ 15,000	$ -	
135-0135-59118 TRANSFER TO GENERAL FUND	$ 18,139	$ 10,296	$ -	$ -	$ -	
135-0135-59901 RESERVE FOR CONTINGENCY	$ -	$ -	$ -	$ -	$ -	
TOTAL SUPERVISOR OF ELECTIONS	$ 924,781	$ 767,599	$ 778,052	$ 811,273	$ 33,221	

EXPENDITURE BUDGET

FUND - 135 - SUPERVISOR OF ELECTIONS
DEPARTMENT - 0137 - HOLDING ELECTIONS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
135-0137-51300 OTHER SALARIES & WAGES	$ 82,582	$ 74,612	$ 65,000	$ 75,000	$ 10,000	
135-0137-51400 OVERTIME	23,222	33,123	35,000	25,000	(10,000)	
TOTAL SALARIES & WAGES	$ 105,804	$ 107,735	$ 100,000	$ 100,000	$ -	
135-0137-52100 FICA TAXES	8,094	8,242	8,000	7,650	(350)	
135-0137-52400 WORKER'S COMPENSATION				200	200	Based on actual expenditures
135-0137-52200 RETIREMENT CONTRIBUTION					-	
135-0137-52300 HEALTH INSURANCE					-	
135-0137-52310 LIFE INSURANCE					-	
135-0137-52500 UNEMPLOYMENT COMPENSATION					-	
TOTAL BENEFITS	$ 8,094	$ 8,242	$ 8,000	$ 7,850	$ (150)	
TOTAL PERSONNEL SERVICES	$ 113,897	$ 115,977	$ 108,000	$ 107,850	$ (150)	
135-0137-53100 PROFESSIONAL SERVICES		1,630	2,000	2,000	-	
135-0137-53400 OTHER CONTRACTUAL SERVICES	-	-	1,000	1,000	-	
135-0137-54000 TRAVEL & PER DIEM					-	
135-0137-54100 COMMUNICATION SERVICES	-	1,000	3,000	3,000	-	
135-0137-54130 POSTAGE & FREIGHT	15,016	7,253	10,000	10,000	-	
135-0137-54300 UTILITY SERVICES					-	
135-0137-54400 RENTALS & LEASES	6,227	4,922	6,000	6,000	-	
135-0137-54500 INSURANCE	-				-	
135-0137-54600 REPAIR & MAINTENANCE		-	1,000	1,000	-	
135-0137-54700 PRINTING & BINDING	33,534	23,304	40,000	40,000	-	
135-0137-54800 PROMOTIONAL ACTIVITIES	357				-	
135-0137-54900 OTHER CURRENT CHARGES & OBLIG.	42,790	30,645	40,000	40,000	-	
135-0137-54901 ADVERTISING	5,945	5,292	10,000	10,000	-	
135-137-54959 LATE FEE		70			-	

EXPENDITURE BUDGET

FUND - 135 - SUPERVISOR OF ELECTIONS
DEPARTMENT - 0137 - HOLDING ELECTIONS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
135-0137-55100 OFFICE SUPPLIES	22,060	5,757	6,000	6,000	-	
135-0137-55200 OPERATING SUPPLIES	26,061	19,445	10,000	10,000	-	
135-0137-55210 GAS & OIL	-	-	1,200	1,200	-	
135-0137-55400 BOOK/PUBLICATION/SUBSCRIPTION					-	
135-0137-55401 TRAINING & EDUCATION					-	
135-0137-55402 SOFTWARE PURCHASES					-	
TOTAL OPERATING EXPENSES	$ 151,989	$ 99,317	$ 130,200	$ 130,200	$ -	
135-0137-56007 EQUIPMENT UNDER 5,000	-	37,900	4,000		(4,000)	
135-0137-56400 MACHINERY & EQUIPMENT					-	
TOTAL CAPITAL OUTLAY	$ -	$ 37,900	$ 4,000	$ -	$ (4,000)	
TOTAL SUPERVISOR OF ELECTIONS - HOLDING ELECTIONS	$ 265,887	$ 253,194	$ 242,200	$ 238,050	$ (4,150)	

EXPENDITURE BUDGET

FUND - 135 - SUPERVISOR OF ELECTIONS
DEPARTMENT - 0138 - SUPERVISOR OF ELECTIONS-CANVASSING BOARD

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
135-0138-53100 PROFESSIONAL SERVICES	$ 3,818	$ 5,421	$ 6,000	$ 6,000	$ -	
135-0138-53400 OTHER CONTRACTUAL SERVICES					-	
TOTAL OPERATING EXPENSES	$ 3,818	$ 5,421	$ 6,000	$ 6,000	$ -	
TOTAL SUPERVISOR OF ELECTIONS - CANVASSING BOARD	$ 3,818	$ 5,421	$ 6,000	$ 6,000	$ -	

DEBT SERVICE

REVENUE BUDGET BY FUND

FUND - 203 - DEBT SERVICE- HOSPITAL

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 vs. FY 25-26 VARIANCE
203-3126003 TRANSFER FROM FUND 140	-	-	-	645,836		(645,836)
TOTAL INTERFUND TRANSFERS	**$ -**	**$ -**	**$ -**	**$ 645,836**	**$ -**	**$ (645,836)**
203-3611005 INTEREST-CAPITAL CITY BN	4,228	13,843	9,498	12,000	12,000	-
203-3611000 INTEREST-ST BOARD OF ADM	28,894	35,034	30,479	30,000	30,000	-
TOTAL ADJUSTMENTS TO REVENUE	**$ 33,122**	**$ 48,877**	**$ 39,977**	**$ 42,000**	**$ 42,000**	**$ -**
203-3700001 less 5%						-
203-3811042 TRANSFER INDIGENT SURTAX	645,836	645,836	645,836		645,836	645,836
203-3830001 OTHER FINANCING SOURCES						-
203-3899001 BALANCE FORWARD CASH						-
TOTAL OTHER NONOPERATING SOURCE	**$ 645,836**	**$ 645,836**	**$ 645,836**	**$ -**	**$ 645,836**	**$ 645,836**
TOTAL OTHER SOURCES	**$ 645,836**	**$ 645,836**	**$ 645,836**	**$ -**	**$ 645,836**	**$ 645,836**
TOTAL DEBT SERVICE- HOSPITAL	**$ 678,958**	**$ 694,713**	**$ 685,813**	**$ 687,836**	**$ 687,836**	**$ -**

EXPENDITURE BUDGET

FUND - 203 - DEBT SERVICE- HOSPITAL
DEPARTMENT - 2203 - DEBT SERVICE- HOSPITAL

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
203-2203-57100 DEBT SERVICE PRINCIPAL	$ 572,395	$ 583,948	$ 583,948	$ 607,760	$ 23,812	
203-2203-57200 DEBT SERVICE INTEREST	73,441	61,888	61,888	38,076	(23,812)	
203-2203-57300 OTHER DEBT SERVICE COSTS					-	
TOTAL DEBT SERVICE	$ 645,836	$ 645,836	$ 645,836	$ 645,836	$ -	
203-2203-59122 TRANSFER HOSPITAL, OPERATING					-	
TOTAL TRANSFERS	$ -	$ -	$ -	$ -	$ -	
203-2203-59901 RESERVE FOR CONTINGENCY		$ -	$ 42,000	$ 42,000	$ -	
TOTAL DEBT SERVICE- HOSPITAL	$ 645,836	$ 645,836	$ 687,836	$ 687,836	$ -	

REVENUE BUDGET BY FUND

FUND - 208 - DEBT SERVICE -USDA & Ag Center

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 vs. FY 25-26 VARIANCE
208-3811000 TRANSFER FROM GENERAL FUND	31,167	31,208	31,167	31,167	31,167	-
USDA & Ag Center Bldg.						-
						-
208-3811204 TRF CONVENTION DEV TAX						-
						-
208-3899001 BALANCE FORWARD CASH						-
						-
						-
TOTAL INTERFUND TRANSFERS	**$ 31,167**	**$ 31,208**	**$ 31,167**	**$ 31,167**	**$ 31,167**	**$ -**
TOTAL DEBT SERVICE - GENERAL	**$ 31,167**	**$ 31,208**	**$ 31,167**	**$ 31,167**	**$ 31,167**	**$ -**

EXPENDITURE BUDGET

FUND - 208 - DEBT SERVICE-USDA/AG CENTER BUILDING
DEPARTMENT - 2208 - DEBT SERVICE-USDA/AG CENTER BUILDING

2006 B Revenue Bond	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
208-2208-57100 DEBT SERVICE PRINCIPAL	$ 16,716	$ 17,092	$ 17,092	$ 17,870	$ 778	
208-2208-57200 DEBT SERVICE INTEREST	14,492	14,075	14,075	13,296	(779)	
TOTAL DEBT SERVICE	$ 31,208	$ 31,167	$ 31,167	$ 31,167	$ (1)	
TOTAL DEBT SERVICE - USDA/AG CENTER BUILDING	$ 31,208	$ 31,167	$ 31,167	$ 31,167	$ (1)	

REVENUE BUDGET BY FUND

FUND - 212 - DEBT SERVICE-PUBLIC WORKS

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 vs. FY 25-26 VARIANCE
212-3354902 COUNTY GAS TAX 1CT	468,270	492,663	474,487	473,035	477,060	2,573
212-3354903 CONSTITUTIONAL FUEL TAX	1,134,990	1,138,706	1,082,815	1,073,243	1,087,580	4,765
TOTAL TRANSPORTATION	**$ 1,603,260**	**$ 1,631,369**	**$ 1,557,302**	**$ 1,546,278**	**$ 1,564,640**	**$ 7,338**
TOTAL STATE SHARED REV./INTERGOVERNMENTAL	**$ 1,603,260**	**$ 1,631,369**	**$ 1,557,302**	**$ 1,546,278**	**$ 1,564,640**	**$ 7,338**
212-3611000 INTEREST-ST BOARD	73,307	66,998	57,956	80,355	68,315	10,359
TOTAL INTEREST EARNING	**73,307**	**66,998**	57,956	80,355	68,315	10,359
						-
TOTAL MISCELLANEOUS REVENUES	**$ 73,307**	**$ 66,998**	**$ 57,956**	**$ 80,355**	**$ 68,315**	**$ 10,359**
						-
212-3700001 LESS 5% ESTIMATED				(81,332)	(81,648)	(81,648)
TOTAL ADJUSTMENTS TO REVENUE	**$ -**	**$ -**	**$ -**	**$ (81,332)**	**$ (81,648)**	**$ (81,648)**
						-
						-
212-3899001 BALANCE FORWARD CASH/OTHER SOURCES				67,955	61,949	61,949
TOTAL OTHER NONOPERATING SOURCE	**$ -**	**$ -**	**$ -**	**$ 67,955**	**$ 61,949**	**$ 61,949**
						-
TOTAL OTHER SOURCES	**$ -**	**$ -**	**$ -**	**$ 67,955**	**$ 61,949**	**$ 61,949**
						-
TOTAL DEBT SERVICE-PUBLIC WORKS	**$ 1,676,567**	**$ 1,698,367**	**$ 1,615,258**	**$ 1,613,256**	**$ 1,613,256**	**$ (2,002)**

EXPENDITURE BUDGET

FUND - 212 - DEBT SERVICE-PUBLIC WORKS
DEPARTMENT - 2212 - DEBT SERVICE-PUBLIC WORKS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATIONS
212-2212-57100 DEBT SERVICE PRINCIPAL	$ 626,623	$ 642,020	$ 642,021	$ 673,960	$ 31,939	
212-2212-57200 DEBT SERVICE INTEREST	100,436	85,038	85,038	53,099	(31,939)	
212-2212-57300 OTHER DEBT SERVICE					-	
TOTAL DEBT SERVICE	$ 727,059	$ 727,059	$ 727,059	$ 727,059	$ -	
212-2212-59107 TRANSFER TO FUND 112 - PUBLIC WORKS	886,197	886,197	886,197	886,197	-	
TOTAL TRANSFERS	$ 886,197	$ 886,197	$ 886,197	$ 886,197	$ -	
TOTAL DEBT SERVICE- PUBLIC WORKS	$ 1,613,256	$ 1,613,256	$ 1,613,256	$ 1,613,256	$ -	

REVENUE BUDGET BY FUND

FUND - 213 - DEBT SERVICE - EMS AMBULANCES
EMS + Stryker + Santander

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 vs. FY 25-26 VARIANCE
213-3811000 TRANSFER FROM GENERAL FUND	243,906	243,906	260,395	260,395	260,395	-
213-3899001 BALANCE FORWARD CASH						-
TOTAL INTERFUND TRANSFERS	**$ 243,906**	**$ 243,906**	**$ 260,395**	**$ 260,395**	**$ 260,395**	**$ -**
TOTAL DEBT SERVICE - GENERAL	**$ 243,906**	**$ 243,906**	**$ 260,395**	**$ 260,395**	**$ 260,395**	**$ -**

EXPENDITURE BUDGET

FUND - 213 - GENERAL
DEPARTMENT - 2101 - DEBT SERVICE - EMS AMBULANCES
(New Replacement Ambulance)

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
213-2101-57100 DEBT SERVICE PRINCIPAL	$ 35,200	$ 36,360	$ 36,360	$ 38,797	$ 2,437	
213-2101-57200 DEBT SERVICE INTEREST	4,877	3,716	3,717	1,280	(2,437)	
213-2101-57300 OTHER DEBT SERVICE					-	
TOTAL DEBT SERVICE - EMS AMBULANCES	$ 40,076	$ 40,076	$ 40,077	$ 40,077	$ -	

EXPENDITURE BUDGET

FUND - 213 - GENERAL DEPARTMENT - 2102 - DEBT SERVICE - EMS (STRYKER and AMBULANCES)	FY23-24 ACTUAL	FY24-25 ACTUAL	FY24-25 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS AND JUSTIFICATION
213-2102-57100 DEBT SERVICE PRINCIPAL	$ 191,729	$ 72,502	$ 72,502	$ 74,165	$ 1,663	
213-2102-57200 DEBT SERVICE INTEREST	12,101	6,491	6,491	4,828	(1,663)	
213-2102-57300 OTHER DEBT SERVICE					-	
TOTAL DEBT SERVICE - EMS AMBULANCES	$ 203,829	$ 78,993	$ 78,993	$ 78,993	$ -	

EXPENDITURE BUDGET

FUND - 213 - DEBT SERVICE GENERAL
DEPARTMENT - 2103 - Santander 2 Amb 2024

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT.vs FY25-26 ADOPTED VARIANCE	Comments/ Justification
213-2103-57100 Debt Service Principal		$ 108,067	$ 108,067	$ 133,633	$ 25,566	
213-2103-57200 Debt Service Interest		$ 33,258	$ 33,258	$ 7,692	$ (25,566)	
TOTAL DEBT SERVICE		$ 141,325	$ 141,325	$ 141,325	$ -	
TOTAL Santander 2 Amb 2024		$ 141,325	$ 141,325	$ 141,325	$ -	

REVENUE BUDGET BY FUND

FUND - 214 - DEBT SERVICE - RADIO COM.

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 vs. FY 25-26 VARIANCE
214-3811000 TRANSFER FROM GENERAL FUND	274,026	274,027	274,027	274,027	274,027	-
Radio communication & Cell Towers						-
						-
214-3830001 OTHER FINANCING SOURCES						-
						-
214-3899001 BALANCE FORWARD CASH						-
						-
						-
TOTAL INTERFUND TRANSFERS	**$ 274,026**	**$ 274,027**	**$ 274,027**	**$ 274,027**	**$ 274,027**	**$ -**
TOTAL DEBT SERVICE - GENERAL	**$ 274,026**	**$ 274,027**	**$ 274,027**	**$ 274,027**	**$ 274,027**	**$ -**

EXPENDITURE BUDGET

FUND - 214 - RADIO COMMUNICATIONS
DEPARTMENT - 2314 RADIO COMMUNICATIONS

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
214-2314-57100 DEBT SERVICE PRINCIPAL	$ 240,786	$ 247,095	$ 247,095	$ 260,212	$ 13,117	
214-2314-57200 DEBT SERVICE INTEREST	33,240	26,931	26,932	13,815	(13,117)	
TOTAL DEBT SERVICE - RADIO COMMUNICATIONS	$ 274,026	$ 274,026	$ 274,027	$ 274,027	$ -	
214-2314-57300 OTHER DEBT SERVICE	$ -	$ -	$ -	$ -	$ -	
TOTAL DEBT SERVICE - RADIO COMMUNICATIONS	$ 274,026	$ 274,026	$ 274,027	$ 274,027	$ -	

REVENUE BUDGET BY FUND

FUND 215 - DEBT SERVICE - PUBLIC WORKS EQUPMENT
RING POWER

	FY22-23 ACTUAL	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY 26-27 vs. FY 25-26 VARIANCE
215-3811012 TRANSFER FROM CO TRANS	339,921	339,922	339,922	339,922	427,235	87,313
						-
						-
						-
						-
						-
TOTAL INTERFUND TRANSFERS	**$ 339,921**	**$ 339,922**	**$ 339,922**	**$ 339,922**	**$ 427,235**	**$ 87,313**
TOTAL DEBT SERVICE - VEHICLE FLEET	**$ 339,921**	**$ 339,922**	**$ 339,922**	**$ 339,922**	**$ 427,235**	**$ 87,313**

EXPENDITURE BUDGET

FUND - 215 - RING INVESTMENTS
DEPARTMENT - 2215 DEBT SERVICE - PUBLIC WORKS EQUIPMENT

	FY23-24 ACTUAL	FY24-25 ACTUAL	FY25-26 ADOPTED BUDGET	FY26-27 TENTATIVE BUDGET	FY26-27 TENT. vs. FY25-26 ADOPTED VARIANCE	COMMENTS/JUSTIFICATION
215-2215-57100 DEBT SERVICE PRINCIPAL	$ 285,110	$ 294,376	$ 294,376	$ 391,231	$ 96,855	
215-2215-57200 DEBT SERVICE INTEREST	54,811	45,545	45,546	36,004	(9,542)	
215-2215-57300 OTHER DEBT SERVICE					-	
TOTAL DEBT SERVICE	$ 339,921	$ 339,921	$ 339,922	$ 427,235	$ 87,313	