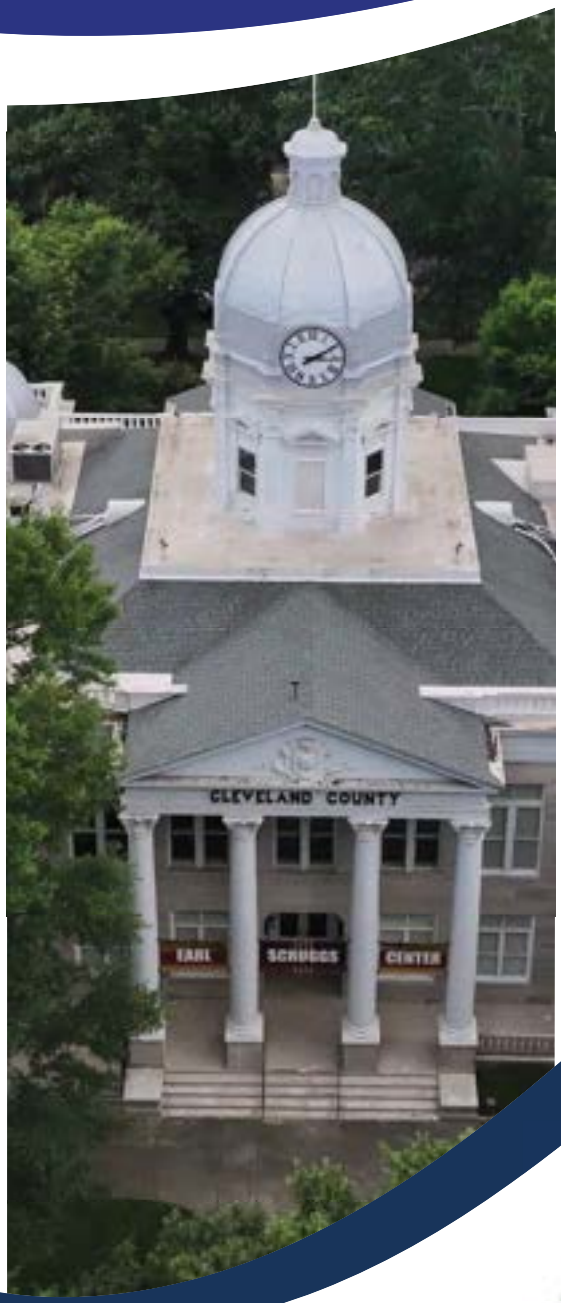
County of CLEVELAND







Live Work Play

Cleveland County
NORTH CAROLINA

RECOMMENDED BUDGET FOR FISCAL YEAR 2026-2027

Cleveland County
BOARD OF COMMISSIONERS



Chairman
KEVIN GORDON
Waco, NC



Vice - Chairman
DEB HARDIN
Shelby, NC



JOHNNY HUTCHINS
Kings Mountain, NC



DOUG BRIDGES
Shelby, NC



TONY BERRY
Shelby, NC





DAVID B. COTTON

County Manager

This document was prepared by the Budget Team. For more information about Cleveland County's budget, please contact:

TIFFANY HANSEN

Assistant County Manager
Consolidated Human Services

FRANCESCO RODRIGUEZ

Human Resources Director Human Resources

Christian Vogus

Interim IT Director

Information Technology

LAUREN SLOAN

Assistant Director Human Resources Human Resources

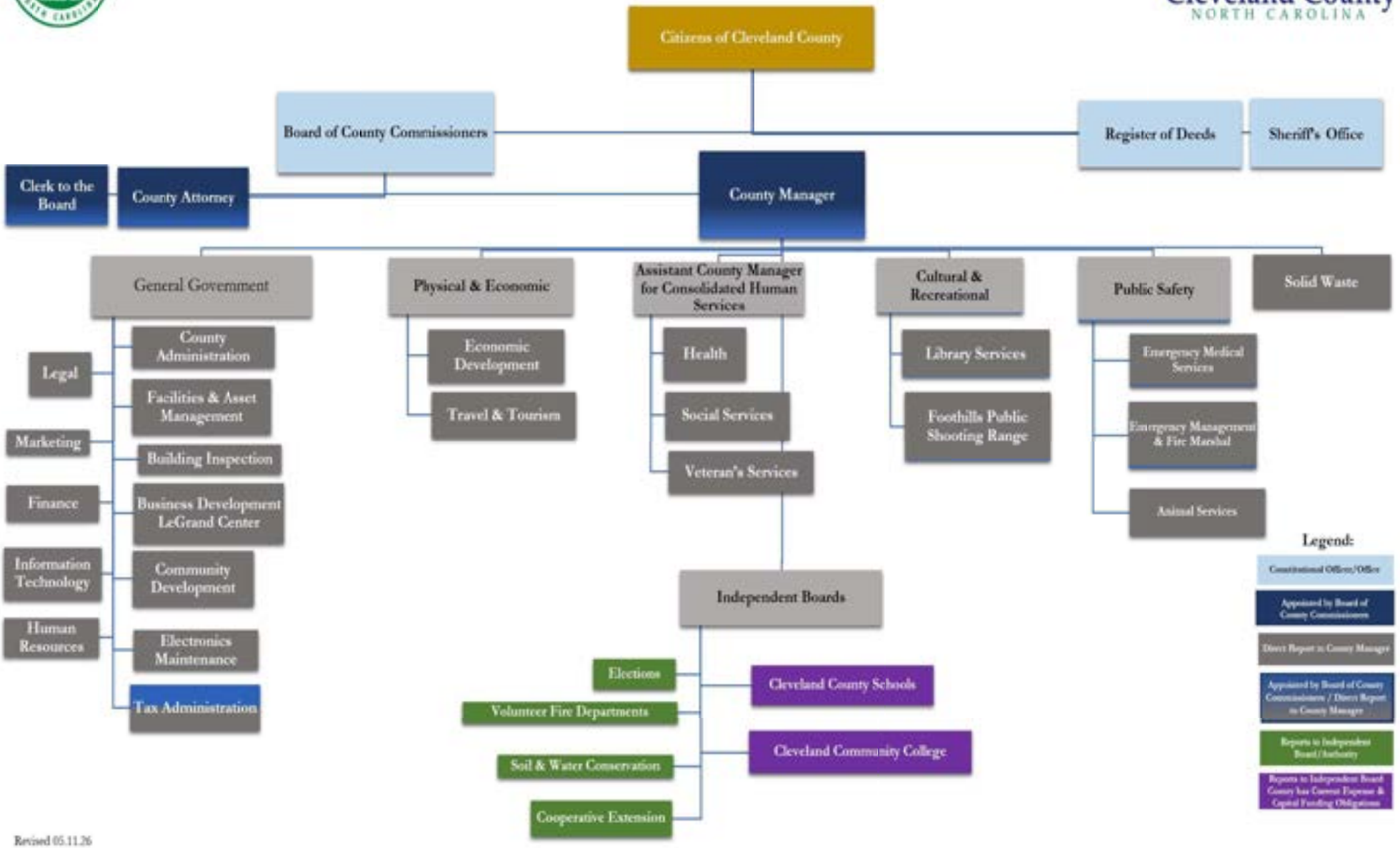
IAN BISHOP

Budget Analyst/Internal Audit
Finance and Purchasing

MAKING OUR COMMUNITY BETTER

www.clevelandcounty.com

Organizational Chart



Revised 05.11.26

Table of Contents

Reader's Guide 7
Budget Summary 8
Budget Message 8
Cleveland County Purpose Statement and Values 10
Revenue Overview 10
Property Tax Revenue 11
Sales and Use Tax Levies 12
Occupancy Tax 12
Inspection Fees 12
Investment Income 12
Federal and State Revenues 12
Other Revenues 13
Expenditure Overview 14
Expenditure Summary 14
Operational Highlights 15
Fiscal Sustainability 15
Economic Development 15
Community Education / Customer Service 16
Community Wellness 17
Public Safety 18
Human Capital 18
Solid Waste Department 20
Departmental Detail Page 21
Outside Funded Organizations 53
Schools 53
Other Non-Profits 54
Partnering Agency Allotments 55
Capital & Debt 60
Current Debt 60
Capital 60
Revenue and Expenditure Details 63
Supplemental Information 114
Budget Ordinance 114

Fiscal Policies 121
Budget Process 121
Budget Adoption 121
Budget Amendment Process 122
Budget Policies 122
Fee Schedules 124
Glossary 153
Fund and Departments 153
Terms 157

Reader's Guide

Welcome!

Cleveland County adopts a budget every year to coincide with the fiscal year, which covers the time period between July 1st through June 30th. The budget contains detailed information about the County's expected revenues, planned expenses, and fiscal policies. The following pages include descriptions, tables, charts, and details on service costs. This document is intended to be an informative, comprehensive guide to Cleveland County's budget for the upcoming fiscal year.

After the County Managers' Budget Message, this document is divided into five sections: Budget Summary, Outside Funded Agencies, Capital, Budget Details, and Supplemental Information.

Budget Summary

This section begins with a summary of the Fiscal Year 2027 (FY27) **Draft** Budget, including changes made between the Manager's Recommended Budget and the Department Requested Budget. Summaries of the County's fund accounting structure, total budget, revenues, expenditures, the Capital Improvement Plan, debt obligations, and position counts.

Outside Funded Organizations

This section summarizes the requests made by outside agencies and how they are funded in the current budget. Some tables detail how the Community College and Public Schools are funded.

Capital & Debt

The capital & debt section provides the user with an overview of outstanding debt and the requested and approved capital purchases, by department.

Budget Details

The budget detail pages list every account by department. These line item details are developed during the budget preparation process and used to build the summary budget, which is then approved at the fund level.

Supplemental Information

This document concludes with the following four sub-sections:

- The **Recommended Budget Ordinance** includes annual revenue and expenditures for the provision of services and is required in accordance with the Local Government Budget and Fiscal Control Act.
- The **Fiscal Policies** guide the financial operations of the County.
- The annual **Recommended Fee Schedule** is a complete listing (by department) of fees charged by the County for services. Any changes in the fee schedule from the previous year can be seen in the last column.
- The **Glossary** lists descriptions of terms and words found throughout the document.

Budget Summary

Budget Message

The Honorable Cleveland County Board of Commissioners:

In accordance with the General Statutes of North Carolina, I submit to you, for your consideration, the Fiscal Year 2026 – 2027 **Recommended** Budget for Cleveland County. This budget maintains a County property tax rate of 40.5¢ per $100 of valuation, plus a 14.0¢ public school tax rate and a 7.0¢ fire tax rate, for a total 61.5¢ tax rate. The proposed budget is balanced and prepared under the guidelines of North Carolina General Statute Chapter 159-Article 3, the Local Government Budget and Fiscal Control Act.

Ultimately, this year's budget document presents the revenues and expenditures by function and purpose. The budget is designed to function as a work plan in guiding departmental operations to incorporate and accomplish the priorities, goals and objectives established by the Board of County Commissioners.

The recommended Cleveland County Fiscal Year 2026 – 2027 Budget, which conforms with the guidance of the Commissioners, is as follows by fund: Agency $1,200,000.00; Capital Projects $17,162,965.61;Debt Service $11,133,017.00; Enterprise $17,672,460.39; General $207,844,133.03; Special Revenue $7,995,127.00; and Trust $1,180,00.00.

The focus of this budget is to accurately and conservatively forecast budgeted revenues and expenditures while maintaining outstanding delivery of service to the citizens of Cleveland County. Strategic investments toward the funding of our capital projects, education, public safety, health, and quality of life are included in this budget. The budget includes ten (10) new positions and a 2.0% Cost of Living Adjustment effective January 1st, 2027, for the employees of our organization.

Based on the sage advice and guidance received from the Board of Commissioners, there are three (3) significant advancements being proposed for implementation as a part of the Fiscal Year 2026 – 2027 Budget. First, the County will be implementing a Debt Capacity Model, which will serve a planning tool for major capital projects with dedicated funding sources. This will allow the County to strategically leverage available resources for critical infrastructure needs without overburdening the taxpayers. Second, the Board of Commissioners are constantly striving to improve transparency. The stated goals of improved openness and transparency serve as the catalyst for implementing the Indirect Cost Plan. By incorporating the costs associated with the internal services providers (Finance, Information Technology, Buildings & Grounds Maintenance, Human Resources, etc.) for all other County departments, the overall cost of doing business are reflected within the budget planning document. Third, based on internal analysis and recommendations offered as a part of the Audit Readiness Assessment Report, County staff is recommending the implantation of an Enterprise Resource Planning (ERP) software platform for Finance, Human Resources and Tax Administration. As an integrated centralized system, which integrates core government functions into a single software platform, Cleveland County will be poised to improve client/customer service, enhance efficiency and effectiveness as well as enable real-time data sharing and automation.

It has been my privilege to serve as a part of this team-oriented planning process. I want to express my gratitude to everyone who participated in the Fiscal Year 2026 – 2027 budget process. I want to especially thank my budget team for their insight, knowledge, commitment and dedication.

The guidance and leadership demonstrated by the Board of County Commissioners set the course in the formulation of the budget document. Your insight and tireless efforts will ensure that we maintain a high level of service and provide the tools, training, and resources necessary for the staff to deliver those services.

In this book, you will find detailed budget documents for your review. In addition, this information is available to the public at www.clevelandcounty.com, in the office of the Clerk to the Board and in the libraries throughout Cleveland County.

Respectfully Submitted,



David B. Cotton, County Manager

Cleveland County Purpose Statement and Values

Making our Community Better

Our Values

High Performance: *We provide high quality, solution-focused customer services.*

Courage: *We demonstrate strength and commitment to persevere and with stand opposition or difficulty.*

Teamwork: *We believe in the power of working together and we create an environment that is diverse and inclusive of all.*

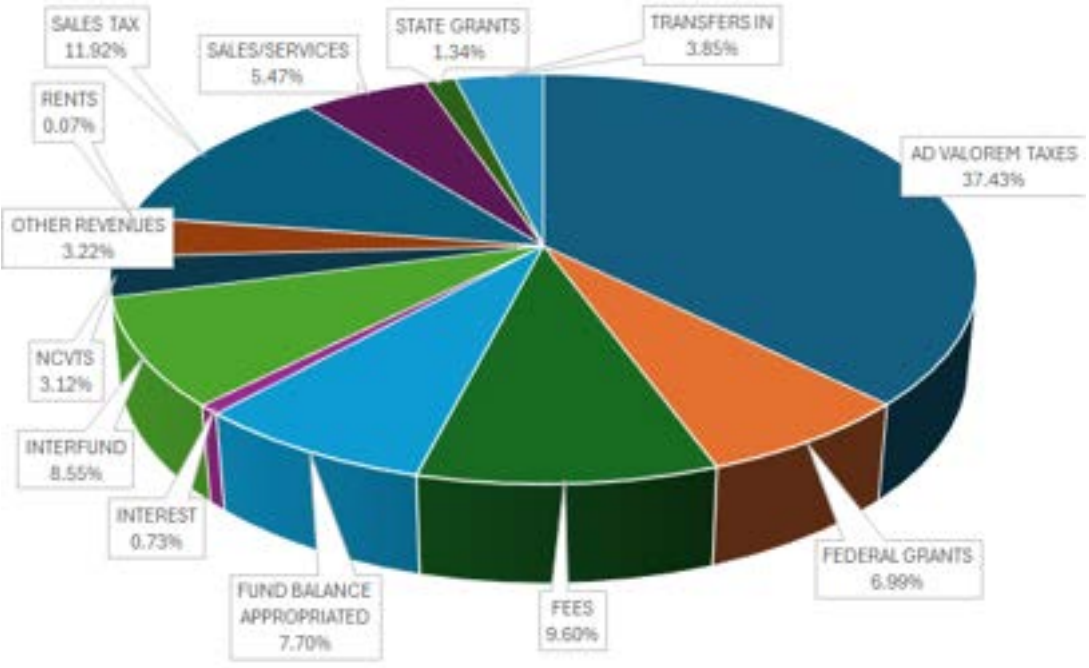
Integrity: *We do what is right by being open, honest, and transparent and take responsibility for our actions.*

Innovation: *We learn from outcomes, welcome change and are committed to continuous improvement.*

Revenue Overview

The County's financial planning projections for the upcoming fiscal year begin with economic forecasts that are required to establish perceived portfolio performance for the upcoming twelve months.

	Manager's Budget FY26-27	
AD VALOREM TAXES	$	77,803,167.65
FEDERAL GRANTS	$	14,528,596.00
FEES	$	19,946,969.57
FUND BALANCE APPROPRIATED	$	16,013,296.24
INTEREST	$	1,516,223.57
INTERFUND	$	17,777,858.96
NCVTS	$	6,484,807.00
OTHER REVENUES	$	6,690,062.00
RENTS	$	140,000.00
SALES TAX	$	24,770,536.80
SALES/SERVICES	$	11,370,509.66
STATE GRANTS	$	2,793,280.00
TRANSFERS IN	$	8,008,825.58
Grand Total	$	207,844,133.03



The chart below outlines the expected revenue changes in the FY 27 budget.

	Sum of Final Budget FY26	Manager's Budget FY26-27	Change
ACCOUNTING	$ -	$ -	$ -
AD VALOREM TAXE AD/PEN	$ 301,275.00	$ 349,745.53	$ (48,470.53)
AD VALOREM TAXES	$ 74,594,787.00	$ 77,453,422.12	$ (2,858,635.12)
FEDERAL GRANTS	$ 15,644,328.00	$ 14,528,596.00	$ 1,115,732.00
FEES	$ 22,502,856.00	$ 19,946,969.57	$ 2,555,886.43
FUND BALANCE APPROPRIATED	$ 16,453,076.33	$ 16,013,296.24	$ 653,780.09
INTEREST	$ 4,009,000.00	$ 1,516,223.57	$ 2,492,776.43
INTERFUND	$ 15,551,132.10	$ 17,777,858.96	$ (2,226,726.86)
INTERGOVERNMENTAL	$ 2,741,134.47	$ 3,708,218.00	$ (967,083.53)
LOCAL REVENUES	$ 174,200.00	$ 225,614.00	$ (51,414.00)
NCVTS	$ 6,237,388.00	$ 6,468,807.00	$ (231,419.00)
NCVTS AD/PEN	$ 2,575.00	$ 16,000.00	$ (13,425.00)
OTHER GRANTS & DONATIONS	$ 223,386.42	$ 94,930.00	$ 128,456.42
OTHER REVENUES	$ 397,326.89	$ 946,300.00	$ (548,973.11)
OTHER TAXES	$ 1,664,000.00	$ 1,715,000.00	$ (51,000.00)
RENTS	$ 120,000.00	$ 140,000.00	$ (20,000.00)
SALES TAX	$ 22,251,090.00	$ 24,770,536.80	$ (2,519,446.80)
SALES/SERVICES	$ 14,418,976.00	$ 11,370,509.66	$ 3,048,466.34
STATE GRANTS	$ 3,608,792.00	$ 2,793,280.00	$ 815,512.00
TRANSFERS IN	$ 8,627,665.21	$ 8,008,825.58	$ 618,839.63
Grand Total	**$ 209,522,988.42**	**$ 207,844,133.03**	**$ 1,678,855.39**

Property Tax Revenue

Property tax revenue is anticipated to come in higher than the FY26 amended budget. As of the beginning of May 2026, the total Ad Valorem Collection for the tax year was $79,400,925.



Sales and Use Tax Levies

Sales tax continues to be the County's second-largest revenue source. Cleveland County has experienced significant growth in sales tax revenue over the last several budget cycles. Fiscal Year 2026 sales tax collections are anticipated to come in higher than originally budgeted. The Fiscal Year 2027 budget includes **$24,770,537** in sales tax revenue within the General Fund and the School Sales Tax Fund, representing an approximate **11 percent increase** over the prior year's budgeted revenues.

Total Actuals FY23	Total Actuals FY24	Total Actuals FY25	Amended Budget FY26	Manager's Budget FY27
$ 21,862,087	$ 22,665,359	$ 24,903,347	$ 22,251,090	$ 24,770,537

Occupancy Tax

Occupancy tax represents the six percent revenue share received from our hospitality partners, a source that has experienced substantial growth in recent years. Contributing factors include completion of the bypass and continued expansion in travel and tourism. Cleveland County continues to pursue opportunities to recruit additional hotels. From FY 2019 to the present day (excluding the impacts of the COVID-19 pandemic), occupancy tax revenue has increased from $430,000 to this year's budget amount of $650,000.

Inspection Fees

We anticipate activity to continue in the coming years with prospective housing projects and continued economic development activity. The budget has a measured estimate of $1,500,000.

Investment Income

Investment income reflects the strategic use of unallocated resources. Staff continually evaluates 60-, 90-, and 120-day cash flow needs to maximize the investment portfolio.

Investment revenues are decreasing largely due to the spend-down of the $105 million in grant funds being used to construct the Justice Center. Investment income generated from these grant proceeds is applied to offset related grant expenses. Based on projected market conditions and the ongoing utilization of grant funds, investment income for FY 2026 is budgeted at **$4,844,000**. As grant balances continue to decline, investment income is expected to decrease further in FY 2027, with an anticipated amount of **$2,086,223**.

Federal and State Revenues

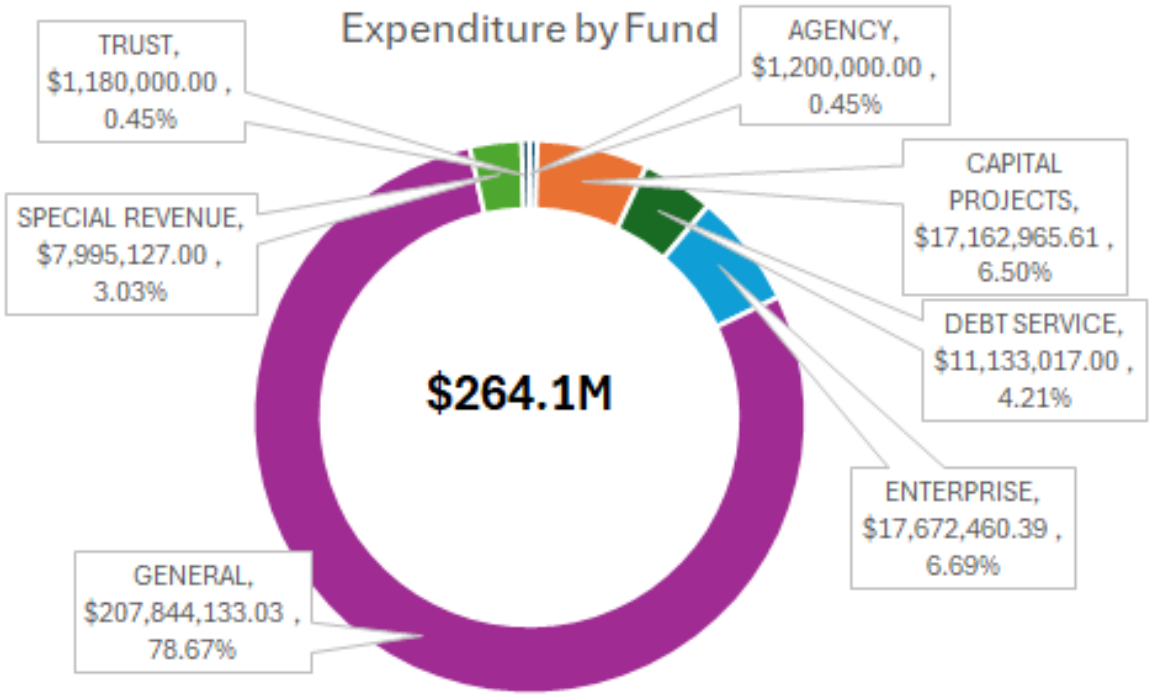
Federal and State revenues are predominantly located in the health and human services portion of the budget and are often based on prescribed expenditure reimbursement rates. Due to the reimbursement nature of Department of Health and Human Services (DHHS) funding and matching requirements, one component of DHHS funding is the County's contribution requirement. The county contribution $14.5M, Fees Charged is $4.4M, and Federal and State contributions of $19.9 give a total for Health and Social Services of $$38.9M.

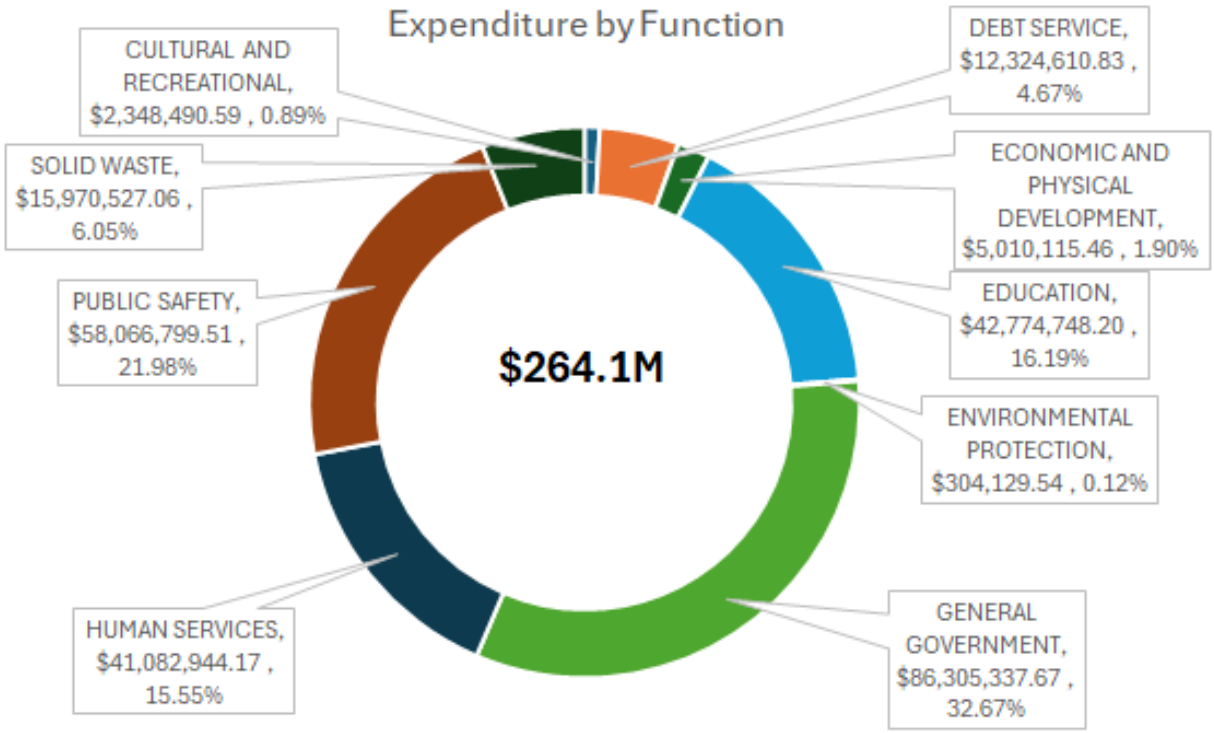
Other Revenues

In January 2020, Cleveland County entered into an interlocal agreement with the Catawba Indian Nation. As a result, the County will receive Payment in Lieu of Taxes (PILOT) from Catawba Indian Nation as the Casino continues through each phase of their building project and the county continues to provide governmental services for the Catawba Indian Nation. The Anticipated PILOT revenue is $1,500,000 for the General Fund.

Expenditure Overview

Expenditure Summary





Operational Highlights

The Human Resources Department continues to support an atmosphere that promotes workplace engagement, employee wellness, and a high-performing culture, recognizing that our staff is of paramount importance. These efforts include funding in the FY 2027 Cost of Living Adjustment, as well as resources for employee recognition and awards.

Fiscal Sustainability

In FY 2014, the Board of Commissioners set a goal of increasing the County's Fund Balance to 20 percent. As of FY 2024, the County reached 19.27 percent. However, by FY 2025, the Fund Balance had decreased. Cleveland County reported $22.05 million in Unassigned General Fund Balance in FY 2025, representing 15.85 percent of total General Fund expenditures excluding transfers.

The temporary decrease of approximately $19.0 million is directly related to the amount to be reimbursed to Cleveland County by FEMA for recovery efforts associated with Hurricane Helene. FEMA has obligated these funds, and the County anticipates receiving the full reimbursement by May 31, 2026. Once the FEMA funds are received, the County's Unassigned General Fund Balance is expected to return to above 30.0 percent of total General Fund expenditures excluding transfers.

The Local Government Commission of the North Carolina Department of State Treasurer recommends that local governments maintain at least 8 percent of General Fund expenditures in Unassigned Fund Balance available for appropriation.

As recently as FY 17, Cleveland County received a bond rating upgrade from S&P/Moody's and is now AA+. As a result, Cleveland County ranks in the top 15% of all counties in the State. This has proven critically important as we have remained aggressive in economic development with shell building financing and with Master Facility Plan improvements.

Debt management is a vital component of long-term planning and financial sustainability. In FY 2026, the County was approved for an $89,000,000 Limited Obligation Bond (LOB) to support the Justice Center project and the Landfill expansion project. With the issuance of this new LOB, the County's outstanding debt obligation as of June 30, 2026, excluding any early payoffs or asset sales, totals **$143,556,416**. A detailed breakdown of this debt obligation overtime will be provided in a section below. Of the total debt, the County General Fund is responsible for **81.05 percent**, Cleveland County Schools for **5.69 percent**, Cleveland Community College for **1.40 percent**, and the Enterprise Fund for **11.85 percent**.

This fiscal year, the County is introducing a debt capacity model to illustrate how much additional debt capacity may be available over the next several years, depending on the level of resources committed to debt service. The capacity models indicate a positive long-term outlook for the County's debt capacity.

Economic Development

Cleveland County Commissioners continue to prioritize and invest in Economic Development and the recruitment of industry. Workforce development along with product development continues to be the primary focus for long-range success in the county.

In FY 23, Cleveland Community College opened a new advanced manufacturing center. This new community asset provides critical job training infrastructure that will continue to promote a business-friendly environment and make Cleveland County an attractive place for industry expansion and location. Included in the FY 27 budget, total funding allocation to Cleveland Community College in the FY 27 budget is $5,093,250.

The Foothills Public Shooting Complex continues to see an increase in the number of visitors. This facility is positioned to be a long-term regional travel/tourism draw for Cleveland County. The Complex hosted several tournaments during this past year and has plans of expanding those efforts.

Community Education / Customer Service

The Board of Commissioners has emphasized community cleanup aimed at reducing litter in Cleveland County. The program has been highly successful and will be continued in the current budget. It includes the involvement of local partners and a marketing campaign that engages the local school system. The team at the Landfill has partnered with Soil and Water Conservation to bring education about litter into the community.

Community Wellness

Cleveland County continues to prioritize health and wellness as a core focus area, guided by the vision and leadership of the Board of Commissioners. In 2025, the County strengthened its commitment to improving overall community health outcomes by advancing strategies that continue to increase access to care particularly primary care, while addressing the underlying challenges that impact residents' ability to receive timely and appropriate healthcare services.

Access to care remains a critical issue, especially when viewed alongside Cleveland County's leading causes of death and poverty levels. These factors continue to influence health outcomes and highlight the importance of intentional, community-based solutions that reduce barriers to care. In response, the County has focused on expanding preventive services and strengthening connections to care for underserved populations.

A key component of this work has been the strategic use of opioid settlement funding, aligned with identified service gaps through the Drug Free Cleveland County Coalition. In 2025, the County supported and expanded several evidence-based initiatives, including Recovery Court, which provides structured support for individuals navigating substance use disorders within the justice system; Recovery Connect, a peer support model that connects individuals to recovery resources and services; community-wide naloxone distribution efforts; and a Post-Overdose Response Team that offers immediate follow-up and linkage to care after overdose events. Together, these initiatives represent a coordinated, data-informed approach to addressing substance use and supporting long-term recovery.

The County also continued to invest in preventive health strategies through its mobile screening unit, delivering services directly into the community. In 2025, this unit provided ongoing screenings for A1c, blood pressure, and cholesterol which are key indicators associated with chronic conditions such as diabetes and heart disease. Helping to identify risks early and connect individuals to follow-up care.

Recognizing additional gaps in access, particularly in oral health and transportation, Cleveland County launched a mobile pediatric dental unit in partnership with Cleveland County Schools in 2025. This initiative brings dental services directly to students, addressing barriers related to transportation and limited availability of local dental providers. By meeting children where they are, the County is improving access to preventive oral health services and supporting long-term health outcomes for its youngest residents.

Cleveland County Social Services complements these efforts by focusing on connecting residents to essential care and improving access to nutritious food, recognizing the critical role that social determinants play in overall health outcomes.

Together, these efforts reflect Cleveland County's continued focus on improving health and wellness through better access to care, prevention, and early intervention. Guided by the Board of Commissioners, the County works to align resources with identified needs and uses data to inform decisions and prioritize investments. This approach helps ensure we are making thoughtful use of available funding while continuing to strengthen access to care and support better health outcomes for our community.

Health & Human Services

The overall appropriation of local funding for the Department of Social Services (DSS) will be $9,860,311.41. This represents approximately 40.2% of the DSS total $24,546,511.41 budget, with the remaining budget being state and federal funds. This local allotment is comparable with our LGC peer counties.

The appropriation of local funding for the Public Health Department will be $4,644,229.68. This represents approximately 33.3% of the total operating budget of $14,391,612.18.

Public Safety

The total public safety budget for Cleveland County in the 2026-2027 budget is $58,066,799.51 and includes the Sheriff's Office, Detention, Emergency Medical Services (EMS), Emergency Management, and E-911 Communications.

The County Commissioners' commitment to public safety investment is most evident when analyzed over time. Public Safety departments have increased significantly more than any other function of County government and have matched the funding levels of other similarly situated North Carolina counties. Public safety capital replacement has been a focus of the last several budgets.

Human Capital

Cleveland County strives to be an employer of choice. The total budgeted wages and benefits expense for FY 2027 is $90,656,672.94. We recognize that to compete for and retain a highly talented workforce, our wages must be competitive, including a meaningful benefits package that represents 25 to 35 percent of an employee's total annual compensation.

The FY 2027 budget includes a recommended approach to employee pay that provides a 2 percent cost of living adjustment. These actions will help Cleveland County remain competitive in recruitment and retention efforts. The FY 2027 budget also continues our performance-based pay program. Some minor modifications have been made from the previous year, and these adjustments continue to support an organization-wide performance model. If the model targets are met, it creates fiscal savings for the organization that are reinvested as a performance incentive for employees. The target for FY 2027 is three percent.

- Talent Retention..... > 89% of employees retained
- Health Plan Costs..... < 5% growth in health claims
- Safety Specific Training..... > 85% (2 hours per period)
- Employee Training Completion..... > 70% (2 hours per period)

Recommended Staffing Plan

The County Executive Leadership team will remain committed to two points of emphasis in managing the staffing plan for the upcoming fiscal year.

A.) Position Justification – A formal and data-driven review of each vacant position in the organization as it is vacated. The review includes analyzing the potential for cross-departmental sharing, technology savings, and attrition.

B.) Position Reclassification - This represents an intentional effort to maximize each FTE position within County government. Our team recognizes that business and service delivery expectations change and that our team should look for opportunities to align current resources with the most appropriate need.

The recommended budget includes the addition of ten full-time equivalent positions and one part-time position. As our community is growing, the Commissioner's strategies change and become more robust. As market conditions change, it is critical to be prepared to make equitable adjustments to our staffing plan. In instances in which position re-classification is not available, we must add additional resources. The additional positions are listed below.

1. Housekeeper(2)/Maintenance Tech(1)-(3) Total- These positions are to coincide with the Facilities Maintenance department and will be used towards the new Justice Center building. Last year, we brought cleaning services in-house to avoid paying an outside company. This will continue that effort. There are not enough current positions to cover the ground needed to service the Justice Center building. The county in FY27 will be funding these positions for 3 quarters of the year, as the building is not expected to be complete till Fall of 2026.
2. EMS/ Captain/ Lieutenant/ Sergeant (6)- With the new Waco Substation coming in Spring of 2027, it is necessary to hire new positions to operate the substation when operational. These positions are budgeted for a quarter of the year due to the substation's projected completion.
3. Emergency Management Planner (1)- The Planner would be in charge of developing plans for preparedness, response, recovery, and hazard mitigation as related to emergency and disaster events. Work may also involve responsibility for developing, implementing, and evaluating plans, policies, and procedures for special emphasis emergency programs or services provided by the County.

Summary of New Positions

Department	FTE Count	Salary	
Emergency management	1	$ 60,000.00	
Facilities Maintenance	3	$ 85,156.82	3/4 of the year
EMS	6	$ 84,396.06	1/4 of the year
	10	$ 229,552.88	

Summary of all budgeted FTE Salary amounts only

Fund#	Fund Name	FTE Count	Salary Total
10	General Fund	546	$ 35,338,010.86
11	DSS	220	$ 12,591,222.75
12	Health	117	$ 7,795,015.44
13	Employee Wellness	9	$ 741,517.95
14	Court	1	$ 41,018.65
54	Solid Waste	40	$ 2,186,715.54
55	Legrand Center	6	$ 328,152.81
TOTAL		939	$ 59,021,654.00

Summary of Vacant Positions as of May 2026

Fund	FTE Count
Health	10
DSS	5
General	35
Solid Waste	5
	55

County Wellness

Governments across the State are reporting average health care cost increases of 10-15% for Employee Health Insurance. Included in the 2027 budget, Cleveland County is expecting a 5% employer increase in health care premiums. Employee healthcare is paid for by Cleveland County at 100%. Spouse and dependent coverage will remain flat for the 15th consecutive year.

Monthly premiums for employees covered under the plan will also remain flat. Our team is pleased with the continued momentum of managing our health costs through offsetting investments in our workforce. The FY 27 budget includes continuation of disease management programs, YMCA benefits, and improved dental coverage. Minimal increases in healthcare claims compared to governments across the state are indicative of our employees' commitment to wellness.

Solid Waste Department

The Solid Waste department began a landfill expansion project in FY26. In order to complete this project, they also endeavored in the Limited Obligation Bond at the same time with the Justice Center of $14M.

Departmental Detail Page

This Section Contains the Departmental Detail Pages, along with some Operational Plans that some Departments are partaking in.

Department Summary For

Animal Services

Department Mission:

The mission of the Cleveland County Animal Services Department is to protect the health and safety of our residents; promote humane care and prevent cruel treatment of animals; and to work to reduce the number of stray and homeless animals in our county.

Department Responsibilities:

The department's objectives and responsibilities include the following:

- improve communications with both internal and external clients in an expeditious, thorough, and professional manner
- emphasize "at-risk" animals, developing strategies based on carefully reviewed data
- evaluate new programs and services and re-evaluate current programs and services to ensure we are addressing the community animals' needs
- collaborate with other industry leaders and gather information regarding innovative shelter practices
- facilitate an environment where teamwork is paramount, ideas are welcomed, creativity is encouraged, and successes are celebrated.

In seeking to accomplish our objectives and mission, the department offers the community an array of services that support people and animals. We provide services through our primary facility in Shelby, NC, and at off-site adoption partner locations throughout Cleveland County, including PetSmart, Tractor Supply, and through community events.
Services include lost pet reunification, pet adoption, low-cost community cat sterilization for the public through community veterinary partners, community rabies vaccination clinics, animal cruelty investigations, and community pet retention support. Additionally, we maintain programs for volunteering, pet fostering, special events, and donations.
The department evaluates its progress by tracking the number of animals and families it serves through our various programs, and the rate of positive pet outcomes. Additionally, we maintain tracking of expenditures and revenues as we manage annual operations and plan for the future.

Comments:

Animal Services houses the County's only public animal sheltering and animal control agency, providing services to approximately 101,000 residents. CCAS provides sheltering services to an average of approximately 2,100 animals annually. The facility has 122 animal-holding enclosures and is licensed to house up to 106 dogs and 87 cats. The department meet increasingly stringent regulatory requirements set forth by the North Carolina Department of Agriculture and Consumer Services, and pass an annual licensing application and inspection process.

Fiscal Year 26-27 Departmental Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEES	$ 550.00	$ -	$ -	$ -
	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -
	INTERFUND	$ -	$ -	$ -	$ -
	OTHER GRANTS & DONATIONS	$ 7,998.22	$ 11,037.98	$ 8,200.00	$ -
	OTHER REVENUES	$ 84.86	$ (90.00)	$ -	$ -
	SALES/SERVICES	$ 149,345.56	$ 94,664.80	$ 164,500.00	$ 138,000.00
Revenue Total		**$ 157,978.64**	**$ 105,612.78**	**$ 172,700.00**	**$ 138,000.00**
Expense	AUTOMOTIVE SUPPLIES/FUELS	$ 53,960.65	$ 44,445.18	$ 40,000.00	$ 37,000.00
	CAPITAL OUTLAY	$ 151,667.76	$ 50,790.07	$ 419,761.00	$ 109,000.00
	CURRENT OBLIGATIONS	$ 66,018.91	$ 67,758.36	$ 137,250.00	$ 65,150.00
	FIXED & CONTRACTED SERVICES	$ 137,610.48	$ 296,063.37	$ 284,800.00	$ 177,400.00
	GRANT & DONATION SPENDING	$ 979.60	$ -	$ 8,200.00	$ -
	OTHER EXPENSES	$ 585.05	$ 394.67	$ 1,200.00	$ 500.00
	SUPPLIES AND MATERIALS	$ 153,872.69	$ 155,680.33	$ 173,600.00	$ 148,200.00
	WAGES & BENEFITS	$ 1,454,190.38	$ 1,254,821.53	$ 1,281,672.53	$ 1,419,557.62
Expense Total		**$ 2,018,885.52**	**$ 1,869,953.51**	**$ 2,346,483.53**	**$ 1,947,807.62**
Net Profit/Loss		**$(1,860,906.88)**	**$(1,764,340.73)**	**$ (2,173,783.53)**	**$ (1,809,807.62)**

Adopted Budget

Agency Summary For

Board of Elections

Agency Mission:

The Cleveland County Board of Elections (BOE) is committed to conducting fair, honest, impartial, and efficient elections so that all qualified citizens in Cleveland County may exercise their right to vote.

Agency Responsibilities:

The Elections office is responsible for conducting all elections in Cleveland County, including municipal, county, state, and federal elections, as well as special referenda. The primary functions of the office include voter registration, candidate filing, finding and maintaining voting sites, appointing and training precinct officials, and preparing and distributing ballots. Other duties include maintaining voting equipment, canvassing and certifying the ballots cast in Cleveland County, candidate campaign finance compliance and providing public information on elections and voting procedures.

Comments:

The BOE has been taking proactive steps to ensure accurate and secure elections amid growing threats. Measures include regular security assessments, continuous monitoring, and incident response training. Public outreach efforts have been expanded to combat misinformation and strengthen voter trust in the election process. Additionally, we maintain tracking of expenditures and revenues as we manage annual operations and plan for the future.

Fiscal Year 26-27 Agency Budget

	Actuals FY23-24	Actuals FY24-25	Amendment Budget FY25-26	Manager's Budget FY26-27
Revenue				
FEDERAL GRANTS	$ -	$ -	$ -	$ -
FEES	$ 44,972.39	$ -	$ -	$ 6,000.00
OTHER GRANTS & DONATIONS	$ -	$ -	$ -	$ -
OTHER REVENUES	$ -	$ -	$ -	$ -
Revenue Total	**$ 44,972.39**	**$ -**	**$ -**	**$ 6,000.00**
Expense				
CAPITAL OUTLAY	$ 12,469.69	$ -	$ -	$ 134,000.00
CURRENT OBLIGATIONS	$ 36,355.53	$ 43,178.38	$ 58,800.00	$ 46,000.00
FIXED & CONTRACTED SERVICES	$ 73,622.64	$ 66,625.21	$ 114,400.00	$ 90,400.00
GRANT & DONATION SPENDING	$ -	$ -	$ -	$ -
OTHER EXPENSES	$ -	$ 3,619.72	$ 500.00	$ 600.00
SUPPLIES AND MATERIALS	$ 92,442.17	$ 94,289.85	$ 94,000.00	$ 63,000.00
WAGES & BENEFITS	$ 512,774.10	$ 585,726.93	$ 570,671.74	$ 552,595.50
Expense Total	**$ 727,664.13**	**$ 793,440.09**	**$ 838,371.74**	**$ 886,595.50**
Net Profit/Loss	**$ (682,691.74)**	**$ (793,440.09)**	**$ (838,371.74)**	**$ (880,595.50)**

Department Summary For

Building Inspection

Department Mission:

The mission of the Building Inspection Department is to enforce the current North Carolina technical Building Codes.

Department Responsibilities:

Per North Carolina General Statue, it is the responsibility of each county to provide inspections to ensure that the minimum standards of the North Carolina Building Codes are being upheld during the construction process for new commercial buildings, dwellings, and their accessory structures. The Cleveland County Building Inspection Department performs plan review prior to construction beginning. After plan approval, the department issues permits, schedules inspections at key points during the inspection process until completion of the project, and issues Certificates of Occupancy once all requirements are met. The department also assists other county government departments in the function of their responsibilities, along with state and federal agencies.

Comments:

While it is the primary responsibility of the Building Inspection Department to enforce state building code, a high emphasis is placed on customer service to provide these required inspections as conveniently as possible for our local builders to minimize interruptions and down-time for their respective projects. Additionally, we maintain tracking of expenditures and revenues as we manage annual operations and plan for the future.

Fiscal Year 26-27 Departmental Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEES	$ 429,649.00	$ 2,462,825.00	$ 450,000.00	$ 1,500,200.00
	OTHER REVENUES	$ 75.00	$ 25.00	$ -	$ -
Revenue Total		**$ 429,724.00**	**$ 2,462,850.00**	**$ 450,000.00**	**$ 1,500,200.00**
Expense	AUTOMOTIVE SUPPLIES/FUELS	$ 16,139.13	$ 15,891.02	$ 16,500.00	$ 16,500.00
	CAPITAL OUTLAY	$ 82,869.54	$ 41,587.69	$ 43,000.00	$ -
	CURRENT OBLIGATIONS	$ 7,103.67	$ 6,845.29	$ 7,600.00	$ 7,600.00
	FIXED & CONTRACTED SERVICES	$ 23,207.68	$ 27,292.69	$ 72,675.00	$ 30,950.00
	OTHER EXPENSES	$ -	$ (100.00)	$ 50.00	$ 50.00
	SUPPLIES AND MATERIALS	$ 1,633.47	$ 610.37	$ 12,500.00	$ 12,600.00
	WAGES & BENEFITS	$ 412,127.54	$ 458,634.57	$ 512,209.17	$ 446,243.84
Expense Total		**$ 543,081.03**	**$ 550,761.63**	**$ 664,534.17**	**$ 513,943.84**
Net Profit/Loss		**$ (113,357.03)**	**$ 1,912,088.37**	**$ (214,534.17)**	**$ 986,256.16**

Department Summary For

County Manager's Office

Department Mission:

The mission of the County Manager's Office is to provide organizational-wide leadership and professional management principles as well as support County government by leading departmental operations, recommending policies and programs to the Board of Commissioners, and ensuring that the directives and policies established by the Board of Commissioners are implemented throughout the organization.

Department Responsibilities:

Overseeing administration of all County departments under the general control of the Board of County Commissioners.

Prepare and submit the annual budget to the Board of Commissioners, monitor revenues and expenditures, as well as ensure responsible financial management.

Serving as a liaison to the public, County departments, community partners, state and federal agencies.

Implements the vision, goals and policies established by the Board of Commissioners.

Fiscal Year 26-27 Departmental Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -
	STATE GRANTS	$ -	$ -	$ 10,000.00	$ -
Revenue Total		$ -	$ -	$ 10,000.00	$ -
Expense	AUTOMOTIVE SUPPLIES/FUELS	$ 496.92	$ 434.31	$ 2,000.00	$ 2,000.00
	CAPITAL OUTLAY	$ -	$ -	$ -	$ -
	CURRENT OBLIGATIONS	$ 26,782.19	$ 48,720.21	$ 35,420.00	$ 21,500.00
	FIXED & CONTRACTED SERVICES	$ 70,369.31	$ 64,398.25	$ 93,255.00	$ 50,370.00
	GRANT & DONATION SPENDING	$ -	$ -	$ 10,000.00	$ -
	OTHER EXPENSES	$ 250.00	$ -	$ 9,500.00	$ 2,000.00
	SUPPLIES AND MATERIALS	$ 2,687.69	$ 1,621.79	$ 4,000.00	$ 2,000.00
	WAGES & BENEFITS	$ 1,025,248.48	$ 1,105,771.31	$ 1,133,900.63	$ 899,292.05
Expense Total		$ 1,125,836.59	$ 1,220,945.87	$ 1,288,075.63	$ 977,162.05
Net Profit/Loss		$ (1,125,836.59)	$ (1,220,945.87)	$ (1,278,075.63)	$ (977,162.05)

Department Summary For

Social Services

Department Mission:

Provide children a safe, permanent family. Protect and serve vulnerable disabled adults. Help families become self sufficient. Help eligible families obtain medical and food assistance. The primary theme that unites each of these statements is Citizen Advocacy

Department Responsibilities:

The Social Services Department in a county government is responsible for providing social work services and economic services to protect vulnerable individuals and families, promote self-sufficiency, and ensure access to necessary resources. This includes child welfare, adult services, public assistance programs, and child support enforcement.

The Children Services division investigates allegations of abuse, neglect and/or dependency of children and provides permanency planning for children who have been placed into custody including foster care, independent living and adoptions.

The Adult Services division evaluates the need for protective services for disabled adults who are alleged to be abused, neglected and/or exploited. The division also provides oversight of adults who have been deemed incompetent and support services to allow adults to remain safely in their homes.

The Economic Services division facilitates service delivery of economic support programs for eligible families who need food assistance and health care coverage. In addition, the Economic Services division administers energy, crisis, day care and work first programs.

The Child Support division administers child support services that assist in the collection and distribution of court ordered child support payments through locating parents and establishing paternity.

Comments:

North Carolina has a federally mandated, state supervised, county administered social services system. This means the federal government authorizes national programs and a portion of the funding, the state provides oversight and support while county Social Services agencies deliver the services and benefits.

Fiscal Year 26-27 Departmental Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEDERAL GRANTS	$ 10,645,498.11	$ 11,776,821.63	$ 13,987,819.00	$ 12,970,000.00
	FEES	$ 19,241.20	$ 18,777.79	$ 36,200.00	$ 36,200.00
	FUND BALANCE APPROPRIATED	$ -	$ -	$ 341,962.89	$ -
	INTERFUND	$ 10,152,130.01	$ 8,936,663.91	$ 8,986,145.22	$ 9,860,311.41
	OTHER GRANTS & DONATIONS	$ 162,699.51	$ 329,919.12	$ 4,000.00	$ -
	OTHER REVENUES	$ 44,965.72	$ 46,192.27	$ 32,250.00	$ 30,000.00
	STATE GRANTS	$ 1,512,069.02	$ 2,242,677.78	$ 2,000,000.00	$ 1,650,000.00
Revenue Total		$ 22,536,623.57	$ 23,351,052.41	$ 25,388,911.30	$ 24,546,511.41
Expense	AUTOMOTIVE SUPPLIES/FUELS	$ 28,186.56	$ 35,989.42	$ 37,000.00	$ 40,000.00
	CAPITAL OUTLAY	$ 122,600.00	$ -	$ 192,126.20	$ -
	CURRENT OBLIGATIONS	$ 325,611.75	$ 366,837.65	$ 350,800.00	$ 360,800.00
	DEBT SERVICE	$ -	$ -	$ 47,300.00	$ 57,675.00
	FIXED & CONTRACTED SERVICES	$ 1,232,403.23	$ 1,229,342.10	$ 1,427,596.00	$ 1,401,890.00
	GRANT & DONATION SPENDING	$ 151,868.93	$ 18,584.28	$ 336,303.72	$ -
	OTHER EXPENSES	$ 3,668,200.51	$ 4,023,313.45	$ 3,860,200.00	$ 3,861,800.00
	SUPPLIES AND MATERIALS	$ 159,516.48	$ 137,023.68	$ 323,894.16	$ 248,500.00
	TRANSFERS OUT	$ 308,600.00	$ 308,600.00	$ 308,600.00	$ 308,600.00
	WAGES & BENEFITS	$ 16,539,636.11	$ 17,245,823.31	$ 18,594,557.03	$ 18,267,246.41
Expense Total		$ 22,536,623.57	$ 23,365,513.89	$ 25,388,377.11	$ 24,546,511.41
Net Profit/Loss		$ -	$ (14,461.48)	$ -	$ -

Department Summary For

Electronic Maintenance

Department Mission:

The mission of the Electronic Maintenance Department is to provide reliable, secure, and innovative communication solutions that support the operational effectiveness and public safety objectives of Cleveland County. We are committed to delivering high quality infrastructure and responsive support that empowers County departments to serve the community safely and efficiently.

Department Responsibilities:

The Electronic Maintenance Department is responsible for the planning, implementation, and ongoing management of critical communication systems that support Cleveland County operations. Our scope of services includes:

- Public Safety Radio System Management

Design, install, maintain, and manage the County's Public Safety Radio System, supporting essential communications through tower sites, mobile and portable radios, and dispatch console infrastructure.

- Landline and Internal Telephone Systems

Oversee the installation, upkeep, and coordination of landline and internal phone systems across all County facilities to ensure seamless voice communication.

- Cell Phone Fleet Management

Provisions and supports a county-wide fleet of mobile phones, enabling consistent mobile communication for all departments.

- Access Control, Intercom, and Security Systems

Design, install, and manage facility access control systems, intercoms, and integrated security systems to enhance safety and operational control.

- Public Safety Vehicle Equipment

Install and maintain specialized equipment for public safety vehicles, including communication radios, GPS systems, and emergency response technologies.

- Building Infrastructure Wiring (Copper and Fiber)

Install and manage copper and fiber-optic cabling for network infrastructure, supporting high-performance connectivity across County facilities.

Comments:

Through these services, our department ensures that Cleveland County's communications infrastructure is robust, secure, and aligned with the needs of our community and emergency services.

Fiscal Year 26-27 Departmental Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEES	$ -	$ -	$ -	$ -
	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -
	SALES/SERVICES	$ 181,620.00	$ 168,660.00	$ 180,000.00	$ 180,000.00
Revenue Total		**$ 181,620.00**	**$ 168,660.00**	**$ 180,000.00**	**$ 180,000.00**
Expense	AUTOMOTIVE SUPPLIES/FUELS	$ 6,459.00	$ 5,502.79	$ 9,470.00	$ 6,970.00
	CAPITAL OUTLAY	$ 262,702.21	$ 149,691.84	$ 250,000.00	$ 150,000.00
	CURRENT OBLIGATIONS	$ 19,077.68	$ 16,587.23	$ 23,700.00	$ 14,700.00
	FIXED & CONTRACTED SERVICES	$ 302,700.18	$ 310,773.48	$ 333,912.62	$ 341,069.00
	SUPPLIES AND MATERIALS	$ 294,605.14	$ 155,387.45	$ 49,000.00	$ 44,000.00
	WAGES & BENEFITS	$ 415,711.23	$ 433,426.95	$ 474,570.89	$ 409,804.21
Expense Total		**$ 1,301,345.44**	**$ 1,071,459.65**	**$ 1,140,653.51**	**$ 966,543.21**
Net Profit/Loss		**$ (1,119,725.44)**	**$ (1,119,725.44)**	**$ (1,119,725.44)**	**$ (1,119,725.44)**

Department Summary For

Emergency Medical Services

Department Mission:

The mission of Cleveland County Emergency Medical Services (EMS) is to provide exceptional healthcare services in an efficient and cost-effective manner to assist in positioning Cleveland County as a premier community in which to live, work, play.

Department Responsibilities:

Cleveland County EMS is dedicated to providing high-quality, timely, and compassionate emergency medical care to the residents, visitors, and surrounding communities of Cleveland County. Our primary mission is to respond to medical emergencies and traumatic injuries with professionalism and efficiency, ensuring the best possible outcomes for those in need.

Core Responsibilities:

Emergency Medical Response:
Cleveland County EMS delivers rapid and skilled pre-hospital care to individuals experiencing medical or traumatic emergencies. Paramedics and EMTs are trained to assess, stabilize, and treat patients on scene and during transport to medical facilities.

24/7 Service Availability:
Our department operates around the clock, 365 days a year, ensuring that emergency medical care is always available to those who need it; day or night, regardless of conditions.

Advanced Life Support (ALS) and Basic Life Support (BLS):
Cleveland County EMS provide both ALS and BLS services using well-equipped ambulances and highly trained personnel, capable of managing critical health situations including cardiac arrests, respiratory distress, severe injuries, and other life-threatening conditions.

Mutual Aid and Regional Support:
Cleveland County EMS collaborates with neighboring counties and regional response teams to provide mutual aid during large- scale incidents, mass casualty events, and natural disasters.

Public Safety Partnerships:
Cleveland County EMS works closely with law enforcement, fire departments, emergency management, and healthcare providers to ensure a coordinated and efficient response to emergencies.

Community Outreach and Education:
Cleveland County EMS are committed to increasing public awareness and safety through CPR training, first aid education, and injury prevention programs for schools, businesses, and community groups.

Disaster Preparedness and Response:
Cleveland County EMS actively participates in countywide disaster planning and response efforts to be fully prepared for hurricanes, floods, pandemics, and other emergency events that impact public health.

Quality Assurance and Continuing Education:
Maintaining high standards of care is a top priority. Our personnel engage in ongoing training and performance evaluations to remain current with best practices in emergency medicine.

Fiscal Year 26-27 Departmental Budget

	Actuals FY23-24	Actuals FY24-25	Amendment Budget FY25-26	Manager's Budget FY26-27
Revenue				
FEDERAL GRANTS	$ -	$ -	$ -	$ -
FEES	$ -	$ -	$ -	$ -
FUND BALANCE APPROPRIATED	$ -	$ -	$ 16,367.00	$ -
INTERFUND	$ 289.27	$ -	$ -	$ -
LOCAL REVENUES	$ 52,925.00	$ 53,250.00	$ 51,000.00	$ -
OTHER GRANTS & DONATIONS	$ -	$ 100.00	$ -	$ -
OTHER REVENUES	$ 324.54	$ 8,520.05	$ -	$ -
SALES/SERVICES	$ 7,497,153.43	$ 8,536,404.13	$ 9,675,000.00	$ 6,342,509.66
STATE GRANTS	$ -	$ -	$ -	$ -
Revenue Total	**$ 7,550,692.24**	**$ 8,598,274.18**	**$ 9,742,367.00**	**$ 6,342,509.66**
Expense				
AUTOMOTIVE SUPPLIES/FUELS	$ 476,479.77	$ 352,512.41	$ 466,200.00	$ 451,200.00
CAPITAL OUTLAY	$ 162,800.70	$ 917,841.24	$ 382,500.24	$ 328,000.00
CURRENT OBLIGATIONS	$ 229,563.33	$ 140,925.51	$ 287,063.56	$ 249,059.40
DEBT SERVICE	$ 253,035.00	$ 179,342.92	$ 458,538.00	$ 200,000.00
FIXED & CONTRACTED SERVICES	$ 212,655.68	$ 283,023.34	$ 365,026.61	$ 301,236.61
GRANT & DONATION SPENDING	$ -	$ -	$ 16,367.00	$ -
OTHER EXPENSES	$ 271,716.89	$ 264,972.61	$ 232,350.00	$ 154,100.00
SUPPLIES AND MATERIALS	$ 508,517.26	$ 417,330.26	$ 544,965.54	$ 513,184.57
WAGES & BENEFITS	$ 11,926,537.10	$ 12,698,942.90	$ 15,910,383.68	$ 15,055,852.67
Expense Total	**$ 14,041,305.73**	**$ 15,254,891.19**	**$ 18,663,394.63**	**$ 17,252,633.25**
Net Profit/Loss	**$ (6,490,613.49)**	**$ (6,656,617.01)**	**$ (8,921,027.63)**	**$ (10,910,123.59)**

EMS Operational Projects FY27-32

Type of Project: Waco FD/ EMS Base (Need 6-24 Hour Paramedic Positions)/Lattimore Ambulance Base (Need 6-24 Hour Paramedic Positions)/Boiling Springs South QRV Base (3- 24 Hour Positions)

Project Status: Requested/Planning

Defined Problem: Needs for upcoming EMS locations for staffing

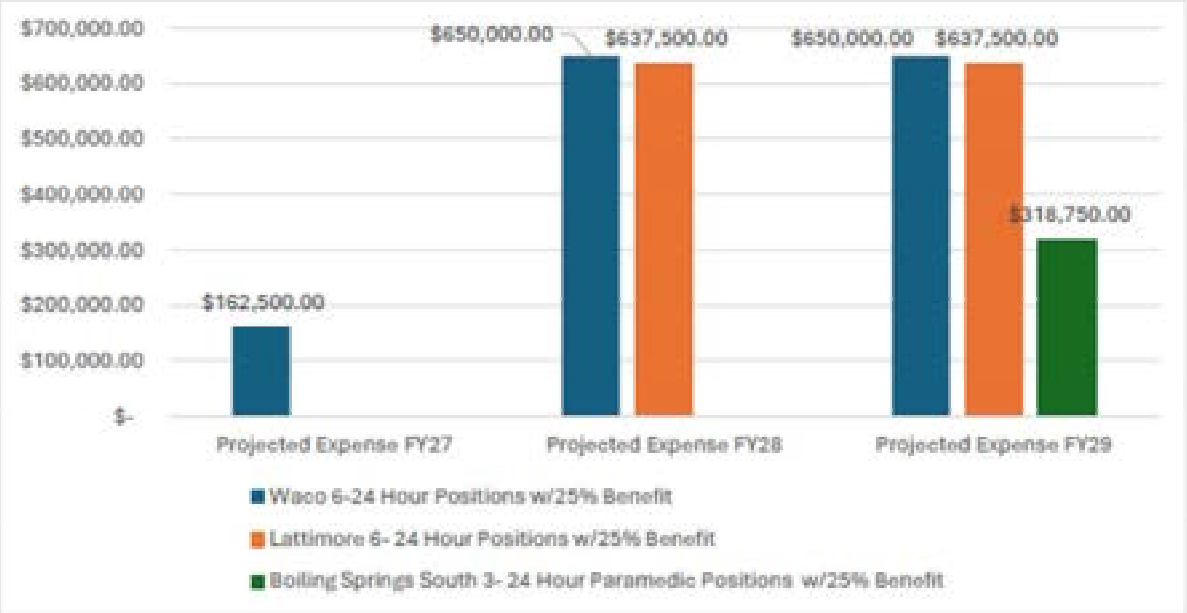
Project Timeline: FY27-FY29

Operation Impact: Improved Service Delivery

Funding Sources

Project will be county funded.

Project Expenses FY27-32



Department Summary For

Emergency Management/Fire Marshal

Department Mission:

To provide a safe environment to Cleveland County NC citizens and its visitors.

Department Responsibilities:

Cleveland County Emergency Management (CCEM) is responsible for management of the county-wide emergency management program. CCEM utilizes an "all hazards" approach and partners with municipalities, state and federal agencies, volunteer and community organizations, non-government organizations, and others to provide protective measures for the residents of Cleveland County. Together, we work to enhance our community resiliency through hazard mitigation and management of risks associated with natural and man-made disasters. Functions of CCEM include:

o Working with local jurisdictions, emergency responders, and members of the public and private sector to engage in comprehensive disaster planning.
o Identifying resources that can be used to aid in the mitigation, response and recovery of disasters.
o Developing and maintaining the county-wide Emergency Operations Plan (EOP).
o Conducting community outreach in an effort to provide public awareness and preparedness tips for events such as tornadoes, floods, and winter weather.
o Updating the multi-jurisdictional Hazard Mitigation Plan and coordinating with all participants to ensure strategic planning.

The Fire Marshals office is responsible for conducting inspections of new and existing buildings to maintain compliance with the NC Fire Prevention Code.
In addition we inspect Schools, Day Cares, Foster cares and any other public buildings within the jurisdiction of Cleveland County.
We work closely with all Fire Departments in Cleveland County to ensure proper services are provided to our citizens in times of need.
We also conduct fire investigations of suspicious fires and assist in prosecution of arson cases.

Comments:

This past year, Cleveland County experienced two significant winter weather events—one ice storm and one snowstorm—which required coordinated planning, response, and recovery efforts. The Emergency Management office worked closely with local agencies, first responders, and partner organizations to ensure timely communication, resource coordination, and public safety throughout both events. These incidents provided valuable operational experience and reinforced the county's ability to manage winter weather hazards effectively.

Additionally, the Fire Marshal's Office has transitioned to a web-based inspection platform, FirstDue. This system aligns with the platform currently used by Cleveland County fire departments, enhancing coordination and information sharing. The integration of this technology improves efficiency in inspections, provides real-time access to critical building and pre-plan data, and supports responding units with more accurate information during emergency incidents.

Fiscal Year 26-27 Departmental Budget Summary

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEDERAL GRANTS	$ 35,000.00	$ 35,000.00	$ -	$ -
	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -
	INTERGOVERNMENTAL	$ 4,972.00	$ 8,197.00	$ 5,000.00	$ 5,000.00
	LOCAL REVENUES	$ 49,200.00	$ 49,200.00	$ 49,200.00	$ 30,000.00
	OTHER GRANTS & DONATIONS	$ -	$ -	$ -	$ -
	OTHER REVENUES	$ 7,810.00	$ 1,080.00	$ -	$ -
	STATE GRANTS	$ -	$ -	$ -	$ -
Revenue Total		**$ 96,982.00**	**$ 93,477.00**	**$ 54,200.00**	**$ 35,000.00**
	CAPITAL OUTLAY	$ 48,043.17	$ 53,869.00	$ 6,000.00	$ -
	CURRENT OBLIGATIONS	$ 6,837.17	$ 5,946.99	$ 14,186.00	$ 7,533.90
	FIXED & CONTRACTED SERVICES	$ 44,820.71	$ 27,059.43	$ 92,979.00	$ 91,849.00
	GRANT & DONATION SPENDING	$ 225,000.00	$ 11,014.42	$ -	$ -
	OTHER EXPENSES	$ 15,935.47	$ 14,336.40	$ 18,000.00	$ 16,000.00
	SUPPLIES AND MATERIALS	$ 16,509.07	$ 14,115.64	$ 23,248.00	$ 17,500.00
	WAGES & BENEFITS	$ 374,097.20	$ 396,527.61	$ 432,543.40	$ 460,551.84
Expense Total		**$ 746,065.37**	**$ 537,544.97**	**$ 603,447.40**	**$ 607,925.74**
Net Profit/Loss		**$ (649,083.37)**	**$ (444,067.97)**	**$ (549,247.40)**	**$ (572,925.74)**

Department Summary For

Facilities Maintenance

Department Mission:

To ensure the upkeep and efficient operation of County-owned buildings and infrastructure.

Department Responsibilities:

The Cleveland County Facilities Maintenance Department is responsible for the upkeep and efficient operation of County-owned buildings and infrastructure. This includes routine maintenance, emergency repairs, and ensuring that all facilities comply with safety and accessibility standards. The department plays a crucial role in supporting the functionality of public services by maintaining the physical environments where these services are delivered.

Comments:

Facilities Maintenance oversees vital functions such as HVAC system maintenance, electrical and plumbing repairs, custodial services, and grounds keeping. Facilities is also involved in planning and executing renovation projects to meet the evolving needs of the county.

Fiscal Year 26-27 Departmental Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEES	$ 2,750.00	$ 350.00	$ -	$ 450.00
	INTERGOVERNMENTAL	$ 25,839.72	$ 26,457.59	$ 25,000.00	$ 25,000.00
Revenue Total		**$ 28,589.72**	**$ 26,807.59**	**$ 25,000.00**	**$ 25,450.00**
Expense	AUTOMOTIVE SUPPLIES/FUELS	$ 30,512.60	$ 31,378.33	$ 38,000.00	$ 37,000.00
	CAPITAL OUTLAY	$ 13,000.00	$ 83,943.93	$ 342,970.00	$ 15,000.00
	CURRENT OBLIGATIONS	$ 911,892.35	$ 908,583.24	$ 1,067,000.00	$ 1,221,250.00
	FIXED & CONTRACTED SERVICES	$ 344,476.66	$ 345,840.40	$ 401,252.85	$ 260,432.00
	SUPPLIES AND MATERIALS	$ 23,680.61	$ 18,835.14	$ 25,400.00	$ 28,400.00
	WAGES & BENEFITS	$ 667,114.80	$ 655,862.87	$ 953,333.39	$ 1,316,585.23
Expense Total		**$ 1,990,677.02**	**$ 2,044,443.91**	**$ 2,827,956.24**	**$ 2,878,667.23**
Net Profit/Loss		**$ (1,962,087.30)**	**$ (2,017,636.32)**	**$ (2,802,956.24)**	**$ (2,853,217.23)**

Department Summary For

Finance

Department Mission:

The mission of the Finance Department is to manage the county's financial resources with integrity, transparency, and efficiency to support informed decision-making and promote long-term fiscal sustainability.

Department Responsibilities:

The Finance Department manages the county's financial operations with a focus on transparency, efficiency, and accountability. It prepares and oversees the annual budget, handles all vendor payments, manages revenues and expenses, and ensures accurate financial reporting. Finance also oversees financial forecasting, audits, investments, and debt management.
Finance Maintains compliance with local, state, and federal regulations as well as providing support to other county departments with budgeting and financial planning. It plays a key role in protecting county resources, keeping accurate records, and adapting to ongoing regulatory and accounting changes. Through these efforts, Finance helps ensure the county's long-term financial health and supports its strategic goals.

Comments:

The goal is to provide support and assisstance to all County offices and departments understand their budgets and the financial rules they need to follow. The Finance Department supports them by assisting with accounting, budgeting, and purchasing needs, and by helping them manage any financial changes.

Fiscal Year 26-27 Departmental Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEES	$ 11,478.31	$ 14,380.66	$ -	$ 18,000.00
	OTHER REVENUES	$ (1.69)	$ 2.25	$ -	$ -
	SALES/SERVICES	$ 499,834.13	$ 506,929.13	$ 500,000.00	$ 650,000.00
Revenue Total		$ 511,310.75	$ 521,312.04	$ 500,000.00	$ 668,000.00
Expense	AUTOMOTIVE SUPPLIES/FUELS	$ (835.21)	$ (287.31)	$ 2,000.00	$ 1,500.00
	CAPITAL OUTLAY	$ -	$ -	$ -	$ -
	CURRENT OBLIGATIONS	$ 54,656.30	$ 58,505.63	$ 69,450.00	$ 59,450.00
	FIXED & CONTRACTED SERVICES	$ 328,242.31	$ 218,950.95	$ 319,402.00	$ 227,367.00
	OTHER EXPENSES	$ -	$ 38.58	$ 600.00	$ 600.00
	SUPPLIES AND MATERIALS	$ 18,190.92	$ 13,973.69	$ 12,565.00	$ 12,565.00
	WAGES & BENEFITS	$ 905,580.34	$ 1,235,046.11	$ 1,430,728.60	$ 1,220,484.01
Expense Total		$ 1,306,834.66	$ 1,526,227.65	$ 1,834,745.60	$ 1,521,906.01
Net Profit/Loss		$ (884,723.91)	$ (1,004,915.61)	$ (1,334,745.60)	$ (853,906.01)

Department Summary For

Foothills Public Shooting Complex

Department Mission:

To provide a safe and modern facility for the public to enjoy the shooting sports Provide a flexible firearms training area for law enforcement agencies Educate the public on safe firearms handling and marksmanship with a special emphasis on opportunities for Youth Provide a safe and convenient alternative as private rural areas safe for target practice diminish as the population grows Economic development with the goal of hosting local, state, national and international shooting sports competitions

Department Responsibilities:

Foothills Public Shooting Complex of Cleveland County is a safe, modern, and unique facility for multiple shooting sports, including rifle, handgun, steel targets, skeet, trap, archery, and 3D archery.

*To provide a safe and modern facility for the public to enjoy the shooting sports
*Provide a flexible firearms training area for law enforcement agencies
*Educate the public on safe firearms handling and marksmanship with a special emphasis on opportunities for Youth
*Provide a safe and convenient alternative as private rural areas safe for target practice diminish as the population grows
*Economic development with the goal of hosting local, state, national and international shooting sports competitions

Comments:

This year will have hosted over 22K people at the Complex, the most since the range opened. We hosted our 2nd SHOOT SIG Event, our 5th GSSF, our 2nd NC State Steel Challenge, and our 2nd AREA 6 Steel Challenge. In addition, we have hosted S3DA (NC/SC), NC, SC, GA, VA Qualifiers for ASA events, NC ASA State Match, 3D Open as well as Mini Skeet Matches. We are being considered hosting the GLOCK ANNUAL Event (400+ people either in 2027 or 2029) and will be putting in a request to host the Steel Challenge Nationals (400+ firearms). Lastly, we host monthly classes for CCW, First Shots Pistol, Rifle, and Shotgun, encouraging firearm safety. Most importantly, we provide a Safe and Family-Friendly environment for the public to enjoy their shooting sports.

Fiscal Year 26-27 Departmental Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FUND BALANCE APPROPRIATED	$ -	$ -	$ 67,554.46	$ -
	OTHER GRANTS & DONATIONS	$ 3,000.00	$ 40,500.00	$ 1,524.00	$ -
	OTHER REVENUES	$ 71.11	$ (77.73)	$ -	$ -
	SALES/SERVICES	$ 481,756.88	$ 551,769.22	$ 490,000.00	$ 505,000.00
	STATE GRANTS	$ -	$ 25,000.00	$ -	$ -
Revenue Total		**$ 484,827.99**	**$ 617,191.49**	**$ 559,078.46**	**$ 505,000.00**
Expense	AUTOMOTIVE SUPPLIES/FUELS	$ 5,019.39	$ 5,073.09	$ 7,500.00	$ 5,500.00
	CAPITAL OUTLAY	$ 23,793.00	$ 33,100.00	$ 46,000.00	$ 500.00
	CURRENT OBLIGATIONS	$ 44,920.80	$ 53,939.21	$ 58,300.00	$ 47,450.00
	FIXED & CONTRACTED SERVICES	$ 35,335.19	$ 38,963.48	$ 55,555.00	$ 48,790.00
	GRANT & DONATION SPENDING	$ 2,648.20	$ 67,339.54	$ 69,078.46	$ -
	OTHER EXPENSES	$ 96,972.16	$ 75,599.65	$ 114,585.00	$ 82,700.00
	SUPPLIES AND MATERIALS	$ 41,570.17	$ 37,053.91	$ 60,000.00	$ 53,800.00
	WAGES & BENEFITS	$ 663,792.13	$ 779,038.87	$ 737,196.08	$ 637,016.32
Expense Total		**$ 914,051.04**	**$ 1,090,047.71**	**$ 1,148,214.54**	**$ 875,756.32**
Net Profit/Loss		**$ (429,223.05)**	**$ (472,856.22)**	**$ (589,136.08)**	**$ (370,756.32)**

Department Summary For

Human Resources

Department Mission:

The Clevelancl County Human Resources department for recognizes that its employees are our most valuable asset. We are committed to providing quality services that support all departments and employees through a wide range of professional and technical services. This includes the classification and pay plan, maintenance of employee files, recruitment programs, administration of employee benefits, development orientation/training programs, and safety.

Department Responsibilities:

- Develop and recommend personnel programs policies
- Administer and continuously update the County's classification and compensation programs
- Oversee County health & welfare and wellness benefit programs
- Provide tools and framework for continuous organizational learning and development opportunities
- Attract and retain top-tier talent to meet the County's staffing and performance needs. Aligns workforce planning, talent management, and organizational development with long-term departmental and county goals to drive performance
- Ensure County compliance with all State and Federal employment laws
- Provide employee relations related services to maintain cooperative relationships between the County, leadership and management, and its employees
- Provide consultation in areas such as leadership/supervisory coaching, organizational development, and culture-driven transformation

Comments:

At Cleveland County, we pride ourselves in our robust health and wellness programs for our employees. Examples include partnerships with point solutions to address areas such as diabetes prevention management, weight loss, mental/behavioral health, and partnering with our Health Department for a low cost and affordable employee Wellness/Primary Care Center. Over the last 3 years, Cleveland County has received recognition and accolades of theses efforts by the Charlotte Business Journal Healthiest Employer of Greater Charlotte and Healthiest 100 Workplaces in America.

Fiscal Year 26-27 Department Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Expense	AUTOMOTIVE SUPPLIES/FUELS	$ 1,790.84	$ 2,433.54	$ 3,000.00	$ 3,000.00
	CAPITAL OUTLAY	$ -	$ 31,550.67	$ -	$ -
	CURRENT OBLIGATIONS	$ 26,432.36	$ 31,477.71	$ 40,791.00	$ 42,100.00
	FIXED & CONTRACTED SERVICES	$ 22,547.51	$ 148,120.79	$ 112,859.00	$ 104,063.00
	OTHER EXPENSES	$ 25,964.20	$ 29,419.34	$ 116,500.00	$ 26,000.00
	SUPPLIES AND MATERIALS	$ 7,364.81	$ 4,406.48	$ 9,000.00	$ 6,000.00
	WAGES & BENEFITS	$ 1,114,293.44	$ 1,104,078.73	$ 1,332,079.78	$ 1,144,945.35
Expense Total		$ 1,198,393.16	$ 1,441,487.26	$ 1,614,139.78	$ 1,326,108.35
Net Profit/Loss		$ 1,198,393.16	$ 1,441,487.26	$ 1,614,139.78	$ 1,326,108.35

Department Summary For

Information Technology

Department Mission:

Our mission is to provide reliable, secure, and innovative Information Technology (IT) services and solutions that support and enhance all county government departments and services.

Department Responsibilities:

The IT department is responsible for maintaining and enhancing all technology that supports all county departments and services. Key responsibilities include managing and securing county networks, systems, and data to ensure reliable operations. The department also implements and supports innovative IT solutions to improve efficiency, accessibility, and transparency of government services. IT provides technical support, cybersecurity measures, and training to county employees, ensuring compliance with regulations and safeguarding sensitive data. IT collaborates with county departments to align technology initiatives with the county's mission to efficiently and effectively serve the community. IT also tracks department expenditures to maintain budget policies.

Fiscal Year 26-27 Department Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Expense	ACCOUNTING	$ -	$ 1,067.74	$ -	$ -
	AUTOMOTIVE SUPPLIES/FUELS	$ -	$ 117.05	$ 1,000.00	$ 350.00
	CAPITAL OUTLAY	$ 64,982.10	$ 139,773.48	$ 7,985.00	$ -
	CURRENT OBLIGATIONS	$ 15,062.69	$ 21,734.37	$ 20,360.00	$ 15,500.00
	FIXED & CONTRACTED SERVICES	$ 291,628.27	$ 364,174.30	$ 523,845.00	$ 505,695.00
	SUPPLIES AND MATERIALS	$ 75,742.71	$ 48,727.36	$ 29,200.00	$ 20,300.00
	WAGES & BENEFITS	$ 1,154,260.79	$ 1,172,019.30	$ 1,289,926.81	$ 1,362,783.02
Expense Total		**$ 1,601,676.56**	**$ 1,747,613.60**	**$ 1,872,316.81**	**$ 1,904,628.02**
Net Profit/Loss		**$ 1,601,676.56**	**$ 1,747,613.60**	**$ 1,872,316.81**	**$ 1,904,628.02**

Department Summary For

Health Department

Department Mission:

To improve and promote the health of Cleveland County through education, service, and prevention.

Department Responsibilities:

Under North Carolina General Statute §130A, the Cleveland County Health Department is responsible for providing core services such as communicable disease control, health promotion, maternal and child health, environmental health, and vital records management. These services are foundational to preventing disease, promoting health, and protecting the environment, particularly in rural areas, such as Cleveland County, where access to healthcare resources may be limited.

In rural communities, the local health department often serves as the primary source of preventive health care and health education. Responsibilities include immunization programs, disease surveillance, nutrition education, water and food safety inspections, and monitoring of septic systems and private wells. The department also provides services for vulnerable populations, including prenatal care, family planning, and child health screenings. These services are mandated to ensure that even the most geographically and economically isolated populations have access to basic public health protections.

Our rural community faces higher rates of chronic disease, limited transportation, and fewer healthcare providers. By fulfilling state-mandated services, the Cleveland County Health Department helps bridge these gaps, reduce health disparities, and enhance the overall quality of life. This safety net upholds public health standards and prepares our community for public health emergencies and emerging threats.

Comments:

Our vision: A community where good health is within reach of everyone.

Fiscal Year 26-27 Budget Summary

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEDERAL GRANTS	$ 1,456,701.35	$ 1,229,839.12	$ 1,350,167.00	$ 1,475,264.00
	FEES	$ 5,593,905.63	$ 5,757,523.71	$ 5,033,294.00	$ 4,432,081.00
	FUND BALANCE APPROPRIATED	$ -	$ -	$ 3,111,596.44	$ 2,565,907.50
	INTERFUND	$ 2,171,196.98	$ 2,703,356.11	$ 3,354,327.71	$ 4,644,229.68
	LOCAL REVENUES	$ 69,360.00	$ 70,539.00	$ 26,000.00	$ 30,000.00
	OTHER GRANTS & DONATIONS	$ 159,589.26	$ 110,318.20	$ 78,850.00	$ 78,850.00
	OTHER REVENUES	$ 9,736.70	$ 25,859.44	$ 2,000.00	$ 2,000.00
	SALES TAX	$ -	$ -	$ -	$ -
	TRANSFERS IN	$ -	$ -	$ -	$ -
Revenue Total		**$ 10,496,061.52**	**$ 11,046,751.06**	**$ 14,555,027.15**	**$ 14,391,612.18**
Expense	AUTOMOTIVE SUPPLIES/FUELS	$ 29,978.79	$ 17,261.04	$ 43,250.00	$ 41,250.00
	CAPITAL OUTLAY	$ 2,061,624.71	$ 49,332.30	$ 62,028.00	$ 41,731.00
	CURRENT OBLIGATIONS	$ 470,734.47	$ 385,413.69	$ 467,020.00	$ 417,650.00
	FIXED & CONTRACTED SERVICES	$ 1,454,755.53	$ 683,063.88	$ 1,133,943.40	$ 1,045,759.00
	GRANT & DONATION SPENDING	$ 1,546.76	$ 4,913.62	$ 3,500.00	$ 3,500.00
	OTHER EXPENSES	$ 350,983.15	$ 205,504.60	$ 1,104,374.00	$ 480,341.92
	SUPPLIES AND MATERIALS	$ 710,652.65	$ 834,876.37	$ 986,473.00	$ 1,114,690.00
	TRANSFERS OUT	$ -	$ -	$ -	$ -
	WAGES & BENEFITS	$ 9,159,542.33	$ 9,581,514.25	$ 10,754,438.75	$ 11,246,699.26
Expense Total		**$ 14,259,818.39**	**$ 11,761,879.75**	**$ 14,555,027.15**	**$ 14,391,612.18**
Net Profit/Loss		**$ (3,763,756.87)**	**$ (715,128.69)**	**$ -**	**$ -**

Department Summary For

Landfill

Department Mission:

The mission of the Cleveland County Landfill Department is to provide safe, efficient, and environmentally responsible solid waste disposal services to the residents of Cleveland County. We are committed to protecting public health and preserving natural resources through sustainable waste management practices and regulatory compliance.

Department Responsibilities:

The Cleveland County Landfill Department is responsible for the daily operation and maintenance of the county's solid waste disposal facilities in accordance with local, state, and federal environmental regulations. This includes managing the intake, collection, and covering of waste materials, monitoring groundwater and gas emissions, and ensuring the safe disposal of both residential and commercial waste. The department additionally coordinates with waste haulers, maintains site equipment, and strives to practice proper waste disposal practices. By prioritizing environmental stewardship and operational efficiency, the department plays a critical role in promoting a clean and healthy community.

Comments:

The Cleveland County Landfill Department continually strives to improve the efficiency, safety, and sustainability of its operations. Current goals include expanding recycling efforts to reduce landfill volume, upgrading equipment to enhance daily operations, and implementing advanced monitoring systems for environmental compliance.

Fiscal Year 26-27 Department Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEES	$ 9,559,848.96	$ 9,726,759.64	$ 10,673,589.23	$ 11,302,183.60
	FUND BALANCE APPROPRIATED	$ -	$ -	$ 2,496,336.96	$ 5,980,276.79
	INTEREST	$ 439,958.00	$ 414,667.35	$ 300,000.00	$ -
	OTHER REVENUES	$ 457,751.52	$ 485,177.05	$ 14,465,964.80	$ 100,000.00
	OTHER TAXES	$ 292,844.28	$ 222,287.54	$ -	$ 290,000.00
	STATE GRANTS	$ 23,369.23	$ 18,533.86	$ -	$ -
	TRANSFERS IN	$ -	$ -	$ -	$ -
Revenue Total		**$ 10,773,771.99**	**$ 10,867,425.44**	**$ 27,935,890.99**	**$ 17,672,460.39**
Expense	AUTOMOTIVE SUPPLIES/FUELS	$ 777,113.13	$ 1,491,919.05	$ 979,460.00	$ 1,044,260.00
	CAPITAL OUTLAY	$ 972,716.44	$ 1,104,490.21	$ 15,030,500.00	$ 4,936,069.49
	CURRENT OBLIGATIONS	$ 732,633.49	$ 1,162,961.51	$ 1,128,005.00	$ 945,275.00
	DEBT SERVICE	$ -	$ -	$ -	$ 1,934,933.33
	FIXED & CONTRACTED SERVICES	$ 4,101,199.16	$ 3,629,216.86	$ 6,178,141.64	$ 4,356,618.05
	GRANT & DONATION SPENDING	$ -	$ -	$ -	$ -
	OTHER EXPENSES	$ 294,672.24	$ 264,561.69	$ 305,112.92	$ 342,044.09
	SUPPLIES AND MATERIALS	$ 54,546.80	$ 66,436.13	$ 75,052.00	$ 73,052.00
	TRANSFERS OUT	$ 415,235.00	$ 420,235.00	$ 456,860.00	$ 456,860.00
	WAGES & BENEFITS	$ 3,462,063.46	$ 3,504,864.21	$ 3,782,759.43	$ 3,583,348.52
Expense Total		**$ 10,810,279.72**	**$ 11,653,784.57**	**$ 27,935,890.99**	**$ 17,672,460.39**
Net Profit/Loss		**$ (36,507.73)**	**$ (786,359.13)**	**$ -**	**$ -**

Department Summary For

Legal Department

Department Mission:

The Cleveland County Legal Department provides quality legal service assisting and advising the County Manager in providing guidance to County department/office/agency directors and staff.

Department Responsibilities:

- Receives and responds to legal questions and researches requests from all departments/offices/agencies of County government, including the Health Department, Sheriff's Office, Register of Deeds, and all departments/offices/agencies under the supervisor of the County Manager
- Drafts and/or reviews contracts for all County departments/offices/agencies
- Consults with County Manager and any outside counsel retained by any County department/office/agency
- Reviews all public record's requests and redacts any responsive records; complete responsibility for complex public records requests involving major news organizations or litigious organizations
- Manages risk for the County by consulting with County insurers and by responding to letters threatening lawsuits from private attorneys
- Manages County tax foreclosure process
- Litigates matters for which the County has not retained outside counsel
- Drafts proposed legislation for consideration by the County Manager
- Drafts and reviews economic development and intergovernmental agreements
- Serves as legal counsel in enforcement matters for planning, building inspections, and environmental health departmen
- Manages Departments Expenditures in accordance with Budget policies

Comments:

The Legal Department is focused on enhancing the efficiency and accessibility of legal services across all county departments. Key goals include streamlining contract and document review processes, improving internal training on legal compliance, and increasing collaboration with other departments to proactively address potential legal issues. The department also aims to strengthen risk management practices, update outdated ordinances and policies, and implement technology solutions to improv document management and legal research.

Fiscal Year 26-27 Department Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	OTHER REVENUES	$ -	$ -	$ -	$ -
Revenue Total		$ -	$ -	$ -	$ -
Expense	CAPITAL OUTLAY	$ 6,153.49	$ 3,018.08	$ 10,000.00	$ 5,000.00
	CURRENT OBLIGATIONS	$ 21,648.57	$ 16,610.33	$ 25,050.00	$ 13,350.00
	FIXED & CONTRACTED SERVICES	$ 111,843.98	$ 165,617.28	$ 131,935.00	$ 103,435.00
	OTHER EXPENSES	$ -	$ 88.50	$ 5,000.00	$ 5,000.00
	SUPPLIES AND MATERIALS	$ 1,980.26	$ 1,154.36	$ 4,500.00	$ 2,500.00
	WAGES & BENEFITS	$ 310,280.39	$ 232,127.60	$ 327,764.03	$ 249,573.82
Net Profit/Loss		$ (451,906.68)	$ (418,616.15)	$ (504,249.03)	$ (379,858.82)

Department Summary For

Library

Department Mission:

The library's goal is to provide engagement, inclusion, and innovation to residents in lower and upper Cleveland County.

Department Responsibilities:

The library provides books, audio books, DVDs, and e-books, e-audio books for circulation to residents to residents lower and upper Cleveland County. In collaboration with community partners, the library offers programming for preschool, school age children, teens, and adults, at our two branch locations (Eugenia H. Young Memorial Library and CD and Velva C Yelton Spangler branch in Lawndale). Our outreach staff use the library's new bookmobile/mobile library to provide programming and circulation to daycare centers, elementary, middle, and high school students, as well as community centers, assisted living facilities, that don't live close to a physical branch library, or are unable to visit a branch library. Through our 2025-2028 Strategic Plan, our goal is to enhance our facilities, provide workforce development training in partnership with Cleveland Community College, and work with new community partners to provide a 21st century library experience for all residents of Cleveland County.

Fiscal Year 26-27 Budget Summary

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEDERAL GRANTS	$ -	$ -	$ -	$ -
	FUND BALANCE APPROPRIATED	$ -	$ -	$ 186,976.50	$ -
	INTERFUND	$ -	$ -	$ -	$ -
	INTERGOVERNMENTAL	$ 195,033.00	$ 206,861.00	$ 180,500.00	$ -
	LOCAL REVENUES	$ -	$ -	$ -	$ -
	OTHER GRANTS & DONATIONS	$ 124,958.99	$ 25,055.59	$ 109,000.00	$ -
	OTHER REVENUES	$ 0.20	$ 181.42	$ -	$ -
	SALES/SERVICES	$ 11,056.07	$ 9,762.11	$ 19,000.00	$ 19,000.00
Revenue Total		**$ 331,048.26**	**$ 241,860.12**	**$ 495,476.50**	**$ 19,000.00**
Expense	AUTOMOTIVE SUPPLIES/FUELS	$ 575.86	$ 6,880.59	$ 5,050.00	$ 5,050.00
	CAPITAL OUTLAY	$ -	$ -	$ -	$ -
	CURRENT OBLIGATIONS	$ 49,639.85	$ 54,281.29	$ 247,892.00	$ 69,329.00
	DEBT SERVICE	$ -	$ -	$ -	$ -
	FIXED & CONTRACTED SERVICES	$ 20,815.26	$ 41,070.88	$ 41,968.00	$ 42,428.00
	GRANT & DONATION SPENDING	$ 128,245.44	$ 291,213.82	$ 340,686.50	$ 188,500.00
	OTHER EXPENSES	$ 728.25	$ 378.57	$ 600.00	$ 600.00
	SUPPLIES AND MATERIALS	$ 66,559.89	$ 67,576.00	$ 66,818.00	$ 63,000.00
	WAGES & BENEFITS	$ 937,245.61	$ 934,711.50	$ 1,134,812.12	$ 1,031,152.27
Expense Total		**$ 1,225,801.16**	**$ 1,416,121.57**	**$ 1,859,766.62**	**$ 1,420,059.27**
Net Profit/Loss		**$ (894,752.90)**	**$ (1,174,261.45)**	**$ (1,364,290.12)**	**$ (1,401,059.27)**

Library Operational Projects FY27-32

Type of Project: Replace the front entrance doors at the Eugenia H. Young Memorial Library (Main Library) with two sets of sliding glass doors.

Project Status: Requested/Planning

Defined Problem: The existing doors are very heavy and have a door opener that's nearing the end of its useful life. It's difficult to source parts for the existing door openers.

Project Timeline: August to October 2026

Operation Impact: With the new sliding glass doors that have motion sensored automatic door openers it will be easier for senior citizens and disabled customers to enter the building.

Funding Sources

Project will be county funded.

Project Expenses FY27-32

Projecting $23,000.00 in FY27.

Department Summary For

NC Cooperative Extension

Department Mission:

The mission of North Carolina Cooperative Extension is to empower individuals, families, and communities by applying research-based knowledge to improve their lives. This is achieved through educational outreach, helping people put research findings into practice for economic prosperity, environmental stewardship, and an improved quality of life.

Department Responsibilities:

The NC Cooperative Extion Office develops and delivers research-based educational programs and provide technical assistance in the following areas: commercial agriculture, home horticulture, community & economic development, family & consumer sciences, and 4-H youth development.

Comments:

The Extension Reporting System (ERS) is a web-based activity reporting system used to collect and report information about the accomplishments of Extension educators and the clients they serve. The data entered in ERS is used to meet Extension's state and federal reporting requirements as well as to develop materials to share with our stakeholders to demonstrate Extension's impact. Reports are summitted in the following areas: Program Activities, Outcomes & Impacts, Success Stories, Fiscal Resources, and Volunteer Activity.

Our most critical challenge is filling two vacant agriculture agent positions and one vacant family & consumer sciences agent position in the midst of a NC State University hiring pause.

Fiscal Year 26-27 Department Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FUND BALANCE APPROPRIATED	$ -	$ -	$ 36,708.37	$ -
	INTERGOVERNMENTAL	$ -	$ -	$ 2,000.00	$ -
	OTHER GRANTS & DONATIONS	$ -	$ -	$ 1,582.42	$ -
	SALES/SERVICES	$ 29,942.34	$ 48,836.42	$ 6,976.00	$ -
	STATE GRANTS	$ -	$ -	$ -	$ -
Revenue Total		$ 29,942.34	$ 48,836.42	$ 47,266.79	$ -
Expense	AUTOMOTIVE SUPPLIES/FUELS	$ 1,499.52	$ 692.45	$ 2,750.00	$ 2,200.00
	CAPITAL OUTLAY	$ 40,632.47	$ -	$ 35,000.00	$ -
	CURRENT OBLIGATIONS	$ 4,099.02	$ 7,681.53	$ 8,250.00	$ 7,600.00
	FIXED & CONTRACTED SERVICES	$ 45,226.56	$ 66,088.04	$ 65,649.00	$ 74,007.00
	GRANT & DONATION SPENDING	$ 24,348.53	$ 13,565.82	$ 18,185.81	$ 11,500.00
	OTHER EXPENSES	$ 15,961.96	$ 11,683.58	$ 23,299.48	$ 9,100.00
	STATE GRANTS	$ -	$ 942.31	$ 3,000.00	$ -
	SUPPLIES AND MATERIALS	$ 9,754.37	$ 10,310.35	$ 10,700.00	$ 7,000.00
	WAGES & BENEFITS	$ 297,287.10	$ 283,377.36	$ 354,809.42	$ 341,601.11
Expense Total		$ 438,509.93	$ 388,741.46	$ 521,634.71	$ 453,008.11
Net Profit/Loss		$ (408,567.59)	$ (339,905.04)	$ (474,367.92)	$ (453,008.11)

Department Summary For

Planning

Department Mission:

To promote orderly development and land use that elevates quality of life, protects property values, enhances safety, and conserves natural resources for current and future generations.

Department Responsibilities:

The Cleveland County Planning Department is responsible for land planning services, development services, historic preservation, and operation of the County's geographical information services (GIS) to help guide the orderly development of Cleveland County. Activities include permitting for residential, commercial, and industrial uses, administration of the unified development ordinance, and coordinating present and future land use activities with federal, state, and local agencies as well as community stakeholders. The Planning Department also manages several commissioner-appointed Boards to help better serve the County.

Comments

Key goals include updating the comprehensive land use plan, improving zoning ordinance clarity, and streamlining the permitting and review process for greater efficiency.

Fiscal Year 26-27 Department Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEDERAL GRANTS	$ -	$ -	$ -	$ -
	FEES	$ 34,735.00	$ 38,055.00	$ 36,250.00	$ 39,770.00
Revenue Total		$ 34,735.00	$ 38,055.00	$ 36,250.00	$ 39,770.00
Expense	AUTOMOTIVE SUPPLIES/FUELS	$ 799.71	$ 548.01	$ 1,500.00	$ 1,200.00
	CURRENT OBLIGATIONS	$ 5,005.36	$ 7,678.68	$ 16,600.00	$ 8,600.00
	FIXED & CONTRACTED SERVICES	$ 77,604.80	$ 53,108.93	$ 118,362.00	$ 104,962.00
	OTHER EXPENSES	$ -	$ -	$ 299.00	$ 170.00
	SUPPLIES AND MATERIALS	$ 3,825.90	$ 1,386.74	$ 6,000.00	$ 2,560.00
	WAGES & BENEFITS	$ 562,614.59	$ 531,141.79	$ 731,283.38	$ 675,457.41
Expense Total		$ 649,850.36	$ 593,874.15	$ 875,145.38	$ 793,089.41
Net Profit/Loss		$ (615,115.36)	$ (555,819.15)	$ (838,895.38)	$ (753,319.41)

Department Summary For

Public Relations and Marketing

Department Mission

The Public Relations and Marketing Office's primary mission is to foster governmental relationships and opportunities, provide a business and social meeting venue, communicate the county's message, engage the community, and support county departments' operations.

Department Responsibilities

The Public Relations and Marketing Office provides business and communication services as requested by a county department, the County Manager, or the Board of Commissioners. These services can include: internal/external county communications, contract review and management, project management as assigned by the county manager, operation of the LeGrand Center (conference center), and community engagement.

Further, the Public Relations Office is responsible for managing an effective relationship with the Catawba Indian Nation, its contractors and vendors, and cultural integration. The Public Relations Office Manager manages the contract between the county and tribe (the intergovernmental agreement), including financial and service-delivery aspects.

Fiscal Year 26-27 Department Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEES	$ 389,572.33	$ 674,456.01	$ 2,973,880.00	$ 61,000.00
	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -
	INTERFUND	$ 648,068.93	$ 557,797.21	$ 935,751.01	$ 731,788.20
	LOCAL REVENUES	$ 30,625.00	$ 30,476.00	$ 48,000.00	$ 25,000.00
	OTHER REVENUES	$ 955.49	$ 1,884.01	$ 2,500.00	$ -
	RENTS	$ 198,813.29	$ 136,156.42	$ 120,000.00	$ 140,000.00
	SALES/SERVICES	$ -	$ 7,588.37	$ -	$ 7,500.00
	STATE GRANTS	$ -	$ -	$ -	$ -
Revenue Total		**$ 1,268,035.04**	**$ 1,408,359.82**	**$ 4,080,131.01**	**$ 965,288.20**
Expense	AUTOMOTIVE SUPPLIES/FUELS	$ 1,121.00	$ 1,723.12	$ 3,100.00	$ 3,500.00
	CAPITAL OUTLAY	$ -	$ -	$ 126,860.53	$ -
	CURRENT OBLIGATIONS	$ 193,078.98	$ 217,933.34	$ 304,153.00	$ 272,450.00
	FIXED & CONTRACTED SERVICES	$ 232,867.17	$ 453,256.23	$ 841,267.00	$ 483,043.00
	GRANT & DONATION SPENDING	$ -	$ -	$ -	$ -
	OTHER EXPENSES	$ 44,134.84	$ 47,815.61	$ 52,200.00	$ 51,200.00
	SUPPLIES AND MATERIALS	$ 15,016.67	$ 17,638.68	$ 68,032.47	$ 26,325.00
	WAGES & BENEFITS	$ 724,812.28	$ 728,314.20	$ 846,951.18	$ 915,050.58
Expense Total		**$ 1,211,030.94**	**$ 1,466,681.35**	**$ 2,239,504.18**	**$ 1,751,608.58**
Net Profit/Loss		**$ 55,004.10**	**$ (58,321.53)**	**$ 1,840,626.83**	**$ (786,320.38)**

Office Summary For

Register of Deeds

Office Mission:

The mission of the Register of Deeds is to act as the legal custodian of public records, primarily real estate and vital records. This involves recording, indexing, preserving, and providing access to documents like deeds, mortgages, birth and death certificates, marriage licenses, and other relevant legal papers. They ensure the integrity, accuracy, and safekeeping of these records for public use.

Office Responsibilities:

The Register of Deeds handles a variety of responsibilities for the citizen of Cleveland County including:

- Recording Marriage Licenses
- Recording Vital Records-Birth, Death, & Marriage Certificates
- Record Military DD214
- Managing Thank-A-Vet Program
- Record Land Records
- Issue Certified Copies of Land Records
- Index Land Records
- Administering Notary Oaths
- Passport Acceptance Facility

Comments:

The Register of Deeds is committed to maintaining the accuracy, completeness, and integrity of these records, ensuring they are properly recorded, indexed, and preserved. Our office is committed to proper enforcement of these laws as we strive to provide the highest level of customer service.

Fiscal Year 26-27 Office Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEES	$ 587,042.15	$ 648,953.85	$ 600,000.00	$ 650,000.00
	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -
	OTHER GRANTS & DONATIONS	$ 100.00	$ 40.00	$ 80.00	$ 80.00
	OTHER REVENUES	$ 10,835.51	$ 10,005.22	$ -	$ 10,000.00
	OTHER TAXES	$ 576,574.50	$ 719,033.00	$ 650,000.00	$ 700,000.00
	STATE GRANTS	$ 2,000.00	$ 2,714.00	$ -	$ -
Revenue Total		**$ 1,176,552.16**	**$ 1,380,746.07**	**$ 1,250,080.00**	**$ 1,360,080.00**
Expense	CURRENT OBLIGATIONS	$ 11,143.74	$ 19,173.84	$ 30,400.00	$ 25,500.00
	FIXED & CONTRACTED SERVICES	$ 178,449.75	$ 105,727.43	$ 145,010.00	$ 191,834.00
	GRANT & DONATION SPENDING	$ 2,095.00	$ 2,754.00	$ 80.00	$ -
	OTHER EXPENSES	$ 25.00	$ -	$ 200.00	$ 200.00
	SUPPLIES AND MATERIALS	$ 15,905.20	$ 13,686.88	$ 20,000.00	$ 21,925.00
	WAGES & BENEFITS	$ 549,264.84	$ 540,370.64	$ 612,239.46	$ 581,437.57
Expense Total		**$ 756,883.53**	**$ 681,712.79**	**$ 807,929.46**	**$ 820,896.57**
Net Profit/Loss		**$ 419,668.63**	**$ 699,033.28**	**$ 442,150.54**	**$ 539,183.43**

Register of Deeds Operational Projects FY27-32

Project 1:

Type of Project: Time Machine

Project Status: In Progress

Defined Problem: Indexing historic documents-Consolidated Index for public research

Project Timeline: 1 year remaining on this project

Operation Impact: Better access to public records. More Transparent

Project 2

Type of Project: Back scanning of historic documents

Project Status: Starting/Planning Stages

Defined Problem: Many historical documents are simply stored on paper and are hard to access when requesting historical documents. This project will scan all of these documents and make them accessible digitally.

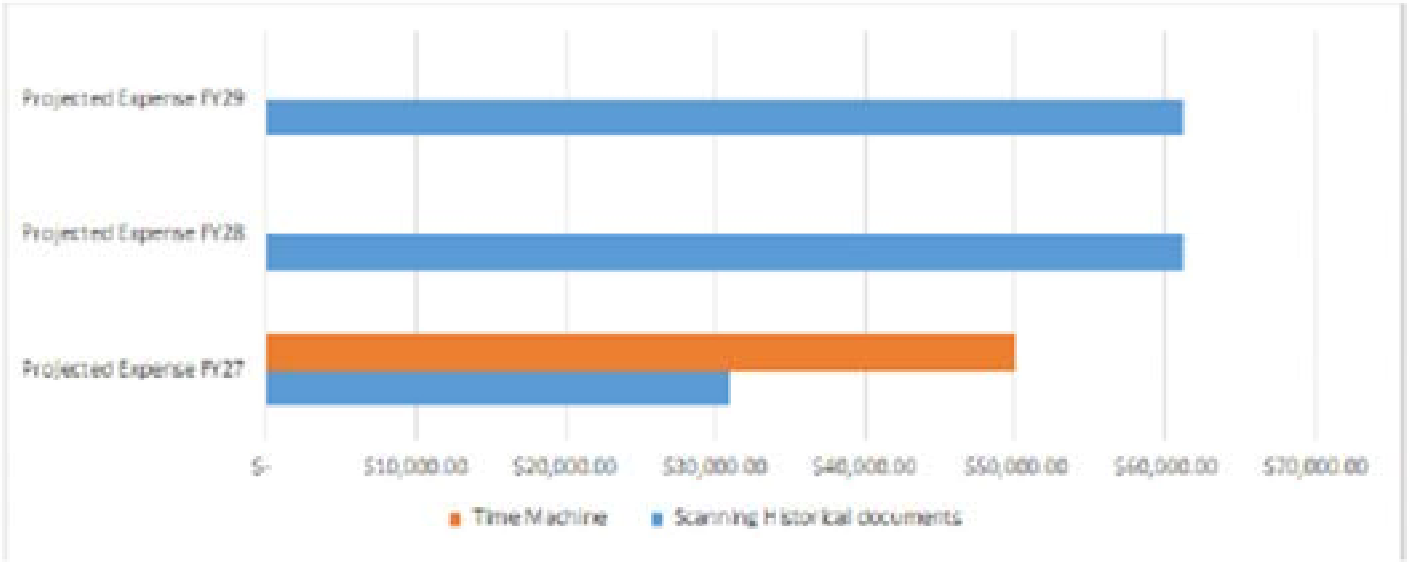
Project Timeline: 5 years

Operation Impact: Better access to public records. More Transparent

Funding Sources

Both Projects will be county funded.

Project Expenses FY27-32


Projected Expense FY29
Projected Expense FY28
Projected Expense FY27
$-
$10,000.00
$20,000.00
$30,000.00
$40,000.00
$50,000.00
$60,000.00
$70,000.00
Time Machine
Scanning Historical documents

Office Summary For

Sheriff's Office

Office Mission:

Our mission is to maintain a high quality of life for all residents and visitors of Cleveland County, by providing competent and professional Law Enforcement Services, Detention Facilities, and Communications, while working in partnership with our citizens to develop policing services to meet the unique needs of the community, while assuring fairness, equal treatment and protection for all.

Office Responsibilities:

The Cleveland County Sheriff's Office is responsible for:

- Enforcing all laws and deterring criminal activity,
- Protecting life, property, and maintaining public order,
- Operating the communications center for emergency and non-emergency calls
- Operating detention facilities using progressive, humane, and rehabilitative practices,
- Providing security for judges, jurors, defendants, and witnesses,
- Carrying out orders of the court by serving criminal and civil processes,
- Providing exceptional law enforcement, detention, court security, and civil services,
- Ensuring Cleveland County remains a safe, secure, and welcoming place to live, work, and visit.

Comments

The Cleveland County Sheriff's Office also aims to improve emergency response times, upgrade technology and equipment, and strengthen partnerships with local, state, and federal agencies.

Fiscal Year 26-27 Office Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEDERAL GRANTS	$ 268,722.20	$ 125,002.51	$ 306,342.00	$ -
	FEES	$ 1,185,258.39	$ 903,984.69	$ 1,150,040.00	$ 1,096,300.00
	FUND BALANCE APPROPRIATED	$ -	$ -	$ 1,323,137.00	$ 469,930.00
	INTEREST	$ 69,309.02	$ 60,936.67	$ 20,000.00	$ 20,000.00
	INTERGOVERNMENTAL	$ 1,076,399.29	$ 1,157,281.97	$ 1,071,000.00	$ 1,438,155.00
	OTHER GRANTS & DONATIONS	$ 26,919.46	$ 66,835.00	$ 17,500.00	$ 16,000.00
	OTHER REVENUES	$ 11,966.58	$ 133,229.00	$ 45,767.70	$ -
	OTHER TAXES	$ 177,188.04	$ -	$ 217,454.00	$ 271,075.00
	SALES/SERVICES	$ 350,297.16	$ 322,196.65	$ 330,000.00	$ 325,000.00
	STATE GRANTS	$ 678,528.00	$ 30,247.38	$ 37,200.00	$ -
	TRANSFERS IN	$ -	$ -	$ -	$ -
Revenue Total		**$ 3,844,588.14**	**$ 2,799,673.87**	**$ 4,518,440.70**	**$ 3,636,460.00**
Expense	AUTOMOTIVE SUPPLIES/FUELS	$ 669,525.94	$ 588,885.39	$ 677,500.00	$ 710,000.00
	CAPITAL OUTLAY	$ 1,364,321.02	$ 2,260,246.43	$ 1,960,206.31	$ 1,557,104.00
	CURRENT OBLIGATIONS	$ 310,575.02	$ 262,728.77	$ 432,899.00	$ 348,486.00
	DEBT SERVICE	$ -	$ -	$ 523,646.00	$ -
	FIXED & CONTRACTED SERVICES	$ 2,218,711.49	$ 2,605,639.62	$ 2,868,450.00	$ 2,550,908.00
	GRANT & DONATION SPENDING	$ 199,078.36	$ 112,052.83	$ 217,700.00	$ 30,000.00
	OTHER EXPENSES	$ 1,352,353.27	$ 1,456,612.58	$ 1,743,453.00	$ 1,512,750.00
	SUPPLIES AND MATERIALS	$ 801,434.32	$ 543,732.87	$ 764,939.70	$ 613,240.00
	WAGES & BENEFITS	$ 22,243,951.73	$ 23,558,323.71	$ 25,628,517.44	$ 24,601,550.31
Expense Total		**$ 29,159,952.05**	**$ 31,992,222.20**	**$ 34,817,311.45**	**$ 32,324,038.31**
Net Profit/Loss		**$ (25,315,363.91)**	**$ (28,592,548.33)**	**$ (30,298,870.75)**	**$ (28,687,578.31)**

Cleveland County Sheriff's Office Operational Projects FY27-32

Type of Project: Victim Services Specialist

Project Status: In Progress

Defined Problem: Position currently funded by grant that will end in 2028. So FY29 Clev Co will be fully responsible for all salary and fringes for position.

Project Timeline: No Timeline

Operation Impact: Increased county funds to cover salary and fringes along with any operational expenses for position. Travel/Training, phone, air card charges....

Funding Sources

Project will be county funded.

Project Expenses FY27-32

The amount estimated to be picked up in FY29-FY32 is $100,000 for Salaries and Benefits for this position.

Department Summary For

Soil and Water Conservation

Department Mission:

The Cleveland Soil and Water Conservation District works with farmers, landowners, and our community to conserve, promote, and protect, our natural resources.

Department Responsibilities:

- Work with landowners to develop conservation plans tailored to their specific needs and goals
- Provide technical information and guidance on various conservation practices including soil erosion control, water management, and wildlife habitat protection
- Assist with the design and implementation of conservation practices
- Manage NC Division of Soil and Water Cost Share Programs to provide financial incentives for landowners to adopt and implement conservation practices
- Provides high quality educational programs for both students and adults in order to help them explore environmental issues and make more informed environmental decisions
- Manage Cleveland County Farmland Preservation Program
- Partners with both federal and state agencies to coordinate conservation efforts

Fiscal Year 26-27 Department Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEES	$ 15.00	$ -	$ -	$ -
	INTEREST	$ 1,671.82	$ 1,530.56	$ -	$ 1,223.57
	INTERGOVERNMENTAL	$ 33,600.00	$ 33,600.00	$ 33,600.00	$ -
	OTHER REVENUES	$ -	$ -	$ -	$ -
	SALES/SERVICES	$ 4,690.00	$ 3,750.00	$ 3,500.00	$ 3,500.00
Revenue Total		$ 39,976.82	$ 38,880.56	$ 37,100.00	$ 4,723.57
Expense	AUTOMOTIVE SUPPLIES/FUELS	$ 1,927.41	$ 1,114.13	$ 3,600.00	$ 1,350.00
	CURRENT OBLIGATIONS	$ 1,312.51	$ 1,762.37	$ 4,525.00	$ 2,200.00
	FIXED & CONTRACTED SERVICES	$ 6,387.04	$ 6,890.18	$ 7,333.36	$ 7,333.36
	GRANT & DONATION SPENDING	$ -	$ -	$ 122,535.00	$ 400.00
	OTHER EXPENSES	$ 3,197.69	$ 1,382.46	$ 4,000.00	$ 2,000.00
	SUPPLIES AND MATERIALS	$ 1,968.69	$ 2,064.73	$ 2,300.00	$ 2,300.00
	WAGES & BENEFITS	$ 185,878.01	$ 191,643.03	$ 201,723.99	$ 179,195.18
Expense Total		$ 200,671.35	$ 204,856.90	$ 346,017.35	$ 194,778.54
Net Profit/Loss		$ (160,694.53)	$ (165,976.34)	$ (308,917.35)	$ (190,054.97)

Department Summary For

Tax Administration

Department Mission:

The mission of the Assessor's office, a subdivision of Tax Administration, is to list, discover, and assess all real and personal property in Cleveland County in accordance with the North Carolina General Statutes. The mission Tax Collector's office is to collect taxes and utilize all remedies for tax collection as provided by the North Carolina General Statutes. Both missions are performed under the guidance of the Tax Administrator to enhance customer service and promote transparency and accountability in all things related to ad valorem property tax.

Department Responsibilities:

- Assess and List values for all real and personal property .
- Provide tax base values and other reports to Finance Officer and other stakeholders.
- Discover and bill all taxable real, business and individual personal property.
- Provide Customer Service and information and listening to customer feedback.
- Accept, review and process appeal to value, taxability, or situs for all property types.
- Process timely tax payments and enforcing collections of delinquent accounts in accordance with North Carolina General Statutes regarding collection remedies.
- Balance accounts receivable reports in assistance to the Finance Department.

Comments:

The intent is to help all County citizens understand as much as possible about ad valorem property tax related laws, rules and other requirements. The purpose is to assess, bill, and collect property taxes with fairness, equity, and transparency.

Fiscal Year 26-27 Department Budget

		Actuals FY23-24	Actuals FY24-25	Amended Budget FY25-26	Manager's Budget 26-27
Revenue	FEES	$ 6.00	$ -	$ -	$ -
	OTHER REVENUES	$ 5,013.96	$ 7,933.25	$ -	$ 17,500.00
	OTHER TAXES	$ 5,275.00	$ 5,885.00	$ -	$ 5,000.00
Revenue Total		**$ 10,294.96**	**$ 13,818.25**	$ -	**$ 22,500.00**
Expense	AUTOMOTIVE SUPPLIES/FUELS	$ 4,595.90	$ 3,919.32	$ 11,000.00	$ 6,000.00
	CAPITAL OUTLAY	$ 61,542.50	$ 8,963.87	$ -	$ -
	CURRENT OBLIGATIONS	$ 61,745.31	$ 51,025.33	$ 70,450.00	$ 57,400.00
	FIXED & CONTRACTED SERVICES	$ 324,924.23	$ 321,026.01	$ 371,620.00	$ 295,320.00
	OTHER EXPENSES	$ 20.00	$ 169.87	$ 300.00	$ -
	SUPPLIES AND MATERIALS	$ 22,943.45	$ 22,191.05	$ 20,950.00	$ 21,500.00
	WAGES & BENEFITS	$ 1,783,243.27	$ 1,812,039.90	$ 2,057,124.42	$ 1,882,585.97
Expense Total		**$ 2,279,014.66**	**$ 2,219,335.35**	**$ 2,531,444.42**	**$ 2,282,805.97**
Net Profit/Loss		**$ (2,268,719.70)**	**$ (2,205,517.10)**	**$ (2,531,444.42)**	**$ (2,260,305.97)**

Department Summary For

Veteran Services

Department Mission:

The mission of the Veteran Services Department is to honor and provide professional support to those who served by connecting veterans and their families with quality service, benefits, advocacy, and community resources that improve their quality of life.

Department Responsibilities:

Cleveland County Veterans Service Assist veterans, dependents, and surviving spouse in obtaining federal, state, and local benefits and services.

Provide guidance and advocacy in the preparation, filing, and follow-up of VA claims.

Educate veterans and their families about available programs, healthcare, compensation, pensions, education, and burial benefits

Serve as a liaison between veterans and the Department of veterans' affairs

Maintain confidential records and provide professional, compassionate customer service

Conduct outreach efforts to ensure veterans are aware of services and resources available to them

Promote and participate in community events that recognize and honor veterans and their contributions.

Comments:

Our office is extremely busy serving the veterans of Cleveland County our services extends beyond assistance with benefits-it is about ensuring veterans know they are seen ,heard , valued and appreciated for their service and sacrifices. We are honored to serve those who have served our country.

Fiscal Year 26-27 Department Budget

	Actuals FY23-24	Actuals FY24-25	Amendment Budget FY25-26	Manager's Budget FY26-27
Revenue				
INTERGOVERNMENTAL	$ 2,173.91	$ 20,561.69	$ 24,888.47	$ -
OTHER GRANTS & DONATIONS	$ -	$ 7,450.00	$ 150.00	$ -
Revenue Total	**$ 2,173.91**	**$ 28,011.69**	**$ 25,038.47**	**$ -**
Expense				
CAPITAL OUTLAY	$ -	$ -	$ 16,673.00	$ -
CURRENT OBLIGATIONS	$ 1,629.36	$ 3,489.51	$ 5,541.68	$ 5,950.00
FIXED & CONTRACTED SERVICES	$ 3,394.22	$ 3,126.54	$ 3,148.32	$ 2,740.00
GRANT & DONATION SPENDING	$ -	$ 15,400.50	$ 22,888.47	$ -
OTHER EXPENSES	$ -	$ 6,613.50	$ 1,650.00	$ 1,500.00
SUPPLIES AND MATERIALS	$ 1,501.96	$ 1,879.50	$ 2,400.00	$ 2,400.00
WAGES & BENEFITS	$ 147,605.63	$ 166,284.84	$ 191,680.54	$ 216,568.96
Expense Total	**$ 154,131.17**	**$ 196,794.39**	**$ 243,982.01**	**$ 229,158.96**
Net Profit/Loss	**$ (151,957.26)**	**$ (168,782.70)**	**$ (218,943.54)**	**$ (229,158.96)**

Outside Funded Organizations

Schools

Cleveland County Schools (CCS)

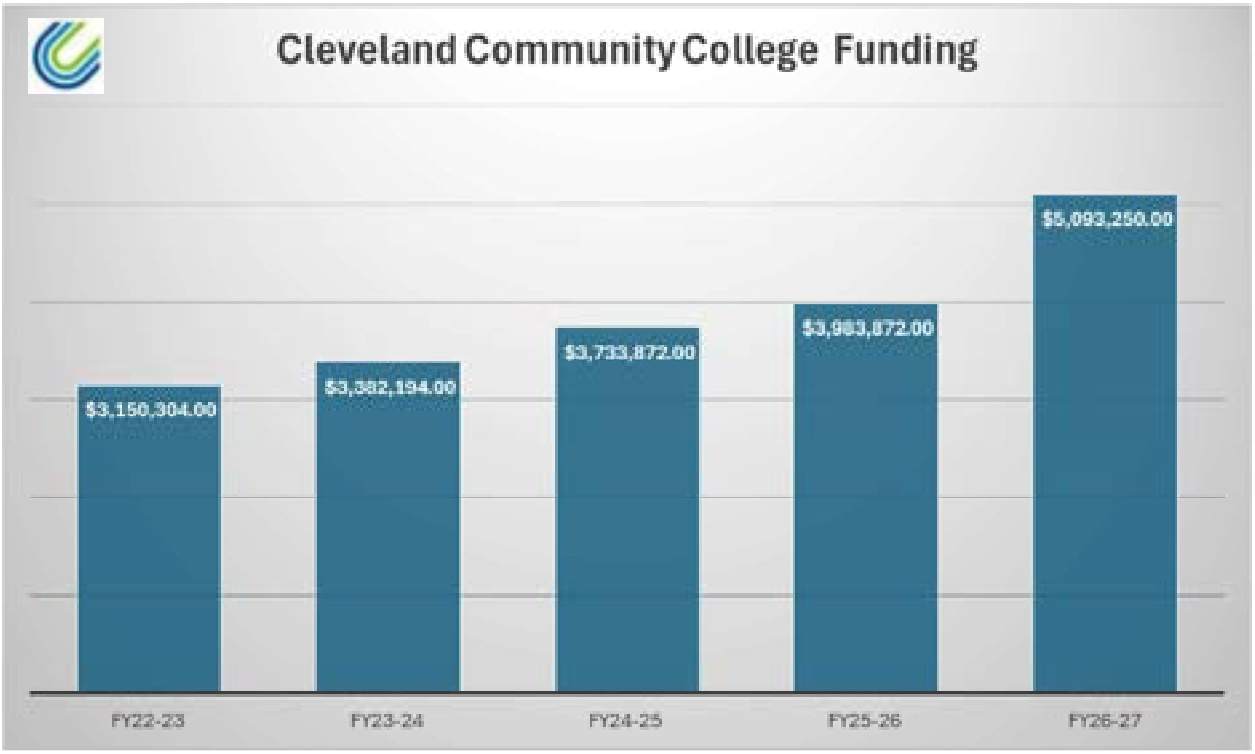
The 2026 county allocation budget totaled $33,797,362. The County allocation for the upcoming 2027 budget will be $33,297,362. This represents an increase of $703,631 in Property Taxes to schools, an increase in Local Capital of $500,000, and a decrease of $1,703,631 for Local Operational Appropriation. As noted, the recommended tax rate for the school system will remain at fourteen cents.

Cleveland County Public School Funding

Fund type to Schools	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27
Property Tax to School	$ 12,797,496.00	$ 12,797,497.00	$ 13,797,497.00	$ 18,539,334.00	$ 19,242,965.00
NCVTS to School	$ 1,187,652.00	$ 1,187,648.00	$ 1,187,648.00	$ 1,595,811.00	$ 1,595,811.00
Sales Tax to School	$ 4,162,212.00	$ 4,682,132.84	$ 4,162,217.00	$ 4,162,217.00	$ 4,162,217.00
Local Operational Appropriation	$ 10,250,000.00	$ 10,250,000.00	$ 10,250,000.00	$ 5,100,000.00	$ 3,396,369.00
Local Capital Appropriation	$ 700,000.00	$ 700,000.00	$ 700,000.00	$ 700,000.00	$ 1,200,000.00
State Restricted Capital Appropriation	$ 700,000.00	$ 700,000.00	$ 700,000.00	$ 700,000.00	$ 700,000.00
Commissioners Escrow TEACHER SUPPLEMENTS	$ 1,740,378.00	$ 2,600,000.00	$ 3,021,014.00	$ 3,000,000.00	$ 3,000,000.00
	$ 31,537,738.00	$ 32,917,277.84	$ 33,818,376.00	$ 33,797,362.00	$ 33,297,362.00

Cleveland Community College (CCC)

Since 2019, County funding has increased by $1,549,000 and will continue to increase by $250,000 per year at least through 2028. However, in FY 27 funding for Cleveland Community College will have more of an increase in appropriation for Capital to $5,093,250 total.



Other Non-Profits

Cleveland County VFD

The County Fire Service Districts tax rate will remain the same with a consistent rate of 7.0 cents per $100 of property valuation for all County Fire Districts. The tax rate provides all funding for personnel, operations, and capital for the 11 fire districts in Cleveland County. The budget team has worked closely with the County Fire Commission to forecast future needs and provide appropriate resources to ensure proper coverage limits for Cleveland County citizens. The total allocation is $7,057,556.

FY 2026-2027						
	Total FY 25-26	Annual Capital	Personnel Budget	Operations Allotment	Percentage Allocation	Total FY 26-27
Bethlehem	$ 632,950	$ 140,000	$ 222,000	$ 228,000	$ 75,950	**$ 665,950**
Boiling Springs	596,343	$ 140,000	$ 222,000	$ 228,000	$ 39,343	**629,343**
Casar	598,919	$ 140,000	$ 222,000	$ 228,000	$ 41,919	**631,919**
Cleveland	641,797	$ 140,000	$ 222,000	$ 228,000	$ 84,797	**674,797**
Fallston	612,909	$ 140,000	$ 222,000	$ 228,000	$ 55,909	**645,909**
Grover	575,441	$ 140,000	$ 222,000	$ 228,000	$ 18,441	**608,441**
Number Seven	604,051	$ 140,000	$ 222,000	$ 228,000	$ 47,051	**637,051**
Oak Grove	625,860	$ 140,000	$ 222,000	$ 228,000	$ 68,860	**658,860**
Polkville	601,258	$ 140,000	$ 222,000	$ 228,000	$ 44,258	**634,258**
Shanghai	593,432	$ 140,000	$ 222,000	$ 228,000	$ 36,432	**626,432**
Waco	611,596	$ 140,000	$ 222,000	$ 228,000	$ 54,596	**644,596**
	$ 6,694,556	$ 1,540,000	$ 2,442,000	$ 2,508,000	$ 567,556	**$ 7,057,556**

Partnering Agency Allotments

This Section contains the Partnering Agency Allotment Summaries.

PARTNERING AGENCY ALLOTMENTS
FOR FISCAL YEAR 2026-2027

Agency	Type	Commissioner Amount Approved FY25-26	Requested FY26-27	Commissioner Amount Requested FY26-27	Delta from FY25-26	FUNDING REQUEST INFORMATION
City of Kings Mountain - Patrick Senior Center	Municipality	$ 30,000	$ 674,070	$ -	$ (30,000)	Funding request amount is based on operational costs to continue programs and services.
City of Kings Mountain Parks & Rec	Municipality	$ 10,000	$ 1,015,000	$ -	$ (10,000)	Funding request amount is based on operational costs($15,000.00) to maintain parks and provide recreational services, as well as a capital contribution($1,000,000.00) to support improvements at Davidson Park and Deal Park & Walking Track.
Mauney Memorial Library Kings Mountain	Municipality	$ 70,000	$ 681,960	$ -	$ (70,000)	To assist with a Variety of Operational costs MML provides to the community.
Town of Belwood Parks & Rec	Municipality	$ 10,000	$ 10,000	$ 7,500	$ (2,500)	Town of Belwood Parks & Rec Allotment
Town of Boiling Springs	Municipality	$ 50,000	$ -	$ -	$ (50,000)	$100,000.00 Ranger Vehicle; $10,000.00 Vehicle Acquistion; $30,000.00 Programming, administrative work, and marketing for Greenway; $30,000.00 Parks and Rec allotment increase; $45,000.00 Retail Strategies; $300,0000.00 Town Park Capital Improvements; $2,000,000.00 Shell Building Program.
Town of Boiling Springs Parks & Rec	Municipality	$ 17,637	$ 17,637	$ 15,000	$ (2,637)	Town of Boiling Springs Parks & Rec Allotment
Town of Casar Parks & Rec	Municipality	$ 10,000	$ 10,000	$ 7,500	$ (2,500)	Town of Casar Parks & Rec Allotment
Town of Earl Parks & Rec	Municipality	$ 10,000	$ 10,000	$ 7,500	$ (2,500)	Town of Earl Parks & Rec Allotment
Town of Fallston Parks & Rec	Municipality	$ 10,000	$ 10,000	$ 7,500	$ (2,500)	Town of Fallstons Parks grant reward.
Town of Grover Parks & Rec	Municipality	$ 10,000	$ 10,000	$ 7,500	$ (2,500)	Town of Grover Parks & Rec Allotment
Town of Kingstown Parks & Rec	Municipality	$ 10,000	$ 10,000	$ 7,500	$ (2,500)	Town of Kingstown Parks & Rec Allotment
Town of Lattimore Parks & Rec	Municipality	$ 10,000	$ 10,000	$ 7,500	$ (2,500)	Town of Lattimore Parks & Rec Allotment
Town of Lawndale Parks & Rec	Municipality	$ 10,000	$ 10,000	$ 7,500	$ (2,500)	Town of Lawndale Parks & Rec Allotment
Town of Mooresboro Parks & Rec	Municipality	$ 10,000	$ 10,000	$ 10,000	$ -	Town of Mooresboro Parks & Rec Allotment
Town of Patterson Springs Parks & Rec	Municipality	$ 10,000	$ 10,000	$ 7,500	$ (2,500)	Town of Patterson Springs Parks & Rec Allotment
Town of Polkville Parks & Rec	Municipality	$ 11,941	$ 11,941	$ 7,500	$ (4,441)	Town of Polkville Parks & Rec Allotment
Town of Waco Parks & Rec	Municipality	$ 10,000	$ 10,000	$ 7,500	$ (2,500)	Town of Waco Parks & Rec Allotment
American Legion Honor Guard	Non-Profit	$ -		$ -	$ -	Rifle maintenance and repair, purchase of ammunition, uniform items for Honor Guard members, Service flags and POW/MIA flags; transportation expenses
Abuse Prevention Council	Non-Profit	$ 10,000	$ 15,000	$ 10,000	$ -	To continue to provide services for victims in Cleveland County. Funding is used as a match to federal grants for basic victim services, specialized services for children witnesses of domestic violence and enhance services for adult survivors of sexual assault.
American Legion World Series - Local	Non-Profit	$ 200,000	$ 200,000	$ 200,000	$ -	Stadium Maintenance, Marketing, Office Support, Special Events
American Legion World Series - National	Non-Profit	$ 150,000	$ 150,000	$ 150,000	$ -	National Guarantee
American Legion World Series - Turf	Non-Profit	$ 75,000	$ 150,000	$ 150,000	$ 75,000	Request to install a new Turf
Boiling Springs Ruby C Hunt YMCA Library	Non-Profit	$ 25,000	$ 36,000	$ 25,000	$ -	These funds would allow us to enhance programming, maintain our facility, and meet the increasing needs of those we serve in the following areas: Books — $4,500.00 Weekly Storytime Supplies — $3,000.00 STEAM Events / Maker Space — $2,500.00 Renovations (chairs, tables, sofa, etc.) — $6,000.00 Carpet Cleaning (twice per year) — $1,000.00 Printing Supplies (paper and ink) — $2,500.00 Replace Carpet in Theater Room — $3,500.00 Computer Upgrades — $4,000.00 Kids Play Area (toys, sensory bins, etc.) — $2,500.00 Teen Engagement (esports, games, etc.) — $3,000.00 Coffee / Refreshments — $2,000.00 Story Walk Supplies — $1,500.00
Boys & Girls Club	Non-Profit	$ 100,000	$ 100,000	$ 100,000	$ -	Requested $23750K Quarterly Payments (July, October, January, April) to support ongoing efforts to expand services to under-served youth in Cleveland County. Increase represents additional students being served and to continue to serve the after-school programs at Cleveland County Schools.

PARTNERING AGENCY ALLOTMENTS
FOR FISCAL YEAR 2026-2027

Agency	Type	Commissioner Amount Approved FY25-26	Requested FY26-27	Commissioner Amount Requested FY26-27	Delta from FY25-26	FUNDING REQUEST INFORMATION
Broad River Greenway	Non-Profit	$ 100,000	$ 110,000	$ 100,000	$ -	Ranger Staffing – $70,000 Professional Training – $500 Raw Materials for Trail & Grounds Maintenance – $15,000 Equipment Maintenance & Operational Upkeep – $12,000 Signage & Facility Repair/Replacement – $8,000
Cadillac Ranch Rodeo	Non-Profit	$ -	$ 75,000	$ -	$ -	Targeted Tourism and advertising. Event infrastructure. Pulic safety coordination
Cleveland County Arts Council	Non-Profit	$ 15,000	$ -	$ -	$ (15,000)	To continue to provide opportunities for the community. To hold summer art camp, adult classes, continue to have exhibits; host events such as Bowling for Dollars
Cleveland County Commission for Women (CCCW)	Non-Profit	$ 1,000	$ -	$ 1,000	$ -	September 2022, Commissioners elected to discontinue oversight of CCCW with agreement to maintain annual County funding. Funds are used to honor and recognize Women and their work in the Community. They also manage the Miss Cleveland County Fair pageant. During the month of March, they hold one event for Women's History Month. Working with Kings Law to establish 501C status.
Cleveland County Economic Development Partnership	Non-Profit	$ 164,000	$ 169,500	$ -	$ (164,000)	To support operations related to the above initiatives Financial supports Legal support Business development Marketing and advertising
Cleveland County Fair	Non-Profit	$ 5,000	$ 5,000	$ 5,000	$ -	Reimbursement for Hamfest
Cleveland County Music Hall of Fame	Non-Profit		$ 12,000	$ -	$ -	We will use the funding requested to plan and execute our annual Induction Ceremony and to continue the renovation of our physical building located at 1511 West Dixon Blvd Shelby, NC, 28150. We hope to be able to finish the renovations and remodeling that has already started so that we can open the building to the public and begin holding events in the near future.
Cleveland Vocational Industries, Inc.	Non-Profit		$ 85,000	$ 100,000	$ 100,000	CVII is requesting financial assistance to support transportation services for 70 disabled adults with Intellectual and Developmental Disabilities enrolled in our Day Support Programs.
Cleveland Vocational Industries, Inc.	Non-Profit	$ 50,000	$ 50,000	$ 50,000	$ -	Hard Copy File Storage
Communities in Schools	Non-Profit	$ 20,000	$ 50,000	$ -	$ (20,000)	To continue to offer school based programming, mentoring program. Continue to maintain partnership with CCS to assist with grant applications, represented on board of directors.
Pinnacle Robotic Fab Lab	Non-Profit	$ -	$ 100,000	$ 100,000	$ 100,000	Funds for Advanced Technology Fabrication Laboratory
Community Math Academy	Non-Profit	$ 45,000	$ 50,000	$ 50,000	$ 5,000	The fund request would provide scholarships for Community Math Academy students to attend a 3-week experience of creative, interactive engaged math program. The BRIGHT SCHOLARS, STEP AHEAD program initiatives are taught by certified staff, assisted by STUDENT FELLOWS (High School & College students). There are five (5) sites, serving all Elementary and Intermediate schools in Cleveland County. Students receive lunch, snacks and breakfast. Opportunities for music, literature and drama enrichment, as well as robotics, science/physis and coding are available
Council on Aging	Non-Profit	$ 175,000	$ 175,000	$ 180,000	$ 5,000	Includes $40,000 County match for Meals on Wheels/Congregate Meals prog; remaining funds will be used to ensure continued operations for all programs as normal without a decrease in services.
Destination Cleveland County (Earl Scruggs Center)	Non-Profit	$ 201,220	$ -	$ -	$ (201,220)	County managed and funded upgrades to HVAC system at Earl Scruggs Center (Old Courthouse)
Destination Cleveland County (Earl Scruggs Center)	Non-Profit	$ 80,000	$ 95,000	$ 80,000	$ -	The Earl Scruggs Center requests $85,000 in annual funding from Cleveland County to maintain a Curator position and provide educational programming that preserves local history and attracts cultural tourism. Additionally, the Center seeks a $10,000 sponsorship for the 2027 Remembering Earl Concert, an event that draws regional and out-of-state visitors to celebrate Earl Scruggs' legacy.
Foothills Farmers Market - Kings Mountain	Non-Profit	$ 20,000	$ 60,000	$ 20,000	$ -	To assist with the funding for a pavilion for the farmers market.
Foothills Farmers Market - Shelby	Non-Profit	$ 40,000		$ 40,000	$ -	

PARTNERING AGENCY ALLOTMENTS
FOR FISCAL YEAR 2026-2027

Agency	Type	Commissioner Amount Approved FY25-26	Requested FY26-27	Commissioner Amount Requested FY26-27	Delta from FY25-26	FUNDING REQUEST INFORMATION
Kings Mountain Forward	Non-Profit		$ 25,000	$ -	$ -	A $25,000 grant from Cleveland County would greatly assist us to continue marketing the local community, including larger draws like Southern Artisan Spirits, Veronet Vineyards, our city's concerts and events at Patriots Park. More importantly, it will help us promote our smaller shops, like Big Red's Café, the Imperial Mercantile, Simply Grace, along with Kings Mountain Historical Museum, and many others. The funds freed up by this funding would then be used to strengthen our organization as we work, and uplift our business citywide, as we work closer to an NC Main Street Accreditation, thus building our organization's infrastructure and strengthening KM Forward overall. A stronger organization results in our ability to further strengthen the economy and way of life for the citizens of our community
Kings Mountain Gateway Trail	Non-Profit	$ 25,000	$ 35,000	$ 25,000	$ -	$35,000. Is needed for a part-time ranger & part-time director as well as cleaning needs and supplies.
Kings Mountain Historical Museum	Non-Profit	$ 20,000	$ 50,000	$ 20,000	$ -	To continue to support their needs and to be able to increase their offerings to the public, schools and improve the collections care. To be able to continue to offer services for free.
Kings Mountain Little Theatre	Non-Profit	$ -	$ 20,000	$ -	$ -	KMLT is requesting funding in the amount of $20,000 toward our 2026-27 theater season programming. The season will include "Liberty Mountain", the World Premiere of a new Jones, Hope, Wooten play in their "Mama…" trilogy, "The Hound of the Baskerville's", "The Wizard of Oz", and "The Outsiders". The World Premiere of the JHW play will receive national coverage as KMLT will be the only theater allowed production rights for this Christmas themed play. Visit www.joneshopewooten.com to learn more about this internationally recognized team of playwrights.
Kings Mountain Little Theatre (Liberty Mountain)	Non-Profit	$ 15,000	$ 30,000	$ 15,000	$ -	KMLT is requesting funding in the amount of $30,000 to produce "Liberty Mountain" in September and October of 2026. The funding would be used for regional educational outreach, marketing, costumes upgrades, and technical upgrades.
Kings Mountain Touchdown Club	Non-Profit	$ -	$ 100,000	$ -	$ -	Upgrading to John Gamble Stadium
Master Gardener Association of Cleveland County	Non-Profit		$ 42,500	$ -	$ -	County funds will be dedicated to constructing & equipping a 14' x 20' garden shed at the Dotty Leatherwood Botanical Gardens at Hanna Park in Shelby (visit leatherwoodgardens.org and see the attached brochure for project details). Construction cost is estimated at $42,500. Built on a concrete pad featuring cedar board and batten siding and a metal roof, the structure integrate nicely into the natural surrounding at Hanna Park.
Mount Calvary Community Health Clinic	Non-Profit	$ 50,000	$ 50,000	$ 50,000	$ -	Provides healthcare to Cleveland County and those that are underserved. Funding will assist with the purchase of lab tables, chairs, medical/covid supplies and equipment. Additional furniture and workstations for tele-presenters/nurses. Clinic will also be expanding into behavioral health (NOTE: No funding provided by County in FY 2024 as Mount Calvary received grant which has ended)
Partners Behavioral Health Management	Non-Profit	$ 465,000	$ 465,000	$ -	$ (465,000)	After meeting with the Assistant County Manager- CHSA, Partners is requesting to utilize $465,500 of Cleveland County Fund Balance to support the sixteen initiatives, programs, and staff positions listed on the document titled- Cleveland County Budget Request Info. 2026_2027. The Cleveland County funds will continue to be used for individuals with disabilities who do not have Medicaid benefits but need ongoing access to treatment and other resources to continue to be stable and live in the community. Cleveland County funds will only be utilized on individuals who are Cleveland County residents.
The Harriet Institute	Non-Profit		$ 137,400	$ -	$ -	10% local match to help with the work the institute takes on and help with the partnership with Sheriff's office.
Transportation Administration of Cleveland County - West End Reach Project	Non-Profit	$ 30,000	$ -	$ -	$ (30,000)	Expenditure was being paid from 40.238.5.700.00 (FY18 - FY22) and then 40.210.5.700.00 (FY 2023-FY 2024) per previous management. Partners' Fund Balance on hand with County was being used to offset a portion of the costs until it was depleted in FY 2023. The County is now funding the entire amount. This is free public transportation rides, which started in October 2017 through Partnership for Community Prosperity - West End Reach Transit.

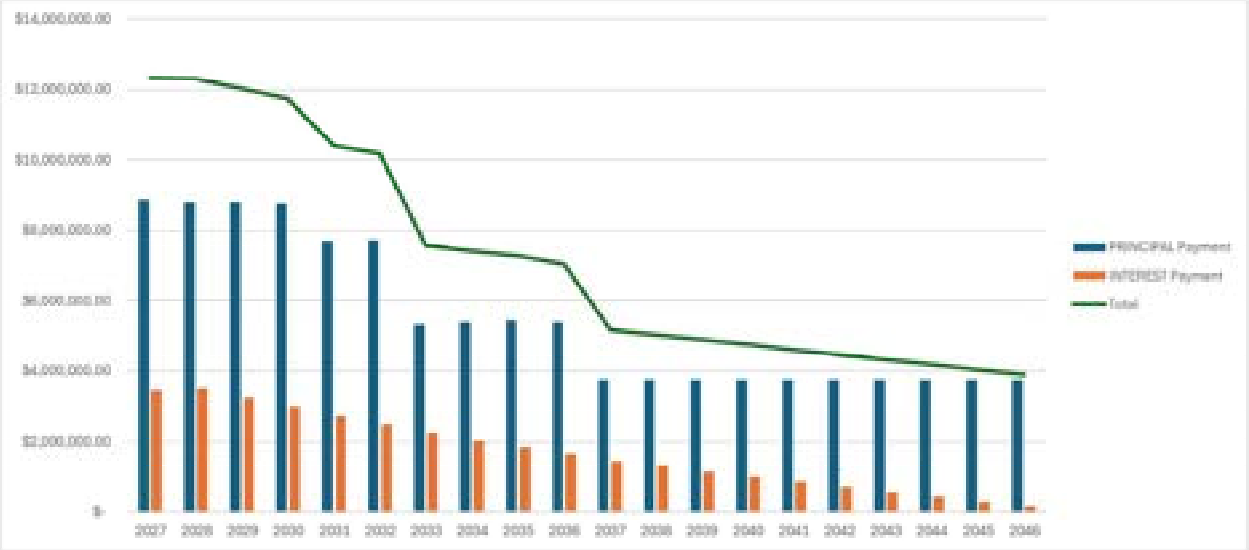
PARTNERING AGENCY ALLOTMENTS
FOR FISCAL YEAR 2026-2027

Agency	Type	Commissioner Amount Approved FY25-26	Requested FY26-27	Commissioner Amount Requested FY26-27	Delta from FY25-26	FUNDING REQUEST INFORMATION
Transportation Administration of Cleveland County (TACC)	Non-Profit	$ 50,000	$ 146,800	$ 85,000	$ 35,000	•Cover operational expenses from July 1 through November, prior to the receipt of state elderly and disabled transportation funding. •Prevent suspension of critical transportation services for dialysis, cancer treatment, and other non-emergency medical appointments. •Support the required local match for capital expenditures associated with a replacement vehicle, ensuring a safe and reliable fleet. •Maintain compliance with state and federal transportation standards while sustaining service quality and safety. This allotment will protect access to life-sustaining medical care, promote independence among vulnerable populations, and strengthen the long-term sustainability of medical transportation services within Cleveland County.
Washington Outreach Ministry	Non-Profit	$ 75,000	$ 75,000	$ 75,000	$ -	$75,000.00 for the next 4 years. To continue restocking shelves for Emergency Food Pantry and providing mobile pantries in communities in the County for distribution to families in food insecure areas. The funding will also support our Healthcare, Summer feeding program and Homeless Initiative to the unsheltered population of the County.
GWU-Godbold College of Business	School	$ -	$ 5,000	$ -	$ -	This request is to support Cleveland County High School seniors with an additional opportunity for scholarship. Currently, the Cleveland County Chamber is sponsoring a $1,000 prize/scholarship for one student from each high school in Cleveland County. Students from across the county will compete in a business pitch competition. GCB faculty are going to visit local high schools to assist students with nurturing creative ideas and designing business pitches. During GCB's Entrepreneurship week in April, these students will have the opportunity to participate in a pitch competition! This funding will allow for extra faculty visits, fund additional prizes for students, and support an event that will provide a unique and memorable experience for Cleveland County High School seniors.
Town of Lawndale Volunteer Fire Department	VFD	$ 120,000	$ 195,000	$ 120,000	$ -	$75,000 coverage for RURAL fire district(Fuel, Insurance, Maintenance, ETC); $120,000 part time fire fighters
		$ 2,625,798	$ 5,574,808	**$ 1,858,500**	**$ (767,298)**	

Capital & Debt

Current Debt

Current Debt payments are detailed in the chart below. In FY25-26, the county took on a Limited Obligation Bond for the Justice Center and Landfill Expansion Project. Below is the total outlook for the county's debt obligations.



Bond Rating

In 2017, Cleveland County was upgraded to an "AA+" rating from Standard & Poor's and an "Aa1" rating from Moody's Investors Service for general obligation debt.

Capital

The County defines capital expenditure as any outlay of $5,000 or more that results in the acquisition or improvement of property or assets that have useful lives greater than one year. This is different from a current asset, which is used up or expended in one year. Capital asset categories include land, buildings, improvements to facilities, infrastructure, and equipment.

All potential capital projects are evaluated in terms of their technical, political, and financial viability. In Cleveland County, the best practice is to use a variety of inputs to make budgetary decisions, including judgments and experience by those within the organization.

The following pages detail the FY 27 capital requests and approved capital expenditures by department. Some departments have specific requests that end up not being funded, and some departments are allotted a total capital amount and are instructed to use their own discretion to decide what to fund for the current year. The total FY 27 capital budget is $3,607,904.49.

Department	Approved FY25-26	Requested FY26-27	Approved 26-27
Animal Services-542			
Exercise and play yard			
Industrial Dishwasher			
Metal Barn			
Adoptions Trailer			
livestock trailer			
Midmark cat kennels and renovate a dedicated feline holding area			
Animal Services-542 Total	**$ 489,255.00**	**$ 516,000.00**	**$ 100,000.00**
Building Inspections			
Vehicle			
Building Inspections-450 Total	**$ 43,000.00**		
BOE-418			
32 DS300 Tabulators			
BOE-418 Total		**$ 237,140.00**	**$ 134,000.00**
CCSO-SRO, Sheriff, and Detention Center			
(2) Dodge Ram Trucks, Hwy Use Tax, Wraps/Lettering, Safety Equip, (1) Decked Box			
(2) Ford Explorers, Hwy Use Tax, Wrap/Lettering, Safety Equip			
(2) K9 Ford Explorers, Hwy Use Tax, Wrap/Lettering, Safety Equip			
(30) Ford Explorers, Hwy Use Tax, Wrap/Lettering, Safety Equip			
(4) Ford Explorers, Hwy Use Tax, Wrap/Lettering, Safety Equip			
(5) Unmarked Ford Explorers, Hwy Use Tax, Safety Equip			
Convert Current Truck into CSI Truck			
Night vision sets with helmets for SERT Team			
Shield for Narcotics			
Coaxial Light Box, Oblique Lighting Ring, Polariser Kit.			
CCSO-SRO, Sheriff, and Detention Center Total	**$ 1,065,000.00**	**$ 2,588,720.00**	**$ 1,132,978.00**
CoOperative Extension-495			
Truck			
CoOperative Extension-495 Total	**$ 25,000.00**		
DSS			
Vehicle			
DSS-Total	**$ 47,300.00**		
E911 Telephone-454			
CAD Server			
Recorder			
E911 Telephone-454 Total		**$ 452,726.00**	**$ 414,126.00**
Electronic Maintenance-449			
Public Safety lifecycle management plan			
Electronic Maintenance-449 Total		**$ 250,000.00**	**$ 150,000.00**
EMS-446			
Community Paramedic QRV (2)			
Crash Truck Chassis w/Upfit			
Cryogenic Pump for Oxygen System			
Portable Radios APX 8000 Dual Band x 10 (9100.00 Each per Radio Maint.)			
QRV- Waco/Stoney Point			
EMS-446 Total	**$ 275,000.00**	**$ 427,000.00**	**$ 318,000.00**
Facilities Maintenance-426			
zero turn john deer riding mower			
Facilities Maintenance-426 Total	**$ 342,970.00**	**$ 15,000.00**	**$ 15,000.00**
Health Department			
Vehicle			
Health Department Total	**$ 41,308.00**	**$ 41,730.41**	**$ 41,731.00**
Information Technology			
Projects			
Information Technology Total	**$ 200,000.00**		
Landfill-473			
ATLAS ADJ. HEIGHT 2 POST LIFT			
CAT 8' SNOW PLOW			
CAT D6 DOZER			
COATS 1600 3D DIRECT DRIVE WHEEL BALANCER			
COATS MAXX 90A RIM CLAMP TIRE CHANGER W/ROBO ARM			
HEAVY DUTY 4 POST TRUCK LIFT WITH JACKS			
MILLER ELECTRIC DIESEL ENG WELDER			
OFFROAD TRUCK MOTOR AND TRANSMISSION			
REQ: FUEL/LUBE TRUCK			

Department	Approved FY25-26	Requested FY26-27	Approved 26-27
REQ: SERVICE TRUCK (2019 KENWORTH)			
Vehicle			
Landfill-473 Total	**$ 175,000.00**	**$ 1,123,402.49**	**$ 1,123,402.49**
Legrand Center			
Equip replacement			
Legrand Center Total	**$ 29,671.00**		
Manned Sites-474			
TRANSMISSION & ENGINE REBUILD FOR ROLLOFF TRUCK			
Manned Sites-474 Total		**$ 312,667.00**	**$ 312,667.00**
Shooting Range			
Equipment			
Shoorting Range-470 Total	**$ 45,000.00**		
Tax Department-415			
Vehicle			
Tax Department-415 Total		**$ 30,000.00**	
Grand Total	**$ 2,778,504.00**	**$ 5,994,385.90**	**$ 3,741,904.49**

Revenue and Expenditure Details

The following pages are the full details of the County Budget. The table is sorted by Revenue or Expense, by Fund, by Department, and finally by Account. It is difficult to publish a list of details without listing hundreds of pages. We have made our best effort to provide the details in a readable format.

You may have to follow the report backwards or forwards to find the title of the department you are looking at.

The six columns listed are Fiscal Year 25 actuals, Fiscal Year 26 Amended Budget, Fiscal Year 27 Requests, Fiscal Year 27 Managers Recommended Budget, Dollar amount changed from FY26 Amended Budget, and Percentage Change from Amended Budget.

In this example for the General Fund, you see Department 412 Total, followed by the next department, Finance & Purchasing. This is department 413, and the details of every account in this department's budget are listed in alphabetical order.

Example

Type/Fund/Department/Account	FY23 Actuals	FY24 Amended Budget	FY25 Dept Request	FY25 Manager	$ Change from Amended	% Change from Amend
PROFESSIONAL SERV	7,405	14,953	30,267	10,000	10,000	-67%
RETIREMENT	84,493	72,215	107,803	102,500	101,035	-5%
SALARIES/WAGES-P/T	13,197	1,421	9,000	10,500	10,350	17%
SALARIES/WAGES-REG	818,143	604,439	847,573	753,674	742,907	-11%
SOCIAL SECURITY TAXES	42,285	36,541	52,634	47,379	46,702	-10%
TELECOMMUNICATIONS	5,629	3,443	5,000	5,000	5,000	0%
TRAVEL/TRAINING	12,825	8,741	33,360	42,000	42,000	26%
412 Total	**1,242,405**	**937,424**	**1,359,232**	**1,212,201**	**1,188,337**	**-10%**
⊟FINANCE & PURCHASING						
⊟413						
AUTOMOTIVE SUPPLIES	170	25	700	1,000	1,000	43%
AWARDS/APPRECIATION	283	-	600	600	600	0%
CAPITAL EQUIPMENT	28,263	-	-	-	-	
CONTRACTED LABOR	-	18,644	19,425	7,000	7,000	-64%
CONTRACTED SERVICES	58,795	142,522	189,117	105,110	105,110	-44%
DENTAL INSURANCE	2,175	1,590	2,340	2,340	2,340	0%

Revenue Detail

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from
000	NON DEPARTMENTAL	CAPITAL LEASE PROCEEDS	$ -	$ -	$ -	$ -	$ -	0%
		IT SUBSCRIPTION PROCEEDS (GASB96)	$ 135,650.33	$ -	$ -	$ -	$ -	0%
		LOAN PROCEEDS	$ -	$ -	$ -	$ -	$ -	0%
	NON DEPARTMENTAL Total		**$ 135,650.33**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
410	GENERAL REVENUES	ABC PROFITS	$ 173,553.00	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ -	0%
		AD VALOREM TAXES-2009	$ -	$ -	$ -	$ -	$ -	0%
		AD VALOREM TAXES-2010	$ -	$ -	$ -	$ -	$ -	0%
		AD VALOREM TAXES-2011	$ -	$ -	$ -	$ -	$ -	0%
		AD VALOREM TAXES-2012	$ -	$ -	$ -	$ -	$ -	0%
		AD VALOREM TAXES-2013	$ -	$ -	$ -	$ -	$ -	0%
		AD VALOREM TAXES-2014	$ 1,172.58	$ -	$ -	$ -	$ -	0%
		AD VALOREM TAXES-2015	$ 4,348.64	$ 400.00	$ -	$ -	$ (400.00)	-100%
		AD VALOREM TAXES-2016	$ 5,334.22	$ 6,133.00	$ -	$ -	$ (6,133.00)	-100%
		AD VALOREM TAXES-2017	$ 7,706.65	$ 7,437.00	$ -	$ -	$ (7,437.00)	-100%
		AD VALOREM TAXES-2018	$ 16,411.42	$ 8,836.00	$ -	$ -	$ (8,836.00)	-100%
		AD VALOREM TAXES-2019	$ 20,553.70	$ 17,925.00	$ -	$ -	$ (17,925.00)	-100%
		AD VALOREM TAXES-2020	$ 38,683.01	$ 15,579.00	$ -	$ -	$ (15,579.00)	-100%
		AD VALOREM TAXES-2021	$ 78,774.89	$ 33,480.00	$ -	$ -	$ (33,480.00)	-100%
		AD VALOREM TAXES-2022	$ 163,994.12	$ 71,533.00	$ -	$ -	$ (71,533.00)	-100%
		AD VALOREM TAXES-2023	$ 496,272.28	$ 192,012.00	$ -	$ -	$ (192,012.00)	-100%
		AD VALOREM TAXES-2024	$ 54,806,669.96	$ 625,000.00	$ -	$ -	$ (625,000.00)	-100%
		AD VALOREM TAXES-2025	$ -	$ 54,869,984.00	$ 625,000.00	$ 625,000.00	$ (54,244,984.00)	-99%
		AD VALOREM TAXES-2026	$ -	$ -	$ 53,430,852.00	$ 56,999,791.12	$ 56,999,791.12	0%
		AD VALOREM TX-2019 NCVTS	$ -	$ -	$ -	$ -	$ -	0%
		AD VALOREM TX-2020 NCVTS	$ -	$ -	$ -	$ -	$ -	0%
		AD VALOREM TX-2021 NCVTS	$ -	$ -	$ -	$ -	$ -	0%
		AD VALOREM TX-2022 NCVTS	$ -	$ -	$ -	$ -	$ -	0%
		AD VALOREM TX-2023 NCVTS	$ -	$ -	$ -	$ -	$ -	0%
		AD VALOREM TX-2024 NCVTS	$ (245.28)	$ -	$ -	$ -	$ -	0%
		AD VALOREM TX-2025 NCVTS	$ 6,275,078.43	$ 563,106.00	$ -	$ -	$ (563,106.00)	-100%
		AD VALOREM TX-2026 NCVTS	$ -	$ 4,216,668.00	$ -	$ -	$ (4,216,668.00)	-100%
		AD VALOREM TX-2027 NCVTS	$ -	$ -	$ 5,790,000.00	$ 4,918,807.00	$ 4,918,807.00	0%
		ADMIN SERVICES ALLOCATION	$ -	$ -	$ -	$ -	$ -	0%
		ADVERTISING	$ 9,844.73	$ 5,150.00	$ 6,145.81	$ 6,145.81	$ 995.81	19%
		CLEVELAND CUP 5K	$ 5,367.15	$ 4,800.00	$ 5,300.00	$ 5,300.00	$ 500.00	10%
		COLLECTION NSF CHECKS	$ -	$ -	$ -	$ -	$ -	0%
		COMPUTER OVERS/SHORTS	$ -	$ -	$ -	$ -	$ -	0%
		CONTRIBUTIONS/DONATIONS	$ 816,641.00	$ -	$ -	$ -	$ -	0%
		CREDIT CARD USAGE REBATE	$ 85,417.90	$ 90,000.00	$ 90,000.00	$ 90,000.00	$ -	0%
		DISCOUNTS ON TAXES	$ (138,857.48)	$ -	$ -	$ -	$ -	0%
		DMV NCVTS INTEREST	$ 34,508.01	$ 2,575.00	$ 16,000.00	$ 16,000.00	$ 13,425.00	521%
		F/CLOSE EXECUTION FEE	$ 100.00	$ -	$ 100.00	$ 100.00	$ 100.00	0%
		F/CLOSE JUDGEMENT FEE	$ 3,505.00	$ 1,500.00	$ 3,400.00	$ 3,400.00	$ 1,900.00	127%
		F/CLOSE SHERIFF ADV FEE	$ (440.00)	$ -	$ -	$ -	$ -	0%
		F/CLOSE SHERIFF FEE	$ -	$ -	$ -	$ -	$ -	0%
		FORECLOSURE ADMIN FEE	$ 62,393.53	$ 30,000.00	$ 33,000.00	$ 33,000.00	$ 3,000.00	10%
		FORECLOSURE ADVERTISE FEE	$ 13,395.50	$ 5,150.00	$ 13,000.00	$ 13,000.00	$ 7,850.00	152%
		FORECLOSURE DEED RECORDNG	$ 3,600.00	$ 1,500.00	$ 2,400.00	$ 2,400.00	$ 900.00	60%
		FORECLOSURE POSTAGE FEE	$ 887.60	$ 450.00	$ 850.00	$ 850.00	$ 400.00	89%
		FRANCHISE FEES	$ 174,396.13	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ 9,494,610.66	$ -	$ 9,799,352.55	$ 304,741.89	0%
		GARNISHMENTS ON TAXES	$ 68,312.97	$ 77,250.00	$ 28,101.92	$ 28,101.92	$ (49,148.08)	-64%
		GASOLINE ROAD TAX REFUND	$ -	$ -	$ -	$ -	$ -	0%
		GROSS RECEIPTS TAX-COUNTY	$ 75,688.52	$ 65,000.00	$ 80,000.00	$ 80,000.00	$ 15,000.00	23%
		HEAVY EQUIP TAX	$ 58,252.74	$ 41,000.00	$ 50,000.00	$ 50,000.00	$ 9,000.00	22%
		INTEREST INCOME LEASES	$ -	$ -	$ -	$ -	$ -	0%
		INTEREST ON DELINQUENT TA	$ 291,120.47	$ 213,725.00	$ 302,497.80	$ 302,497.80	$ 88,772.80	42%
		INTEREST ON INVESTMENTS	$ 3,345,806.16	$ 4,000,000.00	$ 4,000,000.00	$ 1,500,000.00	$ (2,500,000.00)	-63%
		LEASE REVENUE GASB 87	$ -	$ -	$ -	$ -	$ -	0%
		LOCAL OPTION SALES TAX	$ 18,984,838.84	$ 16,443,950.00	$ 20,488,313.07	$ 18,500,000.00	$ 2,056,050.00	13%
		LOCAL REV-BEER/WINE EXCISE TAX	$ 226,664.38	$ 275,000.00	$ 230,000.00	$ 230,000.00	$ (45,000.00)	-16%
		LOCAL REVENUE-DCC	$ -	$ -	$ -	$ -	$ -	0%
		LOCAL REV-PARTNERS RENT	$ -	$ -	$ -	$ -	$ -	0%
		MISCELLANEOUS REVENUE	$ 47,696.90	$ 35,000.00	$ 31,500.00	$ 31,500.00	$ (3,500.00)	-10%
		NCACC SHARED BUD EXP	$ -	$ -	$ -	$ -	$ -	0%
		OCCUPANCY TAX	$ 793,236.26	$ 633,000.00	$ 650,000.00	$ 650,000.00	$ 17,000.00	3%
		OTHER UNITS SHARE BUD EXP	$ -	$ -	$ -	$ -	$ -	0%
		PAYMENT IN LIEU OF TAXES	$ 122,240.69	$ 400,000.00	$ 1,900,000.00	$ 1,500,000.00	$ 1,100,000.00	275%
		PAYMENT OVERS/SHORTS	$ 5,585.83	$ -	$ -	$ -	$ -	0%
		PRIOR YEARS	$ 315.00	$ -	$ -	$ -	$ -	0%
		REIMBURSEMENT RESOLUTION ALLOCATIOI	$ -	$ -	$ -	$ -	$ -	0%
		RENTS	$ 3,035,895.26	$ 3,050,000.00	$ 3,035,000.00	$ 3,200,000.00	$ 150,000.00	5%
		RENTS-SHELBY STAR	$ -	$ -	$ -	$ -	$ -	0%
		SALE OF FIXED ASSETS	$ 113,282.64	$ 25,000.00	$ 600,000.00	$ 600,000.00	$ 575,000.00	2300%
		SALE OF FORECLOSURES	$ -	$ -	$ -	$ -	$ -	0%
		SALE OF LAND	$ 1,805.00	$ -	$ -	$ -	$ -	0%
		SALE OF SURPLUS EQ/SUPPLY	$ 8,042.35	$ 4,500.00	$ -	$ -	$ (4,500.00)	-100%
		SALES TAX CATAWBA INDIAN	$ 47,963.11	$ -	$ 52,817.69	$ 52,817.69	$ 52,817.69	0%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from
		SETTLEMENT OVERS/SHORTS	$ -	$ -	$ -	$ -	$ -	0%
		SHELL BLDG III-CITY OF SHELBY	$ -	$ -	$ -	$ -	$ -	0%
		STATE COVID RELIEF FUNDS	$ -	$ -	$ -	$ -	$ -	0%
		TRANSFERS FM ARPA	$ -	$ -	$ -	$ -	$ -	0%
		TRANSFERS FM CAP RESERVE	$ -	$ -	$ -	$ -	$ -	0%
		TRANSFERS FM COVID19	$ -	$ -	$ -	$ -	$ -	0%
		TRANSFERS FM E911 FD 26	$ -	$ -	$ -	$ -	$ -	0%
		TRANSFERS FM RISH MANAGEMENT FUND 0	$ -	$ 29,106.00	$ -	$ -	$ (29,106.00)	-100%
		TRANSFERS FM SCH CAP RES	$ 3,021,014.00	$ 3,000,000.00	$ 3,000,000.00	$ 3,000,000.00	$ -	0%
		TRANSFERS FR S/W DISPOSAL-FUND 054	$ 132,134.00	$ 136,860.00	$ 136,860.00	$ 136,860.00	$ -	0%
		TRANSFERS FR S/W LAND	$ -	$ -	$ -	$ -	$ -	0%
	GENERAL REVENUES Total		**$ 93,538,961.81**	**$ 99,093,219.66**	**$ 95,001,138.29**	**$ 102,774,923.89**	**$ 3,681,704.23**	**3%**
								0%
411	COMMISSIONERS	CONTRIBUTIONS/DONATIONS	$ 5,000.00	$ 2,500.00	$ -	$ -	$ (2,500.00)	-100%
		MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -	0%
	COMMISSIONERS Total		**$ 5,000.00**	**$ 2,500.00**	**$ -**	**$ -**	**$ (2,500.00)**	**-100%**
								0%
412	COUNTY MANAGER/ADMIN	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
		State Grant	$ -	$ 10,000.00	$ -	$ -	$ (10,000.00)	-100%
	COUNTY MANAGER/ADMIN Total		**$ -**	**$ 10,000.00**	**$ -**	**$ -**	**$ (10,000.00)**	**-100%**
								0%
413	FINANCE & PURCHASING	CONTRACTED REVENUE	$ 506,929.13	$ 500,000.00	$ 650,000.00	$ 650,000.00	$ 150,000.00	30%
		CONTRACTED REVENUES-ROD	$ 14,380.66	$ -	$ 18,000.00	$ 18,000.00	$ 18,000.00	0%
		PAYMENT OVERS/SHORTS	$ 2.25	$ -	$ -	$ -	$ -	0%
	FINANCE & PURCHASING Total		**$ 521,312.04**	**$ 500,000.00**	**$ 668,000.00**	**$ 668,000.00**	**$ 168,000.00**	**34%**
								0%
415	PROPERTY TAX ADMIN	BEER AND WINE	$ 5,885.00	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	0%
		COLLECT-DEBTS WRITTEN OFF	$ 4,198.16	$ -	$ 6,000.00	$ 6,000.00	$ 6,000.00	0%
		COLLECTION NSF CHECKS	$ 430.60	$ -	$ 1,500.00	$ 1,500.00	$ 1,500.00	0%
		DEPARTMENTAL FEES	$ -	$ -	$ -	$ -	$ -	0%
		MISCELLANEOUS REVENUE	$ 89.01	$ -	$ -	$ -	$ -	0%
		PAYMENT OVERS/SHORTS	$ (19,153.82)	$ -	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)	0%
		PENALTY PAVING ASSESSMENT	$ 22,322.02	$ -	$ 20,000.00	$ 20,000.00	$ 20,000.00	0%
		SETTLEMENT OVERS/SHORTS	$ 47.28	$ -	$ -	$ -	$ -	0%
	PROPERTY TAX ADMIN Total		**$ 13,818.25**	**$ -**	**$ 22,500.00**	**$ 22,500.00**	**$ 22,500.00**	**0%**
								0%
416	LEGAL/COUNTY ATTORNEY	PAYMENT OVERS/SHORTS	$ -	$ -	$ -	$ -	$ -	0%
	LEGAL/COUNTY ATTORNEY Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
418	ELECTIONS	DEPARTMENTAL FEES	$ -	$ -	$ 6,000.00	$ 6,000.00	$ 6,000.00	0%
		DONATIONS-CAP EQUIP-GENRL	$ -	$ -	$ -	$ -	$ -	0%
		FEDERAL GOVT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		STATE-OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	0%
	ELECTIONS Total		**$ -**	**$ -**	**$ 6,000.00**	**$ 6,000.00**	**$ 6,000.00**	**0%**
								0%
419	REGISTER OF DEEDS	COLLECTION NSF CHECKS	$ -	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL FEES	$ 648,953.85	$ 600,000.00	$ 650,000.00	$ 650,000.00	$ 50,000.00	8%
		DONATIONS/CONTRIBUTIONS	$ 40.00	$ 80.00	$ 80.00	$ 80.00	$ -	0%
		EXCISE STAMP	$ 719,033.00	$ 650,000.00	$ 700,000.00	$ 700,000.00	$ 50,000.00	8%
		FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
		MARRIAGE LICENSE	$ -	$ -	$ -	$ -	$ -	0%
		MISCELLANEOUS REVENUE	$ 75.00	$ -	$ -	$ -	$ -	0%
		PASSPORT PHOTOS	$ -	$ -	$ -	$ -	$ -	0%
		PASSPORT PROCESSING FEES	$ -	$ -	$ -	$ -	$ -	0%
		PAYMENT OVERS/SHORTS	$ (48.00)	$ -	$ -	$ -	$ -	0%
		ROD CO GEN ESCROW FUNDS	$ 36.50	$ -	$ -	$ -	$ -	0%
		ROD DSS ESCROW FUNDS	$ 61.00	$ -	$ -	$ -	$ -	0%
		ROD SUPP RETIREMENT REV	$ 9,882.58	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00	0%
		SETTLEMENT OVERS/SHORTS	$ (1.86)	$ -	$ -	$ -	$ -	0%
		STATE GOVERNMENT GRANTS	$ 2,714.00	$ -	$ -	$ -	$ -	0%
	REGISTER OF DEEDS Total		**$ 1,380,746.07**	**$ 1,250,080.00**	**$ 1,360,080.00**	**$ 1,360,080.00**	**$ 110,000.00**	**9%**
								0%
422	TRAVEL & TOURISM	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
		LOCAL REVENUES	$ 30,476.00	$ 48,000.00	$ 25,000.00	$ 25,000.00	$ (23,000.00)	-48%
		STATE GOVT GRANT-VISITNC	$ -	$ -	$ -	$ -	$ -	0%
		T&T EVENTS-MERCH SALES	$ 7,588.37	$ -	$ 7,500.00	$ 7,500.00	$ 7,500.00	0%
		TRAVEL & TOURISM EVENTS-SPONSORS	$ 21,000.00	$ 20,000.00	$ 25,000.00	$ 25,000.00	$ 5,000.00	25%
		TRAVEL & TOURSIM EVENTS-VENDORS	$ 5,314.32	$ 20,000.00	$ 15,000.00	$ 15,000.00	$ (5,000.00)	-25%
	TRAVEL & TOURISM Total		**$ 64,378.69**	**$ 88,000.00**	**$ 72,500.00**	**$ 72,500.00**	**$ (15,500.00)**	**-18%**
								0%
426	FACILITIES MAINTENANCE	ABC 5 CENT PER BOTTLE	$ 26,457.59	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -	0%
		DEPARTMENTAL FEES	$ 350.00	$ -	$ 450.00	$ 450.00	$ 450.00	0%
	FACILITIES MAINTENANCE Total		**$ 26,807.59**	**$ 25,000.00**	**$ 25,450.00**	**$ 25,450.00**	**$ 450.00**	**2%**
								0%
428	MUNICIPAL ELECTIONS	CONTRACTED REVENUE	$ -	$ -	$ -	$ -	$ -	0%
	MUNICIPAL ELECTIONS Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
430	MUNICIPAL GRANTS	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVERNMENT GRANTS	$ 2,854,857.35	$ -	$ -	$ -	$ -	0%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from
	MUNICIPAL GRANTS Total		**$ 2,854,857.35**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
432	3RD PARTY(PASS THRU)GRAN	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVERNMENT GRANTS	$ 326,759.00	$ 324,809.00	$ 327,534.00	$ 327,534.00	$ 2,725.00	1%
	3RD PARTY(PASS THRU)GRANT Total		**$ 326,759.00**	**$ 324,809.00**	**$ 327,534.00**	**$ 327,534.00**	**$ 2,725.00**	**1%**
								0%
433	JCPC GRANT ADMIN	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVERNMENT GRANTS	$ 15,500.00	$ 15,254.00	$ 12,529.00	$ 12,529.00	$ (2,725.00)	-18%
	JCPC GRANT ADMIN Total		**$ 15,500.00**	**$ 15,254.00**	**$ 12,529.00**	**$ 12,529.00**	**$ (2,725.00)**	**-18%**
								0%
435	LAW ENFORCEMENT-MENTAL	FEDERAL GOVT GRANTS	$ 5,949.48	$ -	$ -	$ -	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
	LAW ENFORCEMENT-MENTAL HLTH/WELLNESS GRANTS Total		**$ 5,949.48**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
436	SHERIFF MOBILE COMMAND L	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
		LOCAL REVENUES	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
	SHERIFF MOBILE COMMAND UNIT GRANT Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
437	PUBLIC SAFETY GRANTS	FEDERAL GOVT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
		LOCAL & OTHER GRANTS	$ 5,000.00	$ -	$ -	$ -	$ -	0%
		STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
	PUBLIC SAFETY GRANTS Total		**$ 5,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
438	LAW ENFORCEMENT GRANTS	FEDERAL GOVT GRANTS	$ 4,641.60	$ 294,342.00	$ -	$ -	$ (294,342.00)	-100%
		FEDERAL GOVT GRANTS-LEVS	$ -	$ 12,000.00	$ -	$ -	$ (12,000.00)	-100%
		FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
	LAW ENFORCEMENT GRANTS Total		**$ 4,641.60**	**$ 306,342.00**	**$ -**	**$ -**	**$ (306,342.00)**	**-100%**
								0%
439	USDOJ COPS GRANT	CCS/PINNACLE SRO-COPS CONTRIBUTION	$ -	$ -	$ -	$ -	$ -	0%
		FEDERAL GRANTS-COPS	$ -	$ -	$ 83,332.00	$ 83,332.00	$ 83,332.00	0%
		LOCAL REV CCS/PINNACLE-COPS GRANT M	$ -	$ -	$ 140,614.00	$ 140,614.00	$ 140,614.00	0%
		PAYMENT OVERS/SHORTS	$ -	$ -	$ -	$ -	$ -	0%
	USDOJ COPS GRANT Total		**$ -**	**$ -**	**$ 223,946.00**	**$ 223,946.00**	**$ 223,946.00**	**0%**
								0%
440	SCHOOL RESOURCE OFFICER	DONATIONS-CC STAR PROGRAM (PREV DAR	$ -	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0%
		DONATIONS-STAR PROG SUMMER CAMP	$ 14,520.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ 31,507.00	$ -	$ -	$ (31,507.00)	-100%
		LOCAL GRANT-FISHERS COP GRANT	$ 4,000.00	$ -	$ -	$ -	$ -	0%
		OTHER UNITS SHARE BUD EXP	$ 972,423.29	$ 900,000.00	$ 1,268,155.00	$ 1,268,155.00	$ 368,155.00	41%
		OVER/SHORT	$ -	$ -	$ -	$ -	$ -	0%
	SCHOOL RESOURCE OFFICERS Total		**$ 990,943.29**	**$ 943,507.00**	**$ 1,280,155.00**	**$ 1,280,155.00**	**$ 336,648.00**	**36%**
								0%
441	SHERIFF'S OFFICE	CIVIL PROCESSING FEES	$ 147,028.77	$ 150,000.00	$ 150,000.00	$ 150,000.00	$ -	0%
		CONCEALED HAND GUN PERMIT	$ 60,430.00	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ -	0%
		CONTRACTED REVENUE	$ -	$ -	$ -	$ -	$ -	0%
		CONTRIBUTIONS/DONATIONS	$ 18,610.00	$ 13,000.00	$ 12,000.00	$ 12,000.00	$ (1,000.00)	-8%
		COURT-ARREST FEES	$ 28,573.73	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -	0%
		DEPARTMENTAL FEES	$ 677.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		DIGITAL FORENSIC COURT FEES	$ 5,452.79	$ -	$ -	$ -	$ -	0%
		DOM VIOLENCE STORAGE FEE	$ 379.00	$ 300.00	$ 300.00	$ 300.00	$ -	0%
		DONATIONS CANINE SPECIFIC	$ 7,507.00	$ 500.00	$ -	$ -	$ (500.00)	-100%
		DONATIONS-ASHA DEGREE CASE	$ -	$ -	$ -	$ -	$ -	0%
		DONATIONS-CAP EQUIP-GENRL	$ 19,643.00	$ -	$ -	$ -	$ -	0%
		DONATIONS-CHAPLAINS FUND	$ 10,300.00	$ -	$ -	$ -	$ -	0%
		DONATIONS-EQUIPMENT-GENRL	$ -	$ -	$ -	$ -	$ -	0%
		DONATIONS-EXPLORERS PROGRAM	$ -	$ 1,000.00	$ -	$ -	$ (1,000.00)	-100%
		DONATIONS-SHERIFF CANINES	$ -	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		DONATNS-SHERIFF CHRISTMAS	$ 5,865.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
		ERAD SEIZURES	$ -	$ -	$ -	$ -	$ -	0%
		FEDERAL - OTHER REVENUES	$ 10,713.56	$ -	$ -	$ -	$ -	0%
		FINGERPRINT FEES	$ 10,140.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ 155,258.00	$ -	$ -	$ (155,258.00)	-100%
		IMPOUND STORAGE FEES	$ -	$ -	$ -	$ -	$ -	0%
		MISCELLANEOUS REVENUE	$ 110,951.99	$ 45,767.70	$ -	$ -	$ (45,767.70)	-100%
		MISC-SECURITY FEES	$ 46,090.00	$ 53,740.00	$ -	$ -	$ (53,740.00)	-100%
		OTHER UNITS MH TRANSPORTS	$ -	$ -	$ -	$ -	$ -	0%
		PAYMENT OVERS/SHORTS	$ 540.00	$ -	$ -	$ -	$ -	0%
		SALE OF SCRAP METAL	$ -	$ -	$ -	$ -	$ -	0%
		SHERIFF CANINE FUNDRAISER	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
	SHERIFF'S OFFICE Total		**$ 482,901.84**	**$ 521,565.70**	**$ 264,300.00**	**$ 264,300.00**	**$ (257,265.70)**	**-49%**
								0%
442	FEDERAL FORFEITED PROP	FEDERAL - OTHER REVENUES	$ 103,697.87	$ -	$ -	$ -	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ 152,583.00	$ 11,188.00	$ 11,188.00	$ (141,395.00)	-93%
		INTEREST ON INVESTMENTS	$ 20,107.29	$ -	$ -	$ -	$ -	0%
		SALE OF FIXED ASSETS	$ 17,165.91	$ -	$ -	$ -	$ -	0%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from
	FEDERAL FORFEITED PROP Total		**$ 140,971.07**	**$ 152,583.00**	**$ 11,188.00**	**$ 11,188.00**	**$ (141,395.00)**	**-93%**
								0%
443	STATE FORFEITED PROPERTY	DONATIONS-CAP EQUIP-GENRL	$ -	$ -	$ -	$ -	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ 20,957.00	$ -	$ -	$ (20,957.00)	-100%
		INTEREST ON INVESTMENTS	$ 1,937.95	$ -	$ -	$ -	$ -	0%
		LOCAL-COURT FEES	$ 2,026.00	$ -	$ -	$ -	$ -	0%
		MISCELLANEOUS REVENUE	$ 4,486.00	$ -	$ -	$ -	$ -	0%
		SALE OF FIXED ASSETS	$ -	$ -	$ -	$ -	$ -	0%
		SALE OF SURPLUS EQ/SUPPLY	$ 85.10	$ -	$ -	$ -	$ -	0%
		STATE - OTHER REVENUES	$ 46,776.95	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -	0%
	STATE FORFEITED PROPERTY Total		**$ 55,312.00**	**$ 70,957.00**	**$ 50,000.00**	**$ 50,000.00**	**$ (20,957.00)**	**-30%**
								0%
444	DETENTION CENTER (JAIL)	CONTRACTED REVENUE	$ 1,880.00	$ -	$ -	$ -	$ -	0%
		COURT-JAIL FEES	$ 27,140.93	$ 40,000.00	$ 35,000.00	$ 35,000.00	$ (5,000.00)	-13%
		COURT-SAFE RD ACT-LIC REV	$ 7,573.61	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -	0%
		DEPARTMENTAL FEES	$ -	$ -	$ -	$ -	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ 32,174.00	$ -	$ -	$ (32,174.00)	-100%
		MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -	0%
		PAYMENT OVERS/SHORTS	$ -	$ -	$ -	$ -	$ -	0%
		PHONE COMMISSION	$ 194,580.92	$ 210,000.00	$ 200,000.00	$ 200,000.00	$ (10,000.00)	-5%
		ST GRANT-H/INMATE SSA	$ 14,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0%
		ST GRANT-HOUSE INMATES	$ 42,183.46	$ 25,000.00	$ 30,000.00	$ 30,000.00	$ 5,000.00	20%
		STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		VENDING COMMISSION	$ 127,575.73	$ 120,000.00	$ 125,000.00	$ 125,000.00	$ 5,000.00	4%
	DETENTION CENTER (JAIL) Total		**$ 414,934.65**	**$ 443,174.00**	**$ 406,000.00**	**$ 406,000.00**	**$ (37,174.00)**	**-8%**
								0%
445	EMERGENCY MANAGEMENT	CONTRIBUTIONS/DONATIONS	$ -	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL FEES	$ 8,197.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
		FEDERAL GOVT GRANTS	$ 35,000.00	$ -	$ -	$ -	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
		LOCAL REVENUES	$ 49,200.00	$ 49,200.00	$ 30,000.00	$ 30,000.00	$ (19,200.00)	-39%
		MISCELLANEOUS REVENUE	$ 1,080.00	$ -	$ -	$ -	$ -	0%
		PAYMENT OVERS/SHORTS	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
	EMERGENCY MANAGEMENT Total		**$ 93,477.00**	**$ 54,200.00**	**$ 35,000.00**	**$ 35,000.00**	**$ (19,200.00)**	**-35%**
								0%
446	EMERGENCY MEDICAL SERVIC	COLLECTION NSF CHECKS	$ -	$ -	$ -	$ -	$ -	0%
		CONTRIBUTIONS/DONATIONS	$ 100.00	$ -	$ -	$ -	$ -	0%
		EMS GARISHMENTS THRU T/C	$ -	$ -	$ -	$ -	$ -	0%
		FEDERAL GOVT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ 16,367.00	$ -	$ -	$ (16,367.00)	-100%
		GARNISHMENT	$ 3,098,705.07	$ 3,200,000.00	$ -	$ -	$ (3,200,000.00)	-100%
		INSURANCE FEES	$ 2,400,221.67	$ 2,100,000.00	$ 3,198,432.76	$ 3,546,108.00	$ 1,446,108.00	69%
		LOCAL REVENUES	$ 53,250.00	$ 51,000.00	$ -	$ -	$ (51,000.00)	-100%
		MEDICAID	$ 37,000.48	$ 2,290,000.00	$ 3,018,714.84	$ 67,544.90	$ (2,222,455.10)	-97%
		MEDICAID-EMS AMBUL COST	$ 960,569.00	$ 500,000.00	$ 534,662.00	$ 534,662.00	$ 34,662.00	7%
		MEDICARE	$ 1,221,356.77	$ 1,200,000.00	$ 3,402,075.76	$ 2,026,347.00	$ 826,347.00	69%
		MISCELLANEOUS REVENUE	$ 8,520.05	$ -	$ -	$ -	$ -	0%
		OTHER INSURANCES-Debt Set Off	$ 818,551.14	$ 385,000.00	$ 167,847.76	$ 167,847.76	$ (217,152.24)	-56%
		OTHER UNITS SHARE BUD EXP	$ -	$ -	$ -	$ -	$ -	0%
		PRIOR YEARS	$ -	$ -	$ -	$ -	$ -	0%
		REFUNDS-EMS PYMTS	$ -	$ -	$ -	$ -	$ -	0%
		STATE - OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
	EMERGENCY MEDICAL SERVICE Total		**$ 8,598,274.18**	**$ 9,742,367.00**	**$ 10,321,733.12**	**$ 6,342,509.66**	**$ (3,399,857.34)**	**-35%**
								0%
447	VOLUNTEER RESCUE	DEPARTMENTAL FEES	$ -	$ -	$ -	$ -	$ -	0%
		OTHER UNITS SHARE BUD EX	$ -	$ -	$ -	$ -	$ -	0%
	VOLUNTEER RESCUE Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
448	E911 COMMUNICATIONS	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
	E911 COMMUNICATIONS Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
449	ELECTRONIC MAINTENANCE	CONTRACTED REVENUE	$ 168,660.00	$ 180,000.00	$ 180,000.00	$ 180,000.00	$ -	0%
		DEPARTMENTAL FEES	$ -	$ -	$ -	$ -	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
	ELECTRONIC MAINTENANCE Total		**$ 168,660.00**	**$ 180,000.00**	**$ 180,000.00**	**$ 180,000.00**	**$ -**	**0%**
								0%
450	BUILDING INSPECTIONS	CATAWBA PROJECT PERMIT FEES	$ 1,237,850.00	$ -	$ -	$ -	$ -	0%
		COLLECTION NSF CHECKS	$ 25.00	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL FEES	$ 1,224,747.00	$ 450,000.00	$ 1,900,000.00	$ 1,500,000.00	$ 1,050,000.00	233%
		HOMEOWNERS RECOVERY FUND	$ 228.00	$ -	$ 200.00	$ 200.00	$ 200.00	0%
		NON-COMPLIANCE FEES	$ -	$ -	$ -	$ -	$ -	0%
		PAYMENT OVERS/SHORTS	$ -	$ -	$ -	$ -	$ -	0%
		PERMITTING FEES-SHELBY/KM	$ -	$ -	$ -	$ -	$ -	0%
	BUILDING INSPECTIONS Total		**$ 2,462,850.00**	**$ 450,000.00**	**$ 1,900,200.00**	**$ 1,500,200.00**	**$ 1,050,200.00**	**233%**
								0%
470	PUBLIC FIRING RANGE	CONTRIBUTIONS/DONATIONS	$ 40,500.00	$ 500.00	$ -	$ -	$ (500.00)	-100%
		DEPARTMENTAL FEES	$ 406,325.74	$ 375,000.00	$ 375,000.00	$ 375,000.00	$ -	0%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from
		FUND BALANCE APPROPRIATED	$ -	$ 67,554.46	$ -	$ -	$ (67,554.46)	-100%
		LOCAL & OTHER GRANTS	$ -	$ 1,024.00	$ -	$ -	$ (1,024.00)	-100%
		PAYMENT OVERS/SHORTS	$ (32.94)	$ -	$ -	$ -	$ -	0%
		RETAIL MERCHANDISE SALES	$ 107,500.88	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ -	0%
		SALE OF BRASS	$ 29,742.17	$ 15,000.00	$ 30,000.00	$ 30,000.00	$ 15,000.00	100%
		SETTLEMENTS OVER/SHORT	$ (44.79)	$ -	$ -	$ -	$ -	0%
		SHOOTING COMPETITION FEES	$ 8,200.43	$ -	$ -	$ -	$ -	0%
		STATE GOVERNMENT GRANTS	$ 25,000.00	$ -	$ -	$ -	$ -	0%
		VENDING COMMISSION	$ -	$ -	$ -	$ -	$ -	0%
	PUBLIC FIRING RANGE Total		**$ 617,191.49**	**$ 559,078.46**	**$ 505,000.00**	**$ 505,000.00**	**$ (54,078.46)**	**-10%**
								0%
471	SHOOTING RANGE-SKEET & TF	DEPARTMENTAL FEES	$ -	$ -	$ -	$ -	$ -	0%
		PRAP MERCHANDISE SALES	$ -	$ -	$ -	$ -	$ -	0%
	SHOOTING RANGE-SKEET & TRAP Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
491	PLANNING & ZONING	DEPARTMENTAL FEES	$ 635.00	$ 750.00	$ 270.00	$ 270.00	$ (480.00)	-64%
		FEDERAL GOVT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		REZONING & AMENDMENT FEES	$ 4,240.00	$ 3,500.00	$ 8,500.00	$ 8,500.00	$ 5,000.00	143%
		ZONING BOARD OF ADJ FEES	$ 3,300.00	$ 2,000.00	$ 1,000.00	$ 1,000.00	$ (1,000.00)	-50%
		ZONING PERMITS	$ 29,880.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ -	0%
	PLANNING & ZONING Total		**$ 38,055.00**	**$ 36,250.00**	**$ 39,770.00**	**$ 39,770.00**	**$ 3,520.00**	**10%**
								0%
492	ECONOMIC DEVELOPMENT	LOCAL REVENUES	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
	ECONOMIC DEVELOPMENT Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
494	PUBLIC RELATIONS & MARKET	DEVELOPMENT FEES	$ 600,000.00	$ 2,888,380.00	$ -	$ -	$ (2,888,380.00)	-100%
		FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
	PUBLIC RELATIONS & MARKETING Total		**$ 600,000.00**	**$ 2,888,380.00**	**$ -**	**$ -**	**$ (2,888,380.00)**	**-100%**
								0%
495	COOPERATIVE EXTENSION	4H LIVESTOCK CLUB	$ -	$ 976.00	$ -	$ -	$ (976.00)	-100%
		4H PROGRAM ENHANCEMENTS	$ 4,685.00	$ -	$ -	$ -	$ -	0%
		4H SHOOTING SPORTS-CONTRIBUTION	$ -	$ -	$ -	$ -	$ -	0%
		CONTRIBUTIONS/DONATIONS	$ 924.00	$ -	$ -	$ -	$ -	0%
		COOP NUTRITION CLASS FEES	$ 95.26	$ -	$ -	$ -	$ -	0%
		CORN GROWERS ASSOC ACTIVY	$ 250.00	$ 1,500.00	$ -	$ -	$ (1,500.00)	-100%
		DAIRY STEER PROJ-CONTRIBU	$ -	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL FEES	$ -	$ -	$ -	$ -	$ -	0%
		DONATIONS-D LEATHERWOOD MEM GARDE	$ -	$ -	$ -	$ -	$ -	0%
		EFNEP-HLTHY TOGETHER GRANT	$ -	$ 2,000.00	$ -	$ -	$ (2,000.00)	-100%
		FUND BALANCE APPROPRIATED	$ -	$ 36,708.37	$ -	$ -	$ (36,708.37)	-100%
		GRG DONATIONS	$ -	$ 1,582.42	$ -	$ -	$ (1,582.42)	-100%
		HOME HORTICULTURE	$ 80.00	$ -	$ -	$ -	$ -	0%
		HORTICULTURE ACTIVITIES	$ 40.00	$ -	$ -	$ -	$ -	0%
		LOCAL & OTHER GRANTS	$ 37,748.00	$ 1,500.00	$ -	$ -	$ (1,500.00)	-100%
		MASTER GARDENERS	$ 1,500.00	$ 1,500.00	$ -	$ -	$ (1,500.00)	-100%
		MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -	0%
		PAYMENT OVERS/SHORTS	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		SUMMER FUN ACTIVITES	$ 3,514.16	$ 1,500.00	$ -	$ -	$ (1,500.00)	-100%
	COOPERATIVE EXTENSION Total		**$ 48,836.42**	**$ 47,266.79**	**$ -**	**$ -**	**$ (47,266.79)**	**-100%**
								0%
497	TRANSPORTATION ADMIN	STATE GOVERNMENT GRANTS	$ 238,441.00	$ 259,083.00	$ -	$ -	$ (259,083.00)	-100%
	TRANSPORTATION ADMIN Total		**$ 238,441.00**	**$ 259,083.00**	**$ -**	**$ -**	**$ (259,083.00)**	**-100%**
								0%
498	SOIL CONSERVATION	FARM EQUIPMNT RENTAL FEES	$ 3,750.00	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ -	0%
		INTEREST ON INVESTMENTS	$ 1,530.56	$ -	$ 1,223.57	$ 1,223.57	$ 1,223.57	0%
		MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -	0%
		SOIL CONSERVATION SIGNS	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVERNMENT GRANTS	$ 33,600.00	$ 33,600.00	$ -	$ -	$ (33,600.00)	-100%
		SWCD-OVER/SHORT	$ -	$ -	$ -	$ -	$ -	0%
	SOIL CONSERVATION Total		**$ 38,880.56**	**$ 37,100.00**	**$ 4,723.57**	**$ 4,723.57**	**$ (32,376.43)**	**-87%**
								0%
542	ANIMAL SERVICES	ACO CITATIONS/PENALITIES	$ 8,436.53	$ 6,500.00	$ 2,000.00	$ 2,000.00	$ (4,500.00)	-69%
		ACO MICROCHIPS	$ -	$ -	$ -	$ -	$ -	0%
		ACO RABIES SHOTS	$ 7,720.00	$ 9,000.00	$ 8,000.00	$ 8,000.00	$ (1,000.00)	-11%
		ACO SPAY-NEUTER	$ 16,610.00	$ 27,000.00	$ 15,000.00	$ 15,000.00	$ (12,000.00)	-44%
		ADMIN SERVICES ALLOCATION	$ -	$ -	$ -	$ -	$ -	0%
		CONTRIBUTIONS/DONATIONS	$ 11,037.98	$ 8,200.00	$ -	$ -	$ (8,200.00)	-100%
		COURT-RESTITUTION	$ -	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL FEES	$ 3,329.27	$ 12,000.00	$ 3,000.00	$ 3,000.00	$ (9,000.00)	-75%
		DONATIONS-FERAL CATS	$ -	$ -	$ -	$ -	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
		LOCAL & OTHER GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		MISCELLANEOUS REVENUE	$ (90.00)	$ -	$ -	$ -	$ -	0%
		OTHER UNITS SHARE BUD EXP	$ 58,569.00	$ 110,000.00	$ 110,000.00	$ 110,000.00	$ -	0%
		PAYMENT OVER/SHORT	$ -	$ -	$ -	$ -	$ -	0%
	ANIMAL SERVICES Total		**$ 105,612.78**	**$ 172,700.00**	**$ 138,000.00**	**$ 138,000.00**	**$ (34,700.00)**	**-20%**
								0%

	Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from
	560	MENTAL HEALTH (PATHWAYS)	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
			OTHER UNITS MH TRANSPORTS	$ -	$ -	$ -	$ -	$ -	0%
		MENTAL HEALTH (PATHWAYS) Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
	591	VETERAN SERVICES	DONATIONS/CONTRIBUTIONS	$ 7,450.00	$ 150.00	$ -	$ -	$ (150.00)	-100%
			STATE GOVERNMENT GRANTS	$ 20,561.69	$ 24,888.47	$ -	$ -	$ (24,888.47)	-100%
		VETERAN SERVICES Total		**$ 28,011.69**	**$ 25,038.47**	**$ -**	**$ -**	**$ (25,038.47)**	**-100%**
									0%
	600	CLEVELAND COUNTY SCHOOI	STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
			TRANSFERS FM SCH 1/2 CENT	$ 700,000.00	$ 1,665,267.39	$ -	$ -	$ (1,665,267.39)	-100%
			TRANSFERS FM SCH 1/2 CENT- FUND 042	$ -	$ -	$ 1,665,267.39	$ 1,665,267.39	$ 1,665,267.39	0%
		CLEVELAND COUNTY SCHOOLS Total		**$ 700,000.00**	**$ 1,665,267.39**	**$ 1,665,267.39**	**$ 1,665,267.39**	**$ -**	**0%**
									0%
	611	LIBRARY SYSTEM	CONTRIBUTIONS/DONATIONS	$ 4,845.00	$ 4,000.00	$ -	$ -	$ (4,000.00)	-100%
			DEPARTMENTAL FEES	$ 9,762.11	$ 19,000.00	$ 19,000.00	$ 19,000.00	$ -	0%
			DONATIONS SPANGLER FOUNDA	$ 505.00	$ -	$ -	$ -	$ -	0%
			DONATIONS SPECIAL BLANTON	$ 5,230.00	$ 93,500.00	$ -	$ -	$ (93,500.00)	-100%
			DONATIONS-AUDIO/VIDEO-GEN	$ -	$ -	$ -	$ -	$ -	0%
			DONATIONS-BKS-B BLACKBURN	$ 2,000.00	$ 1,000.00	$ -	$ -	$ (1,000.00)	-100%
			DONATIONS-BOOKS-GENERAL	$ 2,715.00	$ 7,000.00	$ -	$ -	$ (7,000.00)	-100%
			DONATIONS-PERIODICALS-GEN	$ -	$ -	$ -	$ -	$ -	0%
			DONT-BOOKS-SNODDY	$ 5,683.02	$ 500.00	$ -	$ -	$ (500.00)	-100%
			DONT-BOOKS-YOUNG	$ 4,077.57	$ 3,000.00	$ -	$ -	$ (3,000.00)	-100%
			FEDERAL GOVT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
			FUND BALANCE APPROPRIATED	$ -	$ 186,976.50	$ -	$ -	$ (186,976.50)	-100%
			LOCAL REVENUES	$ -	$ -	$ -	$ -	$ -	0%
			MISCELLANEOUS REVENUE	$ 181.47	$ -	$ -	$ -	$ -	0%
			OTHER UNITS SHARE BUD EXP	$ -	$ -	$ -	$ -	$ -	0%
			PAYMENT OVERS/SHORTS	$ (0.05)	$ -	$ -	$ -	$ -	0%
			PRIOR YEARS	$ -	$ -	$ -	$ -	$ -	0%
			STATE GOVERNMENT GRANTS	$ 206,861.00	$ 180,500.00	$ -	$ -	$ (180,500.00)	-100%
		LIBRARY SYSTEM Total		**$ 241,860.12**	**$ 495,476.50**	**$ 19,000.00**	**$ 19,000.00**	**$ (476,476.50)**	**-96%**
									0%
	613	COMMUNITIES IN SCHOOLS	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
			STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		COMMUNITIES IN SCHOOLS Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
	617	COUNCIL ON AGING	FEDERAL GOVT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		COUNCIL ON AGING Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
	619	ROD AUTOMATION E & P	FUND BALANCE APPROPRIATED	$ -	$ 109,053.00	$ -	$ -	$ (109,053.00)	-100%
		ROD AUTOMATION E & P Total		**$ -**	**$ 109,053.00**	**$ -**	**$ -**	**$ (109,053.00)**	**-100%**
									0%
	998	CONTINGENCY	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
		CONTINGENCY Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
10 Total				**$ 114,964,595.30**	**$ 120,468,251.97**	**$ 114,540,014.37**	**$ 117,720,576.51**	**$ (2,747,675.46)**	**-2%**
11	504	SOCIAL WORK (PREV TITLE XX)	ADMIN SERVICES ALLOCATION	$ 3,912,281.70	$ 3,399,942.52	$ 3,228,673.47	$ 3,070,160.57	$ (329,781.95)	-10%
			FEDERAL GOVT GRANTS	$ 3,795,527.39	$ 4,389,819.00	$ 4,500,000.00	$ 4,500,000.00	$ 110,181.00	3%
			FUND BALANCE APPROPRIATED	$ -	$ 141,047.23	$ -	$ -	$ (141,047.23)	-100%
			LOCAL & OTHER GRANTS	$ 25,236.73	$ -	$ -	$ -	$ -	0%
			PARTNERS GRANTS	$ -	$ 4,000.00	$ -	$ -	$ (4,000.00)	-100%
			STATE GOVERNMENT GRANTS	$ 300,300.98	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ -	0%
		SOCIAL WORK (PREV TITLE XX) Total		**$ 8,033,346.80**	**$ 8,234,808.75**	**$ 8,028,673.47**	**$ 7,870,160.57**	**$ (364,648.18)**	**-4%**
									0%
	506	SOCIAL SERVICES ADMIN	ADMIN SERVICES ALLOCATION	$ 2,045,151.07	$ 2,507,201.34	$ 2,691,681.80	$ 2,440,198.42	$ (67,002.92)	-3%
			CLIENT PARTICIPATION	$ 669.00	$ 1,100.00	$ 1,100.00	$ 1,100.00	$ -	0%
			FEDERAL GOVT GRANTS	$ 351,375.19	$ 380,000.00	$ 360,000.00	$ 360,000.00	$ (20,000.00)	-5%
			FUND BALANCE APPROPRIATED	$ -	$ 199,012.36	$ -	$ -	$ (199,012.36)	-100%
			MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -	0%
			STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		SOCIAL SERVICES ADMIN Total		**$ 2,397,195.26**	**$ 3,087,313.70**	**$ 3,052,781.80**	**$ 2,801,298.42**	**$ (286,015.28)**	**-9%**
									0%
	507	OUTSIDE POOR	ADMIN SERVICES ALLOCATION	$ 528,408.55	$ 726,500.00	$ 735,500.00	$ 735,500.00	$ 9,000.00	1%
			CLIENT REIMBURSEMENT-DSS	$ -	$ -	$ -	$ -	$ -	0%
			FEDERAL GOVT GRANTS	$ 509,337.76	$ 850,000.00	$ 850,000.00	$ 850,000.00	$ -	0%
			FUND BALANCE APPROPRIATED	$ -	$ 2,437.49	$ -	$ -	$ (2,437.49)	-100%
			LOCAL & OTHER GRANTS	$ 304,682.39	$ -	$ -	$ -	$ -	0%
			STATE GOVERNMENT GRANTS	$ 885,820.03	$ 900,000.00	$ 900,000.00	$ 900,000.00	$ -	0%
		OUTSIDE POOR Total		**$ 2,228,248.73**	**$ 2,478,937.49**	**$ 2,485,500.00**	**$ 2,485,500.00**	**$ 6,562.51**	**0%**
									0%
	508	INCOME MAINTENANCE	ADMIN SERVICES ALLOCATION	$ 746,916.50	$ 960,987.96	$ 2,332,800.74	$ 1,922,416.19	$ 961,428.23	100%
			CLIENT PARTICIPATION	$ -	$ 16,000.00	$ 16,000.00	$ 16,000.00	$ -	0%
			COLLECTION NSF CHECKS	$ -	$ -	$ -	$ -	$ -	0%
			CONTRACTED REVENUE	$ 17,803.70	$ 18,000.00	$ 18,000.00	$ 18,000.00	$ -	0%
			FEDERAL GOVT GRANTS	$ 5,877,214.25	$ 6,500,000.00	$ 5,500,000.00	$ 5,500,000.00	$ (1,000,000.00)	-15%
			FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
			HB1030 REFUND/FRAUD PYMTS	$ 1,138.00	$ -	$ -	$ -	$ -	0%
			LOCAL & OTHER GRANTS	$ -	$ -	$ -	$ -	$ -	0%

	Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from
			PAYMENT OVERS/SHORTS	$ -	$ -	$ -	$ -	$ -	0%
			REFUNDS CO/ST FUNDS	$ 45,054.27	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ -	0%
			STATE GOVERNMENT GRANTS	$ 670,492.00	$ -	$ 450,000.00	$ 450,000.00	$ 450,000.00	0%
			STATE GRANTS-MEDICAID	$ -	$ 500,000.00	$ -	$ -	$ (500,000.00)	-100%
			STATE GRANTS-SMART START	$ -	$ -	$ -	$ -	$ -	0%
		INCOME MAINTENANCE Total		**$ 7,358,618.72**	**$ 8,024,987.96**	**$ 8,346,800.74**	**$ 7,936,416.19**	**$ (88,571.77)**	**-1%**
									0%
	509	SPECIAL ASSISTANCE	ADMIN SERVICES ALLOCATION	$ 31,160.92	$ 69,356.41	$ 69,816.70	$ 71,004.70	$ 1,648.29	2%
		SPECIAL ASSISTANCE Total		**$ 31,160.92**	**$ 69,356.41**	**$ 69,816.70**	**$ 71,004.70**	**$ 1,648.29**	**2%**
									0%
	511	AID TO BLIND	ADMIN SERVICES ALLOCATION	$ -	$ -	$ 100.00	$ 100.00	$ 100.00	0%
		AID TO BLIND Total		**$ -**	**$ -**	**$ 100.00**	**$ 100.00**	**$ 100.00**	**0%**
									0%
	512	IVD CHILD SUPPORT	ADMIN SERVICES ALLOCATION	$ 62,436.24	$ 123,260.49	$ 158,069.70	$ -	$ (123,260.49)	-100%
			DEPARTMENTAL FEES	$ 305.00	$ 1,100.00	$ 1,100.00	$ 1,100.00	$ -	0%
			FEDERAL GOVT GRANTS	$ 1,194,375.47	$ 1,700,000.00	$ 1,700,000.00	$ 1,700,000.00	$ -	0%
		IVD CHILD SUPPORT Total		**$ 1,257,116.71**	**$ 1,824,360.49**	**$ 1,859,169.70**	**$ 1,701,100.00**	**$ (123,260.49)**	**-7%**
									0%
	516	SMART START	ADMIN SERVICES ALLOCATION	$ 123,725.45	$ 77,946.50	$ 153,337.68	$ 157,731.53	$ 79,785.03	102%
			FED GOVT GRANT	$ -	$ -	$ -	$ -	$ -	0%
			FEDERAL GOVT GRANTS	$ -	$ 68,000.00	$ -	$ -	$ (68,000.00)	-100%
			STATE GOVERNMENT GRANTS	$ (3,891.62)	$ -	$ -	$ -	$ -	0%
			STATE GRANTS-SMART START	$ 19,809.36	$ -	$ -	$ -	$ -	0%
		SMART START Total		**$ 139,643.19**	**$ 145,946.50**	**$ 153,337.68**	**$ 157,731.53**	**$ 11,785.03**	**8%**
									0%
	519	PUBLIC ASSISTANCE	ADMIN SERVICES ALLOCATION	$ 1,486,583.48	$ 1,120,950.00	$ 1,463,200.00	$ 1,463,200.00	$ 342,250.00	31%
			CONTRIBUTIONS/DONATIONS	$ -	$ -	$ -	$ -	$ -	0%
			FEDERAL GOVT GRANTS	$ 48,991.57	$ 100,000.00	$ 60,000.00	$ 60,000.00	$ (40,000.00)	-40%
			FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
			PRIOR YEARS	$ -	$ -	$ -	$ -	$ -	0%
			STATE - OTHER REVENUES	$ -	$ 2,250.00	$ -	$ -	$ (2,250.00)	-100%
			STATE GOVERNMENT GRANTS	$ 370,147.03	$ 300,000.00	$ -	$ -	$ (300,000.00)	-100%
		PUBLIC ASSISTANCE Total		**$ 1,905,722.08**	**$ 1,523,200.00**	**$ 1,523,200.00**	**$ 1,523,200.00**	**$ -**	**0%**
									0%
11 Total				$ 23,351,052.41	$ 25,388,911.30	$ 25,519,380.09	$ 24,546,511.41	$ (842,399.89)	-3%
12	530	HEALTH ADMINISTRATION	ADMIN SERVICES ALLOCATION	$ 972,046.28	$ 1,227,617.89	$ 1,455,704.07	$ 1,584,616.34	$ 356,998.45	29%
			CONTRACTED REVENUE	$ 7,754.95	$ -	$ -	$ -	$ -	0%
			CONTRIBUTIONS/DONATIONS	$ 1,000.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0%
			FEDERAL GOVT GRANTS	$ 181,483.47	$ 126,551.00	$ -	$ -	$ (126,551.00)	-100%
			FUND BALANCE APPROPRIATED	$ -	$ 20,000.00	$ -	$ -	$ (20,000.00)	-100%
			INSURANCE FEES	$ 37,552.30	$ -	$ -	$ -	$ -	0%
			INTEREST ON INSURANCE FEE	$ -	$ -	$ -	$ -	$ -	0%
			LOCAL REVENUES	$ -	$ -	$ -	$ -	$ -	0%
			MEDICAID	$ -	$ -	$ -	$ -	$ -	0%
			MEDICAID-CAROLINA ACCESS	$ -	$ -	$ -	$ -	$ -	0%
			MISCELLANEOUS REVENUE	$ 1,949.08	$ -	$ -	$ -	$ -	0%
			PAYMENT OVERS/SHORTS	$ 373.79	$ -	$ -	$ -	$ -	0%
			STATE - OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	0%
			STATE GOVERNMENT GRANTS	$ 249,239.47	$ 607,785.00	$ 149,701.00	$ 149,701.00	$ (458,084.00)	-75%
			TRANSFERS FR S/W DISPOSAL	$ -	$ -	$ -	$ -	$ -	0%
		HEALTH ADMINISTRATION Total		**$ 1,451,399.34**	**$ 1,983,953.89**	**$ 1,607,405.07**	**$ 1,736,317.34**	**$ (247,636.55)**	**-12%**
									0%
	531	AIDS	ADMIN SERVICES ALLOCATION	$ 74,180.42	$ 80,497.92	$ 107,942.26	$ 97,360.68	$ 16,862.76	21%
			FED GOVT GRANTS-HIV	$ 28,000.00	$ 28,000.00	$ 4,165.00	$ 4,165.00	$ (23,835.00)	-85%
			HIV STATE GOVERNMENT GRANT	$ -	$ -	$ 4,140.00	$ 4,140.00	$ 4,140.00	0%
			STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		AIDS Total		**$ 102,180.42**	**$ 108,497.92**	**$ 116,247.26**	**$ 105,665.68**	**$ (2,832.24)**	**-3%**
									0%
	532	TB/STD/CD	ADMIN SERVICES ALLOCATION	$ -	$ 10,285.64	$ 936.76	$ -	$ (10,285.64)	-100%
			CONTRIBUTIONS/DONATIONS	$ -	$ -	$ -	$ -	$ -	0%
			DEPARTMENTAL FEES	$ 412.00	$ 300.00	$ 300.00	$ 300.00	$ -	0%
			FED GOVT GRANTS-STD DRUGS	$ 379.18	$ 4,518.00	$ 4,259.00	$ 4,259.00	$ (259.00)	-6%
			FED GOVT GRANTS-STD PREV	$ 100.00	$ 100.00	$ 86.00	$ 86.00	$ (14.00)	-14%
			FED GOVT GRANTS-TB CONTROL	$ 10,013.34	$ 50.00	$ 2,420.00	$ 2,420.00	$ 2,370.00	4740%
			FEDERAL GOVT GRANTS	$ -	$ 6,000.00	$ 268,131.00	$ 268,131.00	$ 262,131.00	4369%
			FUND BALANCE APPROPRIATED	$ -	$ 91,771.00	$ 51,843.00	$ 53,967.76	$ (37,803.24)	-41%
			INSURANCE FEES	$ 25,774.44	$ 18,000.00	$ 18,000.00	$ 18,000.00	$ -	0%
			MEDICAID-PHARMACY	$ 2,511.37	$ 2,000.00	$ 2,500.00	$ 2,500.00	$ 500.00	25%
			MEDICAID-PRIOR YEARS	$ 95,550.67	$ -	$ -	$ -	$ -	0%
			MEDICAID-TUBERCULOSIS	$ -	$ -	$ -	$ -	$ -	0%
			MEDICAID-VENERAL DISEASE	$ 62,004.75	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -	0%
			MEDICARE	$ 557.83	$ -	$ -	$ -	$ -	0%
			MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -	0%
			STATE - OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	0%
			STATE GOVERNMENT GRANTS	$ 71,976.27	$ 5,465.00	$ 5,465.00	$ 5,465.00	$ -	0%
			STATE GOVT GRANTS-TB	$ 11,133.66	$ 21,097.00	$ 15,504.00	$ 15,504.00	$ (5,593.00)	-27%
		TB/STD/CD Total		**$ 280,413.51**	**$ 209,586.64**	**$ 419,444.76**	**$ 420,632.76**	**$ 211,046.12**	**101%**
									0%
	533	ADULT HEALTH	ADMIN SERVICES ALLOCATION	$ -	$ 29,541.65	$ -	$ -	$ (29,541.65)	-100%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from
		CONTRIBUTIONS/DONATIONS	$ -	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL FEES	$ 88,201.19	$ 80,000.00	$ 90,000.00	$ 90,000.00	$ 10,000.00	13%
		FED GOVT GRANTS-BCCCP SCR	$ 16,155.00	$ 19,500.00	$ 19,950.00	$ 19,950.00	$ 450.00	2%
		FED GOVT GRANTS-BCCCP WISEWOMAN	$ 1,520.00	$ 10,700.00	$ 6,840.00	$ 6,840.00	$ (3,860.00)	-36%
		FED GOVT GRANTS-BIOTERRORISM	$ 33,295.32	$ 34,822.00	$ 34,822.00	$ 34,822.00	$ -	0%
		FED GRT-COVID19 CRISIS RESPONSE	$ -	$ -	$ -	$ -	$ -	0%
		FEDERAL GOVT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		FEDERAL GOVT GRTS-COVID19 INFECT PREV	$ -	$ -	$ -	$ -	$ -	0%
		FEDERAL GOVT GRTS-ELC ENHANCING DETI	$ -	$ -	$ -	$ -	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ 147,143.00	$ 137,856.00	$ 228,716.34	$ 81,573.34	55%
		HEPATITIS VACCINE	$ 2,657.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0%
		INSURANCE FEES	$ 142,191.24	$ 150,000.00	$ 125,000.00	$ 125,000.00	$ (25,000.00)	-17%
		MEDICAID-ADULT HEALTH	$ 5,619.78	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ (5,000.00)	-50%
		MEDICAID-DIABETES	$ -	$ -	$ -	$ -	$ -	0%
		MEDICAID-FLU	$ -	$ -	$ -	$ -	$ -	0%
		MEDICAID-PHARMACY	$ 26,006.11	$ 25,000.00	$ 45,000.00	$ 45,000.00	$ 20,000.00	80%
		MEDICAID-PNEUMONIA	$ -	$ -	$ -	$ -	$ -	0%
		MEDICAID-PRIOR YEARS	$ 120,881.18	$ 140,000.00	$ 140,000.00	$ 140,000.00	$ -	0%
		MEDICARE	$ 44,841.72	$ 50,000.00	$ 5,000.00	$ 5,000.00	$ (45,000.00)	-90%
		MISCELLANEOUS REVENUE	$ 21,341.57	$ -	$ -	$ -	$ -	0%
		PAYMENT OVERS/SHORTS	$ (30.00)	$ -	$ -	$ -	$ -	0%
		PHARMACY FEES	$ 32,427.52	$ 40,000.00	$ 30,000.00	$ 30,000.00	$ (10,000.00)	-25%
		PHCY Insurance Fees-Access Meds	$ 10.14	$ 6,100.00	$ -	$ -	$ (6,100.00)	-100%
		STATE - OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVT GRANTS-BCCCP SCR	$ 7,570.00	$ 13,000.00	$ 13,650.00	$ 13,650.00	$ 650.00	5%
	ADULT HEALTH Total		**$ 542,687.77**	**$ 758,806.65**	**$ 656,118.00**	**$ 746,978.34**	**$ (11,828.31)**	**-2%**
								0%
534	SCHOOL HEALTH	ADMIN SERVICES ALLOCATION	$ -	$ 441,917.27	$ 387,835.41	$ 233,867.21	$ (208,050.06)	-47%
		CONTRACTED REVENUE	$ 731,610.24	$ 786,564.00	$ 786,564.00	$ 786,564.00	$ -	0%
		FED GOVT GRANTS- CH HMHC	$ 9,000.00	$ 9,000.00	$ 9,000.00	$ 9,000.00	$ -	0%
		FED GOVT GRTS-ELC TESTING-SH STAFFING	$ -	$ -	$ -	$ -	$ -	0%
		FEDERAL GOVT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		FEDERAL GOVT GRANTS-ARPA COVID19	$ -	$ -	$ -	$ -	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ 78,735.00	$ 215,517.00	$ 215,517.00	$ 136,782.00	174%
		INSURANCE FEES	$ 15,570.86	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0%
		LOCAL & OTHER GRANTS	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -	0%
		MEDICAID-EPSDT	$ 171,375.88	$ 165,000.00	$ 165,000.00	$ 165,000.00	$ -	0%
		MEDICAID-PRIOR YEARS	$ 403,757.02	$ 350,000.00	$ 350,000.00	$ 350,000.00	$ -	0%
		STATE GOVT GRANTS-CH HMHC	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVT GRANTS-SH	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ -	0%
	SCHOOL HEALTH Total		**$ 1,581,314.00**	**$ 2,101,216.27**	**$ 2,183,916.41**	**$ 2,029,948.21**	**$ (71,268.06)**	**-3%**
								0%
535	HEALTH PROMOTIONS	ADMIN SERVICES ALLOCATION	$ 54,975.33	$ 62,594.69	$ 68,266.58	$ 60,211.23	$ (2,383.46)	-4%
		FEDERAL GOVT GRANTS	$ 28,898.07	$ 30,741.00	$ 30,741.00	$ 30,741.00	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
		INSURANCE FEES	$ -	$ -	$ -	$ -	$ -	0%
		LOCAL & OTHER GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVT GRANTS-HTLH PROMO	$ 5,627.93	$ 3,785.00	$ 3,785.00	$ 3,785.00	$ -	0%
	HEALTH PROMOTIONS Total		**$ 89,501.33**	**$ 97,120.69**	**$ 102,792.58**	**$ 94,737.23**	**$ (2,383.46)**	**-2%**
								0%
536	ADOLESCENT PREGNANCY PR	ADMIN SERVICES ALLOCATION	$ 5,468.22	$ 13,538.87	$ 8,636.83	$ 9,824.83	$ (3,714.04)	-27%
		CONTRIBUTIONS/DONATIONS	$ -	$ -	$ -	$ -	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVT GRANTS-APPP	$ 85,841.77	$ 100,000.00	$ 107,692.00	$ 107,692.00	$ 7,692.00	8%
	ADOLESCENT PREGNANCY PREV Total		**$ 91,309.99**	**$ 113,538.87**	**$ 116,328.83**	**$ 117,516.83**	**$ 3,977.96**	**4%**
								0%
537	CHILD HEALTH	ADMIN SERVICES ALLOCATION	$ -	$ 54,945.81	$ 202,101.20	$ 100,272.40	$ 45,326.59	82%
		DEPARTMENTAL FEES	$ 5,104.14	$ 3,500.00	$ 4,000.00	$ 4,000.00	$ 500.00	14%
		FED GOVT GRANTS- CH HMHC	$ 58,183.00	$ 66,195.00	$ 66,195.00	$ 66,195.00	$ -	0%
		FED GOVT GRANTS-CH FATALITY PREV	$ 2,761.00	$ 1,754.00	$ 1,697.00	$ 1,697.00	$ (57.00)	-3%
		FED GOVT GRANTS-IMMUN AP	$ 26,002.00	$ 26,002.00	$ 26,002.00	$ 26,002.00	$ -	0%
		FEDERAL GOVT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ 576,385.00	$ 351,842.00	$ 391,310.00	$ (185,075.00)	-32%
		INSURANCE FEES	$ 10,206.99	$ 10,000.00	$ 7,000.00	$ 7,000.00	$ (3,000.00)	-30%
		INSURANCE FEES-BEHAVIORAL HLTH	$ 532.90	$ -	$ -	$ -	$ -	0%
		LOCAL & OTHER GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		MEDICAID-BEHAVORIAL HEALTH	$ 1,737.34	$ -	$ -	$ -	$ -	0%
		MEDICAID-EPSDT	$ 138,531.68	$ 120,000.00	$ 80,000.00	$ 80,000.00	$ (40,000.00)	-33%
		MEDICAID-IMMUNIZATION	$ 40,378.87	$ 40,000.00	$ 30,000.00	$ 30,000.00	$ (10,000.00)	-25%
		MEDICAID-PHARMACY	$ 3,066.37	$ 4,000.00	$ 1,000.00	$ 1,000.00	$ (3,000.00)	-75%
		MEDICAID-PRIOR YEARS	$ 194,540.08	$ 138,535.00	$ 190,000.00	$ 190,000.00	$ 51,465.00	37%
		MEDICARE	$ -	$ -	$ -	$ -	$ -	0%
		ST GOVT GRANTS-CHMA	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVT GRANTS-CH HMHC	$ 11,512.00	$ 10,112.00	$ 10,112.00	$ 10,112.00	$ -	0%
	CHILD HEALTH Total		**$ 492,556.37**	**$ 1,051,428.81**	**$ 969,949.20**	**$ 907,588.40**	**$ (143,840.41)**	**-14%**
								0%
538	MATERNAL HEALTH	ADMIN SERVICES ALLOCATION	$ 198,569.73	$ 33,481.73	$ 506,045.96	$ 812,453.19	$ 778,971.46	2327%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from
		DEPARTMENTAL FEES	$ 1,796.66	$ 3,500.00	$ 2,000.00	$ 2,000.00	$ (1,500.00)	-43%
		FED GOVT GRANTS- MAT HMHC	$ 8,009.00	$ 8,009.00	$ 8,009.00	$ 8,009.00	$ -	0%
		FEDERAL GOVT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ 270,830.00	$ 209,239.00	$ 218,742.00	$ (52,088.00)	-19%
		INSURANCE FEES	$ 1,136.05	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0%
		LOCAL & OTHER GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		MEDICAID-MATERNAL HEALTH	$ 52,634.58	$ 100,000.00	$ 75,000.00	$ 75,000.00	$ (25,000.00)	-25%
		MEDICAID-PHARMACY	$ 1,051.53	$ -	$ 4,000.00	$ 4,000.00	$ 4,000.00	0%
		MEDICAID-PRIOR YEARS	$ 137,001.50	$ 300,000.00	$ 135,000.00	$ 135,000.00	$ (165,000.00)	-55%
		MEDICARE	$ 22.61	$ -	$ -	$ -	$ -	0%
		MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -	0%
		ST GOVT GRANTS-CHMA	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVT GRANTS-HMHC	$ 11,394.00	$ 12,474.00	$ 11,394.00	$ 11,394.00	$ (1,080.00)	-9%
	MATERNAL HEALTH Total		**$ 411,615.66**	**$ 738,294.73**	**$ 960,687.96**	**$ 1,276,598.19**	**$ 538,303.46**	**73%**
								0%
539	FAMILY PLANNING	ADMIN SERVICES ALLOCATION	$ -	$ 42,341.50	$ 9,575.48	$ -	$ (42,341.50)	-100%
		DEPARTMENTAL FEES	$ 17,204.71	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ (5,000.00)	-50%
		FED GOVT GRANTS-FP HMHC	$ 31,928.00	$ 13,634.00	$ 13,634.00	$ 13,634.00	$ -	0%
		FED GOVT GRANTS-FP TITLE X	$ 67,398.00	$ 67,398.00	$ 63,202.00	$ 63,202.00	$ (4,196.00)	-6%
		FED GOVT GRANTS-TANF	$ 16,569.00	$ 16,569.00	$ 16,569.00	$ 16,569.00	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ 807,135.00	$ 884,807.00	$ 445,221.38	$ (361,913.62)	-45%
		INSURANCE FEES	$ 65,858.45	$ 55,000.00	$ 50,000.00	$ 50,000.00	$ (5,000.00)	-9%
		MEDICAID-FAMILY PLANNING	$ 131,790.48	$ 200,000.00	$ 100,000.00	$ 100,000.00	$ (100,000.00)	-50%
		MEDICAID-PHARMACY	$ 6,558.55	$ 11,000.00	$ 5,000.00	$ 5,000.00	$ (6,000.00)	-55%
		MEDICAID-PRIOR YEARS	$ 572,464.72	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ -	0%
		MEDICARE	$ 118.00	$ -	$ -	$ -	$ -	0%
		MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -	0%
		ST GOVT GRANTS-CHMA	$ -	$ -	$ -	$ -	$ -	0%
		ST GOVT GRANTS-WHSF	$ 12,775.00	$ 12,775.00	$ 12,775.00	$ 12,775.00	$ -	0%
		STATE - OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVT GRANTS-FP HMHC	$ 46,065.00	$ 67,596.00	$ 64,359.00	$ 64,359.00	$ (3,237.00)	-5%
	FAMILY PLANNING Total		**$ 968,729.91**	**$ 1,503,448.50**	**$ 1,424,921.48**	**$ 975,760.38**	**$ (527,688.12)**	**-35%**
								0%
540	WOMEN-INFANTS-CHILDREN	ADMIN SERVICES ALLOCATION	$ 48,651.13	$ 0.90	$ 5,106.75	$ -	$ (0.90)	-100%
		FED GOVT GRANTS-WIC BRF	$ 86,847.82	$ 88,104.00	$ 111,509.00	$ 111,509.00	$ 23,405.00	27%
		FED GOVT GRANTS-WIC CS	$ 333,974.52	$ 512,798.00	$ 414,832.00	$ 414,832.00	$ (97,966.00)	-19%
		FED GOVT GRANTS-WIC GA	$ 37,079.60	$ 44,878.00	$ 9,537.00	$ 9,537.00	$ (35,341.00)	-79%
		FED GOVT GRANTS-WIC NE	$ 175,924.34	$ 184,574.00	$ 312,029.00	$ 312,029.00	$ 127,455.00	69%
		FED GOVT GRANTS-WIC PC	$ 39,724.57	$ 49,923.00	$ 49,923.00	$ 49,923.00	$ -	0%
	WOMEN-INFANTS-CHILDREN Total		**$ 722,201.98**	**$ 880,277.90**	**$ 902,936.75**	**$ 897,830.00**	**$ 17,552.10**	**2%**
								0%
541	ENVIRONMENTAL HEALTH	A2P OPTION PERMIT	$ 1,620.00	$ 500.00	$ 3,000.00	$ 3,000.00	$ 2,500.00	500%
		ADMIN SERVICES ALLOCATION	$ 1,046,214.31	$ 1,145,574.22	$ 1,278,181.27	$ 1,151,280.41	$ 5,706.19	0%
		AOWA ONSITE WASTEH20 EVAL	$ 420.00	$ -	$ -	$ -	$ -	0%
		CATAWBA PROJ ENV PERMITS	$ -	$ -	$ -	$ -	$ -	0%
		CATAWBA PROJECT PERMIT FEES	$ -	$ -	$ -	$ -	$ -	0%
		COLLECTION NSF CHECKS	$ -	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL FEES	$ 8,100.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -	0%
		EH ENGINEERED OPTION PERMIT	$ 70.00	$ 700.00	$ 700.00	$ 700.00	$ -	0%
		FOOD SERVICE PLAN REVIEWS	$ 1,750.00	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
		LIMITED FOOD SERV ESTABLS	$ -	$ -	$ -	$ -	$ -	0%
		MOBILE FOOD UNIT PLAN REVIEW	$ 1,350.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
		PAYMENT OVERS/SHORTS	$ -	$ -	$ -	$ -	$ -	0%
		PUSHCART PLAN REVIEW	$ -	$ -	$ -	$ -	$ -	0%
		REFUNDS CO/ST FUNDS	$ 1,130.00	$ -	$ -	$ -	$ -	0%
		REINSPECT PUMP SYSTEM FEE	$ -	$ -	$ -	$ -	$ -	0%
		SEWER IMPROVEMENT PERMITS	$ 181,875.00	$ 200,000.00	$ 180,000.00	$ 180,000.00	$ (20,000.00)	-10%
		SEWER RECERTIFICATION PMT	$ 10,365.00	$ 15,000.00	$ 5,000.00	$ 5,000.00	$ (10,000.00)	-67%
		STATE GOVERNMENT GRANTS	$ 10,328.00	$ -	$ -	$ -	$ -	0%
		SWIMMING POOL PERMITS	$ 6,600.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -	0%
		TEMP FOOD ESTABLSH PERMIT	$ 9,900.00	$ 7,500.00	$ 9,000.00	$ 9,000.00	$ 1,500.00	20%
		WATER PERMITS	$ 1,050.00	$ -	$ -	$ -	$ -	0%
		WELL WATER FEES	$ 9,700.00	$ 10,000.00	$ 8,000.00	$ 8,000.00	$ (2,000.00)	-20%
	ENVIRONMENTAL HEALTH Total		**$ 1,290,472.31**	**$ 1,395,274.22**	**$ 1,499,881.27**	**$ 1,372,980.41**	**$ (22,293.81)**	**-2%**
								0%
543	HEALTH DEPT GRANTS	ADMIN SERVICES ALLOCATION	$ -	$ 43,684.41	$ 50,030.45	$ 51,218.45	$ 7,534.04	17%
		FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
		LOCAL & OTHER GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		LOCAL & OTHER GRANTS-CMAP	$ 28,850.00	$ 28,850.00	$ 28,850.00	$ 28,850.00	$ -	0%
		STATE GOVERNMENT GRANTS	$ 66,183.92	$ -	$ -	$ -	$ -	0%
		STATE GOVT GRANT-PPAY	$ -	$ -	$ -	$ -	$ -	0%
	HEALTH DEPT GRANTS Total		**$ 95,033.92**	**$ 72,534.41**	**$ 78,880.45**	**$ 80,068.45**	**$ 7,534.04**	**10%**
								0%
544	DENTAL CLINIC	ADMIN SERVICES ALLOCATION	$ -	$ 1,103.25	$ -	$ -	$ (1,103.25)	-100%
		DEPARTMENTAL FEES	$ 3,825.03	$ 4,000.00	$ 5,000.00	$ 5,000.00	$ 1,000.00	25%
		FUND BALANCE APPROPRIATED	$ -	$ 796,470.80	$ 1,010,185.49	$ 956,455.60	$ 159,984.80	20%
		INSURANCE FEES	$ 7,076.62	$ 5,000.00	$ 6,000.00	$ 6,000.00	$ 1,000.00	20%
		LOCAL & OTHER GRANTS	$ -	$ -	$ -	$ -	$ -	0%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from
		MEDICAID-DENTAL	$ 198,502.33	$ 220,000.00	$ 180,000.00	$ 180,000.00	$ (40,000.00)	-18%
		MEDICAID-PHARMACY	$ 62.88	$ -	$ -	$ -	$ -	0%
		MEDICAID-PRIOR YEARS	$ 794,680.36	$ 150,000.00	$ 150,000.00	$ 150,000.00	$ -	0%
		MISCELLANEOUS REVENUE	$ 95.00	$ -	$ -	$ -	$ -	0%
		STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
	DENTAL CLINIC Total		**$ 1,004,242.22**	**$ 1,176,574.05**	**$ 1,351,185.49**	**$ 1,297,455.60**	**$ 120,881.55**	**10%**
								0%
545	NURSE FAMILY PARTNERSHIPS	ADMIN SERVICES ALLOCATION	$ 17,334.40	$ 10,395.58	$ 54,361.52	$ 54,361.52	$ 43,965.94	423%
		CONTRIBUTIONS/DONATIONS	$ -	$ -	$ -	$ -	$ -	0%
		FEDERAL GOVT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		FEDERAL GOVT GRANTS-IMR	$ -	$ -	$ -	$ -	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ 38,134.00	$ 38,134.00	$ 45,262.00	$ 7,128.00	19%
		INSURANCE FEES	$ -	$ -	$ -	$ -	$ -	0%
		MEDICAID-HV PILOT PROGRAM	$ -	$ -	$ -	$ -	$ -	0%
		MEDICAID-POSTPARTUM MHV	$ 349.74	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		MEDICAID-POSTPARTUM NB	$ 360.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		MEDICAID-PRIOR YEARS	$ 2,366.20	$ -	$ -	$ -	$ -	0%
		MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVT GRANTS-ACA	$ 359,668.46	$ 544,703.00	$ 544,703.00	$ 544,703.00	$ -	0%
		STATE GOVT GRANTS-IMF	$ -	$ -	$ -	$ -	$ -	0%
	NURSE FAMILY PARTNERSHIPS Total		**$ 380,078.80**	**$ 595,232.58**	**$ 639,198.52**	**$ 646,326.52**	**$ 51,093.94**	**9%**
								0%
546	CAROLINA ACCESS / COVID	FED GRANT-COVID19 VACCINATIONS	$ 7,885.00	$ -	$ -	$ -	$ -	0%
		FEDERAL GOVT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
		MEDICAID-CAROLINA ACCESS	$ -	$ -	$ -	$ -	$ -	0%
		MEDICAID-HCHK	$ -	$ -	$ -	$ -	$ -	0%
		MEDICAID-HOME VISITS	$ -	$ -	$ -	$ -	$ -	0%
	CAROLINA ACCESS / COVID Total		**$ 7,885.00**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
547	CA II-CC4C PCM	ADMIN SERVICES ALLOCATION	$ -	$ 44,355.71	$ 22,677.40	$ -	$ (44,355.71)	-100%
		DEPARTMENT FEES-CPCM	$ -	$ -	$ -	$ -	$ -	0%
		FEDERAL GOVT GRANTS	$ 1,712.00	$ 347.00	$ 1,712.00	$ 1,712.00	$ 1,365.00	393%
		FUND BALANCE APPROPRIATED	$ -	$ 25,761.00	$ 40,688.01	$ -	$ (25,761.00)	-100%
		FUND BALANCE APPROPRIATED-CPCM	$ -	$ 24,432.00	$ 24,432.00	$ -	$ (24,432.00)	-100%
		MEDICAID-CAROLINA ACCESS	$ 229,666.08	$ 260,000.00	$ 230,000.00	$ 230,000.00	$ (30,000.00)	-12%
		MEDICAID-CPCM	$ 531,882.80	$ 411,695.00	$ 485,517.00	$ 485,517.00	$ 73,822.00	18%
		STATE - OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	0%
		STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
	CA II-CC4C PCM Total		**$ 763,260.88**	**$ 766,590.71**	**$ 805,026.41**	**$ 717,229.00**	**$ (49,361.71)**	**-6%**
								0%
548	CODAP/Community Benefit Fu	CONTRACTED REVENUE	$ 4,170.15	$ -	$ -	$ -	$ -	0%
		CONTRACTED REVENUE-COVID19 RELIEFT	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED REVENUE-SYNAR	$ 43,508.85	$ -	$ -	$ -	$ -	0%
		CONTRACTED REV-MDIS	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED REV-PATHW	$ 43,157.56	$ -	$ -	$ -	$ -	0%
		CONTRIBUTIONS/DONATIONS	$ -	$ -	$ -	$ -	$ -	0%
		COVID PATH GRANT	$ -	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL FEES	$ (3,498.00)	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	0%
		FED GRANTS-OPIOD ABUSE	$ -	$ -	$ -	$ -	$ -	0%
		FED GRANTS-SYNAR	$ -	$ -	$ -	$ -	$ -	0%
		FEDERAL GOVT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		FEDERAL GOVT GRANTS-DFC	$ 26,996.89	$ -	$ -	$ -	$ -	0%
		FEDERAL GRANTS-OPIOID GRANT	$ -	$ -	$ -	$ -	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ 60,831.64	$ -	$ -	$ (60,831.64)	-100%
		LOCAL & OTHER GRANTS	$ 7,500.00	$ -	$ -	$ -	$ -	0%
		LOCAL REVENUES	$ 49,731.00	$ 26,000.00	$ 30,000.00	$ 30,000.00	$ 4,000.00	15%
		SALES TAX REC/SEE INV-2%	$ -	$ -	$ -	$ -	$ -	0%
	CODAP/Community Benefit Fund Total		**$ 171,566.45**	**$ 90,831.64**	**$ 34,000.00**	**$ 34,000.00**	**$ (56,831.64)**	**-63%**
								0%
549	BEHAVIORAL HEALTH	LOCAL REVENUES	$ 20,808.00	$ -	$ -	$ -	$ -	0%
	BEHAVIORAL HEALTH Total		**$ 20,808.00**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
550	PRIMARY CARE	ADMIN SERVICES ALLOCATION	$ 285,916.29	$ 110,596.76	$ 604,379.10	$ 487,575.42	$ 376,978.66	341%
		DEPARTMENTAL FEES-BEHAVIORAL HLTH	$ 1,019.60	$ 6,200.00	$ 5,000.00	$ 5,000.00	$ (1,200.00)	-19%
		DEPARTMENTAL FEES-PRIMARY CARE-COMI	$ 20,247.89	$ 20,000.00	$ 21,000.00	$ 21,000.00	$ 1,000.00	5%
		DEPARTMENTAL FEES-PRIMARY CARE-EMPL	$ 10,693.34	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0%
		FED GOVT GRANTS-PRIMARY CARE	$ -	$ -	$ -	$ -	$ -	0%
		FUND BALANCE APPROPRIATED	$ -	$ 173,968.00	$ 8,126.00	$ 8,126.00	$ (165,842.00)	-95%
		INSURANCE FEES-BEHAVIORAL HLTH	$ 1,042.87	$ -	$ 3,000.00	$ 3,000.00	$ 3,000.00	0%
		INSURANCE FEES-PRIMARY CARE-COMMUN	$ 24,001.01	$ 30,000.00	$ 25,000.00	$ 25,000.00	$ (5,000.00)	-17%
		INSURANCE FEES-PRIMARY CARE-EMPLOYE	$ 360.26	$ -	$ -	$ -	$ -	0%
		LOCAL & OTHER GRANTS	$ 23,968.20	$ -	$ -	$ -	$ -	0%
		MEDICAID-BEHAVIORAL HLTH	$ 5,454.95	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0%
		MEDICAID-PRIMARY CARE-COMMUNITY	$ 92,440.69	$ 80,000.00	$ 95,000.00	$ 95,000.00	$ 15,000.00	19%
		MEDICAID-PRIOR YEARS-PRIMARY CARE	$ 65,390.74	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ -	0%
		MEDICARE-PRIMARY CARE-COMMUNITY	$ 4,802.38	$ 10,000.00	$ -	$ -	$ (10,000.00)	-100%
		MEDICARE-PRIMARY CARE-EMPLOYEE	$ 475.77	$ 1,000.00	$ -	$ -	$ (1,000.00)	-100%
		Pharmacy Fees-Behabioral Health	$ -	$ 5,000.00	$ -	$ -	$ (5,000.00)	-100%

	Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from
			PHARMACY FEES-PRIMARY CARE-COMMUN	$ 20,503.61	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0%
			PHARMACY FEES-PRIMARY CARE-EMPLOYEI	$ 11,546.52	$ 149,012.00	$ 11,000.00	$ 11,000.00	$ (138,012.00)	-93%
			PHCY INSURANCE FEES-PRIMARY CARE-CO	$ 101.29	$ -	$ -	$ -	$ -	0%
			PHCY INSURANCE FEES-PRIMARY CARE-EM	$ 9.76	$ -	$ -	$ -	$ -	0%
			PHCY MEDICAID-PRIMARY CARE-COMMUNI	$ 11,105.83	$ 20,000.00	$ 40,000.00	$ 40,000.00	$ 20,000.00	100%
			PHCY MEDICAID-PRIMARY CARE-EMPLOYEE	$ 412.20	$ 1,200.00	$ -	$ -	$ (1,200.00)	-100%
		PRIMARY CARE Total		**$ 579,493.20**	**$ 746,976.76**	**$ 952,505.10**	**$ 835,701.42**	**$ 88,724.66**	**12%**
									0%
	551	Substance Abuse	ADMIN SERVICES ALLOCATION	$ -	$ 1,853.92	$ -	$ 1,188.00	$ (665.92)	-36%
			CONTRACTED REVENUE	$ -	$ 45,000.00	$ -	$ -	$ (45,000.00)	-100%
			CONTRACTED REVENUE-Partners Block Exte	$ -	$ 47,488.00	$ -	$ -	$ (47,488.00)	-100%
			CONTRACTED REVENUE-Partners Block Grai	$ -	$ 70,500.00	$ 70,500.00	$ 70,500.00	$ -	0%
			FUND BALANCE APPROPRIATED	$ -	$ -	$ 22,589.42	$ 22,589.42	$ 22,589.42	0%
			SUBSTANCE ABUSE-SOBIR FEES	$ -	$ -	$ 4,000.00	$ 4,000.00	$ 4,000.00	0%
		Substance Abuse Total		**$ -**	**$ 164,841.92**	**$ 97,089.42**	**$ 98,277.42**	**$ (66,564.50)**	**-40%**
									0%
12 Total				$ 11,046,751.06	$ 14,555,027.16	$ 14,918,514.96	$ 14,391,612.18	$ (163,414.98)	-1%
13	660	EMPLOYEE WELLNESS CENTEI	ADMIN SERVICES ALLOCATION	$ -	$ -	$ -	$ -	$ -	0%
			DEPARTMENTAL FEES	$ 4,673.51	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	0%
			INSURANCES FEES-PHARMACY	$ 4.14	$ -	$ -	$ -	$ -	0%
			MEDICAID-PHARMACY	$ 784.54	$ -	$ -	$ -	$ -	0%
			MISCELLANEOUS REVENUE	$ -	$ -	$ -	$ -	$ -	0%
			PAYMENT OVERS/SHORTS	$ 13.01	$ -	$ -	$ -	$ -	0%
			TRANSFERS FM HEALTH PLAN	$ 1,999,994.01	$ 2,358,831.82	$ 2,775,170.19	$ 2,769,098.19	$ 410,266.37	17%
			WELLNESS CLINICIAN FEES	$ 12,574.00	$ 15,000.00	$ 10,000.00	$ 10,000.00	$ (5,000.00)	-33%
			WELLNESS TIER 4-PHARM FEES	$ 2,532.79	$ -	$ -	$ -	$ -	0%
			WELLNESS TIER 5-PHARM FEES	$ 718,853.66	$ 575,742.00	$ 500,000.00	$ 524,815.08	$ (50,926.92)	-9%
			WELLNESS TIER-1 PHARM FEE	$ 101,700.54	$ 110,000.00	$ 100,000.00	$ 100,000.00	$ (10,000.00)	-9%
			WELLNESS TIER-2 PHARM FEE	$ -	$ -	$ -	$ -	$ -	0%
			WELLNESS TIER-3 PHARM FEE	$ -	$ -	$ -	$ -	$ -	0%
		EMPLOYEE WELLNESS CENTER Total		**$ 2,841,130.20**	**$ 3,063,573.82**	**$ 3,389,170.19**	**$ 3,407,913.27**	**$ 344,339.45**	**11%**
									0%
13 Total				$ 2,841,130.20	$ 3,063,573.82	$ 3,389,170.19	$ 3,407,913.27	$ 344,339.45	11%
14	417	COURT FACILITIES	ADMIN SERVICES ALLOCATION	$ 568,648.74	$ 444,083.70	$ 621,159.31	$ 653,535.31	$ 209,451.61	47%
			COURT-FACILITY FEES	$ 122,543.16	$ 120,000.00	$ 85,000.00	$ 85,000.00	$ (35,000.00)	-29%
			INTEREST ON INVESTMENTS	$ 10,835.40	$ 1,000.00	$ 7,000.00	$ 7,000.00	$ 6,000.00	600%
		COURT FACILITIES Total		**$ 702,027.30**	**$ 565,083.70**	**$ 713,159.31**	**$ 745,535.31**	**$ 180,451.61**	**32%**
									0%
14 Total				$ 702,027.30	$ 565,083.70	$ 713,159.31	$ 745,535.31	$ 180,451.61	32%
20	600	CLEVELAND COUNTY SCHOOI	AD VALOREM TAXES-2009	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2010	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2011	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2012	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2013	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2014	$ 308.56	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2015	$ 1,144.39	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2016	$ 1,403.76	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2017	$ 2,028.10	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2018	$ 4,318.81	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2019	$ 5,408.58	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2020	$ 10,179.89	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2021	$ 20,214.50	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2022	$ 41,960.54	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2023	$ 126,921.30	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2024	$ 14,014,620.79	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2025	$ -	$ 18,746,468.00	$ 125,000.00	$ 125,000.00	$ (18,621,468.00)	-99%
			AD VALOREM TAXES-2026	$ -	$ -	$ 19,000,000.00	$ 19,703,631.00	$ 19,703,631.00	0%
			AD VALOREM TX-2019 NCVTS	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TX-2020 NCVTS	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TX-2021 NCVTS	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TX-2022 NCVTS	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TX-2023 NCVTS	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TX-2024 NCVTS	$ (62.72)	$ -	$ -	$ -	$ -	0%
			AD VALOREM TX-2025 NCVTS	$ 1,604,324.71	$ -	$ -	$ -	$ -	0%
			AD VALOREM TX-2026 NCVTS	$ -	$ 1,457,614.00	$ -	$ -	$ (1,457,614.00)	-100%
			AD VALOREM TX-2027 NCVTS	$ -	$ -	$ 1,550,000.00	$ 1,550,000.00	$ 1,550,000.00	0%
			DISCOUNTS ON TAXES	$ (35,465.36)	$ -	$ -	$ -	$ -	0%
			FUND BALANCE APPROPRIATED	$ -	$ 1,087,636.00	$ -	$ -	$ (1,087,636.00)	-100%
			INTEREST ON DELINQUENT TA	$ 74,793.41	$ -	$ 78,403.49	$ 78,403.49	$ 78,403.49	0%
			LOCAL OPTION SALES TAX	$ 5,870,545.28	$ 5,807,140.00	$ 6,217,719.11	$ 6,217,719.11	$ 410,579.11	7%
			SETTLEMENT OVERS/SHORTS	$ 11.14	$ -	$ -	$ -	$ -	0%
		CLEVELAND COUNTY SCHOOLS Total		**$ 21,742,655.68**	**$ 27,098,858.00**	**$ 26,971,122.60**	**$ 27,674,753.60**	**$ 575,895.60**	**2%**
									0%
20 Total				$ 21,742,655.68	$ 27,098,858.00	$ 26,971,122.60	$ 27,674,753.60	$ 575,895.60	2%
23	301	FEMA	FEDERAL GOVT GRANTS-FEMA	$ 3,854,825.00	$ 27,184,800.00	$ -	$ -	$ (27,184,800.00)	-100%
			FEDERAL GOVT GRANTS-FEMA Waterway	$ -	$ 2,436,128.13	$ -	$ -	$ (2,436,128.13)	-100%
			FUND BALANCE APPROPRIATED	$ -	$ 3,854,825.00	$ -	$ -	$ (3,854,825.00)	-100%
			LOAN PROCEEDS	$ -	$ 2,436,128.13	$ -	$ -	$ (2,436,128.13)	-100%
			STATE GRANT- WATERWAY CLEANUP	$ -	$ 2,726,625.00	$ -	$ -	$ (2,726,625.00)	-100%

	Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from
		FEMA Total		**$ 3,854,825.00**	**$ 38,638,506.26**	**$ -**	**$ -**	**$ (38,638,506.26)**	**-100%**
									0%
23 Total				$ 3,854,825.00	$ 38,638,506.26	$ -	$ -	$ (38,638,506.26)	-100%
24	424	OPIOID SETTLEMENT	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
			INTEREST ON INVESTMENTS	$ -	$ -	$ -	$ -	$ -	0%
			ST OPIOD SETTLEMENT	$ 955,605.90	$ 882,000.00	$ -	$ -	$ (882,000.00)	-100%
		OPIOID SETTLEMENT Total		**$ 955,605.90**	**$ 882,000.00**	**$ -**	**$ -**	**$ (882,000.00)**	**-100%**
									0%
24 Total				$ 955,605.90	$ 882,000.00	$ -	$ -	$ (882,000.00)	-100%
25	431	2012 REVALUATION	ADMIN SERVICES ALLOCATION	$ 43,511.55	$ 6,488.45	$ -	$ -	$ (6,488.45)	-100%
		2012 REVALUATION Total		**$ 43,511.55**	**$ 6,488.45**	**$ -**	**$ -**	**$ (6,488.45)**	**-100%**
									0%
25 Total				$ 43,511.55	$ 6,488.45	$ -	$ -	$ (6,488.45)	-100%
26	000	NON DEPARTMENTAL	CAPITAL LEASE PROCEEDS	$ -	$ -	$ -	$ -	$ -	0%
		NON DEPARTMENTAL Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
	454	E911 TELEPHONE SYSTEM	CONTRIBUTIONS FROM PRI FD	$ -	$ -	$ -	$ -	$ -	0%
			FUND BALANCE APPROPRIATED	$ -	$ 930,658.00	$ 458,742.00	$ 458,742.00	$ (471,916.00)	-51%
			INTEREST ON INVESTMENTS	$ 38,891.43	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0%
			OTHER TAX-911 SURCHARGE	$ -	$ 217,454.00	$ 271,075.00	$ 271,075.00	$ 53,621.00	25%
			STATE GOVERNMENT GRANTS	$ 30,247.38	$ 37,200.00	$ -	$ -	$ (37,200.00)	-100%
		E911 TELEPHONE SYSTEM Total		**$ 69,138.81**	**$ 1,205,312.00**	**$ 749,817.00**	**$ 749,817.00**	**$ (455,495.00)**	**-38%**
									0%
26 Total				$ 69,138.81	$ 1,205,312.00	$ 749,817.00	$ 749,817.00	$ (455,495.00)	-38%
27	434	ARP	BUD ACC ONLY-OTHER SOURCE	$ -	$ 8,260,794.00	$ -	$ -	$ (8,260,794.00)	-100%
			FEDERAL GOVT GRANTS	$ 94,526.23	$ 1,251,735.00	$ -	$ -	$ (1,251,735.00)	-100%
			FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
			INTEREST ON INVESTMENTS	$ 117,626.73	$ -	$ -	$ -	$ -	0%
		ARP Total		**$ 212,152.96**	**$ 9,512,529.00**	**$ -**	**$ -**	**$ (9,512,529.00)**	**-100%**
									0%
27 Total				$ 212,152.96	$ 9,512,529.00	$ -	$ -	$ (9,512,529.00)	-100%
28	451	MEDICAL EXAMINER	PAYMENT IN LEIU OF TAXES	$ -	$ -	$ -	$ 259,000.00	$ 259,000.00	0%
		MEDICAL EXAMINER Total		**$ -**	**$ -**	**$ -**	**$ 259,000.00**	**$ 259,000.00**	**0%**
									0%
	452	VOLUNTEER FIRE DEPTS	AD VALOREM TAXES	$ 40,177.42	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES - 2025	$ -	$ 4,348,537.00	$ -	$ -	$ (4,348,537.00)	-100%
			AD VALOREM TAXES - 2026	$ -	$ -	$ 4,348,537.00	$ 4,457,250.00	$ 4,457,250.00	0%
			AD VALOREM TAXES-2009	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2010	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2011	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2012	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2013	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2014	$ 25.38	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2015	$ 215.70	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2016	$ 296.90	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2017	$ 858.14	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2018	$ 1,855.81	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2019	$ 2,012.41	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2020	$ 2,864.44	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2021	$ 6,987.28	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2022	$ 14,565.96	$ -	$ -	$ -	$ -	0%
			AD VALOREM TAXES-2024	$ 3,524,462.60	$ -	$ -	$ -	$ -	0%
			AD VALOREM TX-2019 NCVTS	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TX-2020 NCVTS	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TX-2021 NCVTS	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TX-2022 NCVTS	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TX-2023 NCVTS	$ -	$ -	$ -	$ -	$ -	0%
			AD VALOREM TX-2024 NCVTS	$ (23.49)	$ -	$ -	$ -	$ -	0%
			AD VALOREM TX-2025 NCVTS	$ 548,940.55	$ -	$ -	$ -	$ -	0%
			AD VALOREM TX-2026 NCVTS	$ -	$ 425,592.00	$ -	$ -	$ (425,592.00)	-100%
			AD VALOREM TX-27 NCVTS	$ -	$ -	$ 500,000.00	$ 500,000.00	$ 500,000.00	0%
			CONTRIBUTIONS FROM PRI FD	$ -	$ 500,000.00	$ -	$ -	$ (500,000.00)	-100%
			DISCOUNTS ON TAXES	$ (9,832.64)	$ -	$ -	$ -	$ -	0%
			FUND BALANCE APPROPRIATED	$ -	$ 701,821.22	$ -	$ 77,000.00	$ (624,821.22)	-89%
			INTEREST ON DELINQUENT TA	$ 25,641.95	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0%
			INTEREST ON INVESTMENTS	$ 63,009.79	$ 15,000.00	$ 15,000.00	$ 50,000.00	$ 35,000.00	233%
			LOCAL OPTION SALES TAX	$ 1,666,699.98	$ 1,765,805.22	$ 1,765,805.22	$ 1,892,060.00	$ 126,254.78	7%
			OTHER UNITS SHARE BUD EXP	$ -	$ -	$ -	$ -	$ -	0%
			SETTLEMENT OVERS/SHORTS	$ 6.02	$ -	$ -	$ -	$ -	0%
			STATE GOVERNMENT GRANTS	$ 517,676.45	$ -	$ -	$ -	$ -	0%
		VOLUNTEER FIRE DEPTS Total		**$ 6,406,440.65**	**$ 7,766,755.44**	**$ 6,639,342.22**	**$ 6,986,310.00**	**$ (780,445.44)**	**-10%**
									0%
28 Total				$ 6,406,440.65	$ 7,766,755.44	$ 6,639,342.22	$ 7,245,310.00	$ (521,445.44)	-7%
30	800	DEBT SERVICE	CONTRIBUTIONS FROM PRI FD	$ 2,852,119.63	$ 2,158,832.08	$ 8,368,000.00	$ 8,368,000.00	$ 6,209,167.92	288%
			FEDERAL - OTHER REVENUES	$ -	$ -	$ -	$ -	$ -	0%
			OTHER UNITS SHARE BUD EXP	$ 1,490,656.60	$ 982,070.00	$ 958,099.00	$ 958,099.00	$ (23,971.00)	-2%
			PROCEEDS FROM DEBT	$ -	$ -	$ -	$ -	$ -	0%
			TRANSFER FM CAP PROJ	$ -	$ -	$ -	$ -	$ -	0%
			TRANSFERS FM LOTTERY-042-107	$ -	$ -	$ 600,000.00	$ 600,000.00	$ 600,000.00	0%

	Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from
			TRANSFERS FM LOTTERY-107	$ -	$ 600,000.00	$ -	$ -	$ (600,000.00)	-100%
			TRANSFERS FM SCH 1/2 CENT	$ 3,410,676.73	$ 1,442,269.00	$ -	$ -	$ (1,442,269.00)	-100%
			TRANSFERS FM SCH 1/2 CENT-FUND 042	$ -	$ -	$ 1,206,918.00	$ 1,206,918.00	$ 1,206,918.00	0%
		DEBT SERVICE Total		**$ 7,753,452.96**	**$ 5,183,171.08**	**$ 11,133,017.00**	**$ 11,133,017.00**	**$ 5,949,845.92**	**115%**
									0%
30 Total				**$ 7,753,452.96**	**$ 5,183,171.08**	**$ 11,133,017.00**	**$ 11,133,017.00**	**$ 5,949,845.92**	**115%**
40	000	NON DEPARTMENTAL	IT SUBSCRIPTION PROCEEDS (GASB96)	$ -	$ -	$ -	$ -	$ -	0%
		NON DEPARTMENTAL Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
	210	CAPITAL PROJECTS GENERAL	CONTRIBUTIONS FM REIM RESOLUTION	$ -	$ -	$ -	$ -	$ -	0%
			CONTRIBUTIONS FROM PRI FD	$ -	$ -	$ -	$ -	$ -	0%
			FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
			LOCAL REVENUES	$ -	$ -	$ -	$ -	$ -	0%
			PRIOR YEARS	$ 55,000.00	$ -	$ -	$ -	$ -	0%
			TRANSFERS FM CAP RESERVE	$ 1,616,040.15	$ 1,875,000.00	$ 2,192,199.00	$ 3,827,727.51	$ 1,952,727.51	104%
		CAPITAL PROJECTS GENERAL Total		**$ 1,671,040.15**	**$ 1,875,000.00**	**$ 2,192,199.00**	**$ 3,827,727.51**	**$ 1,952,727.51**	**104%**
									0%
	225	CAP PROJ-COMM PARTNERSH	CONTRIBUTIONS FROM PRI FD	$ 150,000.00	$ -	$ -	$ -	$ -	0%
			TRANSFERS FM CAP RESERVE	$ 445,000.00	$ -	$ 350,000.00	$ 350,000.00	$ 350,000.00	0%
			TRANSFERS FM SCH 1/2 CENT	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-COMM PARTNERSHIP Total		**$ 595,000.00**	**$ -**	**$ 350,000.00**	**$ 350,000.00**	**$ 350,000.00**	**0%**
									0%
	238	GRAHAM SCHOOL/TACC PROJ	CONTRIBUTIONS FROM PRI FD	$ -	$ -	$ -	$ -	$ -	0%
		GRAHAM SCHOOL/TACC PROJ Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
	241	CAP PROJ-EMS BELWOOD	TRANSFERS FM CAP RESERVE	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-EMS BELWOOD Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
	243	CAP PROJ-AMERICAN RED CR(	CONTRIBUTIONS FM REIM RESOLUTION	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-AMERICAN RED CROSS BLDG Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
	255	CAP PROJ-LGRD STORMWATEI	STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-LGRD STORMWATER Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
40 Total				$ 2,266,040.15	$ 1,875,000.00	$ 2,542,199.00	$ 4,177,727.51	$ 2,302,727.51	123%
41	209	CAPITAL RESERVE GENERAL	CONTRIBUTIONS FROM PRI FD	$ 1,582,299.98	$ -	$ -	$ -	$ -	0%
			FUND BALANCE APPROPRIATED	$ -	$ 4,752,924.20	$ 2,542,199.00	$ 4,177,727.51	$ (575,196.69)	-12%
			INTEREST ON INVESTMENTS	$ 42,118.92	$ -	$ -	$ -	$ -	0%
			LOCAL REVENUES	$ -	$ -	$ -	$ -	$ -	0%
		CAPITAL RESERVE GENERAL Total		**$ 1,624,418.90**	**$ 4,752,924.20**	**$ 2,542,199.00**	**$ 4,177,727.51**	**$ (575,196.69)**	**-12%**
									0%
41 Total				**$ 1,624,418.90**	**$ 4,752,924.20**	**$ 2,542,199.00**	**$ 4,177,727.51**	**$ (575,196.69)**	**-12%**
42	105	SCHOOLS 1/2 CT	FUND BALANCE APPROPRIATED	$ -	$ 433,902.00	$ -	$ -	$ (433,902.00)	-100%
			INTEREST ON INVESTMENTS	$ 725,242.10	$ 500,000.00	$ 44,846.43	$ 499,999.99	$ (0.01)	0%
			INTERFUND TRANSFER-GENERAL FUND 10	$ -	$ -	$ -	$ -	$ -	0%
			INTERFUND TRANSFER-PUBLIC SCHOOL FU	$ -	$ 1,061,688.00	$ 2,567,510.60	$ 2,567,510.60	$ 1,505,822.60	142%
			INTERFUND TRANSFERS	$ 1,233,170.14	$ 1,618,860.00	$ -	$ -	$ (1,618,860.00)	-100%
			LOCAL OPTION SALES TAX	$ 5,653,949.78	$ 4,688,676.39	$ 5,942,019.85	$ 5,740,000.00	$ 1,051,323.61	22%
			LOCAL REV-CCS FOR SRO	$ 718.82	$ -	$ 20,808.00	$ -	$ -	0%
		SCHOOLS 1/2 CT Total		**$ 7,613,080.84**	**$ 8,303,126.39**	**$ 8,575,184.88**	**$ 8,807,510.59**	**$ 504,384.20**	**6%**
									0%
	107	PSBCF-EDUCATION LOTTERY	INTEREST ON INVESTMENTS	$ 64,791.24	$ -	$ 33,671.21	$ -	$ -	0%
			ST GRANT-PUB SCH BLDG CAP	$ -	$ 600,000.00	$ -	$ -	$ (600,000.00)	-100%
		PSBCF-EDUCATION LOTTERY Total		**$ 64,791.24**	**$ 600,000.00**	**$ 33,671.21**	**$ -**	**$ (600,000.00)**	**-100%**
									0%
42 Total				**$ 7,677,872.08**	**$ 8,903,126.39**	**$ 8,608,856.09**	**$ 8,807,510.59**	**$ (95,615.80)**	**-1%**
43	232	CAP PROJ ECONOMIC DEVELC	LOCAL REVENUES	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ ECONOMIC DEVELOP Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
43 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
44	802	REIMBURSEMENT RESOLUTIOI	FUND BALANCE APPROPRIATED	$ -	$ 75,000.00	$ -	$ -	$ (75,000.00)	-100%
			INTEREST ON INVESTMENTS	$ 45,357.75	$ -	$ -	$ -	$ -	0%
			INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ -	0%
			SALE OF LAND	$ -	$ -	$ -	$ -	$ -	0%
		REIMBURSEMENT RESOLUTION Total		**$ 45,357.75**	**$ 75,000.00**	**$ -**	**$ -**	**$ (75,000.00)**	**-100%**
									0%
44 Total				$ 45,357.75	$ 75,000.00	$ -	$ -	$ (75,000.00)	-100%
54	473	DISPOSAL/LANDFILL	COLLECTION NSF CHECKS	$ -	$ -	$ -	$ -	$ -	0%
			CONTRIBUTIONS/DONATIONS	$ 4,462.00	$ -	$ -	$ -	$ -	0%
			DEPARTMENTAL FEES	$ 7,368,503.60	$ 8,221,267.26	$ 8,693,455.68	$ 8,693,455.68	$ 472,188.42	6%
			FUND BALANCE APPROPRIATED	$ -	$ 1,558,519.76	$ -	$ 4,957,848.43	$ 3,399,328.67	218%
			INTEREST ON INVESTMENTS	$ 414,667.35	$ 300,000.00	$ -	$ -	$ (300,000.00)	-100%
			LOAN PROCEEDS	$ -	$ 14,000,000.00	$ -	$ -	$ (14,000,000.00)	-100%
			MISCELLANEOUS REVENUE	$ 8,058.19	$ -	$ -	$ -	$ -	0%
			OTHER TAX-SW DISPOSAL TAX	$ 222,287.54	$ -	$ 290,000.00	$ 290,000.00	$ 290,000.00	0%
			PAYMENT OVERS/SHORTS	$ (26.52)	$ -	$ -	$ -	$ -	0%
			S/W AFTER HOURS OPEN FEE	$ 60.00	$ -	$ 45.00	$ 45.00	$ 45.00	0%
			S/W AFTER HRS OPEN MISC F	$ 2,220.00	$ 3,150.00	$ 2,565.00	$ 2,565.00	$ (585.00)	-19%
			S/W CITATIONS/PENALTIES	$ 800.00	$ 300.00	$ 1,800.00	$ 1,800.00	$ 1,500.00	500%

	Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from
			S/W LITTER PREVENTION FEE	$ 74,968.52	$ -	$ 51,546.77	$ 51,546.77	$ 51,546.77	0%
			S/W TARP CITATIONS	$ -	$ -	$ 450.00	$ 450.00	$ 450.00	0%
			S/W TIRE-CLEAN FEE	$ 922.50	$ 1,382.04	$ 521.15	$ 521.15	$ (860.89)	-62%
			S/W UNSECURED LOAD FEE	$ -	$ -	$ 1,800.00	$ 1,800.00	$ 1,800.00	0%
			SALE OF FIXED ASSETS	$ -	$ -	$ -	$ -	$ -	0%
			SALE OF SURPLUS EQ/SUPPLY	$ -	$ -	$ -	$ -	$ -	0%
			SETTLEMENT OVERS/SHORTS	$ -	$ -	$ -	$ -	$ -	0%
			STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		DISPOSAL/LANDFILL Total		**$ 8,096,923.18**	**$ 24,084,619.06**	**$ 9,042,183.60**	**$ 14,000,032.03**	**$ (10,084,587.03)**	**-42%**
									0%
	474	COLLECTIONS/MANNED SITES	CONTRIBUTIONS FROM PRI FD	$ -	$ -	$ -	$ -	$ -	0%
			FUND BALANCE APPROPRIATED	$ -	$ 937,817.20	$ 765,337.20	$ 1,022,428.36	$ 84,611.16	9%
			INTEREST ON INVESTMENTS	$ -	$ -	$ -	$ -	$ -	0%
			LANDFILL USER ASSMT-2010	$ -	$ -	$ -	$ -	$ -	0%
			LANDFILL USER ASSMT-2011	$ -	$ -	$ -	$ -	$ -	0%
			LANDFILL USER ASSMT-2012	$ -	$ -	$ -	$ -	$ -	0%
			LANDFILL USER ASSMT-2013	$ -	$ -	$ -	$ -	$ -	0%
			LANDFILL USER ASSMT-2014	$ 287.48	$ -	$ -	$ -	$ -	0%
			LANDFILL USER ASSMT-2015	$ 694.05	$ -	$ -	$ -	$ -	0%
			LANDFILL USER ASSMT-2016	$ 786.91	$ -	$ -	$ -	$ -	0%
			LANDFILL USER ASSMT-2017	$ 1,547.36	$ -	$ -	$ -	$ -	0%
			LANDFILL USER ASSMT-2018	$ 2,795.46	$ -	$ -	$ -	$ -	0%
			LANDFILL USER ASSMT-2019	$ 3,206.91	$ -	$ -	$ -	$ -	0%
			LANDFILL USER ASSMT-2020	$ 5,083.97	$ -	$ -	$ -	$ -	0%
			LANDFILL USER ASSMT-2021	$ 9,606.01	$ -	$ -	$ -	$ -	0%
			LANDFILL USER ASSMT-2022	$ 19,925.62	$ -	$ -	$ -	$ -	0%
			LANDFILL USER ASSMT-2023	$ 82,734.37	$ 23,052.24	$ -	$ -	$ (23,052.24)	-100%
			LANDFILL USER ASSMT-2024	$ 2,152,616.88	$ -	$ -	$ -	$ -	0%
			LANDFILL USER ASSMT-2025	$ -	$ 2,424,437.69	$ 50,000.00	$ 50,000.00	$ (2,374,437.69)	-98%
			LANDFILL USER ASSMT-2026	$ -	$ -	$ 2,500,000.00	$ 2,500,000.00	$ 2,500,000.00	0%
			MISCELLANEOUS REVENUE	$ 4,183.12	$ -	$ -	$ -	$ -	0%
			OTHER TAX-SCRAP TIRE DISP	$ 185,862.31	$ 193,091.39	$ 40,000.00	$ 40,000.00	$ (153,091.39)	-79%
			OTHER TAX-SW DISPOSAL TAX	$ 59,961.10	$ 59,917.25	$ -	$ -	$ (59,917.25)	-100%
			OTHER TAX-WHITE GOODS DIS	$ 40,231.81	$ 58,449.85	$ 60,000.00	$ 60,000.00	$ 1,550.15	3%
			RECYCLE CANS	$ 3,724.98	$ 3,968.00	$ -	$ -	$ (3,968.00)	-100%
			RECYCLE PAPER	$ -	$ -	$ -	$ -	$ -	0%
			SALE OF BATTERIES	$ 5,409.75	$ 5,755.44	$ -	$ -	$ (5,755.44)	-100%
			SALE OF BULK OIL	$ -	$ -	$ -	$ -	$ -	0%
			SALE OF SCRAP METAL	$ 173,310.31	$ 144,782.87	$ -	$ -	$ (144,782.87)	-100%
			STATE GOVERNMENT GRANTS	$ 18,533.86	$ -	$ -	$ -	$ -	0%
		COLLECTIONS/MANNED SITES Total		**$ 2,770,502.26**	**$ 3,851,271.93**	**$ 3,415,337.20**	**$ 3,672,428.36**	**$ (178,843.57)**	**-5%**
									0%
54 Total				**$ 10,867,425.44**	**$ 27,935,890.99**	**$ 12,457,520.80**	**$ 17,672,460.39**	**$ (10,263,430.60)**	**-37%**
55	480	LEGRAND CENTER	ADMIN SERVICES ALLOCATION	$ 557,797.21	$ 935,751.01	$ 810,827.11	$ 731,788.20	$ (203,962.81)	-22%
			BARTENDER FEES	$ 4,846.65	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
			CATERER VENUE FEES-NON TAXABLE	$ 4,498.80	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0%
			COLLECTION NSF CHECKS	$ -	$ -	$ -	$ -	$ -	0%
			DEPARTMENTAL FEES	$ 8,317.30	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0%
			EVENT SECURITY FEES	$ 2,775.00	$ 3,000.00	$ 3,500.00	$ 3,500.00	$ 500.00	17%
			MISCELLANEOUS REVENUE	$ 1,626.79	$ 2,500.00	$ -	$ -	$ (2,500.00)	-100%
			PAYMENT OVERS/SHORTS	$ 258.12	$ -	$ -	$ -	$ -	0%
			RENTS	$ 136,156.42	$ 120,000.00	$ 140,000.00	$ 140,000.00	$ 20,000.00	17%
			SALE OF ALCOHOLIC BEVERAG	$ 27,704.84	$ 25,000.00	$ -	$ -	$ (25,000.00)	-100%
		LEGRAND CENTER Total		**$ 743,981.13**	**$ 1,103,751.01**	**$ 971,827.11**	**$ 892,788.20**	**$ (210,962.81)**	**-19%**
									0%
55 Total				$ 743,981.13	$ 1,103,751.01	$ 971,827.11	$ 892,788.20	$ (210,962.81)	-19%
60	650	WORKERS COMPENSATION	ADMIN SERVICES ALLOCATION	$ 231,279.79	$ 259,400.00	$ 252,994.36	$ 252,994.36	$ (6,405.64)	-2%
			FUND BALANCE APPROPRIATED	$ -	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ -	0%
			INSURANCE SETTLEMENT	$ 29,808.66	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0%
			INTEREST ON INVESTMENTS	$ 10,534.77	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ -	0%
			TRANSFERS FR S/W DISPOSAL	$ 205,901.00	$ 220,000.00	$ 220,000.00	$ 220,000.00	$ -	0%
			TRANSFERS FR S/W DISPOSAL	$ -	$ -	$ -	$ -	$ -	0%
			TRANSFERS FR SOC SER FUND	$ 117,600.00	$ 117,600.00	$ 117,600.00	$ 117,600.00	$ -	0%
		WORKERS COMPENSATION Total		**$ 595,124.22**	**$ 715,000.00**	**$ 708,594.36**	**$ 708,594.36**	**$ (6,405.64)**	**-1%**
									0%
	651	PROPERTY/LIABILITY	ADMIN SERVICES ALLOCATION	$ 1,370,700.75	$ 1,373,936.00	$ 1,234,000.00	$ 1,234,000.00	$ (139,936.00)	-10%
			EARL SCRUGGS INS PRM REIM	$ -	$ -	$ -	$ -	$ -	0%
			FUND BALANCE APPROPRIATED	$ -	$ 55,006.00	$ -	$ -	$ (55,006.00)	-100%
			INS SETTLEMENT/RISK MGMT FEES-EMPLOY	$ 4,530.36	$ -	$ -	$ -	$ -	0%
			INSURANCE SETTLEMENT	$ 175,056.86	$ 145,509.19	$ 150,000.00	$ 150,000.00	$ 4,490.81	3%
			INTEREST ON INVESTMENTS	$ -	$ -	$ -	$ -	$ -	0%
			TRANSFERS FR S/W DISPOSAL	$ 91,300.00	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ -	0%
		PROPERTY/LIABILITY Total		**$ 1,641,587.97**	**$ 1,674,451.19**	**$ 1,484,000.00**	**$ 1,484,000.00**	**$ (190,451.19)**	**-11%**
									0%
60 Total				**$ 2,236,712.19**	**$ 2,389,451.19**	**$ 2,192,594.36**	**$ 2,192,594.36**	**$ (196,856.83)**	**-8%**
65	981	FUND TRANSFERS	ADMIN SERVICES ALLOCATION	$ 191,000.00	$ 191,000.00	$ 191,000.00	$ 191,000.00	$ -	0%
			BCBS EMPLOYER HLTH PREM	$ 11,416,539.00	$ 12,000,000.00	$ 12,000,000.00	$ 12,000,000.00	$ -	0%
			CONTRIBUTIONS FROM PRI FD	$ 1,153,000.00	$ 1,000,000.00	$ -	$ -	$ (1,000,000.00)	-100%
			EMP CONTRIB EHW PROGRAMS	$ -	$ -	$ -	$ -	$ -	0%

	Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from
			FUND BALANCE APPROPRIATED	$ -	$ 1,452,591.82	$ 3,522,920.19	$ 3,516,848.19	$ 2,064,256.37	142%
		FUND TRANSFERS Total		**$ 12,760,539.00**	**$ 14,643,591.82**	**$ 15,713,920.19**	**$ 15,707,848.19**	**$ 1,064,256.37**	**7%**
									0%
65 Total				**$ 12,760,539.00**	**$ 14,643,591.82**	**$ 15,713,920.19**	**$ 15,707,848.19**	**$ 1,064,256.37**	**7%**
66	661	DENTAL INSURANCE	ADMIN SERVICES ALLOCATION	$ -	$ -	$ 210,000.00	$ 210,000.00	$ 210,000.00	0%
			DENTAL INSURANCE PREMIUMS	$ 140,173.16	$ 240,000.00	$ 140,000.00	$ 140,000.00	$ (100,000.00)	-42%
			INTEREST ON INVESTMENTS	$ 10,846.79	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE Total		**$ 151,019.95**	**$ 240,000.00**	**$ 350,000.00**	**$ 350,000.00**	**$ 110,000.00**	**46%**
									0%
66 Total				**$ 151,019.95**	**$ 240,000.00**	**$ 350,000.00**	**$ 350,000.00**	**$ 110,000.00**	**46%**
70	706	DSS F/C CHRISTMAS/TRUST A(	DSS F/C CHRISTMAS ACCT	$ 2.83	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
			DSS TRUST ACCOUNT	$ 273,080.75	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ -	0%
		DSS F/C CHRISTMAS/TRUST ACCTS Total		**$ 273,083.58**	**$ 305,000.00**	**$ 305,000.00**	**$ 305,000.00**	**$ -**	**0%**
									0%
	744	INMATE TRUST/COMMISSARY	INMATE COMMISSARY SALES	$ 7,320.00	$ 175,000.00	$ 175,000.00	$ 175,000.00	$ -	0%
			INMATE TRUST ACCT	$ 622,561.13	$ 700,000.00	$ 700,000.00	$ 700,000.00	$ -	0%
			PAYMENT OVERS/SHORTS	$ -	$ -	$ -	$ -	$ -	0%
		INMATE TRUST/COMMISSARY Total		**$ 629,881.13**	**$ 875,000.00**	**$ 875,000.00**	**$ 875,000.00**	**$ -**	**0%**
									0%
70 Total				**$ 902,964.71**	**$ 1,180,000.00**	**$ 1,180,000.00**	**$ 1,180,000.00**	**$ -**	**0%**
71	741	FINES & FORFEITURES	FINES & FORFEITURES COLL	$ 451,298.83	$ 1,200,000.00	$ 1,200,000.00	$ 1,200,000.00	$ -	0%
		FINES & FORFEITURES Total		**$ 451,298.83**	**$ 1,200,000.00**	**$ 1,200,000.00**	**$ 1,200,000.00**	**$ -**	**0%**
									0%
71 Total				**$ 451,298.83**	**$ 1,200,000.00**	**$ 1,200,000.00**	**$ 1,200,000.00**	**$ -**	**0%**
462	000	NON DEPARTMENTAL	CONTRIBUTIONS FROM PRI FD	$ -	$ 2,200,000.00	$ -	$ -	$ (2,200,000.00)	-100%
		NON DEPARTMENTAL Total		**$ -**	**$ 2,200,000.00**	**$ -**	**$ -**	**$ (2,200,000.00)**	**-100%**
									0%
462 Total				**$ -**	**$ 2,200,000.00**	**$ -**	**$ -**	**$ (2,200,000.00)**	**-100%**
470	224	FOOTHILLS COMMERCE CENT	CONTRIBUTIONS FROM REIM RES	$ -	$ -	$ -	$ -	$ -	0%
		FOOTHILLS COMMERCE CENTER Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
470 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
474	235	CAP PROJ KMGT PHASE 5	CONTRIBUTIONS FROM PRI FD	$ -	$ -	$ -	$ -	$ -	0%
			LOCAL & OTHER GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ KMGT PHASE 5 Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
474 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
479	715	IPWS ROAD/RAIL PROJ	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
			LOCAL REVENUES	$ -	$ -	$ -	$ -	$ -	0%
			STATE GOVERNMENT GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		IPWS ROAD/RAIL PROJ Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
479 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
481	232	CAP PROJ ECONOMIC DEVELC	CONTRIBUTIONS FM REIM RESOLUTION	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ ECONOMIC DEVELOP Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
481 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
482	236	CAP PROJ-CCS NORTH SHELB	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
			INTEREST ON INVESTMENTS	$ -	$ -	$ -	$ -	$ -	0%
			LOAN PROCEEDS	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-CCS NORTH SHELBY Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
482 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
485	242	CAP PROJ-ERP CONVERSION	CONTRIBUTIONS FM REIM RESOLUTION	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-ERP CONVERSION Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
485 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
486	245	CAP PROJ-CLEV CO FAIR	CONTRIBUTIONS FM REIM RESOLUTION	$ -	$ -	$ -	$ -	$ -	0%
			CONTRIBUTIONS FROM PRI FD	$ 507,987.00	$ -	$ -	$ -	$ -	0%
			FUND BALANCE APPROPRIATED	$ -	$ 42,679.72	$ -	$ -	$ (42,679.72)	-100%
			LOCAL REVENUES	$ -	$ -	$ -	$ -	$ -	0%
			STATE GOVERNMENT GRANTS	$ 1,588,685.01	$ -	$ -	$ -	$ -	0%
			TRANSFERS FM CAP RESERVE	$ 337,537.47	$ -	$ -	$ -	$ -	0%
		CAP PROJ-CLEV CO FAIR Total		**$ 2,434,209.48**	**$ 42,679.72**	**$ -**	**$ -**	**$ (42,679.72)**	**-100%**
									0%
486 Total				**$ 2,434,209.48**	**$ 42,679.72**	**$ -**	**$ -**	**$ (42,679.72)**	**-100%**
487	246	CAP PROJ-SHELBY STAR	BUDGETARY ACCTG ONLY	$ -	$ -	$ -	$ -	$ -	0%
			CONTRIBUTIONS FM REIM RESOLUTION	$ -	$ -	$ -	$ -	$ -	0%
			INTEREST ON INVESTMENTS	$ -	$ -	$ -	$ -	$ -	0%
			LOAN PROCEEDS	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-SHELBY STAR Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
487 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
488	247	CAP PROJ-MOUNTAIN SIDE DR	CONTRIBUTIONS FM REIM RESOLUTION	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-MOUNTAIN SIDE DR Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
488 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
489	228	CAP PROJ-SHELL BLDG #3	BBT PROJ FD INTEREST	$ -	$ -	$ -	$ -	$ -	0%
			BUDGETARY ACCOUNTING ONLY	$ -	$ -	$ -	$ -	$ -	0%

	Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from
			FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
			LOAN PROCEEDS	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-SHELL BLDG #3 Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
489 Total				$ -	$ -	$ -	$ -	$ -	0%
490	244	CAP PROJ-BOARD OF ELECTIO	CONTRIBUTIONS FROM PRI FD	$ 1,130,770.19	$ 793,089.81	$ -	$ -	$ (793,089.81)	-100%
			FUND BALANCE APPROPRIATED	$ -	$ 1,538,730.91	$ -	$ -	$ (1,538,730.91)	-100%
			TRANSFERS FM CAP RESERVE	$ 114,057.72	$ 417,411.28	$ -	$ -	$ (417,411.28)	-100%
		CAP PROJ-BOARD OF ELECTION (OLD SRS) Total		**$ 1,244,827.91**	**$ 2,749,232.00**	**$ -**	**$ -**	**$ (2,749,232.00)**	**-100%**
									0%
490 Total				$ 1,244,827.91	$ 2,749,232.00	$ -	$ -	$ (2,749,232.00)	-100%
491	248	CAP PROJ-SHELL BLDG #4	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
			INTEREST ON INVESTMENTS	$ -	$ -	$ -	$ -	$ -	0%
			LOAN PROCEEDS	$ -	$ -	$ -	$ -	$ -	0%
			SALE OF CAPITAL ASSET	$ 1,763,775.35	$ -	$ -	$ -	$ -	0%
		CAP PROJ-SHELL BLDG #4 Total		**$ 1,763,775.35**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
491 Total				$ 1,763,775.35	$ -	$ -	$ -	$ -	0%
492	249	CAP PROJ-DSS RELOCATION	FUND BALANCE APPROPRIATED	$ -	$ -	$ -	$ -	$ -	0%
			LOAN PROCEEDS	$ -	$ -	$ -	$ -	$ -	0%
			TRANSFER FM CAPITAL RESERVE	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-DSS RELOCATION Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
492 Total				$ -	$ -	$ -	$ -	$ -	0%
493	250	CAP PROJ-JUSTICE CENTER C/	BUD ACC ONLY-OTHER SOURCE	$ -	$ 87,585,411.74	$ -	$ -	$ (87,585,411.74)	-100%
			CONTRIBUTIONS FM REIM RESOLUTION	$ -	$ -	$ -	$ -	$ -	0%
			CONTRIBUTIONS FROM PRI FD	$ -	$ 16,628,692.00	$ -	$ -	$ (16,628,692.00)	-100%
			FUND BALANCE APPROPRIATED	$ -	$ 2,427,594.00	$ -	$ -	$ (2,427,594.00)	-100%
			INTEREST ON INVESTMENTS	$ 2,110,423.40	$ -	$ -	$ -	$ -	0%
			LOAN PROCEEDS	$ -	$ 75,000,000.00	$ -	$ -	$ (75,000,000.00)	-100%
			STATE GOVERNMENT GRANTS	$ 66,416,977.74	$ 15,564,588.26	$ -	$ -	$ (15,564,588.26)	-100%
		CAP PROJ-JUSTICE CENTER CAMPUS Total		**$ 68,527,401.14**	**$ 197,206,286.00**	**$ -**	**$ -**	**$ (197,206,286.00)**	**-100%**
									0%
493 Total				$ 68,527,401.14	$ 197,206,286.00	$ -	$ -	$ (197,206,286.00)	-100%
494	602	PUBLIC SCHOOL BUILDING CI	BUD ACC ONLY-OTHER SOURCE	$ -	$ 29,290,468.55	$ -	$ -	$ (29,290,468.55)	-100%
			ST GRANT-PUB SCH CAP	$ 425,315.55	$ 1,112,031.45	$ -	$ -	$ (1,112,031.45)	-100%
		PUBLIC SCHOOL BUILDING CPF Total		**$ 425,315.55**	**$ 30,402,500.00**	**$ -**	**$ -**	**$ (30,402,500.00)**	**-100%**
									0%
494 Total				$ 425,315.55	$ 30,402,500.00	$ -	$ -	$ (30,402,500.00)	-100%
495	251	CAP PROJ-CCHD EROSION CC	CONTRIBUTIONS FM REIM RESOLUTION	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-CCHD EROSION CONTROL & REPAIR Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
495 Total				$ -	$ -	$ -	$ -	$ -	0%
496	252	CAP PROJ-BRGW IMPROVEMEI	BUD ACC ONLY-OTHER SOURCE	$ -	$ 265,803.63	$ -	$ -	$ (265,803.63)	-100%
			CONTRIBUTIONS FM REIM RESOLUTION	$ 116,764.63	$ 9,197.37	$ -	$ -	$ (9,197.37)	-100%
			FEDERAL GOVT GRANTS	$ -	$ 100,000.00	$ -	$ -	$ (100,000.00)	-100%
		CAP PROJ-BRGW IMPROVEMENTS Total		**$ 116,764.63**	**$ 375,001.00**	**$ -**	**$ -**	**$ (375,001.00)**	**-100%**
									0%
496 Total				$ 116,764.63	$ 375,001.00	$ -	$ -	$ (375,001.00)	-100%
497	253	CAPITAL PROJ-E911 CALL CTR	BUD ACC ONLY-OTHER SOURCE	$ -	$ 3,962,070.00	$ -	$ -	$ (3,962,070.00)	-100%
			CONTRIBUTIONS FM CAP RESERVE	$ 502,119.68	$ 2,015,828.00	$ -	$ -	$ (2,015,828.00)	-100%
			Contributions Fm GF	$ -	$ 768,754.00	$ -	$ -	$ (768,754.00)	-100%
			FUND BALANCE APPROPRIATED	$ -	$ 598,102.00	$ -	$ -	$ (598,102.00)	-100%
			INTEREST ON INVESTMENTS	$ 10,078.11	$ -	$ -	$ -	$ -	0%
			STATE GOVERNMENT GRANTS	$ 3,432,052.98	$ 1,517,857.00	$ -	$ -	$ (1,517,857.00)	-100%
		CAPITAL PROJ-E911 CALL CTR Total		**$ 3,944,250.77**	**$ 8,862,611.00**	**$ -**	**$ -**	**$ (8,862,611.00)**	**-100%**
									0%
	257	Cap Proj-EOC	BUD ACC ONLY-OTHER SOURCE	$ -	$ 1,608,418.00	$ -	$ -	$ (1,608,418.00)	-100%
			CONTRIBUTIONS FM CAP RESERVE	$ 26,383.58	$ 559,197.00	$ -	$ -	$ (559,197.00)	-100%
			CONTRIBUTIONS FROM PRIMARY FUND	$ -	$ 107,000.00	$ -	$ -	$ (107,000.00)	-100%
			STATE GOVERNMENT GRANT	$ 1,582,034.07	$ 417,966.00	$ -	$ -	$ (417,966.00)	-100%
		Cap Proj-EOC Total		**$ 1,608,417.65**	**$ 2,692,581.00**	**$ -**	**$ -**	**$ (2,692,581.00)**	**-100%**
									0%
497 Total				$ 5,552,668.42	$ 11,555,192.00	$ -	$ -	$ (11,555,192.00)	-100%
498	254	CAP PROJ-LEGRAND AV SYS	FUND BALANCE APPROPRIATED	$ -	$ 397,502.80	$ -	$ -	$ (397,502.80)	-100%
			TRANSFER FM CAPITAL RESERVE	$ 184,960.80	$ 227,497.20	$ -	$ -	$ (227,497.20)	-100%
		CAP PROJ-LEGRAND AV SYS Total		**$ 184,960.80**	**$ 625,000.00**	**$ -**	**$ -**	**$ (625,000.00)**	**-100%**
									0%
498 Total				$ 184,960.80	$ 625,000.00	$ -	$ -	$ (625,000.00)	-100%
499	256	CAP PROJ-WACO SUBSTATION	CONTRIBUTIONS FROM PRI FD	$ 6,000.00	$ 6,400.00	$ -	$ -	$ (6,400.00)	-100%
			FUND BALANCE APPROPRIATED	$ -	$ 12,000.00	$ -	$ -	$ (12,000.00)	-100%
		CAP PROJ-WACO SUBSTATION Total		**$ 6,000.00**	**$ 18,400.00**	**$ -**	**$ -**	**$ (18,400.00)**	**-100%**
									0%
499 Total				$ 6,000.00	$ 18,400.00	$ -	$ -	$ (18,400.00)	-100%
Grand Total				**$ 313,926,893.19**	**$ 563,807,494.50**	**$ 252,332,654.29**	**$ 264,187,703.03**	**$ (299,619,791.47)**	**-53%**

Expense Detail

	Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
10	410	GENERAL REVENUES	CCC ALLOTEMENTS	$ -	$ -	$ 4,058,871.96	$ 5,000,000.00	$ 5,000,000.00	0%
			DONATIONS-ASSET	$ 816,641.00	$ -	$ -	$ -	$ -	0%
			Outside Agency Request-Non Profits	$ 10,000.00	$ 1,679,657.04	$ 1,676,000.08	$ 1,631,000.04	$ (48,657.00)	-3%
			Outside Agency Request-Schools	$ -	$ 3,898,872.03	$ -	$ -	$ (3,898,872.03)	-100%
			Outside Agency Request-Towns	$ -	$ 377,768.02	$ -	$ 107,500.00	$ (270,268.02)	-72%
			Outside Agency Request-VFD	$ -	$ 120,000.01	$ 120,000.00	$ 120,000.00	$ (0.01)	0%
		GENERAL REVENUES Total		**$ 826,641.00**	**$ 6,076,297.10**	**$ 5,854,872.04**	**$ 6,858,500.04**	**$ 782,202.94**	**11%**
									0%
	411	COMMISSIONERS	ADVERTISING/PROMOTIONS	$ 17,447.28	$ 13,400.00	$ 13,400.00	$ 13,400.00	$ -	0%
			AUTOMOTIVE SUPPLIES	$ -	$ 927.00	$ 927.00	$ 927.00	$ -	0%
			AWARDS/APPRECIATION	$ 22,330.37	$ 30,200.00	$ 24,700.00	$ 24,700.00	$ (5,500.00)	-18%
			AWARDS/APPRECIATION-VRC	$ -	$ -	$ -	$ -	$ -	0%
			BOARD/COMMITTEE MEETG EXP	$ 3,273.80	$ 4,000.00	$ 6,000.00	$ 6,000.00	$ 2,000.00	50%
			CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
			CLEVELAND CUP 5K	$ 7,937.79	$ 7,500.00	$ -	$ 6,500.00	$ (1,000.00)	-13%
			CONTRACTED SERVICES	$ 4,977.00	$ 6,299.00	$ 6,400.00	$ 6,400.00	$ 101.00	2%
			CONTROLLED PROPERTY EXP	$ 11,074.76	$ -	$ -	$ -	$ -	0%
			DENTALINSURANCE	$ 900.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
			DEPARTMENTAL SUPPLY	$ 6,163.13	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	0%
			DONATIONS/CONTRI	$ 2,322.70	$ 2,677.30	$ -	$ -	$ (2,677.30)	-100%
			DUES/SUBSCRIPTIONS	$ 98,129.29	$ 97,372.00	$ 101,173.00	$ 101,173.00	$ 3,801.00	4%
			EMPLOYER 401K	$ 3,089.46	$ 3,848.40	$ 3,877.26	$ 3,877.26	$ 28.86	1%
			GRANTS	$ 214,350.00	$ 1.00	$ 1.00	$ 1.00	$ -	0%
			HOSPITAL INSURANCE	$ 52,800.00	$ 52,800.00	$ 52,800.00	$ 61,552.00	$ 8,752.00	17%
			MEDICARE TAXES	$ 1,668.20	$ 1,962.25	$ 1,940.45	$ 940.45	$ (1,021.80)	-52%
			MOTOR FUELS/OILS	$ 498.34	$ 2,000.00	$ 2,000.00	$ 1,000.00	$ (1,000.00)	-50%
			PENALTY EXPENSE	$ -	$ -	$ -	$ -	$ -	0%
			POSTAGE	$ -	$ 500.00	$ 500.00	$ 500.00	$ -	0%
			PROFESSIONAL SERV	$ 12,312.49	$ 10,195.00	$ 10,195.00	$ 7,500.00	$ (2,695.00)	-26%
			RENTAL/LEASE EQUIP/OTHER	$ -	$ -	$ -	$ -	$ -	0%
			RETIREMENT	$ -	$ 2,045.36	$ 2,076.04	$ 2,076.04	$ 30.68	1%
			SALARIES/WAGES-P/T	$ -	$ -	$ -	$ -	$ -	0%
			SALARIES/WAGES-REG	$ 112,245.52	$ 122,123.20	$ 120,520.37	$ 120,520.37	$ (1,602.83)	-1%
			SOCIAL SECURITY TAXES	$ 7,106.27	$ 7,770.28	$ 7,672.39	$ 4,172.39	$ (3,597.89)	-46%
			TELECOMMUNICATIONS	$ 3,629.13	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0%
			TRAVEL/TRAINING	$ 13,528.53	$ 26,780.00	$ 26,780.00	$ 16,000.00	$ (10,780.00)	-40%
			UNEMP COMPENSATION	$ -	$ 36,000.00	$ 40,000.00	$ 40,000.00	$ 4,000.00	11%
			UNIFORMS/CLOTHING	$ 180.00	$ -	$ -	$ -	$ -	0%
		COMMISSIONERS Total		**$ 595,964.06**	**$ 435,400.79**	**$ 427,962.51**	**$ 424,239.51**	**$ (11,161.28)**	**-3%**
									0%
	412	COUNTY MANAGER/ADMIN	ADVERTISING/PROMOTIONS	$ 27,090.08	$ 5,000.00	$ 10,000.00	$ 5,000.00	$ -	0%
			AUTOMOTIVE SUPPLIES	$ 105.23	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
			AWARDS/APPRECIATION	$ -	$ 9,500.00	$ 2,000.00	$ 2,000.00	$ (7,500.00)	-79%
			CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
			CONTRACTED LABOR	$ -	$ -	$ -	$ -	$ -	0%
			CONTRACTED SERVICES	$ 11,950.61	$ 21,400.00	$ 2,842.00	$ 2,842.00	$ (18,558.00)	-87%
			CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
			DENTALINSURANCE	$ 1,800.00	$ 1,596.00	$ 1,896.00	$ 1,896.00	$ 300.00	19%
			DEPARTMENTAL SUPPLY	$ 1,621.79	$ 4,000.00	$ 4,000.00	$ 2,000.00	$ (2,000.00)	-50%
			DUES/SUBSCRIPTIONS	$ 46,716.91	$ 59,805.00	$ 37,478.00	$ 37,478.00	$ (22,327.00)	-37%
			EMPLOYER 401K	$ 46,200.04	$ 46,734.35	$ 27,308.62	$ 38,308.62	$ (8,425.73)	-18%
			GARBAGE EXPENSE	$ -	$ -	$ -	$ -	$ -	0%
			GRANTS	$ -	$ 10,000.00	$ -	$ -	$ (10,000.00)	-100%
			HOSPITAL INSURANCE	$ 98,916.00	$ 84,716.00	$ 98,916.00	$ 61,340.00	$ (23,376.00)	-28%
			INSURANCE /BONDING	$ -	$ 800.00	$ 800.00	$ 800.00	$ -	0%
			LICENSE/PERMIT/CERTIFCATE	$ 120.00	$ 250.00	$ 250.00	$ 250.00	$ -	0%
			MAINT CONTRACTS-EQUIP	$ 4,434.48	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -	0%
			MEDICARE TAXES	$ 11,253.80	$ 11,775.56	$ 9,739.76	$ 9,739.76	$ (2,035.80)	-17%
			MISCELLANEOUS EXP	$ -	$ -	$ -	$ -	$ -	0%
			MOTOR FUELS/OILS	$ 329.08	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
			POSTAGE	$ 929.59	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
			PROFESSIONAL SERV	$ 1,176.25	$ 5,000.00	$ 10,000.00	$ 3,000.00	$ (2,000.00)	-40%
			RETIREMENT	$ 105,203.40	$ 111,957.40	$ 107,659.02	$ 97,000.00	$ (14,957.40)	-13%
			SALARIES/WAGES-P/T	$ 12,280.26	$ 38,140.00	$ 1,326.05	$ 1,326.05	$ (36,813.95)	-97%
			SALARIES/WAGES-REG	$ 786,347.35	$ 794,888.19	$ 682,593.75	$ 649,984.85	$ (144,903.34)	-18%
			SOCIAL SECURITY TAXES	$ 43,770.46	$ 44,093.13	$ 41,996.77	$ 39,696.77	$ (4,396.36)	-10%
			TELECOMMUNICATIONS	$ 4,594.84	$ 4,200.00	$ 4,200.00	$ 5,000.00	$ 800.00	19%
			TRAVEL/TRAINING	$ 16,105.70	$ 24,720.00	$ 24,720.00	$ 10,000.00	$ (14,720.00)	-60%
		COUNTY MANAGER/ADMIN Total		**$ 1,220,945.87**	**$ 1,288,075.63**	**$ 1,077,225.97**	**$ 977,162.05**	**$ (310,913.58)**	**-24%**
									0%
	413	FINANCE & PURCHASING	AUTOMOTIVE SUPPLIES	$ 570.38	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
			AWARDS/APPRECIATION	$ 38.58	$ 600.00	$ 600.00	$ 600.00	$ -	0%
			CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
			CONTRACTED LABOR	$ 6,530.00	$ 40,000.00	$ -	$ -	$ (40,000.00)	-100%
			CONTRACTED SERVICES	$ 118,500.93	$ 159,895.00	$ 135,475.00	$ 135,475.00	$ (24,420.00)	-15%
			CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
			DENTALINSURANCE	$ 2,070.00	$ 2,340.00	$ 2,340.00	$ 3,496.89	$ 1,156.89	49%
			DEPARTMENTAL SUPPLY	$ 13,973.69	$ 12,565.00	$ 12,565.00	$ 12,565.00	$ -	0%
			DUES/SUBSCRIPTIONS	$ 3,398.31	$ 5,332.00	$ 5,332.00	$ 5,332.00	$ -	0%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		EMPLOYER 401K	$ 50,539.15	$ 58,289.03	$ 56,177.16	$ 48,717.47	$ (9,571.56)	-16%
		HOSPITAL INSURANCE	$ 165,000.00	$ 170,200.00	$ 184,810.00	$ 171,347.76	$ 1,147.76	1%
		INSURANCE /BONDING	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0%
		LICENSE/PERMIT/CERTIFCATE	$ 195.00	$ -	$ -	$ -	$ -	0%
		MAINT CONTRACTS-EQUIP	$ 12,056.20	$ 21,650.00	$ 14,650.00	$ 12,500.00	$ (9,150.00)	-42%
		MEDICARE TAXES	$ 11,734.68	$ 13,778.05	$ 14,195.41	$ 11,801.81	$ (1,976.24)	-14%
		MOTOR FUELS/OILS	$ (857.69)	$ 1,000.00	$ 1,000.00	$ 500.00	$ (500.00)	-50%
		PENALTY EXPENSE	$ 626.45	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		POSTAGE	$ 30,565.03	$ 32,700.00	$ 32,700.00	$ 32,700.00	$ -	0%
		PRIOR YEAR PAYABLE EXP	$ -	$ -	$ -	$ -	$ -	0%
		PROFESSIONAL SERV	$ 59,644.06	$ 73,525.00	$ 79,175.00	$ 55,000.00	$ (18,525.00)	-25%
		RENT OF BUILDING/SPACE	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -	0%
		RETIREMENT	$ 115,094.87	$ 139,710.08	$ 128,863.77	$ 122,849.23	$ (16,860.85)	-12%
		SALARIES/WAGES-P/T	$ -	$ 73.52	$ 8,074.08	$ -	$ (73.52)	-100%
		SALARIES/WAGES-REG	$ 840,583.23	$ 987,441.34	$ 971,214.77	$ 811,957.88	$ (175,483.46)	-18%
		SOCIAL SECURITY TAXES	$ 50,024.18	$ 58,896.58	$ 60,698.28	$ 50,312.97	$ (8,583.61)	-15%
		TELECOMMUNICATIONS	$ 1,279.75	$ 1,750.00	$ 1,750.00	$ 1,750.00	$ -	0%
		TRAVEL/TRAINING	$ 26,660.85	$ 35,000.00	$ 27,500.00	$ 25,000.00	$ (10,000.00)	-29%
	FINANCE & PURCHASING Total		**$ 1,526,227.65**	**$ 1,834,745.60**	**$ 1,757,120.47**	**$ 1,521,906.01**	**$ (312,839.59)**	**-17%**
								0%
415	PROPERTY TAX ADMIN	ADVERTISING/PROMOTIONS	$ 7,222.60	$ 19,450.00	$ 11,000.00	$ 9,000.00	$ (10,450.00)	-54%
		AUTOMOTIVE SUPPLIES	$ 1,148.16	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0%
		CAPITAL EQUIPMENT	$ 8,963.87	$ -	$ 30,000.00	$ -	$ -	0%
		COLLECTION FEES	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES	$ 172,244.36	$ 158,000.00	$ 128,000.00	$ 128,000.00	$ (30,000.00)	-19%
		CONTROLLED PROPERTY EXP	$ -	$ 400.00	$ 2,400.00	$ 500.00	$ 100.00	25%
		DENTAL INSURANCE	$ 3,600.00	$ 4,260.00	$ 4,260.00	$ 5,994.67	$ 1,734.67	41%
		DEPARTMENTAL SUPPLY	$ 22,191.05	$ 20,550.00	$ 21,000.00	$ 21,000.00	$ 450.00	2%
		DUES/SUBSCRIPTIONS	$ 11,591.18	$ 12,967.00	$ 9,370.00	$ 9,370.00	$ (3,597.00)	-28%
		EMPLOYER 401K	$ 70,577.71	$ 79,791.29	$ 80,684.03	$ 73,467.26	$ (6,324.03)	-8%
		HOSPITAL INSURANCE	$ 276,100.00	$ 321,900.00	$ 321,900.00	$ 293,739.02	$ (28,160.98)	-9%
		INSURANCE /BONDING	$ 100.00	$ 103.00	$ 100.00	$ 100.00	$ (3.00)	-3%
		LICENSE/PERMIT/CERTIFCATE	$ 200.00	$ 6,500.00	$ 6,800.00	$ 6,800.00	$ 300.00	5%
		MAINT CONTRACTS-EQUIP	$ 29,898.05	$ 31,000.00	$ 31,000.00	$ 31,000.00	$ -	0%
		MEDICARE TAXES	$ 16,805.11	$ 20,648.49	$ 20,706.45	$ 17,797.44	$ (2,851.05)	-14%
		MOTOR FUELS/OILS	$ 2,771.16	$ 8,000.00	$ 8,000.00	$ 3,000.00	$ (5,000.00)	-63%
		NCVTS REFUNDS	$ 28.52	$ -	$ -	$ -	$ -	0%
		PENALTY EXPENSE	$ 10.00	$ -	$ -	$ -	$ -	0%
		POSTAGE	$ 33,888.67	$ 39,000.00	$ 72,000.00	$ 38,000.00	$ (1,000.00)	-3%
		PROFESSIONAL SERV	$ 106,982.42	$ 163,050.00	$ 120,050.00	$ 120,050.00	$ (43,000.00)	-26%
		REPAIRS ON EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ 160,706.84	$ 190,460.48	$ 192,987.72	$ 185,259.94	$ (5,200.54)	-3%
		SALARIES/WAGES-P/T	$ 26,124.22	$ 3,024.00	$ 11,246.68	$ 6,000.00	$ 2,976.00	98%
		SALARIES/WAGES-REG	$ 1,186,534.89	$ 1,351,749.45	$ 1,367,206.44	$ 1,224,454.33	$ (127,295.12)	-9%
		SOCIAL SECURITY TAXES	$ 71,591.13	$ 85,290.71	$ 88,516.16	$ 75,873.31	$ (9,417.40)	-11%
		TAX REFUNDS	$ 141.35	$ 300.00	$ -	$ -	$ (300.00)	-100%
		TELECOMMUNICATIONS	$ 1,960.48	$ 3,600.00	$ 3,600.00	$ 2,400.00	$ (1,200.00)	-33%
		TRAVEL/TRAINING	$ 7,953.58	$ 8,400.00	$ 10,000.00	$ 8,000.00	$ (400.00)	-5%
	PROPERTY TAX ADMIN Total		**$ 2,219,335.35**	**$ 2,531,444.42**	**$ 2,543,827.48**	**$ 2,262,805.97**	**$ (268,638.45)**	**-11%**
								0%
416	LEGAL/COUNTY ATTORNEY	ADVERTISING/PROMOTIONS	$ 11,896.50	$ 6,500.00	$ 5,000.00	$ 5,000.00	$ (1,500.00)	-23%
		C/O-FORECLOSURE PROPERTY	$ 3,018.08	$ 10,000.00	$ 10,000.00	$ 5,000.00	$ (5,000.00)	-50%
		C/O-LAND	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES	$ 340.35	$ -	$ -	$ -	$ -	0%
		CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 285.00	$ 360.00	$ 360.00	$ 499.56	$ 139.56	39%
		DEPARTMENTAL SUPPLY	$ 1,154.36	$ 4,500.00	$ 4,500.00	$ 2,500.00	$ (2,000.00)	-44%
		DUES/SUBSCRIPTIONS	$ 3,800.07	$ 8,135.00	$ 7,635.00	$ 7,635.00	$ (500.00)	-6%
		EMPLOYER 401K	$ 9,920.90	$ 13,688.18	$ 13,574.05	$ 10,464.17	$ (3,224.01)	-24%
		HOSPITAL INSURANCE	$ 20,900.00	$ 25,100.00	$ 26,400.00	$ 24,478.25	$ (621.75)	-2%
		INSUR/LEGAL SETTLEMENT	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
		LEGAL FORECLOSUR PROPERTY	$ 2,655.00	$ 9,000.00	$ 9,000.00	$ 9,000.00	$ -	0%
		LEGAL SERVICES	$ 46,798.93	$ 40,000.00	$ 40,000.00	$ 30,000.00	$ (10,000.00)	-25%
		LICENSE/PERMIT/CERTIFCATE	$ 77.00	$ 100.00	$ 100.00	$ 100.00	$ -	0%
		MAINT CONTRACTS-EQUIP	$ 1,159.18	$ 1,700.00	$ 1,700.00	$ 1,700.00	$ -	0%
		MEDICARE TAXES	$ 2,304.52	$ 3,452.75	$ 3,411.64	$ 2,534.95	$ (917.80)	-27%
		POSTAGE	$ 39.23	$ 100.00	$ 100.00	$ 100.00	$ -	0%
		PRIOR YEAR PAYABLE EXP	$ 88.50	$ -	$ -	$ -	$ -	0%
		PROFESSIONAL SERV	$ 110,786.75	$ 73,000.00	$ 75,000.00	$ 55,000.00	$ (18,000.00)	-25%
		RETIREMENT	$ 22,562.40	$ 32,276.28	$ 32,236.96	$ 26,387.15	$ (5,889.13)	-18%
		SALARIES/WAGES-REG	$ 166,349.39	$ 238,123.59	$ 235,288.73	$ 174,402.87	$ (63,720.72)	-27%
		SOCIAL SECURITY TAXES	$ 9,805.39	$ 14,763.23	$ 14,587.47	$ 10,806.87	$ (3,956.36)	-27%
		TELECOMMUNICATIONS	$ 1,191.89	$ 2,250.00	$ 2,250.00	$ 2,250.00	$ -	0%
		TRAVEL/TRAINING	$ 3,482.71	$ 16,200.00	$ 16,200.00	$ 6,000.00	$ (10,200.00)	-63%
	LEGAL/COUNTY ATTORNEY Total		**$ 418,616.15**	**$ 504,249.03**	**$ 502,343.85**	**$ 378,858.82**	**$ (125,390.21)**	**-25%**
								0%
418	ELECTIONS	ADVERTISING/PROMOTIONS	$ 6,844.96	$ 6,500.00	$ 7,000.00	$ 5,000.00	$ (1,500.00)	-23%
		AWARDS/APPRECIATION	$ 3,619.72	$ 500.00	$ 600.00	$ 600.00	$ 100.00	20%
		BOARD/COMMITTEE MEETG EXP	$ 321.48	$ 500.00	$ 500.00	$ 500.00	$ -	0%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		BOE BALLOTS	$ 50,309.73	$ 38,400.00	$ 44,000.00	$ 44,000.00	$ 5,600.00	15%
		CAPITAL EQUIPMENT	$ -	$ -	$ 237,152.00	$ 134,00.00	$ 134,000.00	0%
		CONTRACTED LABOR	$ 5,288.09	$ -	$ -	$ -	$ -	0%
		CONTROLLED PROPERTY EXP	$ -	$ 4,600.00	$ -	$ -	$ (4,600.00)	-100%
		DENTAL INSURANCE	$ 405.00	$ 440.00	$ 540.00	$ 540.00	$ 100.00	23%
		DEPARTMENTAL SUPPLY	$ 43,980.12	$ 20,000.00	$ 22,000.00	$ 19,000.00	$ (1,000.00)	-5%
		DONATIONS-CAP EQUIP-GENRL	$ -	$ -	$ -	$ -	$ -	0%
		DUES/SUBSCRIPTIONS	$ 4,734.53	$ 5,000.00	$ 3,000.00	$ 3,000.00	$ (2,000.00)	-40%
		EMPLOYER 401K	$ 13,100.94	$ 14,218.97	$ 13,270.52	$ 13,270.52	$ (948.45)	-7%
		HOSPITALINSURANCE	$ 19,800.00	$ 20,900.00	$ 26,400.00	$ 49,500.00	$ 28,600.00	137%
		LEGAL SERVICES	$ -	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0%
		LICENSE/PERMIT/CERTIFICATE	$ 150.00	$ 200.00	$ -	$ -	$ (200.00)	-100%
		MAINT BLDG/GROUNDS	$ -	$ 3,200.00	$ -	$ -	$ (3,200.00)	-100%
		MAINT CONTRACTS-EQUIP	$ 35,300.10	$ 44,800.00	$ 44,800.00	$ 44,800.00	$ -	0%
		MEDICARE TAXES	$ 6,853.13	$ 5,611.78	$ 6,963.30	$ 3,274.02	$ (2,337.76)	-42%
		POSTAGE	$ 20,106.42	$ 18,000.00	$ 20,000.00	$ 20,000.00	$ 2,000.00	11%
		PROFESSIONAL SERV	$ 12,976.01	$ 28,900.00	$ 30,600.00	$ 30,600.00	$ 1,700.00	6%
		RENT OF BUILDING/SPACE	$ 7,855.00	$ 7,200.00	$ 6,000.00	$ 6,000.00	$ (1,200.00)	-17%
		RENTAL/LEASE EQUIP/OTHER	$ -	$ 1,300.00	$ 3,000.00	$ 3,000.00	$ 1,700.00	131%
		REPAIRS ON EQUIPMENT	$ -	$ 2,500.00	$ 1,000.00	$ 1,000.00	$ (1,500.00)	-60%
		RETIREMENT	$ 29,832.35	$ 34,115.62	$ 30,468.65	$ 30,468.65	$ (3,646.97)	-11%
		SALARIES/WAGES-P/T	$ 247,224.16	$ 140,250.00	$ 231,050.00	$ 220,000.00	$ (250.00)	0%
		SALARIES/WAGES-REG	$ 239,268.18	$ 256,483.10	$ 221,310.70	$ 221,310.70	$ (35,172.40)	-14%
		SOCIAL SECURITY TAXES	$ 29,243.17	$ 23,952.27	$ 28,672.36	$ 13,671.36	$ (10,280.91)	-43%
		TELECOMMUNICATIONS	$ 918.28	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0%
		TRAVEL/TRAINING	$ 15,308.72	$ 20,000.00	$ 20,000.00	$ 18,000.00	$ (2,000.00)	-10%
	ELECTIONS Total		**$ 793,440.09**	**$ 702,071.74**	**$ 1,002,827.53**	**$ 886,035.25**	**$ 183,963.51**	**26%**
								0%
419	REGISTER OF DEEDS	ADVERTISING/PROMOTIONS	$ -	$ -	$ 3,000.00	$ -	$ -	0%
		AWARDS/APPRECIATION	$ -	$ 200.00	$ 200.00	$ 200.00	$ -	0%
		CONTRACTED SERVICES	$ 5,825.22	$ 4,550.00	$ 4,850.00	$ 4,850.00	$ 300.00	7%
		CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 1,065.00	$ 1,180.00	$ 1,080.00	$ 1,748.45	$ 568.45	48%
		DEPARTMENTAL SUPPLY	$ 13,686.88	$ 19,300.00	$ 21,175.00	$ 21,175.00	$ 1,875.00	10%
		DONATIONS/CONTRI	$ 40.00	$ 80.00	$ -	$ -	$ (80.00)	-100%
		DUES/SUBSCRIPTIONS	$ 1,164.13	$ 1,450.00	$ 1,750.00	$ 1,750.00	$ 300.00	21%
		EMPLOYER 401K	$ 18,001.85	$ 20,411.17	$ 23,230.09	$ 19,662.15	$ (749.02)	-4%
		GRANTS	$ 2,714.00	$ -	$ -	$ -	$ -	0%
		HOSPITALINSURANCE	$ 78,100.00	$ 85,400.00	$ 92,400.00	$ 85,673.88	$ 273.88	0%
		INSURANCE /BONDING	$ 100.00	$ 100.00	$ 100.00	$ 100.00	$ -	0%
		LICENSE/PERMIT/CERTIFCATE	$ 200.00	$ 100.00	$ 150.00	$ 150.00	$ 50.00	50%
		MAINT CONTRACTS-EQUIP	$ 46,198.64	$ 47,760.00	$ 52,500.00	$ 52,500.00	$ 4,740.00	10%
		MEDICARE TAXES	$ 5,238.97	$ 6,445.84	$ 6,592.99	$ 4,763.16	$ (1,682.68)	-26%
		POSTAGE	$ 9,709.42	$ 13,400.00	$ 18,400.00	$ 13,500.00	$ 100.00	1%
		PROFESSIONAL SERV	$ 52,239.44	$ 91,050.00	$ 132,484.00	$ 132,484.00	$ 41,434.00	46%
		REFUNDS	$ -	$ -	$ -	$ -	$ -	0%
		REG DEED SUP PENSION	$ 9,882.56	$ 11,240.00	$ 15,000.00	$ 12,000.00	$ 760.00	7%
		REPAIRS ON EQUIPMENT	$ -	$ -	$ 1,000.00	$ -	$ -	0%
		RETIREMENT	$ 40,998.11	$ 48,999.22	$ 53,322.12	$ 49,581.38	$ 582.16	1%
		SALARIES/WAGES-P/T	$ 61,030.69	$ 65,986.80	$ 67,226.08	$ 60,000.00	$ (5,986.80)	-9%
		SALARIES/WAGES-REG	$ 303,731.51	$ 347,017.29	$ 387,191.07	$ 327,702.47	$ (19,314.82)	-6%
		SOCIAL SECURITY TAXES	$ 22,321.95	$ 25,559.14	$ 28,173.39	$ 20,306.08	$ (5,253.06)	-21%
		TELECOMMUNICATIONS	$ 486.52	$ 2,000.00	$ 2,500.00	$ 2,000.00	$ -	0%
		TRAVEL/TRAINING	$ 8,977.90	$ 15,000.00	$ 15,750.00	$ 10,000.00	$ (5,000.00)	-33%
		UNIFORMS/CLOTHING	$ -	$ 700.00	$ 1,000.00	$ 750.00	$ 50.00	7%
	REGISTER OF DEEDS Total		**$ 681,712.79**	**$ 807,929.46**	**$ 929,074.74**	**$ 820,896.57**	**$ 12,967.11**	**2%**
								0%
421	INFORMATION TECHNOLOGY	AUTOMOTIVE SUPPLIES	$ 65.13	$ -	$ 1,000.00	$ 250.00	$ 250.00	0%
		CAPITAL EQUIPMENT	$ 139,773.48	$ 7,985.00	$ -	$ -	$ (7,985.00)	-100%
		CONTRACTED SERVICES	$ -	$ 1,300.00	$ 1,300.00	$ 500.00	$ (800.00)	-62%
		CONTROLLED PROPERTY EXP	$ 15,389.41	$ 4,030.00	$ 4,000.00	$ 1,300.00	$ (2,730.00)	-68%
		DENTAL INSURANCE	$ 1,365.00	$ 1,800.00	$ 1,800.00	$ 2,997.34	$ 1,197.34	67%
		DEPARTMENTAL SUPPLY	$ 33,337.95	$ 25,170.00	$ 26,000.00	$ 19,000.00	$ (6,170.00)	-25%
		DUES/SUBSCRIPTIONS	$ 77,674.90	$ 121,105.00	$ 104,570.00	$ 104,570.00	$ (16,535.00)	-14%
		EDUCATION/CERTIF/TRAINING	$ -	$ -	$ 2,000.00	$ -	$ -	0%
		EMPLOYER 401K	$ 48,665.95	$ 54,425.75	$ 56,503.71	$ 56,464.49	$ 2,038.74	4%
		GASB SUBSCRIPTIONS	$ 1,067.74	$ -	$ -	$ -	$ -	0%
		HOSPITAL INSURANCE	$ 112,200.00	$ 115,000.00	$ 130,000.00	$ 146,869.51	$ 31,869.51	28%
		LICENSE/PERMIT/CERTIFCATE	$ 252,996.88	$ 370,640.00	$ 380,425.00	$ 380,425.00	$ 9,785.00	3%
		MAINT CONTRACTS-EQUIP	$ 19,502.52	$ 9,200.00	$ 4,200.00	$ 4,200.00	$ (5,000.00)	-54%
		MEDICARE TAXES	$ 11,749.80	$ 12,976.76	$ 14,121.25	$ 13,678.52	$ 701.76	5%
		MOTOR FUELS/OILS	$ 51.92	$ 1,000.00	$ 1,000.00	$ 100.00	$ (900.00)	-90%
		POSTAGE	$ -	$ -	$ -	$ -	$ -	0%
		PROFESSIONAL SERV	$ -	$ 7,600.00	$ 7,600.00	$ 2,000.00	$ (5,600.00)	-74%
		RENT OF BUILDING/SPACE	$ 14,000.00	$ 14,000.00	$ 14,000.00	$ 14,000.00	$ -	0%
		REPAIRS ON EQUIPMENT	$ -	$ 1,300.00	$ 1,300.00	$ 500.00	$ (800.00)	-62%
		RETIREMENT	$ 112,901.09	$ 130,390.27	$ 131,331.55	$ 142,384.62	$ 11,994.35	9%
		SALARIES/WAGES-P/T	$ 18,322.47	$ 292.00	$ 32,294.19	$ 1,000.00	$ 708.00	242%
		SALARIES/WAGES-REG	$ 816,756.08	$ 919,423.69	$ 941,778.25	$ 941,074.84	$ 21,651.15	2%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		SOCIAL SECURITY TAXES	$ 50,058.91	$ 55,618.34	$ 60,381.93	$ 58,313.70	$ 2,695.36	5%
		TELECOMMUNICATIONS	$ 12,948.64	$ 7,060.00	$ 7,500.00	$ 7,500.00	$ 440.00	6%
		TRAVEL/TRAINING	$ 8,785.73	$ 12,000.00	$ 13,000.00	$ 7,500.00	$ (4,500.00)	-38%
	INFORMATION TECHNOLOGY Total		**$ 1,747,613.60**	**$ 1,872,316.81**	**$ 1,936,105.88**	**$ 1,904,628.02**	**$ 32,311.21**	**2%**
								0%
422	TRAVEL & TOURISM	ADVERTISING/PROMOTIONS	$ 46,302.30	$ 37,750.00	$ 35,000.00	$ 20,000.00	$ (17,750.00)	-47%
		AWARDS/APPRECIATION	$ 18.00	$ 1,000.00	$ 1,000.00	$ -	$ (1,000.00)	-100%
		CONTRACTED LABOR	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES	$ 121,363.07	$ 90,000.00	$ 75,000.00	$ 75,000.00	$ (15,000.00)	-17%
		CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 180.00	$ 180.00	$ 180.00	$ 249.78	$ 69.78	39%
		DEPARTMENTAL SUPPLY	$ 1,599.57	$ 10,325.00	$ 1,000.00	$ 1,000.00	$ (9,325.00)	-90%
		DUES/SUBSCRIPTIONS	$ 3,838.72	$ 12,566.00	$ 12,566.00	$ 12,566.00	$ -	0%
		EMPLOYER 401K	$ 4,355.43	$ 3,182.00	$ 4,305.87	$ 3,513.69	$ 331.69	10%
		GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		HOSPITAL INSURANCE	$ 13,200.00	$ 7,700.00	$ 13,200.00	$ 12,239.13	$ 4,539.13	59%
		LICENSE/PERMIT/CERTIFICATE	$ 50.00	$ -	$ -	$ -	$ -	0%
		MAINT CONTRACTS-EQUIP	$ -	$ -	$ -	$ -	$ -	0%
		MEDICARE TAXES	$ 933.85	$ 1,076.40	$ 1,084.47	$ 851.19	$ (225.21)	-21%
		PENALTY EXPENSE	$ -	$ -	$ -	$ -	$ -	0%
		POSTAGE	$ 846.45	$ 800.00	$ 600.00	$ 600.00	$ (200.00)	-25%
		PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ 9,917.63	$ 8,093.20	$ 10,214.60	$ 8,860.36	$ 767.16	9%
		SALARIES/WAGES-P/T	$ -	$ -	$ -	$ -	$ -	0%
		SALARIES/WAGES-REG	$ 73,090.28	$ 52,213.40	$ 74,605.00	$ 65,000.00	$ 12,786.60	24%
		SOCIAL SECURITY TAXES	$ 3,978.86	$ 3,100.96	$ 4,624.22	$ 3,628.77	$ 527.81	17%
		TELECOMMUNICATIONS	$ 557.68	$ 4,100.00	$ 600.00	$ 600.00	$ (3,500.00)	-85%
		TRAVEL & TOURISM EVENTS	$ 47,752.77	$ 51,000.00	$ 50,000.00	$ 50,000.00	$ (1,000.00)	-2%
		TRAVEL/TRAINING	$ 5,379.48	$ 8,500.00	$ 3,000.00	$ 3,000.00	$ (5,500.00)	-65%
	TRAVEL & TOURISM Total		**$ 333,364.09**	**$ 291,586.96**	**$ 286,980.16**	**$ 257,108.92**	**$ (34,478.04)**	**-12%**
								0%
423	HUMAN RESOURCES	ADVERTISING/PROMOTIONS	$ 1,331.07	$ 10,000.00	$ 4,000.00	$ 7,000.00	$ (3,000.00)	-30%
		AUTOMOTIVE SUPPLIES	$ 1,339.22	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
		AWARDS/APPRECIATION	$ 29,419.34	$ 116,500.00	$ 26,000.00	$ 26,000.00	$ (90,500.00)	-78%
		CAPITAL EQUIPMENT	$ 31,550.67	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES	$ 115,785.27	$ 32,795.00	$ 32,795.00	$ 72,657.00	$ 39,862.00	122%
		CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 1,920.00	$ 2,120.00	$ 1,620.00	$ 2,747.56	$ 627.56	30%
		DEPARTMENTAL SUPPLY	$ 4,406.48	$ 9,000.00	$ 9,000.00	$ 6,000.00	$ (3,000.00)	-33%
		DUES/SUBSCRIPTIONS	$ 3,626.13	$ 3,774.00	$ 3,774.00	$ 2,766.00	$ (1,008.00)	-27%
		EDUCATION/CERTIF/TRAINING	$ 3,610.68	$ 10,750.00	$ 17,250.00	$ 12,000.00	$ 1,250.00	12%
		EMPLOYER 401K	$ 48,038.30	$ 54,088.58	$ 50,008.48	$ 46,943.66	$ (7,144.92)	-13%
		HIGHER EDUCATION REIMB	$ 5,947.32	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0%
		HOSPITAL INSURANCE	$ 140,800.00	$ 142,300.00	$ 118,800.00	$ 134,630.39	$ (7,669.61)	-5%
		LICENSE/PERMIT/CERTIFCATE	$ -	$ -	$ -	$ -	$ -	0%
		MAINT CONTRACTS-EQUIP	$ 3,898.09	$ 4,190.00	$ 3,690.00	$ 3,690.00	$ (500.00)	-12%
		MEDICARE TAXES	$ 11,318.33	$ 14,498.05	$ 12,094.98	$ 11,372.10	$ (3,125.95)	-22%
		MOTOR FUELS/OILS	$ 1,094.32	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
		PENALTY EXPENSE	$ -	$ -	$ -	$ -	$ -	0%
		POSTAGE	$ 1,070.97	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ -	0%
		PROFESSIONAL SERV	$ 24,811.30	$ 72,100.00	$ 72,100.00	$ 24,950.00	$ (47,150.00)	-65%
		RETIREMENT	$ 109,391.29	$ 129,507.11	$ 114,562.38	$ 118,376.26	$ (11,130.85)	-9%
		SALARIES/WAGES-P/T	$ 27,512.69	$ 12,354.80	$ 28,947.46	$ -	$ (12,354.80)	-100%
		SALARIES/WAGES-REG	$ 806,873.12	$ 915,301.97	$ 833,530.05	$ 782,394.32	$ (132,907.65)	-15%
		SOCIAL SECURITY TAXES	$ 48,225.00	$ 61,909.27	$ 51,717.12	$ 48,481.06	$ (13,428.21)	-22%
		TELECOMMUNICATIONS	$ 2,417.15	$ 1,900.00	$ 1,900.00	$ 1,900.00	$ -	0%
		TRAVEL/TRAINING	$ 17,100.52	$ 6,851.00	$ 6,851.00	$ 10,000.00	$ 3,149.00	46%
	HUMAN RESOURCES Total		**$ 1,441,487.26**	**$ 1,614,139.78**	**$ 1,402,840.47**	**$ 1,326,108.35**	**$ (288,031.43)**	**-18%**
								0%
426	FACILITIES MAINTENANCE	AUTOMOTIVE SUPPLIES	$ 10,295.07	$ 10,000.00	$ 15,000.00	$ 12,000.00	$ 2,000.00	20%
		CAPITAL EQUIPMENT	$ 83,943.93	$ 342,970.00	$ 15,000.00	$ 15,000.00	$ (327,970.00)	-96%
		CONTRACTED SERVICES	$ 268,230.68	$ 303,629.00	$ 131,897.00	$ 131,897.00	$ (171,732.00)	-57%
		CONTROLLED PROPERTY EXP	$ 7,351.14	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ -	0%
		DENTAL INSURANCE	$ 1,259.47	$ 1,940.00	$ 1,940.00	$ 4,745.78	$ 2,805.78	145%
		DEPARTMENTAL SUPPLY	$ 11,484.00	$ 13,400.00	$ 16,400.00	$ 16,400.00	$ 3,000.00	22%
		DUES/SUBSCRIPTIONS	$ -	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ 23,640.13	$ 35,410.63	$ 34,171.00	$ 48,058.52	$ 12,647.89	36%
		GARBAGE EXPENSE	$ 38,867.48	$ 37,225.00	$ 50,000.00	$ 50,000.00	$ 12,775.00	34%
		HOSPITAL INSURANCE	$ 92,361.00	$ 130,600.00	$ 110,600.00	$ 232,543.39	$ 101,943.39	78%
		LICENSE/PERMIT/CERTIFCATE	$ 466.00	$ 3,315.00	$ 2,365.00	$ 2,365.00	$ (950.00)	-29%
		LIGHTING REPLACEMENT EXP	$ -	$ -	$ -	$ -	$ -	0%
		MAINT BLDG/GROUNDS	$ 202,846.74	$ 370,000.00	$ 510,000.00	$ 420,000.00	$ 50,000.00	14%
		MAINT CONTRACTS-EQUIP	$ 37,289.50	$ 53,583.85	$ 74,670.00	$ 74,670.00	$ 21,086.15	39%
		MEDICARE TAXES	$ 6,487.56	$ 9,254.96	$ 9,012.31	$ 11,642.18	$ 2,387.22	26%
		MOTOR FUELS/OILS	$ 21,083.26	$ 28,000.00	$ 28,000.00	$ 25,000.00	$ (3,000.00)	-11%
		POSTAGE	$ 17.50	$ -	$ -	$ -	$ -	0%
		PROFESSIONAL SERV	$ -	$ 2,000.00	$ -	$ -	$ (2,000.00)	-100%
		RENTAL/LEASE EQUIP/OTHER	$ 986.74	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
		REPAIRS ON EQUIPMENT	$ 4,812.06	$ 5,000.00	$ 10,000.00	$ 6,500.00	$ 1,500.00	30%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		RETIREMENT	$ 53,840.04	$ 84,957.50	$ 79,518.89	$ 121,187.57	$ 36,230.07	43%
		SALARIES/WAGES-P/T	$ 45,624.07	$ 38,167.20	$ 51,949.70	$ 47,800.00	$ 9,632.80	25%
		SALARIES/WAGES-REG	$ 405,015.69	$ 613,519.13	$ 569,655.30	$ 800,975.35	$ 187,456.22	31%
		SOCIAL SECURITY TAXES	$ 27,634.91	$ 39,483.97	$ 38,532.04	$ 49,632.44	$ 10,148.47	26%
		TELECOMMUNICATIONS	$ 6,505.22	$ 7,000.00	$ 7,000.00	$ 7,000.00	$ -	0%
		TRAVEL/TRAINING	$ -	$ -	$ -	$ -	$ -	0%
		UTILITIES	$ 694,401.72	$ 685,000.00	$ 787,750.00	$ 787,750.00	$ 102,750.00	15%
	FACILITIES MAINTENANCE Total		**$ 2,044,443.91**	**$ 2,827,956.24**	**$ 2,556,961.24**	**$ 2,878,667.23**	**$ 50,710.99**	**2%**
								0%
428	MUNICIPAL ELECTIONS	ADVERTISING/PROMOTIONS	$ -	$ 4,000.00	$ -	$ -	$ (4,000.00)	-100%
		BOE BALLOTS	$ -	$ 16,000.00	$ -	$ -	$ (16,000.00)	-100%
		DEPARTMENTAL SUPPLY	$ -	$ 15,000.00	$ -	$ -	$ (15,000.00)	-100%
		LEGAL SERVICES	$ -	$ 1,200.00	$ -	$ -	$ (1,200.00)	-100%
		MEDICARE TAXES	$ -	$ 1,000.00	$ 7.50	$ 7.50	$ (992.50)	-99%
		POSTAGE	$ -	$ 2,000.00	$ -	$ -	$ (2,000.00)	-100%
		PROFESSIONAL SERV	$ -	$ 20,000.00	$ -	$ -	$ (20,000.00)	-100%
		RENT OF BUILDING/SPACE	$ -	$ 2,000.00	$ -	$ -	$ (2,000.00)	-100%
		RENTAL/LEASE EQUIP/OTHER	$ -	$ 800.00	$ -	$ -	$ (800.00)	-100%
		SALARIES/WAGES-P/T	$ -	$ 69,600.00	$ 522.00	$ 522.00	$ (69,078.00)	-99%
		SOCIAL SECURITY TAXES	$ -	$ 4,100.00	$ 30.75	$ 30.75	$ (4,069.25)	-99%
		TRAVEL/TRAINING	$ -	$ 600.00	$ -	$ -	$ (600.00)	-100%
	MUNICIPAL ELECTIONS Total		**$ -**	**$ 136,300.00**	**$ 560.25**	**$ 560.25**	**$ (135,739.75)**	**-100%**
								0%
430	MUNICIPAL GRANTS	GRANTS	$ 2,256,978.35	$ 2,089,682.00	$ 254,049.18	$ 254,049.18	$ (1,835,632.82)	-88%
		GRANTS-NCGA-OUTSIDE AGENCIES	$ 811,224.42	$ -	$ -	$ -	$ -	0%
		MUNICIPAL GRANTS-PARKS/REC	$ -	$ -	$ -	$ -	$ -	0%
	MUNICIPAL GRANTS Total		**$ 3,068,202.77**	**$ 2,089,682.00**	**$ 254,049.18**	**$ 254,049.18**	**$ (1,835,632.82)**	**-88%**
								0%
432	3RD PARTY(PASS THRU)GRANT	GRANTS	$ 324,541.00	$ 324,563.00	$ 327,534.00	$ 327,534.00	$ 2,971.00	1%
		PRIOR YEAR PAYABLE EXP	$ -	$ -	$ -	$ -	$ -	0%
		REFUNDS	$ 862.54	$ -	$ -	$ -	$ -	0%
	3RD PARTY(PASS THRU)GRANT Total		**$ 325,403.54**	**$ 324,563.00**	**$ 327,534.00**	**$ 327,534.00**	**$ 2,971.00**	**1%**
								0%
433	JCPC GRANT ADMIN	ADVERTISING/PROMOTIONS	$ -	$ 600.00	$ 600.00	$ 600.00	$ -	0%
		AWARDS/APPRECIATION	$ 4,430.68	$ 2,320.00	$ 2,320.00	$ 2,320.00	$ -	0%
		BOARD/COMMITTEE MEETG EXP	$ 1,413.95	$ 1,800.00	$ 1,650.00	$ 1,650.00	$ (150.00)	-8%
		CONTRACTED SERVICES	$ -	$ -	$ 10,435.00	$ 10,435.00	$ 10,435.00	0%
		CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL SUPPLY	$ 963.59	$ 700.00	$ 79.00	$ 79.00	$ (621.00)	-89%
		POSTAGE	$ -	$ -	$ -	$ -	$ -	0%
		PRIOR YEAR PAYABLE EXP	$ -	$ -	$ -	$ -	$ -	0%
		PROFESSIONAL SERV	$ 8,023.75	$ 10,080.00	$ 10,080.00	$ 10,080.00	$ -	0%
		REFUNDS	$ 399.71	$ -	$ -	$ -	$ -	0%
		TRAVEL/TRAINING	$ 287.10	$ 325.00	$ 365.00	$ 365.00	$ 40.00	12%
	JCPC GRANT ADMIN Total		**$ 15,518.78**	**$ 15,825.00**	**$ 25,529.00**	**$ 25,529.00**	**$ 9,704.00**	**61%**
								0%
435	LAW ENFORCEMENT-MENTAL HL	ADVERTISING/PROMOTIONS	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES	$ 1,262.78	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ 55.40	$ -	$ -	$ -	$ -	0%
		MEDICARE TAXES	$ 12.41	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ 125.84	$ -	$ -	$ -	$ -	0%
		SALARIES/WAGES-P/T	$ 923.08	$ -	$ -	$ -	$ -	0%
		SOCIAL SECURITY TAXES	$ 51.88	$ -	$ -	$ -	$ -	0%
		TRAVEL/TRAINING	$ -	$ -	$ -	$ -	$ -	0%
	LAW ENFORCEMENT-MENTAL HLTH/WELLNESS GRANTS Total		**$ 2,431.39**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
436	SHERIFF MOBILE COMMAND UNI	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
	SHERIFF MOBILE COMMAND UNIT GRANT Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
437	PUBLIC SAFETY GRANTS	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
		CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL SUPPLY	$ -	$ -	$ -	$ -	$ -	0%
		EDUCATION/CERTIF/TRAINING	$ -	$ -	$ -	$ -	$ -	0%
		GRANTS	$ 4,765.00	$ -	$ -	$ -	$ -	0%
	PUBLIC SAFETY GRANTS Total		**$ 4,765.00**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
438	LAW ENFORCEMENT GRANTS	ADVERTISING/PROMOTIONS-LEVS	$ -	$ 3,500.00	$ -	$ -	$ (3,500.00)	-100%
		CAPITAL EQUIPMENT	$ -	$ 31,773.00	$ -	$ -	$ (31,773.00)	-100%
		CAPITAL EQUIPMENT-LEVS	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES	$ 7,000.00	$ 5,769.00	$ -	$ -	$ (5,769.00)	-100%
		CONTROLLED PROPERTY EXP	$ -	$ 16,645.00	$ -	$ -	$ (16,645.00)	-100%
		CONTROLLED PROPERTY EXP-LEVS	$ -	$ 2,024.00	$ -	$ -	$ (2,024.00)	-100%
		DENTAL INSURANCE	$ -	$ 180.00	$ -	$ -	$ (180.00)	-100%
		DEPARTMENTAL SUPPLY	$ -	$ 32,390.00	$ -	$ -	$ (32,390.00)	-100%
		DEPARTMENTAL SUPPLY-LEVS	$ -	$ 750.00	$ -	$ -	$ (750.00)	-100%
		DUES/SUBSCRIPTIONS	$ -	$ 48,316.00	$ -	$ -	$ (48,316.00)	-100%
		DUES/SUBSCRIPTIONS-LEVS	$ -	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ -	$ 2,777.00	$ 20.83	$ 20.83	$ (2,756.17)	-99%
		GRANTS	$ 4,696.95	$ 10,000.00	$ -	$ -	$ (10,000.00)	-100%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		Grants-LEVS	$ -	$ 5,225.00	$ -	$ -	$ (5,225.00)	-100%
		HOSPITAL INSURANCE	$ -	$ 13,200.00	$ -	$ -	$ (13,200.00)	-100%
		LICENSE/PERMIT/CERTIFCATE	$ -	$ 47,789.00	$ -	$ -	$ (47,789.00)	-100%
		MAINT CONTRACTS-EQUIP	$ -	$ -	$ -	$ -	$ -	0%
		MEDICARE TAXES	$ -	$ 1,096.00	$ 8.22	$ 8.22	$ (1,087.78)	-99%
		MISC GRANT EXPENSE	$ -	$ -	$ -	$ -	$ -	0%
		POSTAGE-LEVS	$ -	$ -	$ -	$ -	$ -	0%
		PROFESSIONAL SERVICES-LEVS	$ -	$ 501.00	$ -	$ -	$ (501.00)	-100%
		RETIREMENT	$ -	$ 6,308.00	$ 94.62	$ 94.62	$ (6,213.38)	-99%
		SALARIES/WAGES-P/T	$ -	$ -	$ -	$ -	$ -	0%
		SALARIES/WAGES-REG	$ -	$ 72,034.00	$ 540.26	$ 540.26	$ (71,493.74)	-99%
		SOCIAL SECURITY TAXES	$ -	$ 4,688.00	$ 35.16	$ 35.16	$ (4,652.84)	-99%
		TELECOMMUNICATIONS	$ -	$ 559.00	$ -	$ -	$ (559.00)	-100%
		TELECOMMUNICATIONS-LEVS	$ -	$ -	$ -	$ -	$ -	0%
		TRAVEL/TRAINING	$ -	$ 14,270.00	$ -	$ -	$ (14,270.00)	-100%
		TRAVEL/TRAINING-LEVS	$ -	$ -	$ -	$ -	$ -	0%
	LAW ENFORCEMENT GRANTS Total		**$ 11,696.95**	**$ 319,794.00**	**$ 699.09**	**$ 699.09**	**$ (319,094.91)**	**-100%**
								0%
439	USDOJ COPS GRANT	AUTOMOTIVE SUPPLIES	$ -	$ -	$ -	$ -	$ -	0%
		CAPITAL EQUIPMENT	$ -	$ -	$ 120,000.00	$ 120,000.00	$ 120,000.00	0%
		CONTROLLES PROPERTY EXP	$ -	$ -	$ 7,150.00	$ 7,150.00	$ 7,150.00	0%
		DENTAL INSURANCE	$ -	$ -	$ 384.00	$ 384.00	$ 384.00	0%
		DEPARTMENTAL SUPPLIES	$ -	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ -	$ -	$ 8,284.00	$ 8,284.00	$ 8,284.00	0%
		HOSPITAL INSURANCE	$ -	$ -	$ 28,800.00	$ 28,800.00	$ 28,800.00	0%
		MEDICARE TAXES	$ -	$ -	$ 2,002.00	$ 2,002.00	$ 2,002.00	0%
		MOTOR FUELS/OILS	$ -	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	0%
		RETIREMENT	$ -	$ -	$ 23,607.00	$ 23,607.00	$ 23,607.00	0%
		SALARIES/WAGES-REG	$ -	$ -	$ 138,051.00	$ 138,051.00	$ 138,051.00	0%
		SOCIAL SECURITY TAXES	$ -	$ -	$ 8,559.00	$ 8,559.00	$ 8,559.00	0%
		TELECOMMUNICATIONS	$ -	$ -	$ 2,064.00	$ 2,064.00	$ 2,064.00	0%
		UNIFORMS/CLOTHING	$ -	$ -	$ -	$ -	$ -	0%
	USDOJ COPS GRANT Total		**$ -**	**$ -**	**$ 343,901.00**	**$ 343,901.00**	**$ 343,901.00**	**0%**
								0%
440	SCHOOL RESOURCE OFFICERS	AUTOMOTIVE SUPPLIES	$ 16,194.25	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -	0%
		AWARDS/APPRECIATION	$ 1,497.22	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		CAPITAL EQUIPMENT	$ 191,123.27	$ 106,217.16	$ 224,068.00	$ 224,068.00	$ 117,850.84	111%
		CONTROLLED PROPERTY EXP	$ 19,669.20	$ 20,480.00	$ 16,728.00	$ 16,728.00	$ (3,752.00)	-18%
		DENTAL INSURANCE	$ 2,611.65	$ 2,700.00	$ 2,880.00	$ 3,746.67	$ 1,046.67	39%
		DEPARTMENTAL SUPPLY	$ 7,218.07	$ 2,130.00	$ 6,500.00	$ 6,500.00	$ 4,370.00	205%
		DONATIONS-CC STAR PROGRAM (PREV D.	$ -	$ 13,153.00	$ 2,000.00	$ 2,000.00	$ (11,153.00)	-85%
		DONATIONS-STAR PROG SUMMER CAMP	$ 6,417.90	$ 30,354.00	$ 10,000.00	$ 10,000.00	$ (20,354.00)	-67%
		DUES/SUBSCRIPTIONS	$ 2,535.31	$ 2,463.00	$ 2,463.00	$ 2,463.00	$ -	0%
		EMPLOYER 401K	$ 57,358.48	$ 62,593.58	$ 66,684.37	$ 55,313.32	$ (7,280.26)	-12%
		HOSPITAL INSURANCE	$ 191,521.50	$ 198,000.00	$ 211,200.00	$ 183,586.89	$ (14,413.11)	-7%
		MEDICARE TAXES	$ 13,728.17	$ 15,374.84	$ 16,263.08	$ 13,399.65	$ (1,975.19)	-13%
		MOTOR FUELS/OILS	$ 32,269.05	$ 20,000.00	$ 35,500.00	$ 35,500.00	$ 15,500.00	78%
		RETIREMENT	$ 144,163.67	$ 159,746.81	$ 170,553.98	$ 156,545.08	$ (3,201.73)	-2%
		SALARIES/WAGES-REG	$ 977,012.91	$ 1,060,382.80	$ 1,121,639.02	$ 915,468.30	$ (144,914.50)	-14%
		SOCIAL SECURITY TAXES	$ 58,500.01	$ 65,743.92	$ 69,541.80	$ 57,124.83	$ (8,619.09)	-13%
		TRAVEL/TRAINING	$ 6,017.73	$ 5,000.00	$ 10,000.00	$ 10,000.00	$ 5,000.00	100%
		UNIFORMS/CLOTHING	$ 5,475.60	$ 6,000.00	$ 7,500.00	$ 7,500.00	$ 1,500.00	25%
	SCHOOL RESOURCE OFFICERS Total		**$ 1,733,313.99**	**$ 1,786,339.11**	**$ 1,989,521.25**	**$ 1,715,943.74**	**$ (70,395.37)**	**-4%**
								0%
441	SHERIFF'S OFFICE	ADVERTISING/PROMOTIONS	$ 3,983.80	$ 7,000.00	$ 7,000.00	$ 5,000.00	$ (2,000.00)	-29%
		AUTOMOTIVE SUPPLIES	$ 160,337.89	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ -	0%
		AWARDS/APPRECIATION	$ 2,101.04	$ 4,000.00	$ 6,500.00	$ 4,000.00	$ -	0%
		CANINE SUPPLIES & MEDICAL	$ 9,899.60	$ 8,500.00	$ 9,000.00	$ 9,000.00	$ 500.00	6%
		CAP EQUIP-MAJOR REPAIRS	$ -	$ -	$ 20,506.00	$ 5,000.00	$ 5,000.00	0%
		CAPITAL EQUIPMENT	$ 1,878,551.38	$ 944,224.98	$ 2,245,059.00	$ 800,000.00	$ (144,224.98)	-15%
		CONTRACTED SERVICES	$ 58,936.80	$ 62,244.00	$ 68,304.00	$ 68,304.00	$ 6,060.00	10%
		CONTROLLED PROPERTY EXP	$ 127,585.10	$ 181,398.00	$ 136,704.00	$ 136,704.00	$ (44,694.00)	-25%
		DENTAL INSURANCE	$ 19,590.83	$ 20,340.00	$ 20,340.00	$ 30,972.48	$ 10,632.48	52%
		DEPARTMENTAL SUPPLY	$ 106,499.03	$ 118,158.00	$ 120,150.00	$ 120,150.00	$ 1,992.00	2%
		DONATIONS CANINE SPECIFIC	$ 3,935.38	$ 4,072.00	$ -	$ -	$ (4,072.00)	-100%
		DONATIONS/CONTRI	$ 16,977.03	$ 72,235.00	$ 12,000.00	$ 12,000.00	$ (60,235.00)	-83%
		DONATIONS-ASHA DEGREE CASE	$ -	$ 20,582.00	$ -	$ -	$ (20,582.00)	-100%
		DONATIONS-CAP EQUIP-GENRL	$ 19,643.00	$ -	$ -	$ -	$ -	0%
		DONATIONS-CHAPLAINS FUND	$ 5,497.11	$ 38,406.00	$ -	$ -	$ (38,406.00)	-100%
		DONATIONS-EQUIPMENT-GENERAL	$ -	$ -	$ -	$ -	$ -	0%
		DONATIONS-EXPLORERS PROGRAM	$ -	$ 2,083.00	$ -	$ -	$ (2,083.00)	-100%
		DONATIONS-SHERIFF CANINES	$ -	$ 1,297.00	$ 1,000.00	$ 1,000.00	$ (297.00)	-23%
		DONATNS-SHERIFF CHRISTMAS	$ 3,799.66	$ 7,293.00	$ 5,000.00	$ 5,000.00	$ (2,293.00)	-31%
		DUES/SUBSCRIPTIONS	$ 244,240.95	$ 281,784.00	$ 298,632.00	$ 281,784.00	$ -	0%
		EMPLOYER 401K	$ 513,457.11	$ 533,969.44	$ 537,271.14	$ 500,392.80	$ (33,576.64)	-6%
		ERAD SEIZURES	$ -	$ -	$ -	$ -	$ -	0%
		HOSPITAL INSURANCE	$ 1,460,211.61	$ 1,531,200.00	$ 1,531,200.00	$ 1,517,651.61	$ (13,548.39)	-1%
		INVESTIGATE/SEARCH/RESCUE	$ 1,120.85	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		LEASE PURCHASE PAYMENTS	$ -	$ 270,345.00	$ 271,255.00	$ -	$ (270,345.00)	-100%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		LICENSE/PERMIT/CERTIFCATE	$ 12,667.51	$ 49,995.00	$ 74,885.00	$ 50,000.00	$ 5.00	0%
		MAINT BLDG/GROUNDS	$ -	$ -	$ -	$ -	$ -	0%
		MAINT CONTRACTS-EQUIP	$ 47,782.18	$ 70,283.00	$ 96,161.00	$ 70,283.00	$ -	0%
		MEDICARE TAXES	$ 133,091.47	$ 137,221.07	$ 137,152.66	$ 127,908.00	$ (9,313.07)	-7%
		MISCELLANEOUS EXP	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0%
		MOTOR FUELS/OILS	$ 331,287.33	$ 385,000.00	$ 400,000.00	$ 400,000.00	$ 15,000.00	4%
		NARC DRUG BUYS	$ -	$ -	$ -	$ -	$ -	0%
		PENALTY EXPENSE	$ -	$ -	$ -	$ -	$ -	0%
		POSTAGE	$ 10,923.16	$ 10,000.00	$ 12,500.00	$ 12,500.00	$ 2,500.00	25%
		PROFESSIONAL SERV	$ 29,091.81	$ 30,214.00	$ 34,894.00	$ 30,500.00	$ 286.00	1%
		REFUNDS	$ -	$ -	$ -	$ -	$ -	0%
		RENTAL/LEASE EQUIP/OTHER	$ 750.00	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		REPAIRS ON EQUIPMENT	$ 682.49	$ 3,902.00	$ 2,000.00	$ 2,000.00	$ (1,902.00)	-49%
		RETIREMENT	$ 1,280,710.69	$ 1,344,119.17	$ 1,362,685.87	$ 1,505,016.40	$ 160,897.23	12%
		SALARIES/WAGES-P/T	$ 373,294.74	$ 395,136.00	$ 395,832.65	$ 395,832.65	$ 696.65	0%
		SALARIES/WAGES-REG	$ 8,401,812.51	$ 8,881,210.30	$ 8,954,669.40	$ 9,001,265.51	$ 120,055.21	1%
		SHERIFF CANINE FUNDRAISER	$ 3,232.80	$ 9,990.00	$ -	$ -	$ (9,990.00)	-100%
		SHERIFF CANINE USPCA	$ -	$ -	$ -	$ -	$ -	0%
		SHERIFF CANINE VESTS	$ -	$ 3,010.00	$ -	$ -	$ (3,010.00)	-100%
		SHERIFF SUPPLMENT PENSION	$ 315,937.13	$ 300,250.00	$ 300,000.00	$ 300,000.00	$ (250.00)	0%
		SOCIAL SECURITY TAXES	$ 564,747.63	$ 586,706.64	$ 586,445.12	$ 545,292.00	$ (41,414.64)	-7%
		TELECOMMUNICATIONS	$ 89,243.59	$ 99,530.00	$ 104,386.00	$ 104,386.00	$ 4,856.00	5%
		TRAVEL/TRAINING	$ 44,173.00	$ 60,000.00	$ 60,000.00	$ 48,000.00	$ (12,000.00)	-20%
		UNIFORMS/CLOTHING	$ 91,512.30	$ 137,549.70	$ 116,110.00	$ 116,110.00	$ (21,439.70)	-16%
		UNINSURED SETTLEMENT	$ -	$ -	$ -	$ -	$ -	0%
		VICTIM SERVS CHRISTMAS FUND	$ -	$ 2,500.00	$ -	$ -	$ (2,500.00)	-100%
	SHERIFF'S OFFICE Total		**$ 16,377,308.51**	**$ 16,827,248.30**	**$ 18,139,142.84**	**$ 16,417,552.45**	**$ (409,695.85)**	**-2%**
								0%
442	FEDERAL FORFEITED PROP	AUTOMOTIVE SUPPLIES	$ -	$ -	$ -	$ -	$ -	0%
		CAPITAL EQUIPMENT	$ 25,929.14	$ 128,821.00	$ -	$ -	$ (128,821.00)	-100%
		CONTROLLED PROPERTY EXP	$ -	$ 11,188.00	$ 11,188.00	$ 11,188.00	$ -	0%
		DEPARTMENTAL SUPPLY	$ -	$ 5,383.00	$ -	$ -	$ (5,383.00)	-100%
		DUES/SUBSCRIPTIONS	$ -	$ 5,891.00	$ -	$ -	$ (5,891.00)	-100%
		TRAVEL/TRAINING	$ 5,995.00	$ -	$ -	$ -	$ -	0%
		UNIFORMS/CLOTHING	$ -	$ 1,300.00	$ -	$ -	$ (1,300.00)	-100%
	FEDERAL FORFEITED PROP Total		**$ 31,924.14**	**$ 152,583.00**	**$ 11,188.00**	**$ 11,188.00**	**$ (141,395.00)**	**-93%**
								0%
443	STATE FORFEITED PROPERTY	AUTOMOTIVE SUPPLIES	$ -	$ -	$ -	$ -	$ -	0%
		CAPITAL EQUIPMENT	$ 14,989.00	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	0%
		CONTROLLED PROPERTY EXP	$ 4,936.16	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL SUPPLY	$ -	$ -	$ -	$ -	$ -	0%
		DONATIONS-CAP EQUIP-GENRL	$ -	$ -	$ -	$ -	$ -	0%
		DUES/SUBSCRIPTIONS	$ 20,000.00	$ -	$ -	$ -	$ -	0%
		INVESTIGATE/SEARCH/RESCUE	$ -	$ -	$ -	$ -	$ -	0%
		LICENSE/PERMIT/CERTIFCATE	$ 41,065.83	$ -	$ -	$ -	$ -	0%
		MISCELLANEOUS EXP	$ 24,598.50	$ 70,957.00	$ 50,000.00	$ 50,000.00	$ (20,957.00)	-30%
		UNIFORMS/CLOTHING	$ 6,963.50	$ -	$ -	$ -	$ -	0%
	STATE FORFEITED PROPERTY Total		**$ 112,552.99**	**$ 70,957.00**	**$ 50,000.00**	**$ 50,000.00**	**$ (20,957.00)**	**-30%**
								0%
444	DETENTION CENTER (JAIL)	AUTOMOTIVE SUPPLIES	$ 17,557.52	$ 22,500.00	$ 25,000.00	$ 22,500.00	$ -	0%
		AWARDS/APPRECIATION	$ 500.00	$ 2,000.00	$ 2,000.00	$ 750.00	$ (1,250.00)	-63%
		CAPITAL EQUIPMENT	$ 149,653.64	$ 115,828.17	$ 108,910.00	$ 108,910.00	$ (6,918.17)	-6%
		CAPITAL EQUIPMENT-GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES	$ 1,586,372.83	$ 1,652,898.00	$ 1,803,032.00	$ 1,803,032.00	$ 150,134.00	9%
		CONTROLLED PROPERTY EXP	$ 33,694.77	$ 26,985.00	$ 16,110.00	$ 16,110.00	$ (10,875.00)	-40%
		DENTAL INSURANCE	$ 13,362.52	$ 14,580.00	$ 14,580.00	$ 22,480.03	$ 7,900.03	54%
		DEPARTMENTAL SUPPLY	$ 58,753.63	$ 99,382.00	$ 106,200.00	$ 98,000.00	$ (1,382.00)	-1%
		DETENTION FEES	$ 69,340.00	$ 100,000.00	$ 150,000.00	$ 95,000.00	$ (5,000.00)	-5%
		DUES/SUBSCRIPTIONS	$ 14,865.84	$ 6,681.00	$ 6,754.00	$ 6,754.00	$ 73.00	1%
		EMPLOYER 401K	$ 295,443.65	$ 329,564.31	$ 332,003.41	$ 291,600.00	$ (37,964.31)	-12%
		GRANTS	$ 12,840.62	$ -	$ -	$ -	$ -	0%
		H/INMATE-SSA	$ 5,954.00	$ 33,639.00	$ 10,000.00	$ 10,000.00	$ (23,639.00)	-70%
		HOSPITAL INSURANCE	$ 967,817.89	$ 1,095,600.00	$ 1,095,600.00	$ 1,101,521.33	$ 5,921.33	1%
		HOSPITAL/DOCTOR FEES	$ 702,998.02	$ 475,043.00	$ 475,000.00	$ 475,000.00	$ (43.00)	0%
		INMATE INCENTIVE PROGRAM	$ 206.60	$ 1,000.00	$ 2,000.00	$ 1,000.00	$ -	0%
		INSUR/LEGAL SETTLEMENT	$ 75.00	$ -	$ -	$ -	$ -	0%
		LAUNDRY/DRY CLEANING	$ -	$ 728.00	$ 5,000.00	$ 5,000.00	$ 4,272.00	587%
		LEASE EXPENSE	$ -	$ 253,301.00	$ 50,396.00	$ -	$ (253,301.00)	-100%
		LICENSE/PERMIT/CERTIFCATE	$ 360.00	$ 260.00	$ 260.00	$ 260.00	$ -	0%
		MAINT BLDG/GROUNDS	$ 58,281.48	$ 87,471.00	$ 90,000.00	$ 90,000.00	$ 2,529.00	3%
		MAINT CONTRACTS-EQUIP	$ 86,052.25	$ 90,868.00	$ 133,263.00	$ 100,000.00	$ 9,132.00	10%
		MEDICARE TAXES	$ 70,558.67	$ 80,803.32	$ 80,784.17	$ 69,426.00	$ (11,377.32)	-14%
		MEDICINE & SUPPLIES	$ -	$ 4,000.00	$ 5,000.00	$ 3,000.00	$ (1,000.00)	-25%
		MOTOR FUELS/OILS	$ 31,239.35	$ 35,000.00	$ 40,000.00	$ 35,000.00	$ -	0%
		PENALTY EXPENSE	$ -	$ -	$ -	$ -	$ -	0%
		PHARMACY FEES	$ 105.00	$ 1,000.00	$ 1,000.00	$ 250.00	$ (750.00)	-75%
		PROFESSIONAL SERV	$ 18,416.03	$ 31,962.00	$ 38,550.00	$ 38,550.00	$ 6,588.00	21%
		REFUNDS	$ 21,512.54	$ -	$ -	$ -	$ -	0%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		RENTAL/LEASE EQUIP/OTHER	$ 2,749.38	$ 583.00	$ 272.00	$ 272.00	$ (311.00)	-53%
		REPAIRS ON EQUIPMENT	$ 3,018.02	$ 2,500.00	$ 10,000.00	$ 3,500.00	$ 1,000.00	40%
		RETIREMENT	$ 688,053.03	$ 828,326.81	$ 842,245.92	$ 859,682.60	$ 31,355.79	4%
		SALARIES/WAGES-O/T	$ -	$ 37,674.00	$ 37,674.00	$ 37,674.00	$ -	0%
		SALARIES/WAGES-REG	$ 4,879,980.63	$ 5,534,980.46	$ 5,533,383.09	$ 5,027,383.61	$ (507,596.85)	-9%
		SOCIAL SECURITY TAXES	$ 300,579.48	$ 345,504.75	$ 345,423.20	$ 295,974.00	$ (49,530.75)	-14%
		TRAVEL/TRAINING	$ 8,171.10	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0%
		UNIFORMS/CLOTHING	$ 54,412.07	$ 60,500.00	$ 65,000.00	$ 60,000.00	$ (500.00)	-1%
	DETENTION CENTER (JAIL) Total		**$ 10,152,925.56**	**$ 11,381,162.82**	**$ 11,435,440.79**	**$ 10,688,629.57**	**$ (692,533.25)**	**-6%**
								0%
445	EMERGENCY MANAGEMENT	ADVERTISING/PROMOTIONS	$ -	$ 100.00	$ 100.00	$ 100.00	$ -	0%
		AUTOMOTIVE SUPPLIES	$ 7,340.31	$ 9,500.00	$ 7,500.00	$ 7,500.00	$ (2,000.00)	-21%
		AWARDS/APPRECIATION	$ 14,336.40	$ 18,000.00	$ 18,000.00	$ 16,000.00	$ (2,000.00)	-11%
		BOARD/COMMITTEE MEETG EXP	$ -	$ 100.00	$ 100.00	$ 100.00	$ -	0%
		CAPITAL EQUIPMENT	$ 53,869.00	$ 6,000.00	$ -	$ -	$ (6,000.00)	-100%
		CONTRACTED SERVICES	$ 14,166.00	$ 81,460.00	$ 158,560.00	$ 81,460.00	$ -	0%
		CONTROLLED PROPERTY EXP	$ 898.00	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ -	0%
		COVID RELIEF EXPENSES	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 720.00	$ 720.00	$ 720.00	$ 1,248.89	$ 528.89	73%
		DEPARTMENTAL SUPPLY	$ 10,166.80	$ 6,000.00	$ 8,000.00	$ 6,000.00	$ -	0%
		DONATIONS/CONTRI	$ -	$ -	$ -	$ -	$ -	0%
		DUES/SUBSCRIPTIONS	$ 8,621.43	$ 6,500.00	$ 6,470.00	$ 6,470.00	$ (30.00)	0%
		EMPLOYER 401K	$ 16,086.97	$ 17,078.38	$ 18,101.31	$ 17,709.59	$ 631.21	4%
		FOOD	$ -	$ -	$ -	$ -	$ -	0%
		GRANTS	$ 11,014.42	$ -	$ -	$ -	$ -	0%
		HOSPITAL INSURANCE	$ 52,800.00	$ 52,800.00	$ 52,800.00	$ 61,195.63	$ 8,395.63	16%
		LICENSE/PERMIT/CERTIFCATE	$ 444.00	$ 810.00	$ 810.00	$ 810.00	$ -	0%
		MAINT CONTRACTS-EQUIP	$ 3,828.00	$ 4,100.00	$ 3,000.00	$ 3,000.00	$ (1,100.00)	-27%
		MEDICARE TAXES	$ 3,783.17	$ 4,350.72	$ 4,563.09	$ 4,290.15	$ (60.57)	-1%
		MOTOR FUELS/OILS	$ 7,335.17	$ 7,000.00	$ 7,000.00	$ 7,000.00	$ -	0%
		PHARMACY FEES	$ 126.00	$ -	$ -	$ -	$ -	0%
		POSTAGE	$ 1,089.35	$ 800.00	$ 800.00	$ 800.00	$ -	0%
		PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		REPAIRS ON EQUIPMENT	$ 280.27	$ 5,300.00	$ 4,300.00	$ 1,000.00	$ (4,300.00)	-81%
		RETIREMENT	$ 36,625.84	$ 38,935.57	$ 41,656.80	$ 46,818.00	$ 7,882.43	20%
		SALARIES/WAGES-P/T	$ 57.25	$ 12,916.80	$ 13,013.68	$ 5,000.00	$ (7,916.80)	-61%
		SALARIES/WAGES-REG	$ 270,332.55	$ 287,138.47	$ 301,687.45	$ 306,000.00	$ 18,861.53	7%
		SOCIAL SECURITY TAXES	$ 16,121.83	$ 18,603.46	$ 19,511.51	$ 18,289.58	$ (313.88)	-2%
		TELECOMMUNICATIONS	$ 2,862.28	$ 4,700.00	$ 4,700.00	$ 3,500.00	$ (1,200.00)	-26%
		TRAVEL/TRAINING	$ 515.00	$ 1,300.00	$ 1,300.00	$ 1,000.00	$ (300.00)	-23%
		UNIFORMS/CLOTHING	$ 2,924.84	$ 9,248.00	$ 9,000.00	$ 3,500.00	$ (5,748.00)	-62%
		UTILITIES	$ 1,200.09	$ 1,986.00	$ 1,133.90	$ 1,133.90	$ (852.10)	-43%
	EMERGENCY MANAGEMENT Total		**$ 537,544.97**	**$ 603,447.40**	**$ 690,827.74**	**$ 607,925.74**	**$ 4,478.34**	**1%**
								0%
446	EMERGENCY MEDICAL SERVICE	ADVERTISING/PROMOTIONS	$ 5,674.51	$ 10,750.00	$ 15,500.00	$ 8,000.00	$ (2,750.00)	-26%
		AUTOMOTIVE SUPPLIES	$ 113,598.30	$ 166,200.00	$ 201,200.00	$ 201,200.00	$ 35,000.00	21%
		AWARDS/APPRECIATION	$ 11,674.44	$ 21,250.00	$ 21,250.00	$ 9,000.00	$ (12,250.00)	-58%
		C/O-BUILDING	$ -	$ -	$ -	$ -	$ -	0%
		CAP EQUIP-MAJOR REPAIRS	$ -	$ 15,000.00	$ 15,000.00	$ 10,000.00	$ (5,000.00)	-33%
		CAPITAL EQUIPMENT	$ 917,841.24	$ 367,500.24	$ 427,000.00	$ 318,000.00	$ (49,500.24)	-13%
		COLLECTION FEES	$ 420.00	$ 100.00	$ 100.00	$ 100.00	$ -	0%
		CONTRACTED SERVICES	$ 74,003.98	$ 80,329.85	$ 83,429.85	$ 83,429.85	$ 3,100.00	4%
		CONTROLLED PROPERTY EXP	$ 109,315.93	$ 64,800.00	$ 89,500.00	$ 33,050.00	$ (31,750.00)	-49%
		DENTAL INSURANCE	$ 16,590.00	$ 19,080.00	$ 19,580.00	$ 28,980.00	$ 9,900.00	52%
		DEPARTMENTAL SUPPLY	$ 38,455.25	$ 55,249.00	$ 50,150.00	$ 40,000.00	$ (15,249.00)	-28%
		DONATION/CONTRI-Duke Power	$ -	$ 16,367.00	$ -	$ -	$ (16,367.00)	-100%
		DONATIONS-CAP EQUIP-GENRL	$ -	$ -	$ -	$ -	$ -	0%
		DUES/SUBSCRIPTIONS	$ 52,561.13	$ 53,768.00	$ 54,988.00	$ 54,988.00	$ 1,220.00	2%
		EDUCATION/CERTIF/TRAINING	$ 10,120.92	$ 24,450.00	$ 24,450.00	$ 2,000.00	$ (22,450.00)	-92%
		EMPLOYER 401K	$ 515,102.51	$ 542,997.22	$ 551,108.82	$ 571,500.00	$ 28,502.78	5%
		HOSPITAL INSURANCE	$ 1,196,800.00	$ 1,412,400.00	$ 1,417,400.00	$ 1,420,020.00	$ 7,620.00	1%
		LAUNDRY/DRY CLEANING	$ -	$ 200.00	$ 200.00	$ 200.00	$ -	0%
		LEASE PAYMENT INTEREST	$ -	$ 4,740.00	$ -	$ -	$ (4,740.00)	-100%
		LEASE PURCHASE PAYMENTS	$ -	$ 253,798.00	$ 375,625.61	$ -	$ (253,798.00)	-100%
		LICENSE/PERMIT/CERTIFCATE	$ 27,852.09	$ 35,512.00	$ 12,912.00	$ 12,912.00	$ (22,600.00)	-64%
		MAINT BLDG/GROUNDS	$ 17,866.92	$ 33,500.00	$ 44,000.00	$ 28,000.00	$ (5,500.00)	-16%
		MAINT CONTRACTS-EQUIP	$ 90,844.16	$ 150,175.00	$ 185,362.00	$ 110,000.00	$ (40,175.00)	-27%
		MEDICAID-AMUBLANCE PROVIDER IGT FE	$ 179,342.92	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ -	0%
		MEDICARE TAXES	$ 133,022.68	$ 142,150.05	$ 143,326.63	$ 142,272.00	$ 121.95	0%
		MEDICINE & SUPPLIES	$ 146,690.81	$ 254,366.54	$ 309,884.57	$ 309,884.57	$ 55,518.03	22%
		MISC GRANT EXPENSE	$ -	$ -	$ -	$ -	$ -	0%
		MOTOR FUELS/OILS	$ 238,914.11	$ 300,000.00	$ 300,000.00	$ 250,000.00	$ (50,000.00)	-17%
		PENALTY EXPENSE	$ 45.00	$ -	$ -	$ -	$ -	0%
		PHARMACY FEES	$ 59,735.91	$ 78,550.00	$ 80,250.00	$ 80,250.00	$ 1,700.00	2%
		POSTAGE	$ 660.73	$ 504.00	$ 1,500.00	$ 1,500.00	$ 996.00	198%
		PRIOR YEAR PAYABLE EXP	$ -	$ -	$ -	$ -	$ -	0%
		PROFESSIONAL SERV	$ 4,497.00	$ 5,900.00	$ 2,500.00	$ 2,500.00	$ (3,400.00)	-58%
		REFUNDS	$ 127,528.17	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ -	0%
		RENT OF BUILDING/SPACE	$ 33,106.63	$ 36,639.96	$ 34,239.96	$ 34,239.96	$ (2,400.00)	-7%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		RENTAL/LEASE EQUIP/OTHER	$ 113.35	$ 2,701.80	$ 3,166.80	$ 3,166.80	$ 465.00	17%
		REPAIRS ON EQUIPMENT	$ 6,059.47	$ 12,500.00	$ 12,500.00	$ 12,500.00	$ -	0%
		RETIREMENT	$ 1,175,169.05	$ 1,232,533.92	$ 1,261,701.24	$ 1,505,941.73	$ 273,407.81	22%
		SALARIES/WAGES-P/T	$ 760,327.96	$ 699,019.12	$ 701,552.76	$ 701,552.76	$ 2,533.64	0%
		SALARIES/WAGES-REG	$ 8,335,007.60	$ 11,254,392.82	$ 9,183,008.71	$ 10,079,058.18	$ (1,175,334.64)	-10%
		SOCIAL SECURITY TAXES	$ 566,923.10	$ 607,810.55	$ 612,841.91	$ 606,528.00	$ (1,282.55)	0%
		TELECOMMUNICATIONS	$ 19,606.63	$ 82,979.40	$ 79,859.40	$ 79,859.40	$ (3,120.00)	-4%
		TRAVEL/TRAINING	$ 21,318.92	$ 55,500.00	$ 68,500.00	$ 50,000.00	$ (5,500.00)	-10%
		UNIFORMS/CLOTHING	$ 63,132.36	$ 92,000.00	$ 137,100.00	$ 50,000.00	$ (42,000.00)	-46%
		UTILITIES	$ 59,617.41	$ 66,680.16	$ 94,235.78	$ 67,000.00	$ 319.84	0%
	EMERGENCY MEDICAL SERVICE Total		**$ 15,129,541.19**	**$ 18,532,394.63**	**$ 16,894,924.04**	**$ 17,187,633.25**	**$ (1,344,761.38)**	**-7%**
								0%
447	VOLUNTEER RESCUE	AUTOMOTIVE SUPPLIES	$ -	$ -	$ -	$ -	$ -	0%
		AWARDS/APPRECIATION	$ -	$ -	$ -	$ -	$ -	0%
		CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
		CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL SUPPLY	$ -	$ -	$ -	$ -	$ -	0%
		DUES/SUBSCRIPTIONS	$ -	$ -	$ -	$ -	$ -	0%
		EDUCATION/CERTIF/TRAINING	$ -	$ -	$ -	$ -	$ -	0%
		MAINT BLDG/GROUNDS	$ -	$ -	$ -	$ -	$ -	0%
		MAINT CONTRACTS-EQUIP	$ -	$ -	$ -	$ -	$ -	0%
		MEDICINE & SUPPLIES	$ -	$ -	$ -	$ -	$ -	0%
		MOTOR FUELS/OILS	$ -	$ -	$ -	$ -	$ -	0%
		SOCIAL SECURITY TAXES	$ -	$ -	$ 1,956.29	$ -	$ -	0%
		TELECOMMUNICATIONS	$ -	$ -	$ -	$ -	$ -	0%
		UNIFORMS/CLOTHING	$ -	$ -	$ -	$ -	$ -	0%
		UTILITIES	$ -	$ -	$ -	$ -	$ -	0%
	VOLUNTEER RESCUE Total		**$ -**	**$ -**	**$ 1,956.29**	**$ -**	**$ -**	**0%**
								0%
448	E911 COMMUNICATIONS	AUTOMOTIVE SUPPLIES	$ -	$ -	$ 1,500.00	$ -	$ -	0%
		AWARDS/APPRECIATION	$ 926.24	$ 3,500.00	$ 3,500.00	$ 1,000.00	$ (2,500.00)	-71%
		CAPITAL EQUIPMENT	$ -	$ -	$ 38,600.00	$ 5,000.00	$ 5,000.00	0%
		CONTRACTED SERVICES	$ 5,655.00	$ 5,655.00	$ 5,655.00	$ 5,655.00	$ -	0%
		CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 3,660.00	$ 3,240.00	$ 3,240.00	$ 5,744.90	$ 2,504.90	77%
		DEPARTMENTAL SUPPLY	$ 5,661.66	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ -	0%
		DUES/SUBSCRIPTIONS	$ 5,332.07	$ 7,354.00	$ 18,834.00	$ 7,400.00	$ 46.00	1%
		EDUCATION/CERTIF/TRAINING	$ 30.00	$ 2,500.00	$ 2,500.00	$ 100.00	$ (2,400.00)	-96%
		EMPLOYER 401K	$ 73,039.10	$ 76,756.03	$ 77,079.78	$ 65,095.94	$ (11,660.09)	-15%
		HOSPITAL INSURANCE	$ 266,200.00	$ 237,600.00	$ 237,600.00	$ 281,499.90	$ 43,899.90	18%
		LICENSE/PERMIT/CERTIFCATE	$ 115.50	$ 260.00	$ 3,980.00	$ 500.00	$ 240.00	92%
		MAINT CONTRACTS-EQUIP	$ 154,475.35	$ 189,240.00	$ 197,484.00	$ 190,000.00	$ 760.00	0%
		MEDICARE TAXES	$ 17,303.19	$ 19,648.84	$ 19,574.67	$ 15,769.49	$ (3,879.35)	-20%
		MOTOR FUELS/OILS	$ -	$ -	$ 2,000.00	$ 2,000.00	$ 2,000.00	0%
		POSTAGE	$ 122.75	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		PROFESSIONAL SERV	$ 1,162.00	$ 2,000.00	$ 2,865.00	$ 1,300.00	$ (700.00)	-35%
		RENTAL/LEASE EQUIP/OTHER	$ 553.28	$ 600.00	$ 660.00	$ 660.00	$ 60.00	10%
		REPAIRS ON EQUIPMENT	$ -	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ -	0%
		RETIREMENT	$ 166,294.32	$ 174,355.90	$ 176,339.29	$ 164,150.25	$ (10,205.65)	-6%
		SALARIES/WAGES-P/T	$ 11,685.88	$ 66,985.40	$ 69,619.79	$ 69,619.79	$ 2,634.39	4%
		SALARIES/WAGES-REG	$ 1,159,901.38	$ 1,288,126.63	$ 1,280,374.57	$ 1,084,932.26	$ (203,194.37)	-16%
		SALARIES/WAGES-TRNG PREM	$ 61,821.57	$ 15,776.55	$ 31,553.10	$ 31,553.10	$ 15,776.55	100%
		SOCIAL SECURITY TAXES	$ 73,703.68	$ 84,016.87	$ 83,699.53	$ 67,227.83	$ (16,789.04)	-20%
		TELECOMMUNICATIONS	$ 963.18	$ 2,000.00	$ 2,000.00	$ 1,500.00	$ (500.00)	-25%
		TRAVEL/TRAINING	$ 2,733.88	$ 7,800.00	$ 7,800.00	$ 3,000.00	$ (4,800.00)	-62%
		UNIFORMS/CLOTHING	$ 20.00	$ -	$ -	$ -	$ -	0%
	E911 COMMUNICATIONS Total		**$ 2,011,360.03**	**$ 2,198,915.22**	**$ 2,277,958.73**	**$ 2,015,208.46**	**$ (183,706.76)**	**-8%**
								0%
449	ELECTRONIC MAINTENANCE	AUTOMOTIVE SUPPLIES	$ 2,813.72	$ 5,720.00	$ 3,220.00	$ 3,220.00	$ (2,500.00)	-44%
		CAPITAL EQUIPMENT	$ 149,691.84	$ 250,000.00	$ 250,000.00	$ 150,000.00	$ (100,000.00)	-40%
		CONTROLLED PROPERTY EXP	$ 116,865.75	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 540.00	$ 540.00	$ 540.00	$ 749.33	$ 209.33	39%
		DEPARTMENTAL SUPPLY	$ 38,521.70	$ 49,000.00	$ 44,000.00	$ 44,000.00	$ (5,000.00)	-10%
		DUES/SUBSCRIPTIONS	$ 4,097.53	$ 3,600.00	$ 3,600.00	$ 3,600.00	$ -	0%
		EMPLOYER 401K	$ 15,526.39	$ 17,526.81	$ 16,745.92	$ 15,072.47	$ (2,454.34)	-14%
		HOSPITAL INSURANCE	$ 39,600.00	$ 39,600.00	$ 39,600.00	$ 36,717.38	$ (2,882.62)	-7%
		INSURANCE /BONDING	$ -	$ -	$ -	$ -	$ -	0%
		LICENSE/PERMIT/CERTIFCATE	$ 50.00	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		MAINT CONTRACTS-EQUIP	$ 296,240.31	$ 317,188.62	$ 333,192.00	$ 333,192.00	$ 16,003.38	5%
		MEDICARE TAXES	$ 4,523.25	$ 5,224.10	$ 4,755.22	$ 3,651.31	$ (1,572.79)	-30%
		MOTOR FUELS/OILS	$ 2,778.98	$ 3,750.00	$ 3,750.00	$ 3,750.00	$ -	0%
		POSTAGE	$ 248.65	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		RENT OF BUILDING/SPACE	$ 10,162.00	$ 12,400.00	$ 3,553.00	$ 3,553.00	$ (8,847.00)	-71%
		RENTAL/LEASE EQUIP/OTHER	$ 223.64	$ 224.00	$ 224.00	$ 224.00	$ -	0%
		REPAIRS ON EQUIPMENT	$ 4,233.55	$ 10,000.00	$ 10,000.00	$ 5,000.00	$ (5,000.00)	-50%
		RETIREMENT	$ 39,299.86	$ 45,483.43	$ 38,468.09	$ 38,007.75	$ (7,475.68)	-16%
		SALARIES/WAGES-P/T	$ 52,216.97	$ 53,038.00	$ 48,832.04	$ 48,832.04	$ (4,205.96)	-8%
		SALARIES/WAGES-REG	$ 262,447.19	$ 291,952.90	$ 279,092.08	$ 251,207.84	$ (40,745.06)	-14%
		SOCIAL SECURITY TAXES	$ 19,273.29	$ 21,205.65	$ 20,330.34	$ 15,566.09	$ (5,639.56)	-27%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		TELECOMMUNICATIONS	$ 7,364.62	$ 4,400.00	$ 3,000.00	$ 3,000.00	$ (1,400.00)	-32%
		TRAVEL/TRAINING	$ 3,093.33	$ 4,000.00	$ 4,000.00	$ 3,000.00	$ (1,000.00)	-25%
		UTILITIES	$ 1,647.08	$ 4,800.00	$ 5,520.00	$ 3,200.00	$ (1,600.00)	-33%
	ELECTRONIC MAINTENANCE Total		**$ 1,071,459.65**	**$ 1,140,653.51**	**$ 1,113,422.69**	**$ 966,543.21**	**$ (174,110.30)**	**-15%**
								0%
450	BUILDING INSPECTIONS	AUTOMOTIVE SUPPLIES	$ 4,086.72	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	0%
		AWARDS/APPRECIATION	$ -	$ 50.00	$ 50.00	$ 50.00	$ -	0%
		CAPITAL EQUIPMENT	$ 41,587.69	$ 43,000.00	$ -	$ -	$ (43,000.00)	-100%
		CONTRACTED SERVICES	$ 17,850.28	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0%
		DENTAL INSURANCE	$ 720.00	$ 900.00	$ 900.00	$ 900.00	$ -	0%
		DEPARTMENTAL SUPPLY	$ 500.38	$ 12,500.00	$ 12,600.00	$ 12,600.00	$ 100.00	1%
		DUES/SUBSCRIPTIONS	$ 5,860.85	$ 6,500.00	$ 6,500.00	$ 6,500.00	$ -	0%
		EMPLOYER 401K	$ 16,703.49	$ 18,880.01	$ 19,712.71	$ 17,046.71	$ (1,833.30)	-10%
		HOSPITAL INSURANCE	$ 52,800.00	$ 53,500.00	$ 64,500.00	$ 48,919.00	$ (4,581.00)	-9%
		LICENSE/PERMIT/CERTIFCATE	$ 222.00	$ 450.00	$ 450.00	$ 450.00	$ -	0%
		MAINT CONTRACTS-EQUIP	$ 3,359.56	$ 45,725.00	$ 4,000.00	$ 4,000.00	$ (41,725.00)	-91%
		MEDICARE TAXES	$ 4,519.38	$ 5,112.97	$ 5,067.97	$ 4,444.47	$ (668.50)	-13%
		MOTOR FUELS/OILS	$ 11,804.30	$ 12,500.00	$ 14,000.00	$ 12,500.00	$ -	0%
		POSTAGE	$ 6.80	$ 100.00	$ 100.00	$ 100.00	$ -	0%
		REFUNDS	$ (100.00)	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ 38,034.77	$ 45,228.04	$ 45,097.45	$ 41,174.45	$ (4,053.59)	-9%
		SALARIES/WAGES-P/T	$ 42,505.74	$ 43,250.00	$ 322.50	$ 43,250.00	$ -	0%
		SALARIES/WAGES-REG	$ 284,090.83	$ 323,660.09	$ 328,590.96	$ 273,590.96	$ (50,069.13)	-15%
		SOCIAL SECURITY TAXES	$ 19,260.36	$ 21,678.06	$ 21,584.25	$ 16,918.25	$ (4,759.81)	-22%
		TELECOMMUNICATIONS	$ 4,482.80	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
		TRAVEL/TRAINING	$ 2,355.69	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0%
		UNIFORMS/CLOTHING	$ 109.99	$ -	$ -	$ -	$ -	0%
	BUILDING INSPECTIONS Total		**$ 550,761.63**	**$ 664,534.17**	**$ 554,975.84**	**$ 513,943.84**	**$ (150,590.33)**	**-23%**
								0%
451	MEDICAL EXAMINER	HOSPITAL/DOCTOR FEES	$ 125,350.00	$ 131,000.00	$ 65,000.00	$ 65,000.00	$ (66,000.00)	-50%
	MEDICAL EXAMINER Total		**$ 125,350.00**	**$ 131,000.00**	**$ 65,000.00**	**$ 65,000.00**	**$ (66,000.00)**	**-50%**
								0%
453	HAZ-MAT CONTROL	AUTOMOTIVE SUPPLIES	$ -	$ -	$ -	$ -	$ -	0%
		CONTROLLED PROPERTY EXP	$ -	$ 1,500.00	$ 7,448.00	$ 7,448.00	$ 5,948.00	397%
		DEPARTMENTAL SUPPLY	$ -	$ -	$ -	$ -	$ -	0%
		DUES/SUBSCRIPTIONS	$ -	$ 100.00	$ 100.00	$ 100.00	$ -	0%
		HOSPITAL/DOCTOR FEES	$ -	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
		INSURANCE /BONDING	$ -	$ 1,550.00	$ 1,550.00	$ 1,550.00	$ -	0%
		MOTOR FUELS/OILS	$ 131.80	$ -	$ -	$ -	$ -	0%
		PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		TELECOMMUNICATIONS	$ -	$ -	$ -	$ -	$ -	0%
		TRAVEL/TRAINING	$ -	$ -	$ -	$ -	$ -	0%
		UNIFORMS/CLOTHING	$ -	$ -	$ -	$ -	$ -	0%
	HAZ-MAT CONTROL Total		**$ 131.80**	**$ 4,650.00**	**$ 10,598.00**	**$ 10,598.00**	**$ 5,948.00**	**128%**
								0%
470	PUBLIC FIRING RANGE	ADVERTISING/PROMOTIONS	$ 1,180.74	$ 3,800.00	$ 3,800.00	$ 2,000.00	$ (1,800.00)	-47%
		AUTOMOTIVE SUPPLIES	$ 2,170.28	$ 3,500.00	$ 3,500.00	$ 2,300.00	$ (1,200.00)	-34%
		AWARDS/APPRECIATION	$ 484.52	$ 700.00	$ 700.00	$ 700.00	$ -	0%
		BOARD/COMMITTEE MEETG EXP	$ 169.07	$ 750.00	$ 750.00	$ 350.00	$ (400.00)	-53%
		CAP EQUIP-MAJOR REPAIRS	$ -	$ 1,000.00	$ 1,000.00	$ 500.00	$ (500.00)	-50%
		CAPITAL EQUIPMENT	$ 33,100.00	$ 45,000.00	$ -	$ -	$ (45,000.00)	-100%
		CONCEALED WEAPONS CLASSES/MEALS	$ 1,651.95	$ 2,500.00	$ 2,200.00	$ 2,000.00	$ (500.00)	-20%
		CONTRACTED LABOR	$ -	$ 400.00	$ 400.00	$ 400.00	$ -	0%
		CONTRACTED SERVICES	$ 28,210.29	$ 30,970.00	$ 38,970.00	$ 30,970.00	$ -	0%
		CONTROLLED PROPERTY EXP	$ 7,351.60	$ 2,600.00	$ 8,000.00	$ 8,000.00	$ 5,400.00	208%
		DENTAL INSURANCE	$ 705.00	$ 900.00	$ 900.00	$ 999.11	$ 99.11	11%
		DEPARTMENTAL SUPPLY	$ 28,623.29	$ 55,700.00	$ 51,200.00	$ 44,000.00	$ (11,700.00)	-21%
		DONATIONS/CONTRI	$ 39,894.00	$ -	$ -	$ -	$ -	0%
		DUES/SUBSCRIPTIONS	$ 6,447.13	$ 9,915.00	$ 6,585.00	$ 6,585.00	$ (3,330.00)	-34%
		EMPLOYER 401K	$ 12,138.75	$ 12,498.90	$ 14,988.76	$ 11,711.82	$ (787.08)	-6%
		GRANTS	$ 27,445.54	$ 69,078.46	$ -	$ -	$ (69,078.46)	-100%
		HOSPITAL INSURANCE	$ 51,700.00	$ 46,000.00	$ 66,000.00	$ 48,956.50	$ 2,956.50	6%
		INSURANCE/BONDING	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
		LAUNDRY/DRY CLEANING	$ 1,055.07	$ 1,600.00	$ 1,600.00	$ 1,600.00	$ -	0%
		LICENSE/PERMIT/CERTIFCATE	$ 28.00	$ 555.00	$ 435.00	$ 435.00	$ (120.00)	-22%
		MAINT BLDG/GROUNDS	$ 26,520.37	$ 14,300.00	$ 21,200.00	$ 14,300.00	$ -	0%
		MAINT CONTRACTS-EQUIP	$ 1,410.99	$ 1,750.00	$ 1,750.00	$ 1,750.00	$ -	0%
		MEDICARE TAXES	$ 9,208.99	$ 8,775.99	$ 9,517.99	$ 2,837.19	$ (5,938.80)	-68%
		MEDICINE & SUPPLIES	$ 94.46	$ 200.00	$ 300.00	$ 300.00	$ 100.00	50%
		MOTOR FUELS/OILS	$ 2,902.77	$ 4,000.00	$ 4,000.00	$ 3,200.00	$ (800.00)	-20%
		PENALTY EXPENSE	$ -	$ 215.00	$ -	$ -	$ (215.00)	-100%
		POSTAGE	$ 274.37	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		PROFESSIONAL SERV	$ 1,754.00	$ 3,000.00	$ 3,000.00	$ 2,200.00	$ (800.00)	-27%
		RENTAL/LEASE EQUIP/OTHER	$ 884.00	$ 3,000.00	$ 3,000.00	$ 1,100.00	$ (1,900.00)	-63%
		REPAIRS ON EQUIPMENT	$ 3,026.45	$ 12,400.00	$ 5,000.00	$ 4,000.00	$ (8,400.00)	-68%
		RETAIL INVENTORY	$ 73,463.18	$ 111,385.00	$ 95,600.00	$ 80,000.00	$ (31,385.00)	-28%
		RETIREMENT	$ 27,641.21	$ 30,054.01	$ 34,250.98	$ 29,533.31	$ (520.70)	-2%
		SALARIES/WAGES-P/T	$ 434,110.64	$ 390,050.00	$ 335,686.00	$ 335,686.00	$ (54,364.00)	-14%
		SALARIES/WAGES-REG	$ 204,312.66	$ 211,473.88	$ 249,817.33	$ 195,197.01	$ (16,276.87)	-8%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		SOCIAL SECURITY TAXES	$ 39,221.62	$ 37,443.30	$ 40,695.13	$ 12,095.38	$ (25,347.92)	-68%
		TELECOMMUNICATIONS	$ 1,025.58	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ -	0%
		TRAVEL/TRAINING	$ 544.82	$ 5,500.00	$ 5,500.00	$ 2,000.00	$ (3,500.00)	-64%
		UNIFORMS/CLOTHING	$ 984.56	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
		UTILITIES	$ 20,311.81	$ 19,000.00	$ 21,850.00	$ 21,850.00	$ 2,850.00	15%
	PUBLIC FIRING RANGE Total		**$ 1,090,047.71**	**$ 1,148,214.54**	**$ 1,040,396.19**	**$ 875,756.32**	**$ (272,458.22)**	**-24%**
								0%
491	PLANNING & ZONING	ADVERTISING/PROMOTIONS	$ 1,694.50	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0%
		AUTOMOTIVE SUPPLIES	$ 34.49	$ 500.00	$ 500.00	$ 200.00	$ (300.00)	-60%
		AWARDS/APPRECIATION	$ -	$ 200.00	$ 170.00	$ 170.00	$ (30.00)	-15%
		BOARD/COMMITTEE MEETG EXP	$ 683.53	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		CONTRACTED SERVICES	$ 13,200.00	$ 13,200.00	$ 13,200.00	$ 13,200.00	$ -	0%
		DENTAL INSURANCE	$ 802.50	$ 1,260.00	$ 1,260.00	$ 1,748.45	$ 488.45	39%
		DEPARTMENTAL SUPPLY	$ 1,396.74	$ 6,000.00	$ 6,000.00	$ 2,500.00	$ (3,500.00)	-58%
		DUES/SUBSCRIPTIONS	$ 18,639.07	$ 21,920.00	$ 19,520.00	$ 19,520.00	$ (2,400.00)	-11%
		EMPLOYER 401K	$ 20,525.41	$ 28,559.26	$ 26,166.84	$ 26,537.64	$ (2,021.62)	-7%
		HOSPITAL INSURANCE	$ 70,950.00	$ 91,000.00	$ 92,400.00	$ 85,673.88	$ (5,326.12)	-6%
		LICENSE/PERMIT/CERTIFCATE	$ 14,088.06	$ 13,592.00	$ 13,592.00	$ 13,592.00	$ -	0%
		MAINT CONTRACTS-EQUIP	$ 5,306.27	$ 5,650.00	$ 4,650.00	$ 4,650.00	$ (1,000.00)	-18%
		MEDICARE TAXES	$ 5,140.32	$ 7,048.02	$ 6,589.48	$ 6,428.74	$ (619.28)	-9%
		MOTOR FUELS/OILS	$ 513.52	$ 1,000.00	$ 1,400.00	$ 1,000.00	$ -	0%
		POSTAGE	$ 900.14	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		PROFESSIONAL SERV	$ 1,192.00	$ 64,000.00	$ 53,000.00	$ 53,000.00	$ (11,000.00)	-17%
		REFUNDS	$ -	$ -	$ -	$ -	$ -	0%
		REPAIRS ON EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ 46,764.98	$ 68,433.50	$ 60,170.15	$ 66,919.09	$ (1,514.41)	-2%
		SALARIES/WAGES-P/T	$ 19,859.80	$ 20,248.80	$ 18,448.79	$ 18,448.79	$ (1,800.01)	-9%
		SALARIES/WAGES-REG	$ 345,196.50	$ 484,661.84	$ 436,160.41	$ 442,294.07	$ (42,367.77)	-9%
		SOCIAL SECURITY TAXES	$ 21,902.28	$ 30,071.96	$ 28,176.43	$ 27,406.75	$ (2,665.21)	-9%
		TELECOMMUNICATIONS	$ 2,431.66	$ 3,200.00	$ 3,200.00	$ 2,800.00	$ (400.00)	-13%
		TRAVEL/TRAINING	$ 2,652.38	$ 10,600.00	$ 6,500.00	$ 3,000.00	$ (7,600.00)	-72%
	PLANNING & ZONING Total		**$ 593,874.15**	**$ 875,145.38**	**$ 795,104.10**	**$ 793,089.41**	**$ (82,055.97)**	**-9%**
								0%
492	ECONOMIC DEVELOPMENT	ADVERTISING/PROMOTIONS	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES	$ 55,154.00	$ 49,500.00	$ 49,500.00	$ 49,500.00	$ -	0%
		DENTAL INSURANCE	$ 315.00	$ 440.00	$ 540.00	$ 749.33	$ 309.33	70%
		DEPARTMENTAL SUPPLY	$ 290.63	$ -	$ -	$ -	$ -	0%
		DUES/SUBSCRIPTIONS	$ 89.50	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ 10,661.18	$ 12,868.44	$ 16,206.29	$ 13,679.50	$ 811.06	6%
		GRANTS	$ 164,000.00	$ 0.02	$ 0.02	$ 0.02	$ -	0%
		HOSPITAL INSURANCE	$ 23,100.00	$ 26,600.00	$ 39,600.00	$ 36,717.38	$ 10,117.38	38%
		INDUSTRIAL INCENTIVE GRNT	$ 1,132,570.57	$ 1,500,000.00	$ 1,500,000.00	$ 1,200,000.00	$ (300,000.00)	-20%
		MAINT CONTRACTS-EQUIP	$ 1,745.37	$ 300.00	$ -	$ -	$ (300.00)	-100%
		MEDICARE TAXES	$ 2,555.16	$ 3,070.31	$ 3,916.21	$ 3,313.86	$ 243.55	8%
		MISCELLANEOUS EXP	$ -	$ -	$ -	$ -	$ -	0%
		POSTAGE	$ -	$ -	$ -	$ -	$ -	0%
		PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ 24,281.27	$ 30,133.92	$ 36,961.38	$ 34,495.14	$ 4,361.22	14%
		SALARIES/WAGES-REG	$ 178,911.62	$ 210,799.00	$ 270,061.40	$ 227,991.70	$ 17,192.70	8%
		SHELL BLDG SETTLEMENT	$ -	$ -	$ -	$ -	$ -	0%
		SOCIAL SECURITY TAXES	$ 10,886.47	$ 12,975.60	$ 16,743.16	$ 14,127.51	$ 1,151.91	9%
		TRAVEL/TRAINING	$ 95.94	$ -	$ -	$ -	$ -	0%
	ECONOMIC DEVELOPMENT Total		**$ 1,604,656.71**	**$ 1,846,687.29**	**$ 1,933,528.46**	**$ 1,580,574.44**	**$ (266,112.85)**	**-14%**
								0%
494	PUBLIC RELATIONS & MARKETIN	AUTOMOTIVE SUPPLIES	$ 250.99	$ 250.00	$ -	$ -	$ (250.00)	-100%
		CONTRACTED SERVICES	$ 214,943.15	$ 599,700.00	$ 600,000.00	$ 250,000.00	$ (349,700.00)	-58%
		DENTAL INSURANCE	$ 180.00	$ 230.00	$ 180.00	$ 749.33	$ 519.33	226%
		DEPARTMENTAL SUPPLY	$ 750.04	$ 1,500.00	$ 500.00	$ 500.00	$ (1,000.00)	-67%
		DUES/SUBSCRIPTIONS	$ 359.90	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ 7,251.07	$ 10,350.95	$ 6,952.58	$ 14,524.53	$ 4,173.58	40%
		HOSPITAL INSURANCE	$ 15,328.32	$ 16,900.00	$ 13,200.00	$ 36,717.38	$ 19,817.38	117%
		MEDICARE TAXES	$ 1,677.76	$ 2,501.94	$ 3,646.69	$ 3,518.57	$ 1,016.63	41%
		MOTOR FUELS/OILS	$ 237.46	$ 1,500.00	$ 500.00	$ 500.00	$ (1,000.00)	-67%
		POSTAGE	$ 32.00	$ -	$ -	$ -	$ -	0%
		RENT OF BUILDING/SPACE	$ -	$ 500.00	$ -	$ -	$ (500.00)	-100%
		RETIREMENT	$ 16,509.73	$ 24,767.09	$ 34,572.16	$ 36,626.01	$ 11,858.92	48%
		SALARIES/WAGES-REG	$ 121,849.20	$ 172,861.91	$ 240,454.47	$ 242,075.44	$ 69,213.53	40%
		SOCIAL SECURITY TAXES	$ 7,173.83	$ 10,604.32	$ 15,467.42	$ 15,000.20	$ 4,395.88	41%
		TRAVEL/TRAINING	$ 724.80	$ 2,500.00	$ 1,500.00	$ 1,500.00	$ (1,000.00)	-40%
	PUBLIC RELATIONS & MARKETING Total		**$ 387,268.25**	**$ 844,166.21**	**$ 916,973.32**	**$ 601,711.46**	**$ (242,454.75)**	**-29%**
								0%
495	COOPERATIVE EXTENSION	4H EVENTS	$ 2,619.68	$ 3,000.00	$ 3,000.00	$ 2,000.00	$ (1,000.00)	-33%
		4H LIVESTOCK CLUB	$ -	$ 1,237.00	$ -	$ -	$ (1,237.00)	-100%
		4H PROGRAM ENHANCEMENTS	$ 3,213.57	$ 4,685.00	$ -	$ -	$ (4,685.00)	-100%
		4H SHOOTING SPORTS	$ -	$ -	$ -	$ -	$ -	0%
		ADVERTISING/PROMOTIONS	$ 200.00	$ 750.00	$ 750.00	$ 200.00	$ (550.00)	-73%
		AUTOMOTIVE SUPPLIES	$ -	$ 1,500.00	$ 1,500.00	$ 900.00	$ (600.00)	-40%
		AWARDS/APPRECIATION	$ 494.25	$ 1,250.00	$ 1,250.00	$ 600.00	$ (650.00)	-52%
		BOARD/COMMITTEE MEETG EXP	$ 184.57	$ 200.00	$ 500.00	$ 500.00	$ 300.00	150%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		CAPITAL EQUIPMENT	$ -	$ 35,000.00	$ -	$ -	$ (35,000.00)	-100%
		CONTROLLED PROPERTY EXP	$ -	$ 150.00	$ 150.00	$ 150.00	$ -	0%
		COOP NUTRITION CLASS EXP	$ -	$ 1,023.06	$ -	$ -	$ (1,023.06)	-100%
		CORN GROWERS ASSOC ACTIVY	$ 4,176.80	$ 5,456.36	$ 7,500.00	$ 4,500.00	$ (956.36)	-18%
		DAIRY STEER PROJ-CONTRIBU	$ -	$ 1,522.94	$ -	$ -	$ (1,522.94)	-100%
		DEPARTMENTAL SUPPLY	$ 10,310.35	$ 10,550.00	$ 10,000.00	$ 6,850.00	$ (3,700.00)	-35%
		DONATIONS/CONTRI	$ 221.35	$ 3,580.45	$ -	$ -	$ (3,580.45)	-100%
		DONATIONS-D LEATHERWOOD MEM GARI	$ -	$ -	$ -	$ -	$ -	0%
		DUES/SUBSCRIPTIONS	$ 1,935.64	$ 3,314.00	$ 2,654.00	$ 2,654.00	$ (660.00)	-20%
		EFNEP-HLTHY TOGETHER GRANT	$ 942.31	$ 3,000.00	$ -	$ -	$ (3,000.00)	-100%
		EMPLOYER 401K	$ -	$ 15,207.92	$ 15,321.98	$ 15,321.98	$ 114.06	1%
		GRANTS	$ 13,744.47	$ 11,500.00	$ 11,500.00	$ 11,500.00	$ -	0%
		GRG DONATIONS	$ -	$ 1,582.42	$ -	$ -	$ (1,582.42)	-100%
		HOME HORTICULTURE	$ -	$ 536.31	$ -	$ -	$ (536.31)	-100%
		HORTICULTURE ACTIVITIES	$ 908.18	$ 40.00	$ -	$ -	$ (40.00)	-100%
		HOSPITAL INSURANCE	$ 20,730.32	$ 27,000.00	$ 27,000.00	$ 29,430.00	$ 2,430.00	9%
		MAINT BLDG/GROUNDS	$ -	$ 300.00	$ 1,000.00	$ 1,000.00	$ 700.00	233%
		MAINT CONTRACTS-EQUIP	$ 1,504.38	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0%
		MASTER GARDENERS	$ 1,075.99	$ 1,500.00	$ 2,800.00	$ 1,500.00	$ -	0%
		MEDICARE TAXES	$ 2,809.53	$ 3,675.36	$ 3,702.93	$ 3,702.93	$ 27.57	1%
		MOTOR FUELS/OILS	$ 692.45	$ 1,250.00	$ 1,500.00	$ 1,300.00	$ 50.00	4%
		POSTAGE	$ 1,268.25	$ 1,000.00	$ 1,500.00	$ 1,500.00	$ 500.00	50%
		PROFESSIONAL SERV	$ 52,484.27	$ 56,300.00	$ 89,300.00	$ 56,300.00	$ -	0%
		REFUNDS	$ -	$ -	$ -	$ -	$ -	0%
		RENTAL/LEASE EQUIP/OTHER	$ 2,190.16	$ 3,826.00	$ 12,553.00	$ 12,553.00	$ 8,727.00	228%
		REPAIRS ON EQUIPMENT	$ 398.21	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ 52,179.69	$ 34,470.80	$ 34,987.86	$ 34,987.86	$ 517.06	1%
		SALARIES/WAGES-P/T	$ -	$ -	$ -	$ -	$ -	0%
		SALARIES/WAGES-REG	$ 198,328.18	$ 258,740.94	$ 255,400.00	$ 242,526.08	$ (16,214.86)	-6%
		SOCIAL SECURITY TAXES	$ 9,329.66	$ 15,714.40	$ 15,832.26	$ 15,832.26	$ 117.86	1%
		SUMMER FUN ACTIVITIES	$ 1,814.79	$ 7,571.75	$ 3,500.00	$ 2,500.00	$ (5,071.75)	-67%
		TELECOMMUNICATIONS	$ 1,972.61	$ 2,800.00	$ 2,200.00	$ 2,200.00	$ (600.00)	-21%
		TRAVEL/TRAINING	$ 1,222.78	$ 400.00	$ 2,400.00	$ 500.00	$ 100.00	25%
		UNEMP COMPENSATION	$ 1,789.02	$ -	$ -	$ -	$ -	0%
	COOPERATIVE EXTENSION Total		**$ 388,741.46**	**$ 521,634.71**	**$ 509,802.03**	**$ 453,008.11**	**$ (68,626.60)**	**-13%**
								0%
496	FORESTRY	CONTRACTED SERVICES	$ 91,902.83	$ 137,767.00	$ 109,351.00	$ 109,351.00	$ (28,416.00)	-21%
	FORESTRY Total		**$ 91,902.83**	**$ 137,767.00**	**$ 109,351.00**	**$ 109,351.00**	**$ (28,416.00)**	**-21%**
								0%
497	TRANSPORTATION ADMIN	GRANTS	$ 330,882.20	$ 338,048.00	$ 175,000.00	$ 175,000.00	$ (163,048.00)	-48%
	TRANSPORTATION ADMIN Total		**$ 330,882.20**	**$ 338,048.00**	**$ 175,000.00**	**$ 175,000.00**	**$ (163,048.00)**	**-48%**
								0%
498	SOIL CONSERVATION	AUTOMOTIVE SUPPLIES	$ 108.78	$ 1,600.00	$ 1,600.00	$ 250.00	$ (1,350.00)	-84%
		DENTAL INSURANCE	$ 360.00	$ 360.00	$ 360.00	$ 499.56	$ 139.56	39%
		DEPARTMENTAL SUPPLY	$ 1,167.61	$ 1,300.00	$ 1,300.00	$ 1,300.00	$ -	0%
		DEPT SUPPLY-ED MATERIALS	$ 897.12	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		DUES/SUBSCRIPTIONS	$ 3,545.52	$ 3,880.00	$ 3,880.00	$ 3,880.00	$ -	0%
		EMPLOYER 401K	$ 7,021.63	$ 7,656.94	$ 7,224.74	$ 6,501.77	$ (1,155.17)	-15%
		FARM EQUIPMENT REPAIRS	$ 689.42	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		GRANTS	$ -	$ 122,535.00	$ 400.00	$ 400.00	$ (122,135.00)	-100%
		HOSPITAL INSURANCE	$ 26,400.00	$ 26,400.00	$ 26,400.00	$ 24,478.25	$ (1,921.75)	-7%
		MEDICARE TAXES	$ 1,749.74	$ 2,007.38	$ 1,958.34	$ 1,575.05	$ (432.33)	-22%
		MISCELLANEOUS EXP	$ 693.04	$ 3,000.00	$ 3,000.00	$ 1,000.00	$ (2,000.00)	-67%
		MOTOR FUELS/OILS	$ 1,005.35	$ 2,000.00	$ 2,500.00	$ 1,100.00	$ (900.00)	-45%
		POSTAGE	$ 102.06	$ 300.00	$ 300.00	$ 300.00	$ -	0%
		RENT OF BUILDING/SPACE	$ 3,344.66	$ 3,453.36	$ 3,453.36	$ 3,453.36	$ -	0%
		RETIREMENT	$ 15,988.92	$ 18,199.02	$ 16,514.12	$ 16,395.30	$ (1,803.72)	-10%
		SALARIES/WAGES-P/T	$ 13,571.00	$ 14,610.00	$ 14,667.70	$ 14,667.70	$ 57.70	0%
		SALARIES/WAGES-REG	$ 119,098.06	$ 124,309.05	$ 120,373.29	$ 108,362.85	$ (15,946.20)	-13%
		SOCIAL SECURITY TAXES	$ 7,453.68	$ 8,181.60	$ 8,368.92	$ 6,714.70	$ (1,466.90)	-18%
		TELECOMMUNICATIONS	$ 512.79	$ 600.00	$ 600.00	$ 600.00	$ -	0%
		TRAVEL/TRAINING	$ 1,147.52	$ 3,625.00	$ 3,700.00	$ 1,300.00	$ (2,325.00)	-64%
	SOIL CONSERVATION Total		**$ 204,856.90**	**$ 346,017.35**	**$ 218,600.47**	**$ 194,778.54**	**$ (151,238.81)**	**-44%**
								0%
542	ANIMAL SERVICES	ADVERTISING/PROMOTIONS	$ 1,234.36	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
		AUTOMOTIVE SUPPLIES	$ 11,509.80	$ 15,000.00	$ 15,000.00	$ 12,000.00	$ (3,000.00)	-20%
		AWARDS/APPRECIATION	$ 394.67	$ 1,200.00	$ 1,200.00	$ 500.00	$ (700.00)	-58%
		C/O-OTHER IMPROVE	$ -	$ -	$ -	$ -	$ -	0%
		CAPITAL EQUIPMENT	$ 50,790.07	$ 419,761.00	$ 516,000.00	$ 100,000.00	$ (319,761.00)	-76%
		CONTRACTED LABOR	$ 43,305.19	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES	$ 33,490.98	$ 63,000.00	$ 35,000.00	$ 35,000.00	$ (28,000.00)	-44%
		CONTROLLED PROPERTY EXP	$ 3,057.50	$ 4,500.00	$ 74,500.00	$ 4,500.00	$ -	0%
		DENTAL INSURANCE	$ 2,662.36	$ 3,420.00	$ 3,420.00	$ 3,420.00	$ -	0%
		DEPARTMENTAL SUPPLY	$ 38,332.67	$ 45,500.00	$ 35,000.00	$ 35,000.00	$ (10,500.00)	-23%
		DONATIONS/CONTRIBUTIONS	$ -	$ -	$ -	$ -	$ -	0%
		DONATIONS-FERAL CATS	$ -	$ -	$ -	$ -	$ -	0%
		DUES/SUBSCRIPTIONS	$ 5,902.86	$ 9,500.00	$ 7,500.00	$ 6,200.00	$ (3,300.00)	-35%
		EDUCATION/CERTIF/TRAINING	$ 621.54	$ 600.00	$ 600.00	$ 600.00	$ -	0%
		EMPLOYER 401K	$ 49,260.10	$ 49,449.84	$ 63,255.19	$ 52,500.00	$ 3,050.16	6%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		FOOD	$ 26,934.32	$ 25,000.00	$ 26,200.00	$ 26,200.00	$ 1,200.00	5%
		GARBAGE EXPENSES	$ 4,910.52	$ 4,300.00	$ 4,200.00	$ 4,200.00	$ (100.00)	-2%
		GRANT-BEST FRIENDS	$ -	$ 8,200.00	$ -	$ -	$ (8,200.00)	-100%
		GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		HOSPITAL INSURANCE	$ 185,339.50	$ 190,600.00	$ 237,600.00	$ 270,000.00	$ 79,400.00	42%
		LAUNDRY/DRY CLEANING	$ -	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		LEGAL SERVICES	$ 150.00	$ -	$ -	$ -	$ -	0%
		LICENSE/PERMIT/CERTIFICATE	$ 500.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		MAINT BLDG/GROUNDS	$ 24,837.52	$ 94,000.00	$ 17,000.00	$ 17,000.00	$ (77,000.00)	-82%
		MAINT CONTRACTS-EQUIP	$ 28,831.31	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -	0%
		MEDICARE TAXES	$ 11,938.48	$ 12,416.32	$ 16,237.62	$ 16,237.62	$ 3,821.30	31%
		MEDICINE & SUPPLIES	$ 81,133.21	$ 88,000.00	$ 75,000.00	$ 75,000.00	$ (13,000.00)	-15%
		MOTOR FUELS/OILS	$ 32,935.38	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -	0%
		POSTAGE	$ 260.42	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		PROFESSIONAL SERVICES	$ 176,787.33	$ 191,000.00	$ 115,000.00	$ 115,000.00	$ (76,000.00)	-40%
		PROFESSIONAL SERVICES-SPAY AND NEU	$ -	$ -	$ -	$ -	$ -	0%
		REFUNDS	$ -	$ -	$ -	$ -	$ -	0%
		RENTAL/LEASE EQUIPMENT	$ 2,185.18	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		REPAIRS ON EQUIPMENT	$ -	$ 750.00	$ 750.00	$ 750.00	$ -	0%
		RETIREMENT	$ 112,128.06	$ 117,621.33	$ 150,014.27	$ 132,000.00	$ 14,378.67	12%
		SALARIES/WAGES-P/T	$ 14,184.87	$ 18,170.00	$ 24,054.40	$ 18,200.00	$ 30.00	0%
		SALARIES/WAGES-REG	$ 828,486.15	$ 837,800.77	$ 1,020,856.46	$ 875,000.00	$ 37,199.23	4%
		SOCIAL SECURITY TAXES	$ 50,822.01	$ 52,194.27	$ 69,423.54	$ 52,200.00	$ 5.73	0%
		TELECOMMUNICATIONS	$ 13,256.78	$ 13,500.00	$ 16,000.00	$ 16,000.00	$ 2,500.00	19%
		TRAVEL/TRAINING	$ 4,350.38	$ 5,900.00	$ 8,000.00	$ 5,300.00	$ (600.00)	-10%
		UNIFORMS/CLOTHING	$ 6,222.63	$ 10,600.00	$ 10,000.00	$ 7,500.00	$ (3,100.00)	-29%
		UTILITIES	$ 23,197.36	$ 20,000.00	$ 23,000.00	$ 23,000.00	$ 3,000.00	15%
	ANIMAL SERVICES Total		**$ 1,869,953.51**	**$ 2,346,483.53**	**$ 2,609,311.48**	**$ 1,947,807.62**	**$ (398,675.91)**	**-17%**
								0%
560	MENTAL HEALTH (PATHWAYS)	CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ -	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ -	$ -	$ -	$ -	$ -	0%
		GRANTS	$ 606,800.00	$ -	$ -	$ -	$ -	0%
		HOSPITAL INSURANCE	$ -	$ -	$ -	$ -	$ -	0%
		MEDICARE TAXES	$ -	$ -	$ -	$ -	$ -	0%
		PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ -	$ -	$ -	$ -	$ -	0%
		SALARIES/WAGES-P/T	$ -	$ -	$ -	$ -	$ -	0%
		SALARIES/WAGES-REG	$ -	$ -	$ -	$ -	$ -	0%
		SOCIAL SECURITY TAXES	$ -	$ -	$ -	$ -	$ -	0%
	MENTAL HEALTH (PATHWAYS) Total		**$ 606,800.00**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
591	VETERAN SERVICES	AWARDS/APPRECIATION	$ 6,613.50	$ 1,650.00	$ 1,500.00	$ 1,500.00	$ (150.00)	-9%
		C/O-OTHER IMPROVE	$ -	$ 16,673.00	$ -	$ -	$ (16,673.00)	-100%
		CONTRACTED SERVICES	$ 146.34	$ 220.38	$ -	$ -	$ (220.38)	-100%
		DENTAL INSURANCE	$ 367.50	$ 360.00	$ 360.00	$ 749.33	$ 389.33	108%
		DEPARTMENTAL SUPPLY	$ 1,879.50	$ 2,400.00	$ 2,400.00	$ 2,400.00	$ -	0%
		DONATIONS/CONTRIBUTIONS	$ -	$ -	$ -	$ -	$ -	0%
		DUES/SUBSCRIPTIONS	$ 60.00	$ 240.00	$ 240.00	$ 240.00	$ -	0%
		EMPLOYER 401K	$ 6,142.94	$ 6,527.10	$ 6,781.17	$ 8,344.57	$ 1,817.47	28%
		GRANTS	$ 15,400.50	$ 22,888.47	$ -	$ -	$ (22,888.47)	-100%
		HOSPITAL INSURANCE	$ 26,950.00	$ 26,400.00	$ 26,400.00	$ 36,717.38	$ 10,317.38	39%
		MAINT CONTRACTS-EQUIP	$ 2,920.20	$ 2,687.69	$ 2,500.00	$ 2,500.00	$ (187.69)	-7%
		MEDICARE TAXES	$ 1,581.58	$ 1,887.55	$ 1,867.52	$ 2,021.47	$ 133.92	7%
		POSTAGE	$ 76.22	$ 341.68	$ 500.00	$ 500.00	$ 158.32	46%
		PROFESSIONAL SERVICES	$ -	$ 0.25	$ -	$ -	$ (0.25)	-100%
		RETIREMENT	$ 13,983.41	$ 15,736.40	$ 15,604.88	$ 21,042.22	$ 5,305.82	34%
		SALARIES/WAGES-PT	$ -	$ 600.00	$ 15,604.50	$ -	$ (600.00)	-100%
		SALARIES/WAGES-REG	$ 110,518.15	$ 132,041.38	$ 113,190.81	$ 139,076.14	$ 7,034.76	5%
		SOCIAL SECURITY TAXES	$ 6,741.26	$ 8,128.11	$ 7,984.94	$ 8,617.85	$ 489.74	6%
		TELECOMMUNICATIONS	$ 234.05	$ 1,250.00	$ 1,500.00	$ 1,500.00	$ 250.00	20%
		TRAVEL/TRAINING	$ 3,179.24	$ 3,950.00	$ 3,950.00	$ 3,950.00	$ -	0%
	VETERAN SERVICES Total		**$ 196,794.39**	**$ 243,982.01**	**$ 200,383.82**	**$ 229,158.96**	**$ (14,823.05)**	**-6%**
								0%
600	CLEVELAND COUNTY SCHOOLS	CAPITAL OUTLAY SCH	$ 700,000.00	$ -	$ -	$ -	$ -	0%
		GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		Local Capital Appropriation	$ 700,000.00	$ 700,000.00	$ 1,200,000.00	$ 1,200,000.00	$ 500,000.00	71%
		Local Operational Appropriation	$ 10,250,000.00	$ 5,100,000.00	$ 4,100,000.00	$ 3,396,369.00	$ (1,703,631.00)	-33%
		TEACHER SUPPLEMENTS	$ 3,021,014.00	$ 3,000,000.00	$ 3,000,000.00	$ 3,000,000.00	$ -	0%
	CLEVELAND COUNTY SCHOOLS Total		**$ 14,671,014.00**	**$ 8,800,000.00**	**$ 8,300,000.00**	**$ 7,596,369.00**	**$ (1,203,631.00)**	**-14%**
								0%
604	CLEVELAND COMM COLLEGE	CURRENT EXPENSE SCH	$ 3,558,872.00	$ -	$ 0.01	$ 0.01	$ 0.01	0%
		MAINT BLDG/GROUNDS	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ -	0%
		UTILITIES	$ 43,258.33	$ 55,000.00	$ 63,250.00	$ 63,250.00	$ 8,250.00	15%
	CLEVELAND COMM COLLEGE Total		**$ 3,632,130.33**	**$ 85,000.00**	**$ 93,250.01**	**$ 93,250.01**	**$ 8,250.01**	**10%**
								0%
611	LIBRARY SYSTEM	ADVERTISING/PROMOTIONS	$ 973.53	$ 1,000.00	$ 1,300.00	$ 1,100.00	$ 100.00	10%
		AUTOMOTIVE SUPPLIES	$ 5,777.61	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ -	0%
		AWARDS/APPRECIATION	$ 378.57	$ 600.00	$ 600.00	$ 600.00	$ -	0%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES	$ 2,698.38	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ -	0%
		CONTROL EQ-MAJOR REPAIRS	$ -	$ -	$ -	$ -	$ -	0%
		CONTROLLED PROPERTY EXP	$ 2,244.12	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 2,025.00	$ 2,520.00	$ 2,520.00	$ 3,496.89	$ 976.89	39%
		DEPARTMENTAL SUPPLY	$ 20,218.75	$ 14,700.00	$ 22,000.00	$ 15,000.00	$ 300.00	2%
		DEPARTMENTAL SUPPLY-ADULT PROG	$ 1,670.93	$ 1,500.00	$ 1,800.00	$ 1,500.00	$ -	0%
		DEPARTMENTAL SUPPLY-OUTREACH PRO	$ 1,780.79	$ 2,500.00	$ 2,500.00	$ 2,000.00	$ (500.00)	-20%
		DEPARTMENTAL SUPPLY-SPANGLER BRAI	$ 2,500.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0%
		DEPARTMENTAL SUPPLY-YOUTH SERVS PI	$ 1,870.66	$ 3,500.00	$ 3,500.00	$ 2,000.00	$ (1,500.00)	-43%
		DONATIONS GROVER BRANCH	$ -	$ -	$ -	$ -	$ -	0%
		DONATIONS SPANGLER FOUNDA	$ 3,686.41	$ 22,163.59	$ -	$ -	$ (22,163.59)	-100%
		DONATIONS SPECIAL BLANTON	$ 45,520.00	$ 120,402.24	$ 87,500.00	$ 87,500.00	$ (32,902.24)	-27%
		DONATIONS/CONTRI	$ 57,167.01	$ 52,777.06	$ 4,000.00	$ 4,000.00	$ (48,777.06)	-92%
		DONATIONS-AUDIO/VIDEO-GEN	$ 235.24	$ -	$ -	$ -	$ -	0%
		DONATIONS-BOOKS-GENERAL	$ 10,858.67	$ 41,049.87	$ 7,000.00	$ 7,000.00	$ (34,049.87)	-83%
		DONATIONS-CAP EQUIP-GENRL	$ -	$ -	$ -	$ -	$ -	0%
		DONATIONS-EQUIPMENT-GENERAL	$ -	$ -	$ -	$ -	$ -	0%
		DONATIONS-PERIODICALS-GEN	$ -	$ -	$ -	$ -	$ -	0%
		DONT-BOOKS-B BLACKBURN	$ 970.17	$ 2,029.83	$ 1,000.00	$ 1,000.00	$ (1,029.83)	-51%
		DONT-BOOKS-SNODDY	$ 2,967.41	$ 11,255.36	$ 500.00	$ 500.00	$ (10,755.36)	-96%
		DONT-BOOKS-YOUNG	$ 2,160.25	$ 46,298.55	$ 3,000.00	$ 3,000.00	$ (43,298.55)	-94%
		DUES/SUBSCRIPTIONS	$ 14,874.10	$ 18,757.00	$ 20,577.00	$ 20,577.00	$ 1,820.00	10%
		EDUCATION/CERTIF/TRAINING	$ 105.00	$ 700.00	$ 900.00	$ 900.00	$ 200.00	29%
		EMPLOYER 401K	$ 32,318.22	$ 39,132.42	$ 41,300.62	$ 36,958.13	$ (2,174.29)	-6%
		FOOD	$ 44.75	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		GRANTS	$ 167,648.66	$ 44,710.00	$ 85,500.00	$ 85,500.00	$ 40,790.00	91%
		HOSPITAL INSURANCE	$ 161,700.00	$ 183,400.00	$ 184,800.00	$ 171,347.76	$ (12,052.24)	-7%
		LEASE PURCHASE PAYMENTS	$ -	$ -	$ 14,513.00	$ -	$ -	0%
		LIBRARY AUDIO/VIDEO MAT	$ 4,085.00	$ 4,000.00	$ 4,500.00	$ 4,500.00	$ 500.00	13%
		LIBRARY BOOKS	$ 46,886.64	$ 47,000.00	$ 47,000.00	$ 47,000.00	$ -	0%
		LIBRARY PERIODICALS	$ 6,274.36	$ 12,118.00	$ 12,118.00	$ 7,500.00	$ (4,618.00)	-38%
		LICENSE/PERMIT/CERTIFCATE	$ 4,585.40	$ 4,651.00	$ 4,651.00	$ 4,651.00	$ -	0%
		MAINT BLDG/GROUNDS	$ 5,269.61	$ 197,100.00	$ 194,100.00	$ 12,000.00	$ (185,100.00)	-94%
		MAINT CONTRACTS-EQUIP	$ 14,426.48	$ 14,300.00	$ 13,000.00	$ 13,000.00	$ (1,300.00)	-9%
		MEDICARE TAXES	$ 8,761.42	$ 11,030.23	$ 11,348.81	$ 8,953.11	$ (2,077.12)	-19%
		MOTOR FUELS/OILS	$ 1,111.98	$ 1,550.00	$ 1,550.00	$ 1,550.00	$ -	0%
		POSTAGE	$ 1,452.77	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		PROFESSIONAL SERV	$ 4,486.44	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0%
		REPAIRS ON EQUIPMENT	$ -	$ 600.00	$ 600.00	$ 600.00	$ -	0%
		RETIREMENT	$ 74,268.05	$ 94,048.39	$ 94,976.26	$ 93,196.08	$ (852.31)	-1%
		SALARIES/WAGES-P/T	$ 73,860.40	$ 89,650.00	$ 63,063.00	$ 63,063.00	$ (26,587.00)	-30%
		SALARIES/WAGES-REG	$ 544,453.08	$ 668,866.20	$ 688,408.78	$ 615,968.79	$ (52,897.41)	-8%
		SOCIAL SECURITY TAXES	$ 37,325.33	$ 46,164.88	$ 48,519.64	$ 38,168.51	$ (7,996.37)	-17%
		TELECOMMUNICATIONS	$ 5,262.87	$ 5,979.00	$ 5,979.00	$ 5,979.00	$ -	0%
		TRAVEL/TRAINING	$ 7,480.72	$ 7,000.00	$ 7,500.00	$ 7,500.00	$ 500.00	7%
		UTILITIES	$ 33,736.79	$ 34,513.00	$ 40,250.00	$ 40,250.00	$ 5,737.00	17%
	LIBRARY SYSTEM Total		**$ 1,416,121.57**	**$ 1,859,766.62**	**$ 1,734,575.11**	**$ 1,420,059.27**	**$ (439,707.35)**	**-24%**
								0%
612	RECREATION	CONTRACTED SERVICES	$ 70,925.18	$ 70,000.00	$ 70,000.00	$ 70,000.00	$ -	0%
		GRANTS	$ 61,000.00	$ -	$ 61,000.00	$ -	$ -	0%
		LICENSE/PERMIT/CERTIFICATE	$ -	$ 50.00	$ 50.00	$ 50.00	$ -	0%
		MEDICARE TAXES	$ -	$ -	$ -	$ -	$ -	0%
		SALARIES/WAGES-P/T	$ -	$ -	$ -	$ -	$ -	0%
		SOCIAL SECURITY TAXES	$ -	$ -	$ -	$ -	$ -	0%
		UTILITIES	$ 3,430.83	$ 5,000.00	$ 5,750.00	$ 5,000.00	$ -	0%
	RECREATION Total		**$ 135,356.01**	**$ 75,050.00**	**$ 136,800.00**	**$ 75,050.00**	**$ -**	**0%**
								0%
613	COMMUNITIES IN SCHOOLS	GRANTS	$ 40,000.00	$ -	$ -	$ -	$ -	0%
		PRIOR YEAR PAYABLE EXP	$ -	$ -	$ -	$ -	$ -	0%
	COMMUNITIES IN SCHOOLS Total		**$ 40,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
614	HISTORIC COURTHOUSE	GRANTS	$ 96,500.00	$ -	$ -	$ -	$ -	0%
	HISTORIC COURTHOUSE Total		**$ 96,500.00**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
617	COUNCIL ON AGING	GRANTS	$ 168,332.00	$ -	$ -	$ -	$ -	0%
	COUNCIL ON AGING Total		**$ 168,332.00**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%
619	ROD AUTOMATION E & P	PROFESSIONAL SERV	$ 38,950.00	$ 90,000.00	$ 75,919.70	$ 75,919.70	$ (14,080.30)	-16%
	ROD AUTOMATION E & P Total		**$ 38,950.00**	**$ 90,000.00**	**$ 75,919.70**	**$ 75,919.70**	**$ (14,080.30)**	**-16%**
								0%
800	DEBT SERVICE	LEASE PAYMENT INTEREST	$ -	$ 15,184.00	$ 15,184.00	$ 15,184.00	$ -	0%
		LEASE PUR PAYMENTS	$ 377,600.99	$ 15,000.00	$ 903,000.00	$ 1,492,962.00	$ 1,477,962.00	9853%
		SBITA Interest	$ 12.12	$ -	$ -	$ -	$ -	0%
		SBITA Principal	$ 62,987.88	$ -	$ -	$ -	$ -	0%
	DEBT SERVICE Total		**$ 440,600.99**	**$ 30,184.00**	**$ 918,184.00**	**$ 1,508,146.00**	**$ 1,477,962.00**	**4897%**
								0%
981	FUND TRANSFERS	ADMINISTRATIVE SERVICES	$ 14,411,958.06	$ 15,551,132.07	$ -	$ -	$ (15,551,132.07)	-100%
		ADMINISTRATIVE SERVICES-COURT FACIL	$ -	$ -	$ 621,159.31	$ 653,535.31	$ 653,535.31	0%

	Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
			ADMINISTRATIVE SERVICES-DENTAL REIM	$ -	$ -	$ 210,000.00	$ 210,000.00	$ 210,000.00	0%
			ADMINISTRATIVE SERVICES-DSS FUND 11	$ -	$ -	$ 10,833,180.09	$ 9,860,311.41	$ 9,860,311.41	0%
			ADMINISTRATIVE SERVICES-EMPLOYEE W	$ -	$ -	$ -	$ -	$ -	0%
			ADMINISTRATIVE SERVICES-HEALTH FUNI	$ -	$ -	$ 4,761,780.04	$ 4,601,394.96	$ 4,601,394.96	0%
			ADMINISTRATIVE SERVICES-HEALTH INSU	$ -	$ -	$ -	$ -	$ -	0%
			ADMINISTRATIVE SERVICES-LEGRAND FU	$ -	$ -	$ 810,827.11	$ 817,955.11	$ 817,955.11	0%
			ADMINISTRATIVE SERVICES-REVALUATIOI	$ -	$ -	$ -	$ -	$ -	0%
			ADMINISTRATIVE SERVICES-RISK MANAGE	$ -	$ -	$ 1,486,994.36	$ 1,486,994.36	$ 1,486,994.36	0%
			INTERFUND TRANSFER-CAP PROJECT 462	$ -	$ 2,200,000.00	$ -	$ -	$ (2,200,000.00)	-100%
			INTERFUND TRANSFER-CAP PROJECT 490	$ -	$ -	$ -	$ -	$ -	0%
			INTERFUND TRANSFER-CAP PROJECT 493	$ -	$ -	$ -	$ -	$ -	0%
			INTERFUND TRANSFER-CAP PROJECT 497	$ -	$ -	$ -	$ -	$ -	0%
			INTERFUND TRANSFER-CAP PROJECT 499	$ -	$ -	$ -	$ -	$ -	0%
			INTERFUND TRANSFER-CAPITAL PROJECT	$ -	$ -	$ -	$ -	$ -	0%
			INTERFUND TRANSFER-CAPITAL RESERVE	$ -	$ -	$ -	$ -	$ -	0%
			INTERFUND TRANSFER-DEBT SERVICE FU	$ -	$ -	$ 8,368,000.00	$ 8,368,000.00	$ 8,368,000.00	0%
			INTERFUND TRANSFERS	$ 7,550,804.58	$ 4,634,086.08	$ -	$ -	$ (4,634,086.08)	-100%
			Interfund Transfers-Cap Project	$ -	$ -	$ -	$ -	$ -	0%
			INTERFUND TRANSFER-SCHOOL CAPITAL	$ -	$ -	$ -	$ -	$ -	0%
			INTERFUND TRANSFER-VOLUNTEER FIRE	$ -	$ 500,000.00	$ -	$ -	$ (500,000.00)	-100%
		FUND TRANSFERS Total		**$ 21,962,762.64**	**$ 22,885,218.15**	**$ 27,091,940.91**	**$ 25,998,191.15**	**$ 3,112,973.00**	**14%**
									0%
	998	CONTINGENCY	EMERG & CONTINGENCY	$ -	$ 829,158.66	$ 2,374,000.00	$ 2,508,000.00	$ 1,678,841.34	202%
		CONTINGENCY Total		**$ -**	**$ 829,158.66**	**$ 2,374,000.00**	**$ 2,508,000.00**	**$ 1,678,841.34**	**202%**
									0%
10 Total				**$ 115,079,530.36**	**$ 120,468,786.17**	**$ 123,698,491.67**	**$ 117,934,576.51**	**$ (2,534,209.66)**	**-2%**
11	504	SOCIAL WORK (PREV TITLE XX)	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
			CONTRACTED LABOR	$ 57,187.34	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -	0%
			CONTRACTED SERVICES	$ 413,914.67	$ 421,500.00	$ 416,000.00	$ 416,000.00	$ (5,500.00)	-1%
			DENTAL INSURANCE	$ 11,692.50	$ 10,980.00	$ 10,980.00	$ 10,980.00	$ -	0%
			DEPARTMENTAL SUPPLY	$ -	$ -	$ -	$ -	$ -	0%
			DSS ADOPTION PROMOTIONS	$ 16,956.21	$ 263,431.79	$ -	$ -	$ (263,431.79)	-100%
			EMPLOYER 401K	$ 303,754.82	$ 297,633.14	$ 304,164.53	$ 284,964.53	$ (12,668.61)	-4%
			GRANTS	$ 1,065.56	$ 67,434.44	$ -	$ -	$ (67,434.44)	-100%
			HOSPITAL INSURANCE	$ 885,500.00	$ 818,400.00	$ 818,400.00	$ 1,000,000.00	$ 181,600.00	22%
			MEDICARE TAXES	$ 73,103.87	$ 72,078.96	$ 73,658.51	$ 69,158.51	$ (2,920.45)	-4%
			MISC GRANT EXPENSE	$ 45,408.17	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -	0%
			MISCELLANEOUS EXP	$ -	$ 4,000.00	$ -	$ -	$ (4,000.00)	-100%
			PROFESSIONAL SERV	$ 79,280.80	$ 90,000.00	$ 90,000.00	$ 90,000.00	$ -	0%
			RETIREMENT	$ 691,623.64	$ 675,194.61	$ 695,626.14	$ 718,626.14	$ 43,431.53	6%
			SALARIES & WAGES - O/T Sitting	$ -	$ -	$ -	$ -	$ -	0%
			SALARIES/WAGES-P/T	$ 23,600.13	$ 10,400.00	$ 10,478.00	$ 10,478.00	$ 78.00	1%
			SALARIES/WAGES-REG	$ 5,003,095.31	$ 4,960,556.37	$ 5,069,412.90	$ 4,750,000.00	$ (210,556.37)	-4%
			SOCIAL SECURITY TAXES	$ 311,511.58	$ 308,199.45	$ 314,953.39	$ 294,953.39	$ (13,246.06)	-4%
			TRAVEL/TRAINING	$ 101,198.97	$ 95,000.00	$ 85,000.00	$ 85,000.00	$ (10,000.00)	-11%
			UNFUNDED MH SERVICES	$ 22,505.00	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ -	0%
		SOCIAL WORK (PREV TITLE XX) Total		**$ 8,041,398.57**	**$ 8,234,808.76**	**$ 8,028,673.47**	**$ 7,870,160.57**	**$ (364,648.19)**	**-4%**
									0%
	506	SOCIAL SERVICES ADMIN	ADMINISTRATIVE SERVICES	$ 191,000.00	$ 191,000.00	$ -	$ -	$ (191,000.00)	-100%
			ADMINISTRATIVE SERVICES-HEALTH INSU	$ -	$ -	$ 191,000.00	$ 191,000.00	$ 191,000.00	0%
			ADVERTISING/PROMOTIONS	$ -	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
			AUTOMOTIVE SUPPLIES	$ 18,780.41	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0%
			AWARDS/APPRECIATION	$ 13,659.46	$ 15,000.00	$ 20,000.00	$ 20,000.00	$ 5,000.00	33%
			BOARD/COMMITTEE MEETG EXP	$ 780.00	$ 3,840.00	$ 3,840.00	$ 3,840.00	$ -	0%
			CAP EQUIP-MAJOR REPAIRS	$ -	$ -	$ -	$ -	$ -	0%
			CAPITAL EQUIPMENT	$ -	$ 102,126.20	$ -	$ -	$ (102,126.20)	-100%
			CONTRACTED LABOR	$ -	$ -	$ 30,000.00	$ 30,000.00	$ 30,000.00	0%
			CONTRACTED SERVICES	$ 41,752.07	$ 66,000.00	$ 75,000.00	$ 75,000.00	$ 9,000.00	14%
			CONTROLLED PROPERTY EXP	$ 54,322.84	$ 196,886.16	$ 100,000.00	$ 100,000.00	$ (96,886.16)	-49%
			COURT EXPENSE	$ 35,025.70	$ 45,000.00	$ 45,000.00	$ 45,000.00	$ -	0%
			DENTAL INSURANCE	$ 1,447.50	$ 1,440.00	$ 1,440.00	$ 1,998.22	$ 558.22	39%
			DEPARTMENTAL SUPPLY	$ 76,539.16	$ 118,508.00	$ 140,000.00	$ 140,000.00	$ 21,492.00	18%
			DONATIONS/CONTRI	$ -	$ -	$ -	$ -	$ -	0%
			DUES/SUBSCRIPTIONS	$ 28,536.42	$ 35,000.00	$ 40,000.00	$ 40,000.00	$ 5,000.00	14%
			EDUCATION/CERTIF/TRAINING	$ 115.00	$ 1,300.00	$ 1,300.00	$ 1,300.00	$ -	0%
			EMERG & CONTINGENCY	$ -	$ -	$ -	$ -	$ -	0%
			EMPLOYER 401K	$ 36,617.35	$ 45,922.90	$ 46,452.02	$ 35,142.36	$ (10,780.54)	-23%
			GARBAGE EXPENSE	$ -	$ 3,606.00	$ 3,600.00	$ 3,600.00	$ (6.00)	0%
			HOSPITAL INSURANCE	$ 92,950.00	$ 118,800.00	$ 118,800.00	$ 97,913.01	$ (20,886.99)	-18%
			INS-RETIRED BENEFITS	$ 373,057.14	$ 435,600.00	$ 435,600.00	$ 435,600.00	$ -	0%
			LEASE PAYMENT INTEREST	$ -	$ -	$ -	$ -	$ -	0%
			LEASE PURCHASE PAYMENT	$ -	$ 47,300.00	$ 57,675.00	$ 57,675.00	$ 10,375.00	22%
			LEGAL SERVICES	$ -	$ -	$ -	$ -	$ -	0%
			LICENSE/PERMIT/CERTIFCATE	$ 464.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
			MAINT BLDG/GROUNDS	$ 38,605.73	$ 12,000.00	$ 9,000.00	$ 9,000.00	$ (3,000.00)	-25%
			MAINT CONTRACTS-EQUIP	$ 202,244.61	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ -	0%
			Medicaid Exp	$ -	$ -	$ -	$ -	$ -	0%
			MEDICARE TAXES	$ 8,545.40	$ 11,097.74	$ 11,225.60	$ 8,513.24	$ (2,584.50)	-23%
			MOTOR FUELS/OILS	$ 17,209.01	$ 17,000.00	$ 20,000.00	$ 20,000.00	$ 3,000.00	18%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		PENALTY EXPENSE	$ -	$ -	$ -	$ -	$ -	0%
		PHARMACY FEES	$ 220.00	$ -	$ -	$ -	$ -	0%
		POSTAGE	$ 82,510.29	$ 90,000.00	$ 120,000.00	$ 120,000.00	$ 30,000.00	33%
		PROFESSIONAL SERV	$ 66,207.89	$ 67,000.00	$ 55,000.00	$ 55,000.00	$ (12,000.00)	-18%
		RENT OF BUILDING/SPACE	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -	0%
		REPAIRS ON EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ 83,375.99	$ 103,956.67	$ 105,958.70	$ 88,617.32	$ (15,339.35)	-15%
		SALARIES/WAGES-REG	$ 615,093.50	$ 711,376.37	$ 773,790.06	$ 585,706.00	$ (125,670.37)	-18%
		SOCIAL SECURITY TAXES	$ 36,400.70	$ 47,453.66	$ 48,000.42	$ 36,293.27	$ (11,160.39)	-24%
		TELECOMMUNICATIONS	$ 133,918.48	$ 125,000.00	$ 125,000.00	$ 125,000.00	$ -	0%
		TRAVEL/TRAINING	$ 5,196.61	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0%
		UNCOLL/BAD DEBT EXP	$ -	$ -	$ -	$ -	$ -	0%
		WORK COMP TFR FDS TO FD60	$ 117,600.00	$ 117,600.00	$ 117,600.00	$ 117,600.00	$ -	0%
	SOCIAL SERVICES ADMIN Total		**$ 2,397,175.26**	**$ 3,087,313.70**	**$ 3,052,781.80**	**$ 2,801,298.42**	**$ (286,015.28)**	**-9%**
								0%
507	OUTSIDE POOR	CONTRACTED SERVICES	$ -	$ -	$ 12,000.00	$ 12,000.00	$ 12,000.00	0%
		EMERG & CONTINGENCY	$ -	$ -	$ -	$ -	$ -	0%
		FOOD	$ 2,377.65	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0%
		GRANTS	$ 562.51	$ 5,437.49	$ -	$ -	$ (5,437.49)	-100%
		HOSPITAL/DOCTOR FEES	$ -	$ -	$ -	$ -	$ -	0%
		MEDICINE & SUPPLIES	$ 196.88	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
		MISCELLANEOUS EXPENSE	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
		PUBLIC ASSISTANCE	$ 2,155,069.35	$ 2,400,000.00	$ 2,400,000.00	$ 2,400,000.00	$ -	0%
		SUBSISTANCE	$ 72,575.28	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ -	0%
		UNIFORMS/CLOTHING	$ 3,367.15	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
	OUTSIDE POOR Total		**$ 2,234,148.82**	**$ 2,478,937.49**	**$ 2,485,500.00**	**$ 2,485,500.00**	**$ 6,562.51**	**0%**
								0%
508	INCOME MAINTENANCE	CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED LABOR	$ 79,256.85	$ 65,000.00	$ -	$ -	$ (65,000.00)	-100%
		CONTRACTED SERVICES	$ 4,635.12	$ 5,500.00	$ 5,500.00	$ 5,500.00	$ -	0%
		CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 17,275.85	$ 16,560.00	$ 16,560.00	$ 16,560.00	$ -	0%
		DEPARTMENTAL SUPPLY	$ -	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ 280,140.86	$ 308,218.55	$ 326,426.75	$ 294,633.64	$ (13,584.91)	-4%
		GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		GRANTS-STATE MEDICAID	$ -	$ -	$ -	$ -	$ -	0%
		HOSPITAL INSURANCE	$ 1,231,950.00	$ 1,174,800.00	$ 1,174,800.00	$ 1,342,000.00	$ 167,200.00	14%
		MEDICARE TAXES	$ 68,517.49	$ 74,485.67	$ 78,885.97	$ 71,202.64	$ (3,283.03)	-4%
		MISCELLANEOUS EXP	$ 250.00	$ 250.00	$ 500.00	$ 500.00	$ 250.00	100%
		PROFESSIONAL SERVICE	$ -	$ -	$ -	$ -	$ -	0%
		PUBLIC ASSISTANCE	$ 422.22	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0%
		REFUNDS	$ -	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ 637,849.04	$ 700,696.74	$ 749,305.94	$ 744,050.71	$ 43,353.97	6%
		SALARIES/WAGES-P/T	$ 123,271.32	$ 208,000.00	$ 209,560.00	$ 209,560.00	$ 1,560.00	1%
		SALARIES/WAGES-REG	$ 4,620,977.73	$ 5,136,983.56	$ 5,440,453.50	$ 4,940,453.50	$ (196,530.06)	-4%
		SOCIAL SECURITY TAXES	$ 291,928.67	$ 318,493.44	$ 337,308.58	$ 304,455.70	$ (14,037.74)	-4%
		TRAVEL/TRAINING	$ 3,281.67	$ 13,500.00	$ 5,000.00	$ 5,000.00	$ (8,500.00)	-63%
	INCOME MAINTENANCE Total		**$ 7,359,756.82**	**$ 8,024,987.96**	**$ 8,346,800.74**	**$ 7,936,416.19**	**$ (88,571.77)**	**-1%**
								0%
509	SPECIAL ASSISTANCE	DENTAL INSURANCE	$ 60.00	$ 180.00	$ 180.00	$ 180.00	$ -	0%
		EMPLOYER 401K	$ 1,259.19	$ 2,613.59	$ 2,658.23	$ 2,658.23	$ 44.64	2%
		HOSPITAL INSURANCE	$ 4,400.00	$ 13,200.00	$ 13,200.00	$ 14,388.00	$ 1,188.00	9%
		MEDICARE TAXES	$ 300.44	$ 632.13	$ 642.92	$ 642.92	$ 10.79	2%
		RETIREMENT	$ 2,873.80	$ 5,928.72	$ 6,077.66	$ 6,077.66	$ 148.94	3%
		SALARIES/WAGES-REG	$ 20,991.53	$ 43,567.01	$ 44,311.01	$ 44,311.01	$ 744.00	2%
		SOCIAL SECURITY TAXES	$ 1,275.96	$ 2,700.75	$ 2,746.88	$ 2,746.88	$ 46.13	2%
	SPECIAL ASSISTANCE Total		**$ 31,160.92**	**$ 68,822.20**	**$ 69,816.70**	**$ 71,004.70**	**$ 2,182.50**	**3%**
								0%
511	AID TO BLIND	PUBLIC ASSISTANCE	$ -	$ -	$ 100.00	$ 100.00	$ 100.00	0%
	AID TO BLIND Total		**$ -**	**$ -**	**$ 100.00**	**$ 100.00**	**$ 100.00**	**0%**
								0%
512	IVD CHILD SUPPORT	DENTAL INSURANCE	$ 2,505.00	$ 3,240.00	$ 3,240.00	$ 3,240.00	$ -	0%
		DUES/SUBSCRIPTIONS	$ -	$ 150.00	$ 150.00	$ 150.00	$ -	0%
		EMPLOYER 401K	$ 50,460.71	$ 74,098.33	$ 75,554.40	$ 55,554.40	$ (18,543.93)	-25%
		HOSPITAL INSURANCE	$ 171,600.00	$ 237,600.00	$ 237,600.00	$ 234,984.00	$ (2,616.00)	-1%
		MAINT CONTRACTS-EQUIP	$ -	$ 2,500.00	$ 3,300.00	$ 3,300.00	$ 800.00	32%
		MEDICARE TAXES	$ 12,007.27	$ 17,906.58	$ 18,258.46	$ 13,258.46	$ (4,648.12)	-26%
		MISCELLANEOUS EXP	$ 250.00	$ 250.00	$ 500.00	$ 500.00	$ 250.00	100%
		PROFESSIONAL SERVICES	$ 3,117.00	$ 6,500.00	$ 6,500.00	$ 6,500.00	$ -	0%
		RETIREMENT	$ 114,925.29	$ 168,072.79	$ 172,751.67	$ 139,751.67	$ (28,321.12)	-17%
		SALARIES/WAGES-REG	$ 849,137.09	$ 1,234,974.46	$ 1,259,242.23	$ 1,181,788.53	$ (53,185.93)	-4%
		SOCIAL SECURITY TAXES	$ 51,103.45	$ 76,568.34	$ 78,072.94	$ 58,072.94	$ (18,495.40)	-24%
		TRAVEL/TRAINING	$ 2,010.90	$ 2,500.00	$ 4,000.00	$ 4,000.00	$ 1,500.00	60%
	IVD CHILD SUPPORT Total		**$ 1,257,116.71**	**$ 1,824,360.50**	**$ 1,859,169.70**	**$ 1,701,100.00**	**$ (123,260.50)**	**-7%**
								0%
516	SMART START	DENTAL INSURANCE	$ 360.00	$ 360.00	$ 360.00	$ 499.56	$ 139.56	39%
		EMPLOYER 401K	$ 5,275.46	$ 5,617.60	$ 5,959.73	$ 6,185.14	$ 567.54	10%
		HOSPITAL INSURANCE	$ 26,400.00	$ 26,400.00	$ 26,400.00	$ 24,478.25	$ (1,921.75)	-7%
		MEDICARE TAXES	$ 1,268.22	$ 1,357.94	$ 1,440.62	$ 1,498.35	$ 140.41	10%

	Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
			RETIREMENT	$ 12,012.31	$ 12,772.60	$ 13,683.18	$ 15,596.86	$ 2,824.26	22%
			SALARIES/WAGES-REG	$ 88,923.50	$ 93,633.00	$ 99,335.25	$ 103,085.67	$ 9,452.67	10%
			SOCIAL SECURITY TAXES	$ 5,403.70	$ 5,805.36	$ 6,158.90	$ 6,387.70	$ 582.34	10%
		SMART START Total		**$ 139,643.19**	**$ 145,946.50**	**$ 153,337.68**	**$ 157,731.53**	**$ 11,785.03**	**8%**
									0%
	519	PUBLIC ASSISTANCE	CONTRACTED SERVICES	$ 201,751.98	$ 230,000.00	$ 230,000.00	$ 230,000.00	$ -	0%
			DONATIONS/CONTRI	$ -	$ -	$ -	$ -	$ -	0%
			MISC GRANT EXPENSE	$ 385,898.95	$ 30,000.00	$ -	$ -	$ (30,000.00)	-100%
			NON-REIM MEDICAID TRANSPO	$ 2,813.35	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0%
			PROFESSIONAL SERV	$ (105.00)	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
			PUB ASSIST - FOOD STAMPS	$ 32,786.08	$ 32,800.00	$ 32,800.00	$ 32,800.00	$ -	0%
			PUB ASSIST-DSNAP	$ 16,931.21	$ -	$ -	$ -	$ -	0%
			PUB ASSIST-MEDICAID	$ 761.97	$ 5,400.00	$ 5,400.00	$ 5,400.00	$ -	0%
			PUB ASSIST-SPECIAL ASSIST	$ 698,600.13	$ 600,000.00	$ 600,000.00	$ 600,000.00	$ -	0%
			PUBLIC ASSISTANCE-AFDC	$ 498,460.37	$ 470,000.00	$ 500,000.00	$ 500,000.00	$ 30,000.00	6%
			PUBLIC ASST - CRISIS	$ 10,840.73	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ -	0%
			PUBLIC ASST - LIEAP	$ 56,373.83	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ -	0%
			PUBLIC ASST - LIHWAP	$ -	$ -	$ -	$ -	$ -	0%
		PUBLIC ASSISTANCE Total		**$ 1,905,113.60**	**$ 1,523,200.00**	**$ 1,523,200.00**	**$ 1,523,200.00**	**$ -**	**0%**
									0%
11 Total				$ 23,385,513.89	$ 25,388,377.11	$ 25,519,380.09	$ 24,546,511.41	$ (841,865.70)	-3%
12	530	HEALTH ADMINISTRATION	ADMINISTRATIVE SERVICES	$ -	$ -	$ -	$ -	$ -	0%
			ADVERTISING/PROMOTIONS	$ 10,305.93	$ 2,750.00	$ 2,750.00	$ 2,750.00	$ -	0%
			AUTOMOTIVE SUPPLIES	$ 685.46	$ 2,000.00	$ 1,000.00	$ 1,000.00	$ (1,000.00)	-50%
			AWARDS/APPRECIATION	$ 14,444.47	$ 28,000.00	$ 15,000.00	$ 15,000.00	$ (13,000.00)	-46%
			BOARD/COMMITTEE MEETG EXP	$ 3,624.43	$ 11,500.00	$ 10,000.00	$ 10,000.00	$ (1,500.00)	-13%
			CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
			CONTRACTED LABOR	$ 71,579.38	$ 71,551.00	$ -	$ -	$ (71,551.00)	-100%
			CONTRACTED SERVICES	$ 126,458.24	$ 112,210.40	$ 105,000.00	$ 105,000.00	$ (7,210.40)	-6%
			CONTROLLED PROPERTY EXP	$ 3,045.51	$ 6,093.00	$ -	$ -	$ (6,093.00)	-100%
			DENTAL INSURANCE	$ 1,305.00	$ 1,620.00	$ 1,800.00	$ 2,997.34	$ 1,377.34	85%
			DEPARTMENTAL SUPPLY	$ 28,630.26	$ 23,000.00	$ 15,000.00	$ 15,000.00	$ (8,000.00)	-35%
			DONATIONS/CONTRI	$ 3,367.24	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0%
			DUES/SUBSCRIPTIONS	$ 143,335.30	$ 190,000.00	$ 163,000.00	$ 163,000.00	$ (27,000.00)	-14%
			EDUCATION/CERTIF/TRAINING	$ 50.00	$ 20,500.00	$ 500.00	$ 500.00	$ (20,000.00)	-98%
			Emergency/Contingency	$ -	$ 374,202.00	$ -	$ -	$ (374,202.00)	-100%
			EMPLOYEE WELLNESS CONTRIB	$ -	$ -	$ -	$ -	$ -	0%
			EMPLOYER 401K	$ 29,048.05	$ 32,198.96	$ 41,952.49	$ 47,025.43	$ 14,826.47	46%
			GARBAGE EXPENSE	$ 7,693.19	$ 7,000.00	$ 7,000.00	$ 7,000.00	$ -	0%
			GRANTS	$ -	$ -	$ -	$ -	$ -	0%
			HOSPITAL INSURANCE	$ 108,900.00	$ 118,800.00	$ 132,000.00	$ 146,869.51	$ 28,069.51	24%
			HOSPITAL/DOCTOR FEES	$ -	$ -	$ -	$ -	$ -	0%
			INSURANCE /BONDING	$ 28,414.00	$ 28,000.00	$ 30,000.00	$ 30,000.00	$ 2,000.00	7%
			LAUNDRY/DRY CLEANING	$ -	$ -	$ -	$ -	$ -	0%
			LICENSE/PERMIT/CERTIFCATE	$ 5,099.78	$ 15,000.00	$ 6,600.00	$ 6,600.00	$ (8,400.00)	-56%
			MAINT BLDG/GROUNDS	$ 46,618.49	$ 16,500.00	$ 7,000.00	$ 7,000.00	$ (9,500.00)	-58%
			MAINT CONTRACTS-EQUIP	$ 27,217.54	$ 88,585.00	$ 31,000.00	$ 31,000.00	$ (57,585.00)	-65%
			MEDICARE TAXES	$ 7,006.23	$ 7,635.83	$ 10,282.27	$ 11,391.91	$ 3,756.08	49%
			MEDICINE & SUPPLIES	$ 0.02	$ -	$ -	$ -	$ -	0%
			MOTOR FUELS/OILS	$ 86.26	$ 1,750.00	$ 1,750.00	$ 1,750.00	$ -	0%
			POSTAGE	$ 708.20	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
			PROFESSIONAL SERV	$ 698.75	$ 500.00	$ -	$ -	$ (500.00)	-100%
			RENTAL/LEASE EQUIP/OTHER	$ 7,222.24	$ 5,500.00	$ 5,500.00	$ 5,500.00	$ -	0%
			REPAIRS ON EQUIPMENT	$ 3,139.55	$ 7,500.00	$ 3,500.00	$ 3,500.00	$ (4,000.00)	-53%
			RETIREMENT	$ 66,152.84	$ 73,101.14	$ 101,064.52	$ 118,582.46	$ 45,481.32	62%
			SALARIES/WAGES-P/T	$ 10,055.07	$ 10,400.00	$ 10,478.00	$ 10,478.00	$ 78.00	1%
			SALARIES/WAGES-REG	$ 491,366.71	$ 536,657.98	$ 699,210.93	$ 783,757.18	$ 247,099.20	46%
			SOCIAL SECURITY TAXES	$ 29,845.19	$ 32,648.59	$ 43,966.86	$ 48,565.51	$ 15,916.92	49%
			TELECOMMUNICATIONS	$ 13,907.28	$ 15,250.00	$ 13,000.00	$ 13,000.00	$ (2,250.00)	-15%
			TRAVEL/TRAINING	$ 18,263.06	$ 27,000.00	$ 10,000.00	$ 10,000.00	$ (17,000.00)	-63%
			UNIFORMS/CLOTHING	$ 1,123.29	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
			UTILITIES	$ 108,347.27	$ 112,000.00	$ 134,550.00	$ 134,550.00	$ 22,550.00	20%
		HEALTH ADMINISTRATION Total		**$ 1,417,744.23**	**$ 1,983,953.90**	**$ 1,607,405.07**	**$ 1,736,317.34**	**$ (247,636.56)**	**-12%**
									0%
	531	AIDS	DENTAL INSURANCE	$ 180.00	$ 180.00	$ 180.00	$ 249.78	$ 69.78	39%
			DEPARTMENTAL SUPPLY	$ 132.88	$ 300.00	$ 300.00	$ 300.00	$ -	0%
			EMPLOYER 401K	$ 4,127.77	$ 4,445.44	$ 4,780.34	$ 4,303.93	$ (141.51)	-3%
			HOSPITAL INSURANCE	$ 13,200.00	$ 13,200.00	$ 13,200.00	$ 12,239.13	$ (960.87)	-7%
			LAB SUPPLIES	$ 386.86	$ 300.00	$ 300.00	$ 300.00	$ -	0%
			MEDICARE TAXES	$ 998.16	$ 1,074.02	$ 1,155.06	$ 1,042.63	$ (31.39)	-3%
			MEDICINE & SUPPLIES	$ 205.75	$ 200.00	$ 200.00	$ 200.00	$ -	0%
			RETIREMENT	$ 9,399.04	$ 10,115.40	$ 11,527.74	$ 10,853.09	$ 737.69	7%
			SALARIES/WAGES-REG	$ 69,296.77	$ 74,089.30	$ 79,664.67	$ 71,732.23	$ (2,357.07)	-3%
			SOCIAL SECURITY TAXES	$ 4,253.19	$ 4,593.76	$ 4,939.45	$ 4,444.89	$ (148.87)	-3%
			TRAVEL/TRAINING	$ -	$ -	$ -	$ -	$ -	0%
		AIDS Total		**$ 102,180.42**	**$ 108,497.92**	**$ 116,247.26**	**$ 105,665.68**	**$ (2,832.24)**	**-3%**
									0%
	532	TB/STD/CD	ADVERTISING/PROMOTIONS	$ -	$ -	$ -	$ -	$ -	0%
			CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		CONTRACTED SERVICES	$ 1,625.15	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0%
		CONTROLLED PROPERTY EXP	$ -	$ 2,741.00	$ -	$ -	$ (2,741.00)	-100%
		DENTAL INSURANCE	$ 180.00	$ 180.00	$ 180.00	$ 180.00	$ -	0%
		DEPARTMENTAL SUPPLY	$ 2,248.27	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0%
		DONATIONS/CONTRI	$ -	$ -	$ -	$ -	$ -	0%
		EDUCATION/CERTIF/TRAINING	$ -	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ 4,759.15	$ 5,062.16	$ 5,400.97	$ 5,400.97	$ 338.81	7%
		HOSPITAL INSURANCE	$ 13,200.00	$ 13,200.00	$ 13,200.00	$ 14,388.00	$ 1,188.00	9%
		LAB SUPPLIES	$ 80,768.23	$ 63,000.00	$ 268,131.00	$ 268,131.00	$ 205,131.00	326%
		MEDICARE TAXES	$ 1,154.41	$ 1,222.74	$ 1,305.17	$ 1,305.17	$ 82.43	7%
		MEDICINE & SUPPLIES	$ 3,440.60	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	0%
		POSTAGE	$ 337.79	$ 1,300.00	$ 1,300.00	$ 1,300.00	$ -	0%
		PRESCRIPTION DRUGS	$ 6,389.89	$ 4,518.00	$ 4,259.00	$ 4,259.00	$ (259.00)	-6%
		PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ 10,836.36	$ 11,512.10	$ 13,025.68	$ 13,025.68	$ 1,513.58	13%
		SALARIES/WAGES-REG	$ 79,818.11	$ 90,361.40	$ 90,061.71	$ 90,061.71	$ (299.69)	0%
		SOCIAL SECURITY TAXES	$ 4,919.02	$ 5,230.24	$ 5,581.23	$ 5,581.23	$ 350.99	7%
		TRAVEL/TRAINING	$ 782.86	$ 2,259.00	$ 8,000.00	$ 8,000.00	$ 5,741.00	254%
	TB/STD/CD Total		**$ 210,459.84**	**$ 209,586.64**	**$ 419,444.76**	**$ 420,632.76**	**$ 211,046.12**	**101%**
								0%
533	ADULT HEALTH	ADVERTISING/PROMOTIONS	$ 180.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		AUTOMOTIVE SUPPLIES	$ -	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
		AWARDS/APPRECIATION	$ 215.05	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		C/O-BUILDING	$ -	$ -	$ -	$ -	$ -	0%
		CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED LABOR	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES	$ 41,675.22	$ 54,300.00	$ 50,000.00	$ 50,000.00	$ (4,300.00)	-8%
		CONTROLLED PROPERTY EXP	$ 2,808.00	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 480.00	$ 900.00	$ 720.00	$ 1,248.89	$ 348.89	39%
		DEPARTMENTAL SUPPLY	$ 5,157.97	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
		DONATIONS/CONTRI	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
		DUES/SUBSCRIPTIONS	$ 3,255.00	$ -	$ -	$ -	$ -	0%
		EDUCATION/CERTIF/TRAINING	$ 232.40	$ 250.00	$ 250.00	$ 250.00	$ -	0%
		EMERG & CONTINGENCY	$ -	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ 13,982.37	$ 19,599.87	$ 15,209.00	$ 18,952.50	$ (647.37)	-3%
		HOSPITAL INSURANCE	$ 35,200.00	$ 57,000.00	$ 52,800.00	$ 61,195.63	$ 4,195.63	7%
		HOSPITAL/DOCTOR FEES	$ -	$ -	$ -	$ -	$ -	0%
		LAB SUPPLIES	$ 9.88	$ 5,000.00	$ 2,000.00	$ 2,000.00	$ (3,000.00)	-60%
		MAINT BLDG/GROUNDS	$ -	$ -	$ -	$ -	$ -	0%
		MEDICARE TAXES	$ 3,332.02	$ 4,736.65	$ 3,675.52	$ 4,591.24	$ (145.41)	-3%
		MEDICINE & SUPPLIES	$ 3,777.68	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -	0%
		MISCELLANEOUS EXP	$ -	$ -	$ -	$ -	$ -	0%
		NON-PRESCRIPTION DRUGS	$ -	$ -	$ -	$ -	$ -	0%
		PHARMACY FEES	$ 13,853.70	$ 20,000.00	$ 15,000.00	$ 15,000.00	$ (5,000.00)	-25%
		POSTAGE	$ 2,001.58	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0%
		PRESCRIPTION DRUGS	$ 213,832.77	$ 185,000.00	$ 190,000.00	$ 190,000.00	$ 5,000.00	3%
		PROFESSIONAL SERV	$ 3,259.89	$ 100.00	$ -	$ -	$ (100.00)	-100%
		RETIREMENT	$ 31,843.42	$ 44,511.04	$ 36,765.66	$ 47,791.89	$ 3,280.85	7%
		SALARIES/WAGES-REG	$ 227,264.44	$ 326,655.89	$ 253,481.92	$ 315,875.00	$ (10,780.89)	-3%
		SOCIAL SECURITY TAXES	$ 14,185.45	$ 20,253.19	$ 15,715.90	$ 19,573.19	$ (680.00)	-3%
		TELECOMMUNICATIONS	$ 67.64	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		TRAVEL/TRAINING	$ 1,061.87	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0%
	ADULT HEALTH Total		**$ 619,176.35**	**$ 758,806.64**	**$ 656,118.00**	**$ 746,978.34**	**$ (11,828.30)**	**-2%**
								0%
534	SCHOOL HEALTH	ADVERTISING/PROMOTIONS	$ -	$ -	$ -	$ -	$ -	0%
		AWARDS/APPRECIATION	$ -	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED LABOR	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED LABOR-ARPA COVID19	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES	$ 2,996.35	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 3,093.88	$ 3,857.00	$ 3,386.00	$ 5,495.12	$ 1,638.12	42%
		DEPARTMENTAL SUPPLY	$ 1,113.10	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0%
		EDUCATION/CERTIF/TRAINING	$ 780.00	$ 1,500.00	$ 1,000.00	$ 1,000.00	$ (500.00)	-33%
		EMPLOYER 401K	$ 81,065.21	$ 84,732.53	$ 88,723.49	$ 80,040.80	$ (4,691.73)	-6%
		HOSPITAL INSURANCE	$ 205,733.00	$ 206,184.00	$ 248,292.00	$ 269,260.77	$ 63,076.77	31%
		LAB SUPPLIES	$ 112.49	$ 1,900.00	$ 2,500.00	$ 2,500.00	$ 600.00	32%
		LICENSE/PERMIT/CERTIFCATE	$ -	$ -	$ -	$ -	$ -	0%
		MEDICARE TAXES	$ 18,054.87	$ 20,477.21	$ 21,441.58	$ 19,389.88	$ (1,087.33)	-5%
		MEDICINE & SUPPLIES	$ 3,659.05	$ 4,500.00	$ 3,500.00	$ 3,500.00	$ (1,000.00)	-22%
		MISCELLANEOUS EXP	$ -	$ -	$ -	$ -	$ -	0%
		NON-PRESCRIPTION DRUGS	$ 704.80	$ 1,200.00	$ -	$ -	$ (1,200.00)	-100%
		POSTAGE	$ 95.65	$ 150.00	$ 150.00	$ 150.00	$ -	0%
		PRESCRIPTION DRUGS	$ 881.97	$ 3,000.00	$ 3,500.00	$ 3,500.00	$ 500.00	17%
		PROFESSIONAL SERV	$ -	$ 100.00	$ 100.00	$ 100.00	$ -	0%
		RENT OF BUILDING/SPACE	$ -	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ 184,560.10	$ 192,396.28	$ 214,003.94	$ 201,836.21	$ 9,439.93	5%
		SALARIES/WAGES-P/T	$ -	$ -	$ -	$ -	$ -	0%
		SALARIES/WAGES-REG	$ 1,362,308.42	$ 1,467,162.13	$ 1,479,138.72	$ 1,334,013.30	$ (133,148.83)	-9%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		SOCIAL SECURITY TAXES	$ 76,921.08	$ 87,557.13	$ 91,680.68	$ 82,662.13	$ (4,895.00)	-6%
		TELECOMMUNICATIONS	$ 13,089.11	$ 10,500.00	$ 10,500.00	$ 10,500.00	$ -	0%
		TRAVEL/TRAINING	$ 11,240.20	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ -	0%
	SCHOOL HEALTH Total		**$ 1,966,409.28**	**$ 2,101,216.28**	**$ 2,183,916.41**	**$ 2,029,948.21**	**$ (71,268.07)**	**-3%**
								0%
535	HEALTH PROMOTIONS	ADVERTISING/PROMOTIONS	$ 5,484.05	$ 924.00	$ 3,000.00	$ 3,000.00	$ 2,076.00	225%
		AWARDS/APPRECIATION	$ 3,621.49	$ 5,826.00	$ 3,000.00	$ 3,000.00	$ (2,826.00)	-49%
		CONTRACTED SERVICES	$ 6.90	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 180.00	$ 180.00	$ 180.00	$ 249.78	$ 69.78	39%
		DEPARTMENTAL SUPPLY	$ 1,023.51	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0%
		EDUCATION/CERTIF/TRAINING	$ 100.00	$ 2,300.00	$ 2,300.00	$ 2,300.00	$ -	0%
		EMPLOYER 401K	$ 3,016.91	$ 3,289.13	$ 3,533.67	$ 3,182.09	$ (107.04)	-3%
		HOSPITAL INSURANCE	$ 13,200.00	$ 13,200.00	$ 13,200.00	$ 12,239.13	$ (960.87)	-7%
		MAINT CONTRACTS-EQUIP	$ 529.80	$ 550.00	$ 550.00	$ 550.00	$ -	0%
		MEDICARE TAXES	$ 729.71	$ 794.46	$ 853.96	$ 770.86	$ (23.60)	-3%
		MEDICINE & SUPPLIES	$ -	$ -	$ -	$ -	$ -	0%
		POSTAGE	$ 2.04	$ 100.00	$ 100.00	$ 100.00	$ -	0%
		PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ 6,869.85	$ 7,484.67	$ 8,523.28	$ 8,024.18	$ 539.51	7%
		SALARIES/WAGES-REG	$ 50,782.57	$ 54,823.04	$ 58,900.17	$ 53,034.88	$ (1,788.16)	-3%
		SOCIAL SECURITY TAXES	$ 3,109.38	$ 3,399.39	$ 3,651.50	$ 3,286.31	$ (113.08)	-3%
		TRAVEL/TRAINING	$ 845.12	$ 1,250.00	$ 2,000.00	$ 2,000.00	$ 750.00	60%
	HEALTH PROMOTIONS Total		**$ 89,501.33**	**$ 97,120.69**	**$ 102,792.58**	**$ 94,737.23**	**$ (2,383.46)**	**-2%**
								0%
536	ADOLESCENT PREGNANCY PREV	ADVERTISING/PROMOTIONS	$ 5,280.52	$ 966.00	$ 6,000.00	$ 6,000.00	$ 5,034.00	521%
		AWARDS/APPRECIATION	$ 4,711.71	$ 10,034.00	$ 5,000.00	$ 5,000.00	$ (5,034.00)	-50%
		BOARD/COMMITTEE MEETG EXP	$ -	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
		DENTAL INSURANCE	$ 180.00	$ 180.00	$ 180.00	$ 180.00	$ -	0%
		DEPARTMENTAL SUPPLY	$ 3,112.06	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0%
		DONATIONS/CONTRI	$ 46.38	$ -	$ -	$ -	$ -	0%
		EDUCATION/CERTIF/TRAINING	$ -	$ 8,000.00	$ 6,000.00	$ 6,000.00	$ (2,000.00)	-25%
		EMPLOYER 401K	$ 2,955.55	$ 3,188.66	$ 3,392.91	$ 3,392.91	$ 204.25	6%
		HOSPITAL INSURANCE	$ 13,200.00	$ 13,200.00	$ 13,200.00	$ 14,388.00	$ 1,188.00	9%
		MEDICARE TAXES	$ 724.03	$ 770.19	$ 819.78	$ 819.78	$ 49.59	6%
		PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ 6,730.08	$ 7,252.21	$ 8,182.78	$ 8,182.78	$ 930.57	13%
		SALARIES/WAGES-REG	$ 49,759.54	$ 53,152.30	$ 56,547.64	$ 56,547.64	$ 3,395.34	6%
		SOCIAL SECURITY TAXES	$ 3,085.12	$ 3,295.51	$ 3,505.72	$ 3,505.72	$ 210.21	6%
		TELECOMMUNICATIONS	$ -	$ -	$ -	$ -	$ -	0%
		TRAVEL/TRAINING	$ 1,525.00	$ 9,000.00	$ 9,000.00	$ 9,000.00	$ -	0%
	ADOLESCENT PREGNANCY PREV Total		**$ 91,309.99**	**$ 113,538.87**	**$ 116,328.83**	**$ 117,516.83**	**$ 3,977.96**	**4%**
								0%
537	CHILD HEALTH	ADVERTISING/PROMOTIONS	$ 299.37	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		AWARDS/APPRECIATION	$ 1,040.93	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0%
		CONTRACTED LABOR	$ 141.76	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES	$ 8,148.19	$ 9,000.00	$ 9,000.00	$ 9,000.00	$ -	0%
		CONTROLLED PROPERTY EXP	$ 42.49	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 1,395.00	$ 1,980.00	$ 1,620.00	$ 2,248.00	$ 268.00	14%
		DEPARTMENTAL SUPPLY	$ 2,343.71	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0%
		EDUCATION/CERTIF/TRAINING	$ -	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ 35,457.36	$ 41,474.48	$ 38,469.06	$ 35,744.13	$ (5,730.35)	-14%
		HOSPITAL INSURANCE	$ 102,300.00	$ 137,200.00	$ 118,800.00	$ 110,152.13	$ (27,047.87)	-20%
		HOSPITAL/DOCTOR FEES	$ -	$ -	$ -	$ -	$ -	0%
		LAB SUPPLIES	$ 6,437.47	$ 14,500.00	$ 10,000.00	$ 10,000.00	$ (4,500.00)	-31%
		MEDICARE TAXES	$ 8,248.89	$ 10,023.61	$ 9,295.18	$ 8,659.02	$ (1,364.59)	-14%
		MEDICINE & SUPPLIES	$ 739.64	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
		NON-PRESCRIPTION DRUGS	$ -	$ -	$ -	$ -	$ -	0%
		POSTAGE	$ 1,303.59	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		PRESCRIPTION DRUGS	$ -	$ -	$ -	$ -	$ -	0%
		PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ 80,736.30	$ 94,143.99	$ 92,864.16	$ 90,134.79	$ (4,009.20)	-4%
		SALARIES/WAGES-P/T	$ -	$ -	$ -	$ -	$ -	0%
		SALARIES/WAGES-REG	$ 594,990.61	$ 691,249.05	$ 641,149.37	$ 595,735.58	$ (95,513.47)	-14%
		SOCIAL SECURITY TAXES	$ 35,116.71	$ 42,857.68	$ 39,751.43	$ 36,914.75	$ (5,942.93)	-14%
		TRAVEL/TRAINING	$ 537.30	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
	CHILD HEALTH Total		**$ 879,279.32**	**$ 1,051,428.81**	**$ 969,949.20**	**$ 907,588.40**	**$ (143,840.41)**	**-14%**
								0%
538	MATERNAL HEALTH	ADVERTISING/PROMOTIONS	$ -	$ -	$ -	$ -	$ -	0%
		AWARDS/APPRECIATION	$ 511.11	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED LABOR	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES	$ 73,424.09	$ 159,080.00	$ 150,000.00	$ 150,000.00	$ (9,080.00)	-6%
		CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 990.00	$ 1,440.00	$ 1,440.00	$ 2,997.34	$ 1,557.34	108%
		DEPARTMENTAL SUPPLY	$ 2,386.75	$ 3,000.00	$ 2,500.00	$ 2,500.00	$ (500.00)	-17%
		EDUCATION/CERTIF/TRAINING	$ 223.13	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		EMPLOYER 401K	$ 22,039.49	$ 20,939.12	$ 31,554.04	$ 44,109.24	$ 23,170.12	111%
		HOSPITAL INSURANCE	$ 80,850.00	$ 97,600.00	$ 105,600.00	$ 146,869.51	$ 49,269.51	50%
		HOSPITAL/DOCTOR FEES	$ -	$ -	$ -	$ -	$ -	0%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		LAB SUPPLIES	$ 1,014.65	$ 10,000.00	$ 5,000.00	$ 5,000.00	$ (5,000.00)	-50%
		MAINT CONTRACTS-EQUIP	$ 1,771.71	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
		MEDICARE TAXES	$ 5,305.10	$ 5,060.70	$ 7,625.96	$ 10,685.46	$ 5,624.76	111%
		MEDICINE & SUPPLIES	$ 2,292.89	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	0%
		MISCELLANEOUS EXP	$ -	$ -	$ -	$ -	$ -	0%
		POSTAGE	$ 265.67	$ 1,000.00	$ 500.00	$ 500.00	$ (500.00)	-50%
		PRESCRIPTION DRUGS	$ 985.43	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -	0%
		PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		RENTAL/LEASE EQUIP/OTHER	$ -	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ 50,194.07	$ 47,553.10	$ 75,961.30	$ 111,228.80	$ 63,675.70	134%
		SALARIES/WAGES-P/T	$ -	$ -	$ -	$ -	$ -	0%
		SALARIES/WAGES-REG	$ 370,930.91	$ 348,984.39	$ 525,899.38	$ 735,154.02	$ 386,169.63	111%
		SOCIAL SECURITY TAXES	$ 22,611.25	$ 21,637.41	$ 32,606.28	$ 45,553.82	$ 23,916.41	111%
		TRAVEL/TRAINING	$ 245.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
	MATERNAL HEALTH Total		**$ 636,041.25**	**$ 738,294.72**	**$ 960,686.96**	**$ 1,276,598.19**	**$ 538,303.47**	**73%**
								0%
539	FAMILY PLANNING	ADVERTISING/PROMOTIONS	$ -	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		AWARDS/APPRECIATION	$ -	$ -	$ 500.00	$ 500.00	$ 500.00	0%
		CONTRACTED SERVICES	$ 27,090.61	$ 34,900.00	$ 40,000.00	$ 40,000.00	$ 5,100.00	15%
		CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 2,160.00	$ 3,060.00	$ 2,340.00	$ 2,497.78	$ (562.22)	-18%
		DEPARTMENTAL SUPPLY	$ 2,070.17	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0%
		EDUCATION/CERTIF/TRAINING	$ -	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ 44,988.84	$ 52,381.00	$ 52,313.86	$ 33,423.11	$ (18,957.89)	-36%
		HOSPITAL INSURANCE	$ 158,400.00	$ 218,900.00	$ 171,600.00	$ 122,391.26	$ (96,508.74)	-44%
		HOSPITAL/DOCTOR FEES	$ -	$ -	$ -	$ -	$ -	0%
		LAB SUPPLIES	$ 12,975.75	$ 24,237.00	$ 20,000.00	$ 20,000.00	$ (4,237.00)	-17%
		MEDICARE TAXES	$ 10,693.18	$ 13,165.40	$ 12,646.74	$ 8,096.75	$ (5,068.65)	-38%
		MEDICINE & SUPPLIES	$ 4,346.69	$ 7,000.00	$ 7,000.00	$ 7,000.00	$ -	0%
		MISCELLANEOUS EXP	$ -	$ -	$ -	$ -	$ -	0%
		NON-PRESCRIPTION DRUGS	$ -	$ -	$ -	$ -	$ -	0%
		POSTAGE	$ 789.65	$ 2,000.00	$ 1,000.00	$ 1,000.00	$ (1,000.00)	-50%
		PRESCRIPTION DRUGS	$ 60,985.19	$ 56,000.00	$ 60,000.00	$ 60,000.00	$ 4,000.00	7%
		PROFESSIONAL SERV	$ -	$ 100.00	$ -	$ -	$ (100.00)	-100%
		RENTAL/LEASE EQUIP/OTHER	$ -	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		RETIREMENT	$ 102,443.93	$ 123,479.00	$ 126,289.18	$ 84,281.94	$ (39,197.06)	-32%
		SALARIES/WAGES-P/T	$ -	$ -	$ -	$ -	$ -	0%
		SALARIES/WAGES-REG	$ 755,941.17	$ 907,934.00	$ 872,157.51	$ 557,051.82	$ (350,882.18)	-39%
		SOCIAL SECURITY TAXES	$ 45,585.99	$ 56,292.10	$ 54,074.19	$ 34,517.72	$ (21,774.38)	-39%
		TRAVEL/TRAINING	$ -	$ -	$ 1,000.00	$ 1,000.00	$ 1,000.00	0%
	FAMILY PLANNING Total		**$ 1,228,471.17**	**$ 1,503,448.50**	**$ 1,424,921.48**	**$ 975,760.38**	**$ (527,688.12)**	**-35%**
								0%
540	WOMEN-INFANTS-CHILDREN	ADVERTISING/PROMOTIONS	$ -	$ -	$ -	$ -	$ -	0%
		ADVERTISING/PROMOTIONS-WIC BRF	$ 294.96	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0%
		ADVERTISING/PROMOTIONS-WIC CS	$ 7,199.72	$ 3,550.00	$ 10,000.00	$ 10,000.00	$ 6,450.00	182%
		ADVERTISING/PROMOTIONS-WIC NE	$ -	$ -	$ -	$ -	$ -	0%
		AWARDS/APPRECIATION-WIC BRF	$ 16,497.62	$ 5,000.00	$ 15,000.00	$ 15,000.00	$ 10,000.00	200%
		AWARDS/APPRECIATION-WIC CS	$ 937.87	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
		AWARDS/APPRECIATION-WIC NE	$ 2,161.50	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0%
		CAPITAL EQUIPMENT-WIC CS	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED LABOR-WIC BRF	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED LABOR-WIC PC	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES-CS	$ 219.93	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
		CONTROLLED PROPERTY EXP	$ 1,769.80	$ -	$ -	$ -	$ -	0%
		CONTROLLED PROPERTY EXP-WIC BRF	$ -	$ -	$ -	$ -	$ -	0%
		CONTROLLED PROPERTY EXP-WIC NE	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 1,680.00	$ 1,980.00	$ 1,800.00	$ 2,497.78	$ 517.78	26%
		DEPARTMENTAL SUPPLY	$ -	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL SUPPLY-WIC BRF	$ 69.86	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		DEPARTMENTAL SUPPLY-WIC CS	$ 11,656.93	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ -	0%
		DEPARTMENTAL SUPPLY-WIC NE	$ -	$ -	$ -	$ -	$ -	0%
		DUES/SUBSCRIPTIONS-WIC CS	$ 217.72	$ 1,000.00	$ 400.00	$ 400.00	$ (600.00)	-60%
		DUES/SUBSCRIPTIONS-WIC NE	$ 140.00	$ 300.00	$ 300.00	$ 300.00	$ -	0%
		EDUCATION/CERTIF/TRAINING-WIC BRF	$ 70.00	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		EDUCATION/CERTIF/TRAINING-WIC NE	$ -	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
		EDUCATION/TRAINING/CERT	$ 120.59	$ -	$ -	$ -	$ -	0%
		EMERG & CONTINGENCY-WIC CS	$ -	$ 127,048.00	$ 45,151.00	$ 45,151.00	$ (81,897.00)	-64%
		EMPLOYER 401K	$ 24,877.73	$ 25,799.00	$ 29,878.49	$ 26,916.91	$ 1,117.91	4%
		HOSPITAL INSURANCE	$ 113,300.00	$ 105,600.00	$ 132,000.00	$ 122,391.26	$ 16,791.26	16%
		MEDICARE TAXES	$ 6,043.75	$ 6,484.40	$ 7,222.63	$ 6,520.62	$ 36.22	1%
		MEDICINE & SUPPLIES-WIC CS	$ -	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		MOTOR FUELS/OILS	$ (220.22)	$ -	$ -	$ -	$ -	0%
		POSTAGE	$ -	$ -	$ -	$ -	$ -	0%
		POSTAGE-WIC BRF	$ 304.01	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
		POSTAGE-WIC CS	$ 1,405.85	$ 2,000.00	$ 3,000.00	$ 3,000.00	$ 1,000.00	50%
		POSTAGE-WIC GA	$ 40.86	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		PROFESSIONAL SERV	$ 204.97	$ 100.00	$ -	$ -	$ (100.00)	-100%
		REPAIRS ON EQUIPMENT-WIC BRF	$ 285.00	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		RETIREMENT	$ 56,630.77	$ 60,817.10	$ 72,057.26	$ 67,875.48	$ 7,058.38	12%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		SALARIES/WAGES-REG	$ 419,856.62	$ 459,124.00	$ 498,194.43	$ 512,928.51	$ 53,804.51	12%
		SOCIAL SECURITY TAXES	$ 25,744.63	$ 27,725.40	$ 30,882.94	$ 27,798.44	$ 73.04	0%
		TELECOMMUNICATIONS	$ 85.48	$ -	$ -	$ -	$ -	0%
		TELECOMMUNICATIONS-WIC BRF	$ 470.05	$ 650.00	$ 650.00	$ 650.00	$ -	0%
		TELECOMMUNICATIONS-WIC CS	$ 2,433.98	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0%
		TRAVEL/TRAINING-WIC BRF	$ 3,897.01	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -	0%
		TRAVEL/TRAINING-WIC CS	$ 22,004.99	$ 15,000.00	$ 20,000.00	$ 20,000.00	$ 5,000.00	33%
		TRAVEL/TRAINING-WIC GA	$ -	$ 100.00	$ 100.00	$ 100.00	$ -	0%
		TRAVEL/TRAINING-WIC NE	$ -	$ 2,000.00	$ -	$ -	$ (2,000.00)	-100%
		UTILITIES-WIC CS	$ 1,800.00	$ 2,000.00	$ 2,300.00	$ 2,300.00	$ 300.00	15%
	WOMEN-INFANTS-CHILDREN Total		**$ 722,201.98**	**$ 880,277.90**	**$ 902,936.75**	**$ 897,830.00**	**$ 17,552.10**	**2%**
								0%
541	ENVIRONMENTAL HEALTH	AUTOMOTIVE SUPPLIES	$ 4,441.02	$ 8,000.00	$ 7,000.00	$ 7,000.00	$ (1,000.00)	-13%
		AWARDS/APPRECIATION	$ -	$ -	$ -	$ -	$ -	0%
		CAPITAL EQUIPMENT	$ 43,697.30	$ 42,547.00	$ 41,731.00	$ 41,731.00	$ (816.00)	-2%
		CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	0%
		CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 2,070.00	$ 2,340.00	$ 2,340.00	$ 3,247.12	$ 907.12	39%
		DEPARTMENTAL SUPPLY	$ 7,346.59	$ 13,000.00	$ 8,000.00	$ 8,000.00	$ (5,000.00)	-38%
		DUES/SUBSCRIPTIONS	$ 364.69	$ 400.00	$ 400.00	$ 400.00	$ -	0%
		EDUCATION/CERTIF/TRAINING	$ -	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ 49,300.08	$ 52,831.30	$ 56,149.23	$ 50,555.34	$ (2,275.96)	-4%
		HOSPITAL INSURANCE	$ 151,800.00	$ 168,211.00	$ 171,600.00	$ 159,108.64	$ (9,102.36)	-5%
		LICENSE/PERMIT/CERTIFCATE	$ 550.00	$ 1,200.00	$ 700.00	$ 700.00	$ (500.00)	-42%
		MAINT CONTRACTS-EQUIP	$ 14,149.18	$ 15,050.00	$ 16,050.00	$ 16,050.00	$ 1,000.00	7%
		MEDICARE TAXES	$ 12,149.99	$ 12,885.00	$ 13,874.64	$ 12,247.03	$ (637.97)	-5%
		MOTOR FUELS/OILS	$ 12,522.52	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -	0%
		PENALTY EXPENSE	$ -	$ -	$ -	$ -	$ -	0%
		POSTAGE	$ 702.76	$ 500.00	$ 1,000.00	$ 1,000.00	$ 500.00	100%
		REFUNDS	$ -	$ -	$ -	$ -	$ -	0%
		REPAIRS ON EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ 112,272.84	$ 120,111.13	$ 135,422.66	$ 127,483.72	$ 7,372.59	6%
		SALARIES/WAGES-P/T	$ 16,864.23	$ 21,000.00	$ 21,157.50	$ 21,157.50	$ 157.50	1%
		SALARIES/WAGES-REG	$ 841,319.85	$ 854,804.65	$ 935,624.03	$ 842,589.03	$ (12,215.62)	-1%
		SOCIAL SECURITY TAXES	$ 51,748.30	$ 55,894.14	$ 59,332.21	$ 52,211.03	$ (3,683.11)	-7%
		TELECOMMUNICATIONS	$ 5,787.21	$ 6,500.00	$ 6,500.00	$ 6,500.00	$ -	0%
		TRAVEL/TRAINING	$ 5,046.66	$ 3,000.00	$ 6,000.00	$ 6,000.00	$ 3,000.00	100%
		UNIFORMS/CLOTHING	$ 1,962.09	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0%
	ENVIRONMENTAL HEALTH Total		**$ 1,334,095.31**	**$ 1,395,274.22**	**$ 1,499,881.27**	**$ 1,372,980.41**	**$ (22,293.81)**	**-2%**
								0%
543	HEALTH DEPT GRANTS	ADVERTISING/PROMOTIONS	$ -	$ -	$ -	$ -	$ -	0%
		AWARDS/APPRECIATION	$ -	$ -	$ -	$ -	$ -	0%
		CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED LABOR	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED LABOR-PPAY	$ -	$ -	$ -	$ -	$ -	0%
		CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 180.00	$ 180.00	$ 180.00	$ 180.00	$ -	0%
		DEPARTMENTAL SUPPLY	$ -	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL SUPPLY-CO ROOTS/WIN	$ -	$ -	$ -	$ -	$ -	0%
		EDUCATION/CERTIF/TRAINING	$ -	$ -	$ -	$ -	$ -	0%
		EDUCATION/CERTIF/TRAINING-PPAY	$ -	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ 2,355.21	$ 2,558.55	$ 2,924.19	$ 2,924.19	$ 365.64	14%
		HOSPITAL INSURANCE	$ 13,200.00	$ 13,200.00	$ 13,200.00	$ 14,388.00	$ 1,188.00	9%
		LICENSE/PERMIT/CERTIFICATE-CMAP	$ 3,000.00	$ 3,050.00	$ 3,050.00	$ 3,050.00	$ -	0%
		MEDICARE TAXES	$ 576.78	$ 640.56	$ 706.80	$ 706.80	$ 66.24	10%
		RETIREMENT	$ 5,363.05	$ 6,040.64	$ 7,052.60	$ 7,052.60	$ 1,011.96	17%
		SALARIES/WAGES-REG	$ 39,753.96	$ 44,175.38	$ 48,744.32	$ 48,744.32	$ 4,568.94	10%
		SOCIAL SECURITY TAXES	$ 2,457.56	$ 2,689.28	$ 3,022.54	$ 3,022.54	$ 333.26	12%
		TRAVEL/TRAINING	$ -	$ -	$ -	$ -	$ -	0%
		TRAVEL/TRAINING-PPAY	$ -	$ -	$ -	$ -	$ -	0%
	HEALTH DEPT GRANTS Total		**$ 66,886.56**	**$ 72,534.41**	**$ 78,880.45**	**$ 80,068.45**	**$ 7,534.04**	**10%**
								0%
544	DENTAL CLINIC	ADVERTISING/PROMOTIONS	$ 2,803.73	$ 8,000.00	$ 5,000.00	$ 5,000.00	$ (3,000.00)	-38%
		AWARDS/APPRECIATION	$ 3,637.68	$ 10,000.00	$ 2,500.00	$ 2,500.00	$ (7,500.00)	-75%
		CAPITAL EQUIPMENT	$ 5,635.00	$ -	$ -	$ -	$ -	0%
		CONTRACTED LABOR	$ -	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -	0%
		CONTRACTED SERVICES	$ 7,262.14	$ 135,208.00	$ 200,000.00	$ 200,000.00	$ 64,792.00	48%
		CONTROLLED PROPERTY EXP	$ 1,976.50	$ 10,188.00	$ 5,000.00	$ 5,000.00	$ (5,188.00)	-51%
		DENTAL INSURANCE	$ 457.15	$ 900.00	$ 1,080.00	$ 1,248.89	$ 348.89	39%
		DEPARTMENTAL SUPPLY	$ 3,039.22	$ 21,000.00	$ 12,000.00	$ 12,000.00	$ (9,000.00)	-43%
		DUES/SUBSCRIPTIONS	$ -	$ 5,500.00	$ 1,200.00	$ 1,200.00	$ (4,300.00)	-78%
		EMERG & CONTINGENCY	$ -	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ 8,172.91	$ 12,000.70	$ 23,990.01	$ 21,944.92	$ 9,944.22	83%
		HOSPITAL INSURANCE	$ 21,120.00	$ 66,000.00	$ 73,920.00	$ 61,195.63	$ (4,804.37)	-7%
		HOSPITAL/DOCTOR FEES	$ 138,625.00	$ 501,000.00	$ 350,000.00	$ 350,000.00	$ (151,000.00)	-30%
		LICENSE/PERMIT/CERTIFCATE	$ 425.00	$ 6,000.00	$ 2,000.00	$ 2,000.00	$ (4,000.00)	-67%
		MAINT BLDG/GROUNDS	$ -	$ -	$ -	$ -	$ -	0%
		MAINT CONTRACTS-EQUIP	$ -	$ -	$ 51,000.00	$ 51,000.00	$ 51,000.00	0%
		MEDICARE TAXES	$ 1,855.63	$ 3,015.99	$ 5,798.62	$ 5,316.16	$ 2,300.17	76%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		MEDICINE & SUPPLIES	$ 16,949.53	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -	0%
		POSTAGE	$ 300.63	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0%
		PROFESSIONAL SERV	$ -	$ 13,604.00	$ 5,000.00	$ 5,000.00	$ (8,604.00)	-63%
		RENTAL/LEASE EQUIP/OTHER	$ -	$ 2,000.00	$ -	$ -	$ (2,000.00)	-100%
		REPAIRS ON EQUIPMENT	$ 6,836.67	$ 14,000.00	$ 14,000.00	$ 14,000.00	$ -	0%
		RETIREMENT	$ 18,610.45	$ 28,291.31	$ 57,705.36	$ 55,337.77	$ 27,046.46	96%
		SALARIES/WAGES-P/T	$ -	$ -	$ -	$ -	$ -	0%
		SALARIES/WAGES-REG	$ 137,715.92	$ 207,971.71	$ 399,897.79	$ 365,748.62	$ 157,776.91	76%
		SOCIAL SECURITY TAXES	$ 7,909.26	$ 12,894.33	$ 24,793.71	$ 22,663.61	$ 9,769.28	76%
		TELECOMMUNICATIONS	$ -	$ 5,000.00	$ 2,000.00	$ 2,000.00	$ (3,000.00)	-60%
		TRAVEL/TRAINING	$ 1,604.14	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0%
		UTILITIES	$ -	$ 2,000.00	$ 2,300.00	$ 2,300.00	$ 300.00	15%
	DENTAL CLINIC Total		**$ 384,936.56**	**$ 1,176,574.04**	**$ 1,351,185.49**	**$ 1,297,455.60**	**$ 120,881.56**	**10%**
								0%
545	NURSE FAMILY PARTNERSHIPS	ADVERTISING/PROMOTIONS-NFP	$ 745.63	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		AWARDS/APPRECIATION	$ -	$ -	$ -	$ -	$ -	0%
		AWARDS/APPRECIATION-NFP	$ 1,246.10	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
		CAPITAL EQUIPMENT-NFP	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 600.00	$ 1,080.00	$ 1,080.00	$ 1,080.00	$ -	0%
		DEPARTMENTAL SUPPLY-NFP	$ 1,783.07	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
		DONATIONS/CONTRI	$ -	$ -	$ -	$ -	$ -	0%
		DUE/SUBSCRIPTIONS-NFP	$ 2,470.65	$ 2,300.00	$ 2,300.00	$ 2,300.00	$ -	0%
		EDUCATION/CERTIF/TRAINING-NFP	$ 1,025.00	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0%
		EMERG & CONTINGENCY	$ -	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ 14,478.67	$ 20,905.15	$ 21,549.10	$ 21,549.10	$ 643.95	3%
		HOSPITAL INSURANCE	$ 57,200.00	$ 79,200.00	$ 79,200.00	$ 86,328.00	$ 7,128.00	9%
		LAUNDRY/DRY CLEANING-NFP	$ -	$ -	$ -	$ -	$ -	0%
		LICENSE/PERMIT/CERTIFICATE-NFP	$ 7,295.00	$ 9,500.00	$ 9,500.00	$ 9,500.00	$ -	0%
		MEDICARE TAXES	$ 3,426.05	$ 5,196.05	$ 5,352.75	$ 5,352.75	$ 156.70	3%
		MEDICINE & SUPPLIES-NFP	$ -	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		POSTAGE-NFP	$ 164.90	$ 500.00	$ 500.00	$ 500.00	$ -	0%
		PROFESSIONAL SERV-NFP	$ 24,416.00	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ -	0%
		RETIREMENT	$ 32,939.65	$ 48,798.55	$ 50,698.07	$ 50,698.07	$ 1,899.52	4%
		SALARIES/WAGES-REG	$ 243,833.95	$ 328,335.23	$ 368,930.98	$ 368,930.98	$ 40,595.75	12%
		SOCIAL SECURITY TAXES	$ 14,587.10	$ 22,217.59	$ 22,887.62	$ 22,887.62	$ 670.03	3%
		TELECOMMUNICATIONS-NFP	$ 2,563.94	$ 3,200.00	$ 3,200.00	$ 3,200.00	$ -	0%
		TRAVEL/TRAINING-NFP	$ 6,426.03	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0%
	NURSE FAMILY PARTNERSHIPS Total		**$ 415,201.74**	**$ 595,232.57**	**$ 639,198.52**	**$ 646,326.52**	**$ 51,093.95**	**9%**
								0%
546	CAROLINA ACCESS / COVID	ADMINISTRATIVE SERVICES	$ -	$ -	$ -	$ -	$ -	0%
		ADVERTISING/PROMOTIONS	$ -	$ -	$ -	$ -	$ -	0%
		AWARDS/APPRECIATION	$ -	$ -	$ -	$ -	$ -	0%
		AWARDS/APPRECIATION-PMH	$ -	$ -	$ -	$ -	$ -	0%
		BOARD/COMMITTEE MEETG EXP	$ -	$ -	$ -	$ -	$ -	0%
		CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED LABOR	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED LABOR-COVID19 VACC	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	0%
		CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ -	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL SUPPLY	$ -	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL SUPPLY-HCHK	$ -	$ -	$ -	$ -	$ -	0%
		DUES/SUBSCRIPTIONS	$ -	$ -	$ -	$ -	$ -	0%
		EMERG & CONTINGENCY - PMH	$ -	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ -	$ -	$ -	$ -	$ -	0%
		HOSPITAL INSURANCE	$ -	$ -	$ -	$ -	$ -	0%
		LAB SUPPLIES	$ -	$ -	$ -	$ -	$ -	0%
		MAINT BLDG/GROUNDS	$ -	$ -	$ -	$ -	$ -	0%
		MAINT CONTRACTS-EQUIP	$ -	$ -	$ -	$ -	$ -	0%
		MEDICARE TAXES	$ -	$ -	$ -	$ -	$ -	0%
		MEDICINE & SUPPLIES	$ -	$ -	$ -	$ -	$ -	0%
		MEDICINE&SUPPLIES-COVID19 VACC	$ -	$ -	$ -	$ -	$ -	0%
		MISC GRANT EXPENSE	$ -	$ -	$ -	$ -	$ -	0%
		POSTAGE	$ -	$ -	$ -	$ -	$ -	0%
		PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		PROFESSIONAL SERV-PMH	$ -	$ -	$ -	$ -	$ -	0%
		RENT OF BUILDING/SPACE	$ -	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ -	$ -	$ -	$ -	$ -	0%
		SALARIES/WAGES-P/T	$ -	$ -	$ -	$ -	$ -	0%
		SALARIES/WAGES-REG	$ 7,885.00	$ -	$ -	$ -	$ -	0%
		SOCIAL SECURITY TAXES	$ -	$ -	$ -	$ -	$ -	0%
		TELECOMMUNICATIONS	$ -	$ -	$ -	$ -	$ -	0%
		TELECOMMUNICATIONS-HCHK	$ -	$ -	$ -	$ -	$ -	0%
		TELECOMMUNICATIONS-PMH	$ -	$ -	$ -	$ -	$ -	0%
		TRAVEL/TRAINING	$ -	$ -	$ -	$ -	$ -	0%
		TRAVEL/TRAINING-PMH	$ -	$ -	$ -	$ -	$ -	0%
		UTILITIES	$ -	$ -	$ -	$ -	$ -	0%
	CAROLINA ACCESS / COVID Total		**$ 7,885.00**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
								0%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
547	CA II-CC4C PCM	ADMINISTRATIVE SERVICES	$ -	$ -	$ -	$ -	$ -	0%
		ADMINISTRATIVE SERVICES-CPCM	$ -	$ -	$ -	$ -	$ -	0%
		ADVERTISING/PROMOTIONS	$ 219.50	$ 200.00	$ -	$ -	$ (200.00)	-100%
		ADVERTISING/PROMOTIONS-CPCM	$ 214.68	$ 200.00	$ -	$ -	$ (200.00)	-100%
		AWARDS/APPRECIATION-CPCM	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 1,350.00	$ 1,440.00	$ 1,440.00	$ 1,748.45	$ 308.45	21%
		DEPARTMENTAL SUPPLY	$ 313.96	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
		DEPARTMENTAL SUPPLY-CPCM	$ 1,056.65	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
		DUES/SUBSCRIPTIONS	$ 1,482.39	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
		DUES/SUBSCRIPTIONS-CPCM	$ 2,470.65	$ 2,300.00	$ 2,300.00	$ 2,300.00	$ -	0%
		EDUCATION/CERTIF/TRAINING	$ -	$ -	$ -	$ -	$ -	0%
		EDUCATION/CERTIF/TRAINING-CPCM	$ -	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ 27,793.22	$ 28,320.93	$ 31,752.03	$ 25,054.33	$ (3,266.60)	-12%
		HOSPITAL INSURANCE	$ 99,000.00	$ 105,600.00	$ 105,600.00	$ 85,673.88	$ (19,926.12)	-19%
		MEDICARE TAXES	$ 6,467.49	$ 6,546.72	$ 7,675.73	$ 6,069.41	$ (477.31)	-7%
		POSTAGE	$ 211.36	$ 300.00	$ 300.00	$ 300.00	$ -	0%
		POSTAGE-CPCM	$ 825.26	$ 600.00	$ 600.00	$ 600.00	$ -	0%
		PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		PROFESSIONAL SERV-CPCM	$ -	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ 63,292.47	$ 68,569.45	$ 76,604.54	$ 63,178.66	$ (5,390.79)	-8%
		SALARIES/WAGES-REG	$ 466,880.73	$ 503,214.21	$ 529,335.11	$ 489,829.42	$ (13,384.79)	-3%
		SOCIAL SECURITY TAXES	$ 27,566.64	$ 31,199.40	$ 32,819.00	$ 25,874.85	$ (5,324.55)	-17%
		TELECOMMUNICATIONS	$ 2,195.37	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0%
		TELECOMMUNICATIONS-CPCM	$ 2,924.16	$ 3,750.00	$ 3,000.00	$ 3,000.00	$ (750.00)	-20%
		TRAVEL/TRAINING	$ 205.09	$ 1,100.00	$ 1,100.00	$ 1,100.00	$ -	0%
		TRAVEL/TRAINING-CPCM	$ 6,862.82	$ 6,750.00	$ 6,000.00	$ 6,000.00	$ (750.00)	-11%
	CA II-CC4C PCM Total		**$ 711,332.44**	**$ 766,590.71**	**$ 805,026.41**	**$ 717,229.00**	**$ (49,361.71)**	**-6%**
								0%
548	CODAP/Community Benefit Fund	ADVERSTISING/PROMOTIONS-DFC	$ 5,357.32	$ -	$ -	$ -	$ -	0%
		ADVERTISING COVID PATH	$ -	$ -	$ -	$ -	$ -	0%
		ADVERTISING/PROMO-OPIOID ABUSE	$ -	$ -	$ -	$ -	$ -	0%
		ADVERTISING/PROMOTIONS	$ 4,050.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
		ADVERTISING/PROMOTIONS-COVID19 RE	$ -	$ -	$ -	$ -	$ -	0%
		ADVERTISING/PROMOTIONS-MDIS	$ -	$ -	$ -	$ -	$ -	0%
		ADVERTISING/PROMOTIONS-PATHW	$ -	$ -	$ -	$ -	$ -	0%
		ADVERTISING/PROMOTIONS-SYNAR	$ 17,549.42	$ -	$ -	$ -	$ -	0%
		AWARDS/APPRECIATION	$ 5,669.98	$ 5,000.00	$ 8,690.92	$ 8,690.92	$ 3,690.92	74%
		AWARDS/APPRECIATION-COVID19 RELIEF	$ -	$ -	$ -	$ -	$ -	0%
		AWARDS/APPRECIATION-DFC	$ -	$ -	$ -	$ -	$ -	0%
		AWARDS/APPRECIATION-OPIOID	$ -	$ -	$ -	$ -	$ -	0%
		AWARDS/APPRECIATION-PATHW	$ -	$ -	$ -	$ -	$ -	0%
		AWARDS/APPRECIATION-SYNAR	$ 1,200.00	$ -	$ -	$ -	$ -	0%
		AWARDS/APPR-OPIOID ABUSE	$ -	$ -	$ -	$ -	$ -	0%
		AWARDS/INCENTIVES COVID PATH	$ -	$ -	$ -	$ -	$ -	0%
		CAPITAL EQUIPMENT	$ -	$ 19,481.00	$ -	$ -	$ (19,481.00)	-100%
		CAPITAL EQUIPMENT-DFC	$ -	$ -	$ -	$ -	$ -	0%
		CAPITAL EQUIPMENT-SYNAR	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES-BLK EXTENSION	$ 10,750.00	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES-COVID PATH	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES-DFC	$ -	$ -	$ -	$ -	$ -	0%
		CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
		CONTROLLED PROPERTY EXP COVID PATH	$ -	$ -	$ -	$ -	$ -	0%
		CONTROLLED PROPERTY EXP-PATHW	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 172.50	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL SUPPLY	$ 981.39	$ 5,409.00	$ 5,000.00	$ 5,000.00	$ (409.00)	-8%
		DEPARTMENTAL SUPPLY COVID PATH	$ -	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL SUPPLY-DFC	$ 58.63	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL SUPPLY-OPIOID	$ -	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL SUPPLY-PATHW	$ -	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL SUPPLY-SYNAR	$ 1,939.43	$ -	$ -	$ -	$ -	0%
		DONATIONS/CONTRI	$ -	$ -	$ -	$ -	$ -	0%
		DUES/SUBSCRIPTIONS	$ 787.28	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
		DUES/SUBSCRIPTIONS-COVID PATH	$ -	$ -	$ -	$ -	$ -	0%
		DUES/SUBSCRIPTIONS-DFC	$ -	$ -	$ -	$ -	$ -	0%
		EDUC/CERTIF/TRAIN-OPIOID ABUSE	$ 2,573.28	$ -	$ -	$ -	$ -	0%
		EDUCATION TRAINING COVID PATH	$ -	$ -	$ -	$ -	$ -	0%
		EDUCATION/CERTIF/TRAINING	$ 1,125.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
		EDUCATION/CERTIF/TRAINING-COVID19	$ -	$ -	$ -	$ -	$ -	0%
		EDUCATION/CERTIF/TRAINING-DFC	$ -	$ -	$ -	$ -	$ -	0%
		EDUCATION/CERTIF/TRAINING-PATHW	$ -	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ 2,873.96	$ -	$ -	$ -	$ -	0%
		GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		GRANTS-COVID19 RELIEF	$ -	$ -	$ -	$ -	$ -	0%
		HOSPITAL INSURANCE	$ 6,050.00	$ -	$ -	$ -	$ -	0%
		MEDICARE TAXES	$ 689.65	$ 726.96	$ 5.45	$ 5.45	$ (721.51)	-99%
		POSTAGE	$ -	$ -	$ -	$ -	$ -	0%
		PRESCRIPTION DRUGS	$ -	$ -	$ -	$ -	$ -	0%
		PRESCRIPTION DRUGS-PATH-OPIOID	$ -	$ -	$ -	$ -	$ -	0%

Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
		PROFESSIONAL SERV	$ -	$ 6,555.00	$ -	$ -	$ (6,555.00)	-100%
		PROFESSIONAL SERV-COVID PATH	$ -	$ -	$ -	$ -	$ -	0%
		PROFESSIONAL SERV-DFC	$ -	$ -	$ -	$ -	$ -	0%
		PROFESSIONAL SERVICES - COVID RELIEF	$ -	$ -	$ -	$ -	$ -	0%
		PROFESSIONAL SERV-OPIOID ABUSE	$ -	$ -	$ -	$ -	$ -	0%
		PROFESSIONAL SERVS-OPIOID	$ -	$ -	$ -	$ -	$ -	0%
		RENF OF BUILDING/SPACE-BLK EXTENSIC	$ -	$ -	$ -	$ -	$ -	0%
		RENT OF BUILDING/SPACE-DFC	$ -	$ -	$ -	$ -	$ -	0%
		RENT OF SPACE/BLDG COVID PATH	$ -	$ -	$ -	$ -	$ -	0%
		RETIREMENT	$ 6,530.81	$ 6,823.44	$ 102.36	$ 102.36	$ (6,721.08)	-98%
		SALARIES/WAGES-REG	$ 47,899.94	$ 23,725.60	$ 177.94	$ 177.94	$ (23,547.66)	-99%
		SOCIAL SECURITY TAXES	$ 2,937.75	$ 3,110.64	$ 23.33	$ 23.33	$ (3,087.31)	-99%
		SUPPLIES-OPIOD ABUSE	$ -	$ -	$ -	$ -	$ -	0%
		TRAVEL/TRAINING	$ 120.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
		TRAVEL/TRAINING COVID PATH	$ -	$ -	$ -	$ -	$ -	0%
		TRAVEL/TRAINING-COVID19 RELIEF	$ -	$ -	$ -	$ -	$ -	0%
		TRAVEL/TRAINING-DFC	$ 3,347.09	$ -	$ -	$ -	$ -	0%
		TRAVEL/TRAINING-OPIOID	$ -	$ -	$ -	$ -	$ -	0%
		TRAVEL/TRAINING-OPIOID ABUSE	$ -	$ -	$ -	$ -	$ -	0%
		TRAVEL/TRAINING-PATHW	$ 2,787.99	$ -	$ -	$ -	$ -	0%
		TRAVEL/TRAINING-SYNAR	$ 4,603.20	$ -	$ -	$ -	$ -	0%
	CODAP/Community Benefit Fund Total		**$ 130,054.62**	**$ 90,831.64**	**$ 34,000.00**	**$ 34,000.00**	**$ (56,831.64)**	**-63%**
								0%
550	PRIMARY CARE	ADVERTISING/PROMOTIONS	$ 5,360.29	$ 2,069.00	$ 1,000.00	$ 1,000.00	$ (1,069.00)	-52%
		AUTOMOTIVE SUPPLIES	$ 11.68	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
		AWARDS/APPRECIATION	$ 10,984.09	$ 17,484.00	$ 8,000.00	$ 8,000.00	$ (9,484.00)	-54%
		C/O-OTHER IMPROVE	$ -	$ -	$ -	$ -	$ -	0%
		CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED LABOR	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES	$ 20,319.03	$ 25,000.00	$ 30,000.00	$ 30,000.00	$ 5,000.00	20%
		CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ 592.50	$ 540.00	$ 1,080.00	$ 1,248.89	$ 708.89	131%
		DEPARTMENTAL SUPPLY	$ 5,276.15	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -	0%
		DUES/SUBSCRIPTIONS	$ 986.73	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ -	0%
		EMERG & CONTINGENCY	$ -	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ 17,113.05	$ 11,871.63	$ 20,923.04	$ 16,202.37	$ 4,330.74	36%
		HOSPITAL INSURANCE	$ 31,350.00	$ 39,600.00	$ 79,200.00	$ 61,195.63	$ 21,595.63	55%
		LAB SUPPLIES	$ 34,504.66	$ 48,815.00	$ 40,000.00	$ 40,000.00	$ (8,815.00)	-18%
		MAINT BLDG/GROUNDS	$ -	$ -	$ -	$ -	$ -	0%
		MEDICARE TAXES	$ 4,081.46	$ 2,983.74	$ 5,057.38	$ 3,925.02	$ 941.28	32%
		MEDICINE & SUPPLIES	$ 4,541.25	$ 7,000.00	$ 5,000.00	$ 5,000.00	$ (2,000.00)	-29%
		MOTOR FUELS/OILS	$ (265.68)	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0%
		PHARMACY FEES	$ 9,857.67	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ -	0%
		POSTAGE	$ 1,099.37	$ 2,500.00	$ 1,000.00	$ 1,000.00	$ (1,500.00)	-60%
		PRESCRIPTION DRUGS	$ 256,753.62	$ 299,012.00	$ 300,000.00	$ 300,000.00	$ 988.00	0%
		PROFESSIONAL SERVICES	$ -	$ 100.00	$ -	$ -	$ (100.00)	-100%
		RENTAL/LEASE EQUIP/OTHER	$ -	$ 100.00	$ 100.00	$ 100.00	$ -	0%
		RETIREMENT	$ 38,954.96	$ 27,987.49	$ 50,350.82	$ 40,856.98	$ 12,869.49	46%
		SALARIES/WAGES-REG	$ 288,267.71	$ 205,756.88	$ 348,770.18	$ 270,039.53	$ 64,282.65	31%
		SOCIAL SECURITY TAXES	$ 17,385.45	$ 12,757.02	$ 21,623.68	$ 16,733.00	$ 3,975.98	31%
		TELECOMMUNICATIONS	$ 1,538.37	$ 1,200.00	$ 1,200.00	$ 1,200.00	$ -	0%
		TRAVEL/TRAINING	$ -	$ 8,000.00	$ 5,000.00	$ 5,000.00	$ (3,000.00)	-38%
	PRIMARY CARE Total		**$ 748,712.36**	**$ 746,976.76**	**$ 952,505.10**	**$ 835,701.42**	**$ 88,724.66**	**12%**
								0%
551	Substance Abuse	ADVERTISING/PROMOTIONS	$ -	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	0%
		ADVERTISING/PROMOTIONS-Partners Blo	$ -	$ 26,315.00	$ -	$ -	$ (26,315.00)	-100%
		ADVERTISING/PROMOTIONS-Partners Blo	$ -	$ -	$ -	$ -	$ -	0%
		AWARDS/APPRECIATION	$ -	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00	0%
		AWARDS/APPRECIATION-Partners Block E	$ -	$ 3,280.00	$ -	$ -	$ (3,280.00)	-100%
		AWARDS/APPRECIATION-Partners Block G	$ -	$ -	$ -	$ -	$ -	0%
		CAPITAL EQUIPMEN	$ -	$ -	$ -	$ -	$ -	0%
		CAPITAL EQUIPMENT	$ -	$ -	$ -	$ -	$ -	0%
		CAPITAL EQUIPMENT-Partners Block Exter	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	0%
		CONTRACTED SERVICES-BLK EXTENSION	$ -	$ -	$ -	$ -	$ -	0%
		CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
		CONTROLLED PROPERTY EXP-Partners Blo	$ -	$ -	$ -	$ -	$ -	0%
		CONTROLLED PROPERTY EXP-PATHW	$ -	$ -	$ -	$ -	$ -	0%
		DENTAL INSURANCE	$ -	$ 180.00	$ 180.00	$ 180.00	$ -	0%
		DEPARTMENTAL SUPPLY	$ -	$ -	$ -	$ -	$ -	0%
		DEPARTMENTAL SUPPLY-Partners Block E:	$ -	$ 1,060.00	$ -	$ -	$ (1,060.00)	-100%
		DEPARTMENTAL SUPPLY-PATHW	$ -	$ -	$ -	$ -	$ -	0%
		DUES/SUBSCRIPTIONS	$ -	$ -	$ -	$ -	$ -	0%
		EDUC/CERTIF/TRAIN-OPIOID ABUSE	$ -	$ 6,048.00	$ -	$ -	$ (6,048.00)	-100%
		EDUCATION/CERTIF/TRAINING	$ -	$ -	$ -	$ -	$ -	0%
		EDUCATION/CERTIF/TRAINING-Partners B	$ -	$ -	$ -	$ -	$ -	0%
		EMPLOYER 401K	$ -	$ 2,981.93	$ 3,207.36	$ 3,207.36	$ 225.43	8%
		HOSPITAL INSURANCE	$ -	$ 13,200.00	$ 13,200.00	$ 14,388.00	$ 1,188.00	9%
		MEDICARE TAXES	$ -	$ 719.68	$ 775.41	$ 775.41	$ 55.73	8%

	Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
			PRESCRIPTION DRUGS	$ -	$ 15,000.00	$ -	$ -	$ (15,000.00)	-100%
			PROFESSIONAL SERVICES	$ -	$ 3,000.00	$ -	$ -	$ (3,000.00)	-100%
			RENF OF BUILDING/SPACE	$ -	$ -	$ -	$ -	$ -	0%
			RENF OF BUILDING/SPACE-BLK EXTENSIC	$ -	$ -	$ -	$ -	$ -	0%
			RETIREMENT	$ -	$ 6,785.25	$ 7,734.78	$ 7,734.78	$ 949.53	14%
			SALARIES/WAGES-REG	$ -	$ 79,701.54	$ 53,677.76	$ 53,677.76	$ (26,023.78)	-33%
			SOCIAL SECURITY TAXES	$ -	$ 3,081.53	$ 3,314.11	$ 3,314.11	$ 232.58	8%
			TRAVEL/TRAINING	$ -	$ -	$ -	$ -	$ -	0%
			TRAVEL/TRAINING-Partners Block Extensic	$ -	$ 3,188.00	$ -	$ -	$ (3,188.00)	-100%
			TRAVEL/TRAINING-Partners Block Grant	$ -	$ 301.00	$ -	$ -	$ (301.00)	-100%
		Substance Abuse Total		**$ -**	**$ 164,841.93**	**$ 97,089.42**	**$ 98,277.42**	**$ (66,564.51)**	**-40%**
									0%
12 Total				$ 11,761,879.75	$ 14,555,027.15	$ 14,918,513.96	$ 14,391,612.18	$ (163,414.97)	-1%
13	660	EMPLOYEE WELLNESS CENTER	ADVERTISING/PROMOTIONS	$ 882.51	$ 5,602.00	$ 5,000.00	$ 5,000.00	$ (602.00)	-11%
			AWARDS/APPRECIATION	$ -	$ 500.00	$ 500.00	$ 500.00	$ -	0%
			CONTRACTED SERVICES	$ 42,978.91	$ 43,000.00	$ 50,000.00	$ 50,000.00	$ 7,000.00	16%
			CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
			DENTAL INSURANCE	$ 1,020.00	$ 1,080.00	$ 1,260.00	$ 2,248.00	$ 1,168.00	108%
			DEPARTMENTAL SUPPLY	$ 4,376.50	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
			EDUCATION/CERTIF/TRAINING	$ -	$ -	$ -	$ -	$ -	0%
			EMPLOYER 401K	$ 37,659.54	$ 38,102.00	$ 40,235.77	$ 40,041.97	$ 1,939.97	5%
			HOSPITAL INSURANCE	$ 68,750.00	$ 79,200.00	$ 92,400.00	$ 110,152.13	$ 30,952.13	39%
			HOSPITAL/DOCTOR FEES	$ 3,250.00	$ 5,038.00	$ 8,000.00	$ 8,000.00	$ 2,962.00	59%
			INSURANCE /BONDING	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0%
			LAB SUPPLIES	$ 835.46	$ 1,000.00	$ 3,500.00	$ 3,500.00	$ 2,500.00	250%
			LICENSE/PERMIT/CERTIFCATE	$ -	$ -	$ -	$ -	$ -	0%
			MAINT CONTRACTS-EQUIP	$ 570.00	$ 1,079.00	$ 1,079.00	$ 1,079.00	$ -	0%
			MEDICARE TAXES	$ 8,787.31	$ 9,576.32	$ 9,726.82	$ 9,700.17	$ 123.85	1%
			MEDICINE & SUPPLIES	$ 6,320.72	$ 7,500.00	$ 5,000.00	$ 5,000.00	$ (2,500.00)	-33%
			PHARMACY FEES	$ 33,614.26	$ 55,000.00	$ 40,000.00	$ 40,000.00	$ (15,000.00)	-27%
			POSTAGE	$ 22.32	$ 100.00	$ 100.00	$ 100.00	$ -	0%
			PRESCRIPTION DRUGS	$ 1,852,075.32	$ 2,008,053.00	$ 2,300,000.00	$ 2,300,000.00	$ 291,947.00	15%
			PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
			RENTAL/LEASE EQUIP/OTHER	$ -	$ -	$ -	$ -	$ -	0%
			RETIREMENT	$ 85,757.52	$ 89,818.60	$ 97,094.28	$ 100,972.50	$ 11,153.90	12%
			SALARIES/WAGES-REG	$ 630,658.92	$ 660,429.00	$ 670,785.22	$ 667,366.16	$ 6,937.16	1%
			SOCIAL SECURITY TAXES	$ 37,444.89	$ 40,946.90	$ 41,589.10	$ 41,353.34	$ 406.44	1%
			TELECOMMUNICATIONS	$ 1,538.37	$ 3,350.00	$ 5,000.00	$ 5,000.00	$ 1,650.00	49%
			TRAVEL/TRAINING	$ -	$ 199.00	$ 3,000.00	$ 3,000.00	$ 2,801.00	1408%
			UTILITIES	$ 6,000.00	$ 6,000.00	$ 6,900.00	$ 6,900.00	$ 900.00	15%
		EMPLOYEE WELLNESS CENTER Total		**$ 2,825,542.55**	**$ 3,063,573.82**	**$ 3,389,170.19**	**$ 3,407,913.27**	**$ 344,339.45**	**11%**
									0%
13 Total				$ 2,825,542.55	$ 3,063,573.82	$ 3,389,170.19	$ 3,407,913.27	$ 344,339.45	11%
14	417	COURT FACILITIES	CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
			DENTAL INSURANCE	$ 352.50	$ 360.00	$ 360.00	$ 360.00	$ -	0%
			DEPARTMENTAL SUPPLY	$ 3,550.98	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0%
			DETENTION FEES	$ 345,000.00	$ 220,000.00	$ 300,000.00	$ 330,000.00	$ 110,000.00	50%
			DUES/SUBSCRIPTIONS	$ 5,778.36	$ 13,070.60	$ 13,070.60	$ 13,070.60	$ -	0%
			EMPLOYER 401K	$ 4,885.05	$ 4,453.21	$ 4,650.81	$ 4,650.81	$ 197.60	4%
			HOSPITAL INSURANCE	$ 25,850.00	$ 26,400.00	$ 26,400.00	$ 28,776.00	$ 2,376.00	9%
			LICENSE/PERMIT/CERTIFCATE	$ 4,695.00	$ 5,195.00	$ 5,195.00	$ 5,195.00	$ -	0%
			MAINT BLDG/GROUNDS	$ -	$ -	$ -	$ -	$ -	0%
			MEDICARE TAXES	$ 1,208.02	$ 1,132.72	$ 1,180.91	$ 1,180.91	$ 48.19	4%
			POSTAGE	$ -	$ -	$ -	$ -	$ -	0%
			PROFESSIONAL SERVICES	$ 3,840.55	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0%
			RETIREMENT	$ 11,122.64	$ 10,504.45	$ 11,055.56	$ 11,055.56	$ 551.11	5%
			SALARIES/WAGES-P/T	$ -	$ 1,040.00	$ 1,047.80	$ 1,047.80	$ 7.80	1%
			SALARIES/WAGES-REG	$ 83,704.42	$ 77,084.28	$ 80,399.18	$ 80,399.18	$ 3,314.90	4%
			SOCIAL SECURITY TAXES	$ 5,145.29	$ 4,843.44	$ 5,049.45	$ 5,049.45	$ 206.01	4%
			TRAVEL/TRAINING	$ -	$ -	$ -	$ -	$ -	0%
			UTILITIES	$ 206,894.49	$ 195,000.00	$ 258,750.00	$ 258,750.00	$ 63,750.00	33%
		COURT FACILITIES Total		**$ 702,027.30**	**$ 565,083.70**	**$ 713,159.31**	**$ 745,535.31**	**$ 180,451.61**	**32%**
									0%
14 Total				**$ 702,027.30**	**$ 565,083.70**	**$ 713,159.31**	**$ 745,535.31**	**$ 180,451.61**	**32%**
20	600	CLEVELAND COUNTY SCHOOLS	INDUSTRIAL INCENTIVE GRNT	$ 224,032.00	$ 25,968.00	$ -	$ -	$ (25,968.00)	-100%
			INTERFUND TRANSFERS	$ 1,233,170.14	$ 1,618,860.00	$ -	$ -	$ (1,618,860.00)	-100%
			INTERFUND TRANSFER-SCHOOL CAPITAL	$ -	$ 1,061,668.00	$ 2,567,510.60	$ 2,567,510.60	$ 1,505,842.60	142%
			MAINT BLDG/GROUNDS	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0%
			NCVTS to School	$ 1,187,648.00	$ 1,595,811.00	$ 1,595,811.00	$ 1,595,811.00	$ -	0%
			Property Tax to School	$ 13,797,497.00	$ 18,539,334.00	$ 18,539,334.00	$ 19,242,965.00	$ 703,631.00	4%
			Sales Tax to School	$ 4,162,217.00	$ 4,162,217.00	$ 4,162,217.00	$ 4,162,217.00	$ -	0%
			UTILITIES-LEGRAND	$ 56,423.89	$ 75,000.00	$ 86,250.00	$ 86,250.00	$ 11,250.00	15%
		CLEVELAND COUNTY SCHOOLS Total		**$ 20,680,988.03**	**$ 27,098,858.00**	**$ 26,971,122.60**	**$ 27,674,753.60**	**$ 575,895.60**	**2%**
									0%
20 Total				$ 20,680,988.03	$ 27,098,858.00	$ 26,971,122.60	$ 27,674,753.60	$ 575,895.60	2%
23	301	FEMA	BUDGETARY ACCTG ONLY	$ -	$ 30,747,913.21	$ -	$ -	$ (30,747,913.21)	-100%
			CONTRACTED SERVICES	$ 5,932,934.57	$ 2,436,128.13	$ -	$ -	$ (2,436,128.13)	-100%
			CONTRACTED SERVICES -WATERWAY	$ 17,365,051.25	$ 4,909,223.78	$ -	$ -	$ (4,909,223.78)	-100%
			DEPARTMENTAL SUPPLY	$ 4,076.02	$ 20,389.41	$ -	$ -	$ (20,389.41)	-100%

	Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
			EMPLOYER 401K	$ -	$ 18,000.00	$ -	$ -	$ (18,000.00)	-100%
			MAINT/BLDG GROUNDS	$ 5,780.93	$ 219.07	$ -	$ -	$ (219.07)	-100%
			MEDICARE TAXES	$ -	$ 5,000.00	$ -	$ -	$ (5,000.00)	-100%
			MOTOR FUELS/OILS	$ 5,828.55	$ 94,171.45	$ -	$ -	$ (94,171.45)	-100%
			RETIREMENT	$ -	$ 45,000.00	$ -	$ -	$ (45,000.00)	-100%
			SALARIES/WAGES-P/T	$ -	$ 50,000.00	$ -	$ -	$ (50,000.00)	-100%
			SALARIES/WAGES-REG	$ -	$ 250,000.00	$ -	$ -	$ (250,000.00)	-100%
			SOCIAL SECURITY TAXES	$ -	$ 18,600.00	$ -	$ -	$ (18,600.00)	-100%
			TRAVEL/TRAINING	$ 6,138.79	$ 43,861.21	$ -	$ -	$ (43,861.21)	-100%
		FEMA Total		**$ 23,319,810.11**	**$ 38,638,506.26**	**$ -**	**$ -**	**$ (38,638,506.26)**	**-100%**
									0%
23 Total				$ 23,319,810.11	$ 38,638,506.26	$ -	$ -	$ (38,638,506.26)	-100%
24	424	OPIOID SETTLEMENT	ADVERTISING/PROMOTIONS	$ 5,986.25	$ 117,000.00	$ -	$ -	$ (117,000.00)	-100%
			AWARDS/APPRECIATION	$ 4,353.54	$ 7,000.00	$ -	$ -	$ (7,000.00)	-100%
			CAPITAL EQUIPMENT	$ 87,338.32	$ -	$ -	$ -	$ -	0%
			CONTRACTED SERVICES	$ 22,700.00	$ 103,124.00	$ -	$ -	$ (103,124.00)	-100%
			CONTROLLED PROPERTY	$ 4,621.00	$ 6,000.00	$ -	$ -	$ (6,000.00)	-100%
			DENTAL INSURANCE	$ 202.50	$ 900.00	$ -	$ -	$ (900.00)	-100%
			DEPARTMENTAL SUPPLIES	$ 617.69	$ 9,500.00	$ -	$ -	$ (9,500.00)	-100%
			EDUCATION TRAINING	$ 2,475.00	$ 8,000.00	$ -	$ -	$ (8,000.00)	-100%
			EMERG & CONTINGENCY	$ -	$ 143,730.00	$ -	$ -	$ (143,730.00)	-100%
			EMPLOYER 401K	$ 4,484.67	$ 15,440.00	$ -	$ -	$ (15,440.00)	-100%
			HOSPITAL INS	$ 14,850.00	$ 66,000.00	$ -	$ -	$ (66,000.00)	-100%
			LICENSE/PERMIT/CERTIFICATE	$ -	$ 8,070.00	$ -	$ -	$ (8,070.00)	-100%
			MEDICARE TAXES	$ 1,063.02	$ 3,731.00	$ -	$ -	$ (3,731.00)	-100%
			MEDICINE & SUPPLIES	$ -	$ 5,000.00	$ -	$ -	$ (5,000.00)	-100%
			MISCELLANEOUS EXP	$ -	$ 10,000.00	$ -	$ -	$ (10,000.00)	-100%
			POSTAGE	$ -	$ 600.00	$ -	$ -	$ (600.00)	-100%
			PRESCRIPTION DRUGS	$ -	$ 10,000.00	$ -	$ -	$ (10,000.00)	-100%
			PROFESSIONAL SERV	$ 88,444.14	$ -	$ -	$ -	$ -	0%
			RETIREMENT	$ 10,225.88	$ 36,926.00	$ -	$ -	$ (36,926.00)	-100%
			SALARIES	$ 75,243.52	$ 267,325.00	$ -	$ -	$ (267,325.00)	-100%
			SOCIAL SECURITY TAXES	$ 4,545.56	$ 15,954.00	$ -	$ -	$ (15,954.00)	-100%
			SUBSCRIPTIONS/DUES	$ -	$ 500.00	$ -	$ -	$ (500.00)	-100%
			TELECOMMUNICATIONS	$ 244.01	$ 1,620.00	$ -	$ -	$ (1,620.00)	-100%
			TRAVEL/TRAINING-OPIOID	$ 24.30	$ 45,580.00	$ -	$ -	$ (45,580.00)	-100%
		OPIOID SETTLEMENT Total		**$ 327,419.40**	**$ 882,000.00**	**$ -**	**$ -**	**$ (882,000.00)**	**-100%**
									0%
24 Total				$ 327,419.40	$ 882,000.00	$ -	$ -	$ (882,000.00)	-100%
25	431	2012 REVALUATION	CONTRACTED SERVICES	$ 39,494.97	$ -	$ -	$ -	$ -	0%
			DEPARTMENTAL SUPPLY	$ 451.74	$ 4,768.29	$ -	$ -	$ (4,768.29)	-100%
			DUES/SUBSCRIPTIONS	$ 3,564.84	$ 1,720.16	$ -	$ -	$ (1,720.16)	-100%
		2012 REVALUATION Total		**$ 43,511.55**	**$ 6,488.45**	**$ -**	**$ -**	**$ (6,488.45)**	**-100%**
									0%
25 Total				$ 43,511.55	$ 6,488.45	$ -	$ -	$ (6,488.45)	-100%
26	454	E911 TELEPHONE SYSTEM	CAPITAL EQUIPMENT	$ -	$ 7,424.00	$ 414,126.00	$ 414,126.00	$ 406,702.00	5478%
			CONST IN PROGRESS	$ -	$ 625,918.00	$ -	$ -	$ (625,918.00)	-100%
			CONTROLLED PROPERTY EXP	$ 4,964.50	$ 14,122.00	$ -	$ -	$ (14,122.00)	-100%
			DEPARTMENTAL SUPPLY	$ 6,362.68	$ 7,555.00	$ 4,500.00	$ 4,500.00	$ (3,055.00)	-40%
			DUES/SUBSCRIPTIONS	$ 2,600.00	$ 43,520.00	$ 37,200.00	$ 37,200.00	$ (6,320.00)	-15%
			EMERG & CONTINGENCY	$ -	$ 198,453.00	$ -	$ -	$ (198,453.00)	-100%
			GRANTS	$ 30,247.38	$ -	$ -	$ -	$ -	0%
			IMPLEMENTAL FUNCTIONS/TFR	$ -	$ -	$ -	$ -	$ -	0%
			LEASE PUR PAYMENTS	$ -	$ -	$ -	$ -	$ -	0%
			LICENSE/PERMIT/CERTIFCATE	$ 86,116.20	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
			MAINT CONTRACTS-EQUIP	$ 179,480.72	$ 222,320.00	$ 246,991.00	$ 246,991.00	$ 24,671.00	11%
			PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
			TELECOMMUNICATIONS	$ 18,867.84	$ 75,000.00	$ 36,000.00	$ 36,000.00	$ (39,000.00)	-52%
			TRAVEL/TRAINING	$ 2,446.90	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -	0%
		E911 TELEPHONE SYSTEM Total		**$ 331,086.22**	**$ 1,205,312.00**	**$ 749,817.00**	**$ 749,817.00**	**$ (455,495.00)**	**-38%**
									0%
26 Total				$ 331,086.22	$ 1,205,312.00	$ 749,817.00	$ 749,817.00	$ (455,495.00)	-38%
27	434	ARP	BUD ACC ONLY-OTHER SOURCE	$ -	$ 8,355,320.23	$ -	$ -	$ (8,355,320.23)	-100%
			CAPITAL EQUIPMENT	$ -	$ 20,056.00	$ -	$ -	$ (20,056.00)	-100%
			CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	0%
			DEPARTMENTAL SUPPLY	$ -	$ -	$ -	$ -	$ -	0%
			EMERG & CONTINGENCY	$ -	$ 237,997.00	$ -	$ -	$ (237,997.00)	-100%
			GRANTS	$ 94,526.23	$ 899,155.77	$ -	$ -	$ (899,155.77)	-100%
			INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ -	0%
			MEDICARE TAXES	$ -	$ -	$ -	$ -	$ -	0%
			PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
			SOCIAL SECURITY TAXES	$ -	$ -	$ -	$ -	$ -	0%
			VACCINE PROG/INCENTIVE	$ -	$ -	$ -	$ -	$ -	0%
		ARP Total		**$ 94,526.23**	**$ 9,512,529.00**	**$ -**	**$ -**	**$ (9,512,529.00)**	**-100%**
									0%
27 Total				$ 94,526.23	$ 9,512,529.00	$ -	$ -	$ (9,512,529.00)	-100%
28	452	VOLUNTEER FIRE DEPTS	CAPITAL ALLOT	$ 1,200,000.00	$ 1,485,000.00	$ 1,485,000.00	$ 1,540,000.00	$ 55,000.00	4%
			CONTRACTED SERVICES	$ 133,182.62	$ 80,000.00	$ 160,000.00	$ 136,144.00	$ 56,144.00	70%
			GRANTS	$ 3,180,011.38	$ 508,700.00	$ 508,700.00	$ -	$ (508,700.00)	-100%

	Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
			INSURANCE /BONDING	$ 4,493.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -	0%
			OPERATIONAL ALLOT +%	$ -	$ 2,942,555.00	$ 2,942,555.00	$ 3,009,556.00	$ 67,001.00	2%
			PERSONNEL	$ 1,800,000.00	$ 2,200,000.44	$ 200,000.04	$ 2,442,000.00	$ 241,999.56	11%
			PHARMACY FEES	$ -	$ -	$ -	$ -	$ -	0%
			PROFESSIONAL SERV	$ 2,927.50	$ 500.00	$ 3,500.00	$ 3,500.00	$ 3,000.00	600%
			RESERVE FUNDS	$ -	$ 500,000.00	$ 1,289,587.18	$ 64,110.00	$ (435,890.00)	-87%
		VOLUNTEER FIRE DEPTS Total		**$ 6,320,614.50**	**$ 7,766,755.44**	**$ 6,639,342.22**	**$ 7,245,310.00**	**$ (521,445.44)**	**-7%**
									0%
28 Total				$ 6,320,614.50	$ 7,766,755.44	$ 6,639,342.22	$ 7,245,310.00	$ (521,445.44)	-7%
30	800	DEBT SERVICE	BOND INTEREST	$ 926,191.29	$ 604,941.08	$ 2,984,358.50	$ 2,984,358.50	$ 2,379,417.42	393%
			BOND PRINCIPAL	$ 5,974,683.07	$ 4,573,230.00	$ 7,633,319.00	$ 7,633,319.00	$ 3,060,089.00	67%
			BUDGET ONLY - FUTURE DEBT SERVICE	$ -	$ -	$ 510,339.50	$ 510,339.50	$ 510,339.50	0%
			PYMT TO ESCROW AGENT	$ -	$ -	$ -	$ -	$ -	0%
			SERVICE CHARGES	$ 1,500.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
		DEBT SERVICE Total		**$ 6,902,374.36**	**$ 5,183,171.08**	**$ 11,133,017.00**	**$ 11,133,017.00**	**$ 5,949,845.92**	**115%**
									0%
30 Total				$ 6,902,374.36	$ 5,183,171.08	$ 11,133,017.00	$ 11,133,017.00	$ 5,949,845.92	115%
40	210	CAPITAL PROJECTS GENERAL	C/O-BUILDING	$ 1,000.00	$ 125,000.00	$ 125,000.00	$ 125,000.00	$ -	0%
			C/O-LAND	$ 729,400.49	$ 250,000.00	$ 500,000.00	$ 500,000.00	$ 250,000.00	100%
			C/O-OTHER IMPROVE	$ 35,378.12	$ 283,693.00	$ 368,693.00	$ 300,000.00	$ 16,307.00	6%
			CAPITAL EQUIPMENT	$ 187,011.01	$ 285,000.00	$ -	$ -	$ (285,000.00)	-100%
			CONST IN PROGRESS	$ 13,799.48	$ 200,000.00	$ 200,000.00	$ 150,000.00	$ (50,000.00)	-25%
			CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	0%
			CONTROLLED PROPERTY EXP	$ 191,480.00	$ 123,000.00	$ 250,000.00	$ 200,000.00	$ 77,000.00	63%
			DEPARTMENTAL SUPPLY	$ 12,099.30	$ -	$ 15,000.00	$ 15,000.00	$ 15,000.00	0%
			DUES/SUBSCRIPTIONS	$ 2,232.94	$ 6,000.00	$ 6,000.00	$ 2,006,000.00	$ 2,000,000.00	33333%
			GRANTS	$ -	$ -	$ -	$ -	$ -	0%
			JOINT VENTURE CONSTRUCT	$ -	$ -	$ -	$ -	$ -	0%
			LICENSE/PERMIT/CERTIFCATE	$ 67,623.27	$ -	$ 322,506.00	$ 60,000.00	$ 60,000.00	0%
			MAINT BLDG/GROUNDS	$ 131,960.52	$ 294,000.00	$ 300,000.00	$ 150,000.00	$ (144,000.00)	-49%
			MAINT CONTRACTS-EQUIP	$ 93,147.00	$ 81,307.00	$ 95,000.00	$ 95,000.00	$ 13,693.00	17%
			PROFESSIONAL SERV	$ 5,390.00	$ -	$ 10,000.00	$ 10,000.00	$ 10,000.00	0%
		CAPITAL PROJECTS GENERAL Total		**$ 1,470,522.13**	**$ 1,648,000.00**	**$ 2,192,199.00**	**$ 3,611,000.00**	**$ 1,963,000.00**	**119%**
									0%
	211	ENTERPRISE LEASE VEHICLES-GE	LEASE PAYMENT INTEREST-ENTERPISE GE	$ -	$ -	$ -	$ -	$ -	0%
			LEASE PURCHASES-ENTERPRISE VEHICLE	$ -	$ -	$ -	$ -	$ -	0%
		ENTERPRISE LEASE VEHICLES-GENERAL FUND Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
	218	CAP PROJ EMS HEADQUARTERS	CONST IN PROGRESS	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ EMS HEADQUARTERS Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
	225	CAP PROJ-COMM PARTNERSHIP	JOINT VENTURE CONSTRUCT	$ 595,000.00	$ 227,000.00	$ 350,000.00	$ 350,000.00	$ 123,000.00	54%
		CAP PROJ-COMM PARTNERSHIP Total		**$ 595,000.00**	**$ 227,000.00**	**$ 350,000.00**	**$ 350,000.00**	**$ 123,000.00**	**54%**
									0%
	238	GRAHAM SCHOOL/TACC PROJ	DUES/SUBSCRIPTIONS	$ -	$ -	$ -	$ -	$ -	0%
			GRANTS	$ -	$ -	$ -	$ -	$ -	0%
		GRAHAM SCHOOL/TACC PROJ Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
	241	CAP PROJ-EMS BELWOOD	C/O-BUILDING	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-EMS BELWOOD Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
	243	CAP PROJ-AMERICAN RED CROS	C/O-OTHER IMPROVE	$ -	$ -	$ -	$ -	$ -	0%
			PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-AMERICAN RED CROSS BLDG Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
	255	CAP PROJ-LGRD STORMWATER	CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-LGRD STORMWATER Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
	461	EMS Hdqtrs Facility & Sub-Station	PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		EMS Hdqtrs Facility & Sub-Station Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
	462	WACO Joint Station EMS/CCSO	PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		WACO Joint Station EMS/CCSO Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
	800	DEBT SERVICE	LEASE PAYMENT INTEREST	$ 12,987.00	$ -	$ -	$ 6,903.17	$ 6,903.17	0%
			LEASE PUR PAYMENTS	$ 185,831.00	$ -	$ -	$ 209,824.34	$ 209,824.34	0%
		DEBT SERVICE Total		**$ 198,818.00**	**$ -**	**$ -**	**$ 216,727.51**	**$ 216,727.51**	**0%**
									0%
40 Total				$ 2,264,340.13	$ 1,875,000.00	$ 2,542,199.00	$ 4,177,727.51	$ 2,302,727.51	123%
41	209	CAPITAL RESERVE GENERAL	INTERFUND TRANSFER-CAP PROJECT 490	$ -	$ -	$ -	$ -	$ -	0%
			INTERFUND TRANSFER-CAP PROJECT 493	$ -	$ -	$ -	$ -	$ -	0%
			INTERFUND TRANSFER-CAP PROJECT 497	$ -	$ -	$ -	$ -	$ -	0%
			INTERFUND TRANSFER-CAP PROJECT 499	$ -	$ -	$ -	$ -	$ -	0%
			INTERFUND TRANSFERS	$ 3,226,099.40	$ 4,752,924.20	$ 2,542,199.00	$ 4,177,727.51	$ (575,196.69)	-12%
		CAPITAL RESERVE GENERAL Total		**$ 3,226,099.40**	**$ 4,752,924.20**	**$ 2,542,199.00**	**$ 4,177,727.51**	**$ (575,196.69)**	**-12%**
									0%
41 Total				$ 3,226,099.40	$ 4,752,924.20	$ 2,542,199.00	$ 4,177,727.51	$ (575,196.69)	-12%
42	105	SCHOOLS 1/2 CT	BUDGETARY ACCTG ONLY	$ -	$ -	$ 1,436,671.09	$ 1,635,325.59	$ 1,635,325.59	0%
			CCS-ESCROW PROJECTS	$ -	$ 433,902.00	$ -	$ -	$ (433,902.00)	-100%

	Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
			INTERFUND TRANSFER-DEBT SERVICE FU	$ -	$ -	$ 1,206,918.00	$ 1,206,918.00	$ 1,206,918.00	0%
			INTERFUND TRANSFER-GENERAL FUND	$ -	$ -	$ 4,665,267.00	$ 4,665,267.00	$ 4,665,267.00	0%
			INTERFUND TRANSFERS	$ 7,131,690.73	$ 7,169,204.39	$ -	$ -	$ (7,169,204.39)	-100%
			State Restricted Capital Appropriation	$ -	$ 700,000.00	$ 700,000.00	$ 700,000.00	$ -	0%
		SCHOOLS 1/2 CT Total		**$ 7,131,690.73**	**$ 8,303,106.39**	**$ 8,008,856.09**	**$ 8,207,510.59**	**$ (95,595.80)**	**-1%**
									0%
	107	PSBCF-EDUCATION LOTTERY	INTERFUND TRANSFER-DEBT SERVICE FU	$ -	$ -	$ 600,000.00	$ 600,000.00	$ 600,000.00	0%
			INTERFUND TRANSFERS	$ -	$ 600,000.00	$ -	$ -	$ (600,000.00)	-100%
		PSBCF-EDUCATION LOTTERY Total		**$ -**	**$ 600,000.00**	**$ 600,000.00**	**$ 600,000.00**	**$ -**	**0%**
									0%
42 Total				**$ 7,131,690.73**	**$ 8,903,106.39**	**$ 8,608,856.09**	**$ 8,807,510.59**	**$ (95,595.80)**	**-1%**
44	802	REIMBURSEMENT RESOLUTION	BUDGETARY ACCTG ONLY	$ -	$ 5,000.00	$ -	$ -	$ (5,000.00)	-100%
			C/O-REIMB RESOLUTION	$ 53,857.43	$ 70,000.00	$ -	$ -	$ (70,000.00)	-100%
			INTERFUND TRANSFERS	$ 116,764.63	$ -	$ -	$ -	$ -	0%
		REIMBURSEMENT RESOLUTION Total		**$ 170,622.06**	**$ 75,000.00**	**$ -**	**$ -**	**$ (75,000.00)**	**-100%**
									0%
44 Total				**$ 170,622.06**	**$ 75,000.00**	**$ -**	**$ -**	**$ (75,000.00)**	**-100%**
54	000	NON DEPARTMENTAL	DEPRECIATION EXPENSE	$ 1,104,490.19	$ -	$ -	$ -	$ -	0%
		NON DEPARTMENTAL Total		**$ 1,104,490.19**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
	473	DISPOSAL/LANDFILL	ADVERTISING/PROMOTIONS	$ -	$ 500.00	$ 500.00	$ 500.00	$ -	0%
			AUTOMOTIVE SUPPLIES	$ 60,570.61	$ 62,860.00	$ 62,860.00	$ 62,860.00	$ -	0%
			AWARDS/APPRECIATION	$ 1,914.63	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -	0%
			BOARD/COMMITTEE MEETG EXP	$ -	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
			BOND INTEREST	$ -	$ -	$ 469,933.33	$ 469,933.33	$ 469,933.33	0%
			BOND PRINCIPAL	$ -	$ -	$ 1,232,000.00	$ 1,232,000.00	$ 1,232,000.00	0%
			C/O-BUILDING	$ -	$ -	$ -	$ -	$ -	0%
			C/O-LAND	$ -	$ 130,000.00	$ 500,000.00	$ 500,000.00	$ 370,000.00	285%
			C/O-OTHER IMPROVE	$ -	$ 13,913,500.00	$ 3,000,000.00	$ 3,000,000.00	$ (10,913,500.00)	-78%
			CAP EQUIP-MAJOR REPAIRS	$ -	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ -	0%
			CAPITAL EQUIPMENT	$ 0.02	$ 800,000.00	$ 1,023,402.49	$ 1,023,402.49	$ 223,402.49	28%
			CONTRACTED LABOR	$ 106,342.31	$ 170,994.67	$ 170,994.67	$ 170,994.67	$ -	0%
			CONTRACTED SERVICES	$ 329,120.28	$ 354,900.00	$ 124,900.00	$ 124,900.00	$ (230,000.00)	-65%
			CONTROLLED PROPERTY EXP	$ 7,903.93	$ 15,000.00	$ -	$ -	$ (15,000.00)	-100%
			DENTAL INSURANCE	$ 5,273.17	$ 5,760.00	$ 5,760.00	$ 9,241.79	$ 3,481.79	60%
			DEPARTMENTAL SUPPLY	$ 37,239.97	$ 28,000.00	$ 35,500.00	$ 35,500.00	$ 7,500.00	27%
			DONATIONS/CONTRI	$ -	$ -	$ -	$ -	$ -	0%
			DUES/SUBSCRIPTIONS	$ 24,019.51	$ 73,700.00	$ 74,800.00	$ 74,800.00	$ 1,100.00	1%
			EMERG & CONTINGENCY	$ -	$ -	$ -	$ -	$ -	0%
			EMPLOYER 401K	$ 101,754.06	$ 107,155.28	$ 105,471.15	$ 108,627.14	$ 1,471.86	1%
			GARBAGE EXPENSE	$ 279,838.75	$ 205,000.00	$ 205,000.00	$ 205,000.00	$ -	0%
			HOSPITAL INSURANCE	$ 372,399.50	$ 422,400.00	$ 422,400.00	$ 452,847.66	$ 30,447.66	7%
			INTERFUND-LAND REPAY	$ -	$ -	$ -	$ -	$ -	0%
			INTERFUND TRANSFER-GENERAL FUND	$ -	$ -	$ 136,860.00	$ 136,860.00	$ 136,860.00	0%
			INTERFUND TRANSFER-RISK MANAGEMEN	$ -	$ -	$ 320,000.00	$ 320,000.00	$ 320,000.00	0%
			INTERFUND TRANSFERS	$ 429,335.00	$ 456,860.00	$ -	$ -	$ (456,860.00)	-100%
			LAUNDRY/DRY CLEANING	$ 28,761.93	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ -	0%
			LEASE PAYMENT INTEREST	$ -	$ -	$ -	$ -	$ -	0%
			LEASE PURCHASE PAYMENT	$ -	$ -	$ 233,000.00	$ 233,000.00	$ 233,000.00	0%
			LICENSE/PERMIT/CERTIFCATE	$ 33,838.15	$ 62,175.00	$ 47,175.00	$ 47,175.00	$ (15,000.00)	-24%
			MAINT BLDG/GROUNDS	$ 728,521.69	$ 295,000.00	$ 523,000.00	$ 523,000.00	$ 228,000.00	77%
			MAINT CONTRACTS-EQUIP	$ 11,102.10	$ 20,126.00	$ 20,606.00	$ 20,606.00	$ 480.00	2%
			MEDICARE TAXES	$ 24,667.98	$ 27,940.44	$ 27,548.78	$ 26,314.92	$ (1,625.52)	-6%
			MEDICINE & SUPPLIES	$ -	$ 4,052.00	$ 500.00	$ 500.00	$ (3,552.00)	-88%
			MOTOR FUELS/OILS	$ 250,134.27	$ 370,000.00	$ 400,000.00	$ 400,000.00	$ 30,000.00	8%
			OFF ROAD VEHICLE SUPPLIES	$ 1,021,977.14	$ 223,500.00	$ 191,400.00	$ 191,400.00	$ (32,100.00)	-14%
			OPEB EXPENSE	$ (40,447.55)	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -	0%
			PENALTY EXPENSE	$ -	$ 500.00	$ 500.00	$ 500.00	$ -	0%
			PHARMACY FEES	$ 1,910.00	$ 2,000.00	$ 3,552.00	$ 3,552.00	$ 1,552.00	78%
			POSTAGE	$ 1,163.53	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
			PROFESSIONAL SERV	$ 1,308,949.30	$ 3,382,203.16	$ 1,696,892.38	$ 1,696,892.38	$ (1,685,310.78)	-50%
			RENTAL/LEASE EQUIP/OTHER	$ 19,597.76	$ 17,500.00	$ 17,500.00	$ 17,500.00	$ -	0%
			REPAIRS ON EQUIPMENT	$ 1,151.63	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -	0%
			RETIREMENT	$ 438,204.35	$ 252,696.04	$ 250,479.68	$ 273,921.44	$ 21,225.40	8%
			SALARIES/WAGES-P/T	$ -	$ 71,237.90	$ 71,772.18	$ 71,772.18	$ 534.28	1%
			SALARIES/WAGES-REG	$ 1,675,489.48	$ 1,855,703.64	$ 1,828,159.13	$ 1,810,452.35	$ (45,251.29)	-2%
			SOCIAL SECURITY TAXES	$ 105,097.61	$ 119,470.59	$ 117,795.89	$ 112,184.68	$ (7,285.91)	-6%
			SOLID WASTE DISPOSAL TAX	$ 262,349.62	$ 296,412.92	$ 333,344.00	$ 333,344.00	$ 36,931.08	12%
			TELECOMMUNICATIONS	$ 14,085.41	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -	0%
			TRAVEL/TRAINING	$ 6,187.14	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -	0%
			UNIFORMS/CLOTHING	$ 8,951.31	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0%
			UTILITIES	$ 68,999.01	$ 83,000.00	$ 95,450.00	$ 95,450.00	$ 12,450.00	15%
		DISPOSAL/LANDFILL Total		**$ 7,726,403.60**	**$ 24,045,147.64**	**$ 13,964,056.68**	**$ 14,000,032.03**	**$ (10,045,115.61)**	**-42%**
									0%
	474	COLLECTIONS/MANNED SITES	ADVERTISING/PROMOTIONS	$ -	$ 8,500.00	$ 14,500.00	$ 14,500.00	$ 6,000.00	71%
			ALUMINUM CANS	$ -	$ 500.00	$ 500.00	$ 500.00	$ -	0%
			AUTOMOTIVE SUPPLIES	$ 63,686.61	$ 90,000.00	$ 90,000.00	$ 90,000.00	$ -	0%
			AWARDS & APPRECIATION	$ -	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
			C/O-LAND	$ -	$ -	$ -	$ -	$ -	0%

	Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
			CAP EQUIP-MAJOR REPAIRS	$ -	$ 75,000.00	$ 75,000.00	$ 75,000.00	$ -	0%
			CAPITAL EQUIPMENT	$ -	$ 12,000.00	$ 237,667.00	$ 237,667.00	$ 225,667.00	1881%
			CONTRACTED LABOR	$ 168,111.24	$ 191,600.00	$ 181,600.00	$ 181,600.00	$ (10,000.00)	-5%
			CONTRACTED SERVICES	$ 2,927.35	$ 14,760.00	$ 13,760.00	$ 13,760.00	$ (1,000.00)	-7%
			CONTROLLED PROPERTY EXP	$ -	$ -	$ -	$ -	$ -	0%
			DENTAL INSURANCE	$ 480.00	$ 900.00	$ 900.00	$ 749.33	$ (150.67)	-17%
			DEPARTMENTAL SUPPLY	$ 9,783.82	$ 3,000.00	$ 10,500.00	$ 10,500.00	$ 7,500.00	250%
			DUES/SUBSCRIPTIONS	$ 6,414.04	$ 7,500.00	$ 8,000.00	$ 8,000.00	$ 500.00	7%
			EMERG & CONTINGENCY	$ -	$ -	$ -	$ -	$ -	0%
			EMPLOYER 401K	$ 9,861.55	$ 14,192.96	$ 13,899.47	$ 9,455.50	$ (4,737.46)	-33%
			GARBAGE EXPENSE	$ 1,338,901.07	$ 1,675,432.81	$ 1,793,140.00	$ 1,793,140.00	$ 117,707.19	7%
			GRANTS	$ -	$ -	$ -	$ -	$ -	0%
			HOSPITAL INSURANCE	$ 35,200.00	$ 66,000.00	$ 66,000.00	$ 36,717.38	$ (29,282.62)	-44%
			LAUNDRY/DRY CLEANING	$ 25,370.50	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ -	0%
			LICENSE/PERMIT/CERTIFCATE	$ 55.00	$ 750.00	$ 750.00	$ 750.00	$ -	0%
			MAINT BLDG/GROUNDS	$ 301,017.59	$ 555,005.00	$ 120,125.00	$ 120,125.00	$ (434,880.00)	-78%
			MEDICARE TAXES	$ 9,641.78	$ 10,437.65	$ 10,418.28	$ 2,290.59	$ (8,147.06)	-78%
			MOTOR FUELS/OILS	$ 95,550.42	$ 233,100.00	$ 300,000.00	$ 300,000.00	$ 66,900.00	29%
			RECYCLE EXPENSE	$ 297.35	$ 4,200.00	$ 4,200.00	$ 4,200.00	$ -	0%
			REPAIRS ON EQUIPMENT	$ 3,493.76	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -	0%
			RESERVE FUNDS	$ -	$ -	$ -	$ -	$ -	0%
			RETIREMENT	$ 22,457.95	$ 33,473.18	$ 33,009.62	$ 23,843.61	$ (9,629.57)	-29%
			SALARIES/WAGES-P/T	$ 496,551.09	$ 505,018.00	$ 477,573.14	$ 477,573.14	$ (27,444.86)	-5%
			SALARIES/WAGES-REG	$ 166,691.13	$ 245,747.96	$ 240,925.49	$ 157,591.64	$ (88,156.32)	-36%
			SOCIAL SECURITY TAXES	$ 41,094.56	$ 44,625.79	$ 44,547.22	$ 9,765.17	$ (34,860.62)	-78%
			TELECOMMUNICATIONS	$ 2,449.56	$ 6,500.00	$ 6,500.00	$ 6,500.00	$ -	0%
			UNIFORMS/CLOTHING	$ 647.10	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -	0%
			UTILITIES	$ 22,207.31	$ 38,000.00	$ 43,700.00	$ 43,700.00	$ 5,700.00	15%
		COLLECTIONS/MANNED SITES Total		**$ 2,822,890.78**	**$ 3,890,743.35**	**$ 3,841,715.22**	**$ 3,672,428.36**	**$ (218,314.99)**	**-6%**
									0%
54 Total				$ 11,653,784.57	$ 27,935,890.99	$ 17,805,771.90	$ 17,672,460.39	$ (10,263,430.60)	-37%
55	480	LEGRAND CENTER	ADVERTISING/PROMOTIONS	$ 5,012.32	$ 7,500.00	$ 63,750.00	$ 63,750.00	$ 56,250.00	750%
			AUTOMOTIVE SUPPLIES	$ 586.55	$ 500.00	$ 750.00	$ 750.00	$ 250.00	50%
			AWARDS/APPRECIATION	$ 45.04	$ 200.00	$ 1,200.00	$ 1,200.00	$ 1,000.00	500%
			BEVERAGES	$ 7,316.91	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -	0%
			CAPITAL EQUIPMENT	$ -	$ 126,860.53	$ -	$ -	$ (126,860.53)	-100%
			CATERING SERVICES	$ -	$ 3,000.00	$ 2,500.00	$ 2,500.00	$ (500.00)	-17%
			CONTRACTED LABOR	$ 398.67	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
			CONTRACTED SERVICES	$ 12,543.59	$ 7,070.00	$ 7,500.00	$ 7,500.00	$ 430.00	6%
			CONTROLLED PROPERTY EXP	$ -	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	0%
			DENTAL INSURANCE	$ 990.00	$ 1,080.00	$ 1,080.00	$ 1,498.67	$ 418.67	39%
			DEPARTMENTAL SUPPLY	$ 6,788.93	$ 40,577.47	$ 7,825.00	$ 7,825.00	$ (32,752.47)	-81%
			DUES/SUBSCRIPTIONS	$ 43,738.45	$ 36,936.00	$ 44,502.00	$ 44,502.00	$ 7,566.00	20%
			EMPLOYER 401K	$ 17,362.59	$ 19,801.18	$ 20,588.87	$ 17,720.25	$ (2,080.93)	-11%
			FOOD	$ 1,183.20	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -	0%
			GARBAGE EXPENSE	$ 4,188.82	$ 4,000.00	$ 4,250.00	$ 4,250.00	$ 250.00	6%
			HOSPITAL INSURANCE	$ 72,600.00	$ 79,200.00	$ 79,200.00	$ 73,434.76	$ (5,765.24)	-7%
			INSURANCE /BONDING	$ 1,164.60	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -	0%
			LAUNDRY/DRY CLEANING	$ 17,675.51	$ 15,900.00	$ 16,000.00	$ 16,000.00	$ 100.00	1%
			LICENSE/PERMIT/CERTIFCATE	$ 3,902.00	$ 5,000.00	$ 4,750.00	$ 4,750.00	$ (250.00)	-5%
			MAINT BLDG/GROUNDS	$ 45,635.07	$ 135,233.00	$ 40,000.00	$ 40,000.00	$ (95,233.00)	-70%
			MAINT CONTRACTS-EQUIP	$ 8,189.86	$ 9,060.00	$ 8,600.00	$ 8,600.00	$ (460.00)	-5%
			MEDICARE TAXES	$ 4,208.96	$ 5,204.47	$ 5,397.97	$ 4,292.73	$ (911.74)	-18%
			MOTOR FUELS/OILS	$ 648.12	$ 850.00	$ 2,250.00	$ 2,250.00	$ 1,400.00	165%
			PENALTY EXPENSE	$ -	$ -	$ -	$ -	$ -	0%
			POSTAGE	$ 0.64	$ 100.00	$ -	$ -	$ (100.00)	-100%
			PROFESSIONAL SERV	$ 37,563.82	$ 69,875.00	$ 69,875.00	$ 69,875.00	$ -	0%
			RENTAL/LEASE EQUIP/OTHER	$ 1,011.58	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -	0%
			REPAIRS ON EQUIPMENT	$ 3,372.03	$ 2,500.00	$ 2,000.00	$ 2,000.00	$ (500.00)	-20%
			RETIREMENT	$ 39,737.40	$ 46,703.30	$ 48,935.74	$ 44,684.57	$ (2,018.73)	-4%
			SALARIES/WAGES-P/T	$ 4,460.18	$ 16,146.00	$ 16,267.10	$ 16,267.10	$ 121.10	1%
			SALARIES/WAGES-REG	$ 295,432.39	$ 342,798.98	$ 356,022.95	$ 295,337.53	$ (47,461.45)	-14%
			SOCIAL SECURITY TAXES	$ 17,896.72	$ 22,255.08	$ 23,082.48	$ 18,300.59	$ (3,954.49)	-18%
			TELECOMMUNICATIONS	$ 2,159.73	$ 2,000.00	$ 2,600.00	$ 2,600.00	$ 600.00	30%
			TRAVEL/TRAINING	$ 1,850.00	$ 8,000.00	$ 12,000.00	$ 12,000.00	$ 4,000.00	50%
			UNIFORMS/CLOTHING	$ -	$ 630.00	$ -	$ -	$ (630.00)	-100%
			UTILITIES	$ 88,385.33	$ 79,270.00	$ 110,400.00	$ 110,400.00	$ 31,130.00	39%
		LEGRAND CENTER Total		**$ 746,049.01**	**$ 1,103,751.01**	**$ 971,827.11**	**$ 892,788.20**	**$ (210,962.81)**	**-19%**
									0%
55 Total				$ 746,049.01	$ 1,103,751.01	$ 971,827.11	$ 892,788.20	$ (210,962.81)	-19%
60	650	WORKERS COMPENSATION	CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	0%
			INSUR/LEGAL SETTLEMENT	$ 471,728.60	$ 400,000.00	$ 400,000.00	$ 400,000.00	$ -	0%
			INSURANCE-Broker Fee	$ 64,566.00	$ 41,692.36	$ 66,692.36	$ 66,692.36	$ 25,000.00	60%
			INSURANCE-Workers Comp	$ 249,034.00	$ 241,802.00	$ 241,802.00	$ 241,802.00	$ -	0%
			PENALTY EXPENSE	$ 35.00	$ -	$ 100.00	$ 100.00	$ 100.00	0%
			PRESCRIPTION DRUGS	$ -	$ -	$ -	$ -	$ -	0%
		WORKERS COMPENSATION Total		**$ 785,363.60**	**$ 683,494.36**	**$ 708,594.36**	**$ 708,594.36**	**$ 25,100.00**	**4%**
									0%
	651	PROPERTY/LIABILITY	CAPITAL EQUIPMENT	$ -	$ 61,409.19	$ -	$ -	$ (61,409.19)	-100%

	Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
			CONTRACTED SERVICES	$ 25,026.00	$ 26,277.00	$ 30,000.00	$ 30,000.00	$ 3,723.00	14%
			DEPARTMENTAL SUPPLY	$ -	$ -	$ -	$ -	$ -	0%
			EXCESS STOP LOSS	$ 828,625.41	$ 444,068.01	$ -	$ -	$ (444,068.01)	-100%
			INS CLAIMS-AUTO	$ 189,260.87	$ 150,000.00	$ 150,000.00	$ 150,000.00	$ -	0%
			INS CLAIMS-GENERAL LIAB	$ 62,264.47	$ 75,000.00	$ 120,000.00	$ 120,000.00	$ 45,000.00	60%
			INS CLAIMS-IN HOUSE AUTO	$ 115,029.58	$ 100,000.00	$ 120,000.00	$ 120,000.00	$ 20,000.00	20%
			INS CLAIMS-IN HOUSE PROPERTY	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
			INS CLAIMS-PROPERTY	$ 3,914.67	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
			INSURANCE-Auto	$ -	$ 85,830.00	$ 90,000.00	$ 90,000.00	$ 4,170.00	5%
			INSURANCE-Broker Fee	$ 414,660.57	$ 50,104.35	$ 250,000.00	$ 250,000.00	$ 199,895.65	399%
			INSURANCE-Crime	$ -	$ 3,677.00	$ 4,000.00	$ 4,000.00	$ 323.00	9%
			INSURANCE-Cyber	$ -	$ 70,424.50	$ 75,000.00	$ 75,000.00	$ 4,575.50	6%
			INSURANCE-Fine Arts/Earl Scrugg	$ 3,891.00	$ 4,086.00	$ 5,000.00	$ 5,000.00	$ 914.00	22%
			INSURANCE-Liability	$ -	$ 472,178.00	$ 500,000.00	$ 500,000.00	$ 27,822.00	6%
			INSURANCE-Property	$ -	$ 123,796.78	$ 130,000.00	$ 130,000.00	$ 6,203.22	5%
			INTERFUND TRANSFER-GENERAL FUND	$ -	$ 29,106.00	$ -	$ -	$ (29,106.00)	-100%
			LEGAL FEES	$ -	$ -	$ -	$ -	$ -	0%
			PENALTY EXPENSE	$ -	$ -	$ -	$ -	$ -	0%
		PROPERTY/LIABILITY Total		**$ 1,642,672.57**	**$ 1,705,956.83**	**$ 1,484,000.00**	**$ 1,484,000.00**	**$ (221,956.83)**	**-13%**
									0%
60 Total				**$ 2,428,036.17**	**$ 2,389,451.19**	**$ 2,192,594.36**	**$ 2,192,594.36**	**$ (196,856.83)**	**-8%**
65	981	FUND TRANSFERS	BCBS WEEKLY CLAIMS	$ 9,769,882.49	$ 10,000,000.00	$ 10,600,000.00	$ 10,600,000.00	$ 600,000.00	6%
			CASE MANAGEMENT PROGRAM	$ 259,282.50	$ 300,000.00	$ 330,000.00	$ 330,000.00	$ 30,000.00	10%
			CONTRACTED SERVICES	$ 20,250.00	$ 21,260.00	$ 20,250.00	$ 20,250.00	$ (1,010.00)	-5%
			HEALTH SAVINGS ACCT CTRBS	$ 733,828.00	$ 775,000.00	$ 800,000.00	$ 800,000.00	$ 25,000.00	3%
			INTERFUND TRANSFER-EMPLOYEE WELLN	$ -	$ -	$ 2,775,170.19	$ 2,769,098.19	$ 2,769,098.19	0%
			INTERFUND TRANSFERS	$ 1,999,994.01	$ 2,358,831.82	$ -	$ -	$ (2,358,831.82)	-100%
			MEDICARE TAXES	$ 3.30	$ -	$ -	$ -	$ -	0%
			PROFESSIONAL SERV	$ 62,000.00	$ 72,000.00	$ 72,000.00	$ 72,000.00	$ -	0%
			RETIREE HEALTH INS EXP	$ 941,362.00	$ 1,000,000.00	$ 1,000,000.00	$ 1,000,000.00	$ -	0%
			SMOKING CESSATION MEDS	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
			SOCIAL SECURITY TAXES	$ 14.12	$ -	$ -	$ -	$ -	0%
			WELLNESS BENEFITS	$ 76,912.18	$ 80,000.00	$ 80,000.00	$ 80,000.00	$ -	0%
			WELLNESS EDUCATION	$ 17,204.40	$ 31,500.00	$ 31,500.00	$ 31,500.00	$ -	0%
		FUND TRANSFERS Total		**$ 13,880,733.00**	**$ 14,643,591.82**	**$ 15,713,920.19**	**$ 15,707,848.19**	**$ 1,064,256.37**	**7%**
									0%
65 Total				**$ 13,880,733.00**	**$ 14,643,591.82**	**$ 15,713,920.19**	**$ 15,707,848.19**	**$ 1,064,256.37**	**7%**
66	661	DENTAL INSURANCE	DENTAL INSURANCE CLAIMS	$ 330,678.56	$ 240,000.00	$ 350,000.00	$ 350,000.00	$ 110,000.00	46%
		DENTAL INSURANCE Total		**$ 330,678.56**	**$ 240,000.00**	**$ 350,000.00**	**$ 350,000.00**	**$ 110,000.00**	**46%**
									0%
66 Total				**$ 330,678.56**	**$ 240,000.00**	**$ 350,000.00**	**$ 350,000.00**	**$ 110,000.00**	**46%**
70	706	DSS F/C CHRISTMAS/TRUST ACC	DSS F/C CHRISTMAS EXP	$ -	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -	0%
			DSS TRUST ACCT EXP	$ 227,217.76	$ 300,000.00	$ 300,000.00	$ 300,000.00	$ -	0%
		DSS F/C CHRISTMAS/TRUST ACCTS Total		**$ 227,217.76**	**$ 305,000.00**	**$ 305,000.00**	**$ 305,000.00**	**$ -**	**0%**
									0%
	744	INMATE TRUST/COMMISSARY	INMATE COMMISSARY EXP	$ 9,224.00	$ 175,000.00	$ 175,000.00	$ 175,000.00	$ -	0%
			INMATE TRUST EXP	$ 613,633.42	$ 700,000.00	$ 700,000.00	$ 700,000.00	$ -	0%
		INMATE TRUST/COMMISSARY Total		**$ 622,857.42**	**$ 875,000.00**	**$ 875,000.00**	**$ 875,000.00**	**$ -**	**0%**
									0%
70 Total				**$ 850,075.18**	**$ 1,180,000.00**	**$ 1,180,000.00**	**$ 1,180,000.00**	**$ -**	**0%**
71	741	FINES & FORFEITURES	FINES & FORFEITURES EXP	$ 451,298.83	$ 1,200,000.00	$ 1,200,000.00	$ 1,200,000.00	$ -	0%
		FINES & FORFEITURES Total		**$ 451,298.83**	**$ 1,200,000.00**	**$ 1,200,000.00**	**$ 1,200,000.00**	**$ -**	**0%**
									0%
71 Total				**$ 451,298.83**	**$ 1,200,000.00**	**$ 1,200,000.00**	**$ 1,200,000.00**	**$ -**	**0%**
462	000	NON DEPARTMENTAL	CONST IN PROGRESS	$ -	$ 2,200,000.00	$ -	$ -	$ (2,200,000.00)	-100%
		NON DEPARTMENTAL Total		**$ -**	**$ 2,200,000.00**	**$ -**	**$ -**	**$ (2,200,000.00)**	**-100%**
									0%
462 Total				**$ -**	**$ 2,200,000.00**	**$ -**	**$ -**	**$ (2,200,000.00)**	**-100%**
470	224	FOOTHILLS COMMERCE CENTER	JOINT VENTURE CONSTRUCT	$ -	$ -	$ -	$ -	$ -	0%
		FOOTHILLS COMMERCE CENTER Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
470 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
474	235	CAP PROJ KMGT PHASE 5	PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ KMGT PHASE 5 Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
474 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
479	715	IPWS ROAD/RAIL PROJ	GRANTS-ROAD,PAVING,RAIL	$ -	$ -	$ -	$ -	$ -	0%
			TRANSFER TO REIMB RESOLUTION	$ -	$ -	$ -	$ -	$ -	0%
		IPWS ROAD/RAIL PROJ Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
479 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
481	232	CAP PROJ ECONOMIC DEVELOP	JOINT VENTURE CONSTRUCT	$ -	$ -	$ -	$ -	$ -	0%
			PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ ECONOMIC DEVELOP Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
481 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
482	236	CAP PROJ-CCS NORTH SHELBY	CONST IN PROGRESS	$ -	$ -	$ -	$ -	$ -	0%
			INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-CCS NORTH SHELBY Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

	Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
									0%
482 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
485	242	CAP PROJ-ERP CONVERSION	CONST IN PROGRESS	$ -	$ -	$ -	$ -	$ -	0%
			MAINT CONTRACTS-EQUIP	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-ERP CONVERSION Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
485 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
486	245	CAP PROJ-CLEV CO FAIR	BUDGETARY ACCTG ONLY	$ -	$ -	$ -	$ -	$ -	0%
			CAPITAL EQUIPMENT	$ 78,724.10	$ -	$ -	$ -	$ -	0%
			CONST IN PROGRESS	$ 2,417,583.54	$ -	$ -	$ -	$ -	0%
			CONTROLLED PROPERTY EXP	$ 1,568.99	$ -	$ -	$ -	$ -	0%
			MAINT CONTRACTS-EQUIP	$ 8,990.57	$ 42,679.72	$ -	$ -	$ (42,679.72)	-100%
			PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
			RENT OF BUILDING/SPACE	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-CLEV CO FAIR Total		**$ 2,506,867.20**	**$ 42,679.72**	**$ -**	**$ -**	**$ (42,679.72)**	**-100%**
									0%
486 Total				**$ 2,506,867.20**	**$ 42,679.72**	**$ -**	**$ -**	**$ (42,679.72)**	**-100%**
487	246	CAP PROJ-SHELBY STAR	BUDGETARY ACCOUNTG ONLY	$ -	$ -	$ -	$ -	$ -	0%
			C/O-BUILDING	$ -	$ -	$ -	$ -	$ -	0%
			CONST IN PROGRESS	$ -	$ -	$ -	$ -	$ -	0%
			INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ -	0%
			PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-SHELBY STAR Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
487 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
488	247	CAP PROJ-MOUNTAIN SIDE DR	CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-MOUNTAIN SIDE DR Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
488 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
489	228	CAP PROJ-SHELL BLDG #3	BUDGETARY ACCTG ONLY	$ -	$ -	$ -	$ -	$ -	0%
			INTERFUND TRANSFERS	$ -	$ -	$ -	$ -	$ -	0%
			JOINT VENTURE CONSTRUCT	$ -	$ -	$ -	$ -	$ -	0%
			PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-SHELL BLDG #3 Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
489 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
490	244	CAP PROJ-BOARD OF ELECTION (	BUDGETARY ACCTG ONLY	$ -	$ 1,466,073.19	$ -	$ -	$ (1,466,073.19)	-100%
			C/O-BUILDING	$ 1,129,770.19	$ 1,283,158.81	$ -	$ -	$ (1,283,158.81)	-100%
			C/O-LAND	$ 1,000.00	$ -	$ -	$ -	$ -	0%
			PROFESSIONAL SERV	$ 41,400.00	$ -	$ -	$ -	$ -	0%
		CAP PROJ-BOARD OF ELECTION (OLD SRS) Total		**$ 1,172,170.19**	**$ 2,749,232.00**	**$ -**	**$ -**	**$ (2,749,232.00)**	**-100%**
									0%
490 Total				**$ 1,172,170.19**	**$ 2,749,232.00**	**$ -**	**$ -**	**$ (2,749,232.00)**	**-100%**
491	248	CAP PROJ-SHELL BLDG #4	BUDGETARY ACCTG ONLY	$ -	$ -	$ -	$ -	$ -	0%
			JOINT VENTURE CONSTRUCTION	$ -	$ -	$ -	$ -	$ -	0%
			PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-SHELL BLDG #4 Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
491 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
492	249	CAP PROJ-DSS RELOCATION	BUDGETARY ACCTG ONLY	$ -	$ -	$ -	$ -	$ -	0%
			CONST IN PROGRESS	$ -	$ -	$ -	$ -	$ -	0%
			PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-DSS RELOCATION Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
492 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
493	250	CAP PROJ-JUSTICE CENTER CAM	BUD ACC ONLY-OTHER SOURCE	$ -	$ 87,585,411.74	$ -	$ -	$ (87,585,411.74)	-100%
			BUDGETARY ACCTG ONLY	$ -	$ 2,427,594.00	$ -	$ -	$ (2,427,594.00)	-100%
			C/O-LAND	$ -	$ -	$ -	$ -	$ -	0%
			CONST IN PROGRESS	$ 65,234,702.43	$ 101,097,985.60	$ -	$ -	$ (101,097,985.60)	-100%
			CONTRACTED SERVICES	$ 1,182,275.31	$ 6,095,294.69	$ -	$ -	$ (6,095,294.69)	-100%
		CAP PROJ-JUSTICE CENTER CAMPUS Total		**$ 66,416,977.74**	**$ 197,206,286.03**	**$ -**	**$ -**	**$ (197,206,286.03)**	**-100%**
									0%
493 Total				**$ 66,416,977.74**	**$ 197,206,286.03**	**$ -**	**$ -**	**$ (197,206,286.03)**	**-100%**
494	602	PUBLIC SCHOOL BUILDING CPF	BUD ACC ONLY-OTHER SOURCE	$ -	$ 29,290,468.55	$ -	$ -	$ (29,290,468.55)	-100%
			GRANTS-PUB SCH CAP	$ 425,315.55	$ 1,112,031.45	$ -	$ -	$ (1,112,031.45)	-100%
		PUBLIC SCHOOL BUILDING CPF Total		**$ 425,315.55**	**$ 30,402,500.00**	**$ -**	**$ -**	**$ (30,402,500.00)**	**-100%**
									0%
494 Total				**$ 425,315.55**	**$ 30,402,500.00**	**$ -**	**$ -**	**$ (30,402,500.00)**	**-100%**
495	251	CAP PROJ-CCHD EROSION CONT	CONST IN PROGRESS	$ -	$ -	$ -	$ -	$ -	0%
			PROFESSIONAL SERV	$ -	$ -	$ -	$ -	$ -	0%
		CAP PROJ-CCHD EROSION CONTROL & REPAIR Total		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
									0%
495 Total				**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**
496	252	CAP PROJ-BRGW IMPROVEMENT	BUD ACC ONLY-OTHER SOURCE	$ -	$ 265,803.63	$ -	$ -	$ (265,803.63)	-100%
			C/O-OTHER IMPROVE	$ 116,764.63	$ 109,197.37	$ -	$ -	$ (109,197.37)	-100%
		CAP PROJ-BRGW IMPROVEMENTS Total		**$ 116,764.63**	**$ 375,001.00**	**$ -**	**$ -**	**$ (375,001.00)**	**-100%**
									0%
496 Total				**$ 116,764.63**	**$ 375,001.00**	**$ -**	**$ -**	**$ (375,001.00)**	**-100%**
497	253	CAPITAL PROJ-E911 CALL CTR	BUD ACC ONLY-OTHER SOURCE	$ -	$ 3,962,070.00	$ -	$ -	$ (3,962,070.00)	-100%

	Dept #	Department Description	Account Description	Actuals FY25	Amended Budget FY26	Departmental request FY27	Manager's Budget FY27	Change from Amended Budget	% Change from Amended
			BUDGETARY ACCTG ONLY	$ -	$ 598,102.00	$ -	$ -	$ (598,102.00)	-100%
			CONSTRUCTION IN PROGRESS	$ 3,934,172.66	$ 4,302,439.00	$ -	$ -	$ (4,302,439.00)	-100%
			CONTRACTED SERVICES	$ -	$ -	$ -	$ -	$ -	0%
			DEPARTMENT SUPPLY	$ -	$ -	$ -	$ -	$ -	0%
		CAPITAL PROJ-E911 CALL CTR Total		**$ 3,934,172.66**	**$ 8,862,611.00**	**$ -**	**$ -**	**$ (8,862,611.00)**	**-100%**
									0%
	257	Cap Proj-EOC	BUD ACC ONLY-OTHER SOURCE	$ -	$ 1,608,418.00	$ -	$ -	$ (1,608,418.00)	-100%
			BUDGETARY ACCTG ONLY	$ -	$ -	$ -	$ -	$ -	0%
			CONSTRUCTION IN PROGRESS	$ 1,608,417.65	$ 1,084,163.00	$ -	$ -	$ (1,084,163.00)	-100%
		Cap Proj-EOC Total		**$ 1,608,417.65**	**$ 2,692,581.00**	**$ -**	**$ -**	**$ (2,692,581.00)**	**-100%**
									0%
497 Total				$ 5,542,590.31	$ 11,555,192.00	$ -	$ -	$ (11,555,192.00)	-100%
498	254	CAP PROJ-LEGRAND AV SYS	BUDGETARY ACCTG ONLY	$ -	$ 397,502.80	$ -	$ -	$ (397,502.80)	-100%
			CONST IN PROGRESS	$ 184,960.80	$ 227,497.20	$ -	$ -	$ (227,497.20)	-100%
		CAP PROJ-LEGRAND AV SYS Total		**$ 184,960.80**	**$ 625,000.00**	**$ -**	**$ -**	**$ (625,000.00)**	**-100%**
									0%
498 Total				$ 184,960.80	$ 625,000.00	$ -	$ -	$ (625,000.00)	-100%
499	256	CAP PROJ-WACO SUBSTATION	BUDGETARY ACCTG ONLY	$ -	$ 12,000.00	$ -	$ -	$ (12,000.00)	-100%
			PROFESSIONAL SERV	$ 6,000.00	$ 6,400.00	$ -	$ -	$ (6,400.00)	-100%
		CAP PROJ-WACO SUBSTATION Total		**$ 6,000.00**	**$ 18,400.00**	**$ -**	**$ -**	**$ (18,400.00)**	**-100%**
									0%
499 Total				$ 6,000.00	$ 18,400.00	$ -	$ -	$ (18,400.00)	-100%
Grand Total				**$ 331,259,878.31**	**$ 563,807,474.53**	**$ 266,839,381.69**	**$ 264,187,703.03**	**$ (299,619,781.50)**	**-53%**

Supplemental Information

Budget Ordinance

The following six pages are the Board of County Commissioners Adoprted Budget Ordinance, adopted June 2nd, 2026.

NOTE: THIS IS A DRAFT BUDGET BOOK. THE SENTENCE ABOVE WILL REFLECT THE ACTUAL DATE

Budget Ordinance

An ordinance to make appropriations for the current operations of Cleveland County for Fiscal Year 2025-2026

BE IT ORDAINED by the Board of Commissioners of Cleveland County, North Carolina

SECTION I. FUND ESTIMATED REVENUES. It is estimated that the revenues and fund balances of the funds and revenue types as listed below will be available during the Fiscal Year beginning July 1, 2025 and ending June 30, 2026 to meet the functional appropriations as set forth in Section II. All fees, commissions, and other sums paid to or collected by any County Officer, or agent in their capacity, shall accrue to the benefit of the County and become County funds.

General Fund and General Like Funds

	Primary Fund	Scocial Services Fund	Health Fund	Employee Wellness Fund
AD VALOREM TAXE AD/PEN	$ 349,745.53			
AD VALOREM TAXES	$ 57,624,791.12			
FEDERAL GRANTS	$ 83,332.00	$ 12,970,000.00	$ 1,475,264.00	
FEES	$ 2,515,470.00	$ 36,200.00	$ 4,432,081.00	$ 638,815.08
FUND BALANCE APPROPRIATED	$ 9,810,540.55	$ -	$ 2,585,907.50	
INTEREST	$ 1,501,223.57			
INTERFUND	$ -	$ 9,860,311.41	$ 4,644,229.68	$ -
INTERGOVERNMENTAL	$ 3,708,218.00			
LOCAL REVENUES	$ 195,614.00		$ 30,000.00	
NCVTS	$ 4,918,807.00			
NCVTS AD/PEN	$ 16,000.00			
OTHER GRANTS & DONATIONS	$ 16,080.00	$ -	$ 78,850.00	
OTHER REVENUES	$ 754,300.00	$ 30,000.00	$ 2,000.00	$ -
OTHER TAXES	$ 1,715,000.00			
RENTS	$ -			
SALES TAX	$ 18,552,817.69		$ -	
SALES/SERVICES	$ 11,370,509.66			
STATE GRANTS	$ -	$ 1,650,000.00	$ 1,143,280.00	
TRANSFERS IN	$ 4,802,127.39		$ -	$ 2,769,098.19
Grand Total	**$ 117,934,576.51**	**$ 24,546,511.41**	**$ 14,391,612.18**	**$ 3,407,913.27**
Less: Fund Balance Appriopriated	$ 9,810,540.55	$ -	$ 2,585,907.50	$ -
Less: Interfund & Transfers In	$ 4,802,127.39	$ 9,860,311.41	$ 4,644,229.68	$ 2,769,098.19
Net Revenue	**$ 103,321,908.57**	**$ 14,686,200.00**	**$ 7,161,475.00**	**$ 638,815.08**

General Fund and General Like Funds-Continued

	Court Facilities Fund	Public School Fund	Conference Center Fund	Risk management Fund	Health Insurance Fund	Dental Reimbursement Fund	TOTAL GENERAL AND GENERAL LIKE FUNDS
AD VALOREM TAXE AD/PEN							$ 349,745.53
AD VALOREM TAXES		$ 19,828,631.00					$ 77,453,422.12
FEDERAL GRANTS							$ 14,528,596.00
FEES	$ 85,000.00	$ 78,403.49	$ 21,000.00	$ -	$ 12,000,000.00	$ 140,000.00	$ 19,946,969.57
FUND BALANCE APPROPRIATED		$ -		$ 100,000.00	$ 3,516,848.19		$ 16,013,296.24
INTEREST	$ 7,000.00			$ 8,000.00		$ -	$ 1,516,223.57
INTERFUND	$ 653,535.31		$ 731,788.20	$ 1,486,994.36	$ 191,000.00	$ 210,000.00	$ 17,777,858.96
INTERGOVERNMENTAL							$ 3,708,218.00
LOCAL REVENUES							$ 225,614.00
NCVTS		$ 1,550,000.00					$ 6,468,807.00
NCVTS AD/PEN							$ 16,000.00
OTHER GRANTS & DONATIONS							$ 94,930.00
OTHER REVENUES		$ -	$ -	$ 160,000.00	$ -		$ 946,300.00
OTHER TAXES							$ 1,715,000.00
RENTS			$ 140,000.00				$ 140,000.00
SALES TAX		$ 6,217,719.11					$ 24,770,536.80
SALES/SERVICES							$ 11,370,509.66
STATE GRANTS							$ 2,793,280.00
TRANSFERS IN				$ 437,600.00	$ -		$ 8,008,825.58
Grand Total	**$ 745,535.31**	**$ 27,674,753.60**	**$ 892,788.20**	**$ 2,192,594.36**	**$ 15,707,848.19**	**$ 350,000.00**	**$ 207,844,133.03**
Less: Fund Balance Appriopriated	$ -	$ -	$ -	$ 100,000.00	$ 3,516,848.19	$ -	$ 16,013,296.24
Less: Interfund & Transfers In	$ 653,535.31	$ -	$ 731,788.20	$ 1,924,594.36	$ 191,000.00	$ 210,000.00	$ 25,786,684.54
Net Revenue	**$ 92,000.00**	**$ 27,674,753.60**	**$ 161,000.00**	**$ 168,000.00**	**$ 12,000,000.00**	**$ 140,000.00**	**$ 166,044,152.25**

Other Fund Types

	Special Revenue-Emergency Telephone Fund	Special Revenue-County Fire District Fund	Capital Projects-Debt Service Fund	Capital Projects-Capital Project Fund
AD VALOREM TAXES		$ 4,457,250.00		
BUDGETARY ACCOUNTING				
FEDERAL GRANTS			$ -	
FEES		$ 10,000.00		
FUND BALANCE APPROPRIATED	$ 458,742.00	$ 77,000.00		$ -
INTEREST	$ 20,000.00	$ 50,000.00		
INTERFUND		$ -	$ 958,099.00	
INTERGOVERNMENTAL		$ 259,000.00		
LOCAL REVENUES				$ -
NCVTS		$ 500,000.00		
OTHER GRANTS & DONATIONS				
OTHER REVENUES	$ -	$ -	$ -	$ -
OTHER TAXES	$ 271,075.00			
SALES TAX		$ 1,892,060.00		
STATE GRANTS	$ -	$ -		$ -
TRANSFERS IN	$ -	$ -	$ 10,174,918.00	$ 4,177,727.51
Grand Total	**$ 749,817.00**	**$ 7,245,310.00**	**$ 11,133,017.00**	**$ 4,177,727.51**
Less: Fund Balance Appriopriated	$ 458,742.00	$ 77,000.00	$ -	$ -
Less: Interfund & Transfers In	$ -	$ -	$ 11,133,017.00	$ 4,177,727.51
Net Revenue	**$ 291,075.00**	**$ 7,168,310.00**	**$ -**	**$ -**

	Capital Projects-Capital Reserve Fund	Capital Projects-School Capital Fund	Enterprise-Solid Waste Fund	Special Revenue-Trust Fund	Special Revenue-Fines and Forfeiture fund	TOTAL OTHER FUNDS
AD VALOREM TAXES						$ 4,457,250.00
BUDGETARY ACCOUNTING						$ -
FEDERAL GRANTS						$ -
FEES			$ 11,302,183.60	$ 875,000.00	$ 1,200,000.00	$ 13,387,183.60
FUND BALANCE APPROPRIATED	$ 4,177,727.51	$ -	$ 5,980,276.79			$ 10,693,746.30
INTEREST	$ -	$ 499,999.99	$ -			$ 569,999.99
INTERFUND				$ 305,000.00		$ 1,263,099.00
INTERGOVERNMENTAL						$ 259,000.00
LOCAL REVENUES	$ -	$ -				$ -
NCVTS						$ 500,000.00
OTHER GRANTS & DONATIONS						$ -
OTHER REVENUES			$ 100,000.00	$ -		$ 100,000.00
OTHER TAXES			$ 290,000.00			$ 561,075.00
SALES TAX		$ 5,740,000.00				$ 7,632,060.00
STATE GRANTS		$ -	$ -			$ -
TRANSFERS IN	$ -	$ 2,567,510.60	$ -			$ 16,920,156.11
Grand Total	**$ 4,177,727.51**	**$ 8,807,510.59**	**$ 17,672,460.39**	**$ 1,180,000.00**	**$ 1,200,000.00**	**$ 56,343,570.00**
Less: Fund Balance Appriopriated	$ 4,177,727.51	$ -	$ 5,980,276.79	$ -	$ -	$ 8,671,746.30
Less: Interfund & Transfers In	$ -	$ 2,567,510.60	$ -	$ 305,000.00	$ -	$ 16,183,255.11
Net Revenue	**$ -**	**$ 6,239,999.99**	**$ 11,692,183.60**	**$ 875,000.00**	**$ 1,200,000.00**	**$ 31,488,568.59**

SECTION II. FUNCTION APPROPRIATIONS. It is hereby affirmed that the appropriations of the funds and functions as listed below will be sufficient to meet the County's normal operating obligations.

General Fund and General Like Funds

	Primary Fund	Scocial Services Fund	Health Fund	Employee Wellness Fund
CULTURAL AND RECREATIONAL	$ 2,290,815.59	$ 57,675.00		
ECONOMIC AND PHYSICAL DEVELOPMENT	$ 4,117,327.26			
EDUCATION	$ 12,764,669.01			
ENVIRONMENTAL PROTECTION	$ 304,129.54			
GENERAL GOVERNMENT	$ 46,183,467.02	$ -	$ -	$ 3,407,913.27
HUMAN SERVICES	$ 2,202,495.58	$ 24,488,836.41	$ 14,391,612.18	
PUBLIC SAFETY	$ 50,071,672.51			
Grand Total	**$ 117,934,576.51**	**$ 24,546,511.41**	**$ 14,391,612.18**	**$ 3,407,913.27**
Less: Transfer Out	$ 25,998,191.15	$ 308,600.00		
Net Expenditure	**$ 91,936,385.36**	**$ 24,237,911.41**	**$ 14,391,612.18**	**$ 3,407,913.27**

	Court Facilities Fund	Public School Fund	Conference Center Fund	Risk management Fund	Health Insurance Fund	Dental Reimbursement Fund	TOTAL GENERAL AND GENERAL LIKE FUNDS
CULTURAL AND RECREATIONAL							$ 2,348,490.59
ECONOMIC AND PHYSICAL DEVELOPMENT			$ 892,788.20				$ 5,010,115.46
EDUCATION		$ 27,674,753.60					$ 40,439,422.61
ENVIRONMENTAL PROTECTION							$ 304,129.54
GENERAL GOVERNMENT	$ 745,535.31			$ 2,192,594.36	$ 15,707,848.19	$ 350,000.00	$ 68,587,358.15
HUMAN SERVICES							$ 41,082,944.17
PUBLIC SAFETY							$ 50,071,672.51
Grand Total	**$ 745,535.31**	**$ 27,674,753.60**	**$ 892,788.20**	**$ 2,192,594.36**	**$ 15,707,848.19**	**$350,000.00**	**$ 207,844,133.03**
Less: Transfer Out		$ 2,567,510.60			$ 2,769,098.19		$ 31,643,399.94
Net Expenditure	**$ 745,535.31**	**$ 25,107,243.00**	**$ 892,788.20**	**$ 2,192,594.36**	**$ 12,938,750.00**	**$350,000.00**	**$ 176,200,733.09**

Other Fund Types

	Special Revenue-Emergency Telephone Fund	Special Revenue-County Fire District Fund	Capital Projects-Debt Service Fund	Capital Projects-Capital Project Fund
CAPITAL OUTLAY				
CULTURAL AND RECREATIONAL				$ -
DEBT SERVICE			$ 10,622,677.50	
ECONOMIC AND PHYSICAL DEVELOPMENT				
EDUCATION				
ENVIRONMENTAL PROTECTION				
GENERAL GOVERNMENT			$ 510,339.50	$ 4,177,727.51
HUMAN SERVICES				
LANDFILL				
PUBLIC SAFETY	$ 749,817.00	$ 7,245,310.00		
SOLID WASTE				
TRANSPORTATION				
Grand Total	**$ 749,817.00**	**$ 7,245,310.00**	**$ 11,133,017.00**	**$ 4,177,727.51**
Less: Transfer Out				
Net Expenditure	**$ 749,817.00**	**$ 7,245,310.00**	**$ 11,133,017.00**	**$ 4,177,727.51**

	Capital Projects-Capital Reserve Fund	Capital Projects-School Capital Fund	Enterprise-Solid Waste Fund	Special Revenue-Trust Fund	Special Revenue-Fines and Forfeiture fund	TOTAL OTHER FUNDS
CAPITAL OUTLAY						$ -
CULTURAL AND RECREATIONAL						$ -
DEBT SERVICE			$ 1,701,933.33			$ 12,324,610.83
ECONOMIC AND PHYSICAL DEVELOPMENT						
EDUCATION		$ 2,335,325.59				$ 2,335,325.59
ENVIRONMENTAL PROTECTION						$ -
GENERAL GOVERNMENT	$ 4,177,727.51	$ 6,472,185.00		$ 1,180,000.00	$ 1,200,000.00	$ 17,717,979.52
HUMAN SERVICES						
LANDFILL			$ -			$ -
PUBLIC SAFETY						$ 7,995,127.00
SOLID WASTE			$ 15,970,527.06			$ 15,970,527.06
TRANSPORTATION						
Grand Total	**$ 4,177,727.51**	**$ 8,807,510.59**	**$ 17,672,460.39**	**$ 1,180,000.00**	**$ 1,200,000.00**	**$ 56,343,570.00**
Less: Transfer Out	$ 4,177,727.51	$ 6,472,185.00	$ 456,860.00	$ -	$ -	$ 11,106,772.51
Net Expenditure	**$ -**	**$ 2,335,325.59**	**$ 17,215,600.39**	**$ 1,180,000.00**	**$ 1,200,000.00**	**$ 45,236,797.49**

SECTION III. PROPERTY TAX RATES. The County-wide property tax rate shall be 40.5 cents per $100 valuation for purposes of the General Fund and 14 cents per $100 valuation for purposes of the School Property Taxes Fund; thus, the combined County-wide property tax rate shall be 54.5 cents per $100 valuation. Further, the property tax rate for the County Fire Service District shall be 7 cents per $100 valuation and derived revenues shall be used to benefit volunteer fire departments in the district. In addition, to benefit the volunteer fire department in a special fire district which is seeking approval of this rate change from the Board of County Commissioners, the property tax rate for the Number Three Fire Districts shall be 7 cents per $100 valuation.

SECTION IV. BUDGET CHANGES. The County Manager shall have authorization to make budget changes between any and all operating funds and departments as long as the Total Fund Estimated Revenues and Total Fund Appropriations remain at the level, including all subsequent budget amendments, approved and adopted by the County Board of Commissioners, except as provided below.

SECTION V. BUDGET CARRY FORWARDS. The County Manager shall have authorization to include in the budget all prior year budget amounts remaining for outstanding purchase order encumbrances, unspent grants, unspent donations, and other ongoing projects as determined by the Finance Department.

SECTION VI. POSITIONS/STAFFING. Included in the FY27 Budget are 10 (10) New positions bring total Full Time Equivalent Position count to 939.

Adopted this 2nd day of June, 2026.

_____

Kevin Gordon

Chairman

Board of Commissioners

ATTEST:

_____

Phyllis Nowlen

Clerk to Board of Commissioners

Fiscal Policies

Budget Process

The County's annual budget process is a method of planning and communicating operational and capital objectives and allocating financial resources to achieve them. The process is usually performed over several months. The North Carolina Local Government Budget and Fiscal Control Act (GS 159, Article 3) requires local governments to adopt an annual budget by June 30 of each year, based on the State-mandated fiscal year, which runs from July 1 to June 30.

The N.C. Local Government and Fiscal Control Act mandate the following deadlines for legal requirements:

- April 30 Department requests due
- May 15 Community College and School System request due
- June 1 Board of Commissioners receives recommended budget
- June 30 Board of Commissioners must adopt annual budget

A public hearing must be advertised and held when the budget is presented to the Board of Commissioners

Other key dates in our budget preparation are as follows:

- January Budget preparation instructions provided to department heads
- February Requests received from outside agencies for funding
- February Requests for capital items due
- March Requests for new staff and reclassifications are due to Human Resources
- March Department budget requests completed
- April Manager and budget team meet with departments to discuss requests
- March & May Commissioners plan to hold budget workshops to discuss proposed budget
- May Proposed budget delivered to Board of Commissioners
- May/June Manager makes presentation to Board at a regular meeting in May or June
- June Public hearing is held on the proposed budget at a regular meeting
- June Approval of annual budget and fee schedule

Budget Adoption

The County's Annual Budget Ordinance will be balanced in accordance with the Local Government Budget and Fiscal Control Act (N. C. General Statute 159-8) which states "A budget ordinance is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations."

The annual budget serves as the foundation for the County's financial planning and control. Chapter 159 of the N. C. General Statute prescribes a uniform system of budget adoption, administration, and fiscal control. All departments of the County are required to submit requests for appropriations to the County Manager by the end of March of each year. The County Manager uses these requests as the starting point for developing a proposed budget. The budget is prepared by fund, function, and department. The proposed budget is provided to the County Board of Commissioners no later than June 1. Not later than June 30th the Board of Commissioners is required to adopt a budget ordinance making appropriations and levying taxes for the budget year in such sums as the Board may consider sufficient and proper, whether greater or less than the sums recommended in the proposed budget. This budget ordinance authorizes all financial transactions of the County except: 1) those authorized by a project ordinance, 2) those accounted for in an intra-

governmental service fund for which a financial plan is prepared and approved, and 3) those accounted for in a trust or agency fund established by the local government or public authority as an agent or common-law trustee or to account for a retirement, pension, or similar employee benefit system.

The County's annually adopted budgets are for the General Fund, Special Revenue Funds, Capital Improvement Fund, and Solid Waste Fund.

All budgets are prepared on the modified accrual basis of accounting. Appropriations lapse at year end in the General, Special Revenue, Capital Improvement and Solid Waste Fund.

The budgets in the Capital Projects Fund are adopted on a project basis, which may cover more than one year. Appropriations are carried over in this fund until the project(s) are completed. The same basic timeline as listed above is followed for capital projects. Each year we review the status of the current projects and receive an update from departments on their five (5) year capital needs. From this update, we determine the projects which are to move forward and realign the remainder for projected future funding.

All budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). The Board of Commissioners annually adopts a budget ordinance in accordance with N. C. General Statute 159-8 and may amend the budget during the fiscal year.

Budget Amendment Process

All County Departments are expected to operate wholly within the amounts appropriated by the Board of Commissioners at the beginning of each fiscal year. The County budget is adopted at the department level. Any expenditure in excess of the total amount appropriated for the department is a violation of N. C. General Statute 159-28.

It is the intent of the Board of Commissioners to provide appropriations each fiscal year in an amount necessary for departmental operations at a level approved by the Board. The Board realizes that there will be occasions where adjustments to the amounts appropriated between line items will be necessary for the efficient operation of County Departments. It is not the intent of the Board to authorize indiscriminate transferring during the year and especially at the end of the fiscal year.

The Board of Commissioners may authorize supplementary appropriations during the course of a year as additional funding is received or for necessary items that a department cannot control (i.e. utilities), however departments are to monitor all expenditures to ensure that over-expenditures do not occur. It is the position of the Board of Commissioners that the County will not absorb reductions in State and Federal funding that occurs during the year, a budget amendment to reduce the budget must be submitted to the Board of Commissioners for approval as reductions are known.

As required by N. C. General Statute 159-15, the budget ordinance, as amended, must continue to satisfy the requirements of N. C. General Statute 159-8 and N. C. General Statute 159-13. Except as otherwise restricted by law, the Board may amend the budget ordinance at any time after the ordinance's adoption in any manner, so long as the ordinance, as amended, continues to satisfy the statutory requirements. However, except as otherwise provided in this section, no amendment may increase or reduce a property tax levy or in any manner alter a property taxpayer's liability, unless the board is ordered to do so by a court of competent jurisdiction or by a State agency having the power to compel the levy of taxes by the Board. If after July 1 the County receives revenues that are substantially more or less than the amount anticipated, the

Board may, before January 1 following adoption of the budget, amend the budget ordinance to reduce or increase the property tax levy to account for the unanticipated increase or reduction in revenues.

Basis of Accounting

All funds except the Solid Waste Fund are accounted for on a modified accrual basis of accounting as required by the N. C. General Statute 159-26(c). Under modified accrual accounting, revenues are reported when they are both measurable and available. Expenditures are recorded in the period in which the liability is incurred, except for interest on long-term debt and accrued compensated absences. The Solid Waste Fund, which is an enterprise fund, uses full accrual accounting, recording revenues when earned and expenditures when incurred.

Budgetary Control

In government, the budget is an integral part of the unit's accounting system and daily operations. An annual or project budget ordinance, as amended by the governing body, creates a legal limit on spending authorizations. All Cleveland County funds are budgeted at the function or project level. For internal accounting purposes, budgetary control is maintained at the department level and further at the line item level by the use of an encumbrance system. As purchase orders are issued, corresponding appropriations are reserved for later payment. If an over-encumbrance occurs the department head may amend their budget as outlined in the budget amendment process.

Budget Policies

Local government budgeting operates in a setting very different from the private sector and is heavily impacted by Federal and State law as well as local laws and practices. In addition, guiding the process at the local level are national standards and principles sanctioned by the Governmental Accounting Standards Board (GASB) as an authoritative overseer of local practices and fiscal responsibility. Cleveland County maintains the following guidelines and policies to ensure fiscal responsibility, maintain a strong financial position, and maintain the necessary level of resources to provide the services required of its citizens.

Fee Schedules

The following pages include the County Fee Schedules, including a column indicating the planned fee change for FY 27.

Cleveland County Proposed Fee Changes

Library (611): Fee Type	Current Rate	Proposed Rate
Overdue Materials - Regular Books, Books on CD (per day, Maximum Charge $5)	$ 0.25	$-
Overdue Materials - DVDs (per day, Maximum Charge $15)	$ 1.00	$-
LCD Projector Rental - per checkout	$ 25.00	$-
Stylus - each	$ 1.00	$0.00

Register of Deeds (419): Fee Type continued	Current Rate	Proposed Rate
Priority Express Shipping (ROD) *subject to change with postage rate changes	$ 30.00	$ 33.17

LeGrand Center (55.480)

Rooms	Space Level	Current 4 Hour	Proposed 4 Hour		Current 8 Hr	Proposed 8 Hr
Conference Room (each)	1	$ 100.00	$ 125.00		$ 150.00	$ 180.00
Ball Room Pavilion, Lobby, Executive Board Room	1	$ 130.00	$ 165.00		$ 190.00	$ 240.00
Exhibit Hall, Atrium	2	$ 430.00	$ 500.00		$ 630.00	$ 725.00
Center Ball Room	2	$ 490.00	$ 565.00		$ 720.00	$ 830.00
Grand Ballroom	3	$ 1,160.00	$ 1,275.00		$ 1,700.00	$ 1,870.00
Entire Convention Center	3	N/A	N/A		N/A	N/A

	Space Level	Current 8 Hour	Proposed 8 Hour		Current 12 Hour	Proposed 12 Hour
Conference Room (each)	1	$ 190.00	$ 240.00		$ 220.00	$ 275.00
Ball Room Pavilion, Lobby, Executive Board Room	1	$ 250.00	$ 315.00		$ 310.00	$ 390.00
Exhibit Hall, Atrium	2	$ 820.00	$ 945.00		$ 1,140.00	$ 1,310.00
Center Ball Room	2	$ 940.00	$ 1,080.00		$ 1,170.00	$ 1,345.00
Grand Ballroom	3	$ 2,230.00	$ 2,450.00		$ 3,070.00	$ 3,375.00
Entire Convention Center	3	$ 3,900.00	$ 4,290.00		$ 4,830.00	$ 5,300.00

Foothills Public Shooting Complex (470)

	Current Rate	Propose Rate
General Admission		
18 years and up In County	$ 12.00	$ 16.00
17 years and down In County	$ 7.00	$ 8.00
Skeet/Trap 5-Stand Only	$ 3.00	$ 4.00
Archery (per round) 17 years and under	$ 10.00	$ 11.00
Archery (practice range only)	$ 12.00	$ 13.00
Archery (practice range only) 17 years and under	$ 7.00	$ 8.00
Discounted Rates on Tuesday, Wednesday, Thursday, and Friday		
Seniors (65 and over)	$ 6.00	$ 8.00
Veterans	$ 6.00	$ 8.00
Disabled	$ 6.00	$ 8.00
Law Enforcement	$ 6.00	$ 8.00
NC Wildlife	$ 6.00	$ 8.00
Cleveland County Employees	$ 6.00	$ 8.00
Additional Charges		
Paper Target	$ 1.00	$ 1.25
Splatter Targets - Large	$ 2.00	$ 2.50
Round of Skeet/Trap	$ 6.00	$ 6.50
5-Stand	$ 8.00	$ 8.50
Shotgun Rentals (Per Round)	$ 5.00	$ 10.00
Individual Range Rental (per hour)	$ 35.00	$ 37.50
Individual Range Rental (full day)	$ 250.00	$ 300.00

Solid Waste (FD54)

Fee Type	Current Rate	Proposed Rate
Current Household Fees		
Recycle w/ Exemption (Elderly & Disabled)	$18.75	$25.00
Recycle (With trash pickup)	$37.50	$50.00
Recycle (With trash pickup no bulk pickup)	$37.50	$50.00
Trash w/ Exemption (Elderly & Disabled	$40.00	$40.00
Trash (Without trash pickup)	$80.00	$80.00
Current Tipping Fees		
Solid Waste ($61.83/Ton +$2.00 Tax + $1)	$62.94	$64.83
C & D ($35.16/Ton +$2.00 Tax)	$36.08	$37.16
Wooden Pallets	$36.50	$37.60
Fiberglass ($35.16/Ton + $2.00 Tax)	$36.08	$37.16
Sludge/Alum Sludge ($61.53/Ton +$2.41 Sludge Fee)	$62.14	$64.02
Sludge Fee (per ton)	$2.41	$2.49
Mobile Homes	$383.91	$395.43
Yard Waste/Leaves	$28.80	$29.66
Mulch	$14.00	$15.00
Stumps	$36.46	$37.55
Friable Asbestos ($61.77/Ton +$2.00 Tax)	$61.92	$63.78
Non-Friable Asbestos (Solid) ($3.16/Ton +$2.00 Tax)	$36.08	$37.16
Dead Animals	$36.08	$37.16
Fowl	$61.92	$63.78
Livestock	$9.59	$9.88
Non-Documented Tires	$186.36	$191.95
PPG After Hours (Per Hour)	$163.91	$168.83
S/W CVII (E-Waste Discount) ($41.19/ton + $2.00 Tax)	$41.99	$43.25

Cleveland County Proposed Fee Changes

Wood Chips (per ton)	$27.32	$28.14

EMS

Type Fee	Current Rate	Proposed Rate	Per
Misc. ALS Ambulance by Hour	N/A		
ALS Ambulance staffed at minimum with EMT & Paramedic per hour		$ 125.00	1 Hour

County General Departments

Board of Elections -Voter Records (418): Fee Type	Current Rate	Proposed Rate
Computer Printout (per page)	$ 0.10	$ 0.10
Mailing Labels (per page)	$ 0.30	$ 0.30
Photo Copies (per page)	$ 0.10	$ 0.10
CD/DVD (per each)	$ 5.00	$ 5.00
USB Media (per each)	$ 10.00	$ 10.00
Email	free	free

Building Inspections (450): Fee Type

New Construction, Residential & Commerical Building Permits

Residential fees based on finished square footage times the square foot multiplier (.87) times the regional costs multiplier (.548)
Unfinished areas and garages will be figured at 25% of above fee

0.003

Renovation Permits

$100 Base Fee plus .30 sq ft

Miscellaneous Permits

	Current Rate	Proposed Rate
Moved House	$ 150.00	$ 150.00
Mobile Homes	$ 300.00	$ 300.00
Accessory Structure 400 sq ft or less	$ 125.00	$ 125.00
Accessory Structure 400 sq ft or greater	$ 200.00	$ 200.00
Signs	$ 100.00	$ 100.00
Swimming Pool	$ 125.00	$ 125.00
Cell Tower	$ 275.00	$ 275.00
Electrical Permit	$ 75.00	$ 75.00
Commerical Solar Farm	$5.00 per $1000.00 of value	$5.00 per $1000.00 of value
Plumbing Permit	$ 75.00	$ 75.00
Mechanical Permit	$ 75.00	$ 75.00
Re-inspection Fee	$ 100.00	$ 100.00
Minimum Permit Fee	$ 100.00	$ 100.00

**Work started without a permit - double the permit fee will be assessed.

The Building Official will determine building permit fees not listed. All fees to be rounded down to nearest dollar.
A $10 Homeowners Recovery Fee will be applied for all Residential Construction where a General Contractor is used.

Emergency Medical Services (446): Fee Type	Current Rate	Proposed Rate
A0425 (per mile) - Ground Mileage	$ 12.00	$ 12.00
A0426 (transport) - Advanced Life Support (ALS) - Non Emergency Transport Level 1	$ 450.00	$ 450.00
A0427 (transport) - Advanced Life Support (ALS) - Emergency Transport Level 1	$ 680.00	$ 680.00
A0428 (transport) - Basic Life Support (BLS) - Non Emergency Transport	$ 450.00	$ 450.00
A0429 (transport) - Basic Life Support (BLS) - Emergency Transport	$ 575.00	$ 575.00
A0433 (transport) - Advanced Life Support (ALS) - Level 2 Transport	$ 985.00	$ 985.00
A0434 (transport) - Speciality Care Transport (SCT)	$ 1,165.00	$ 1,165.00
BLS-T/R (treatment - non transport)	$ 175.00	$ 175.00
ALS-T/R (treatment - non transport)	$ 375.00	$ 375.00
Cleveland County Schools Sports Stand-by Fee 1 (BLS Unit Staffed by 2 EMT's, up to 5 hrs)	$ 425.00	$ 425.00
Cleveland County Schools Sports Stand-by Fee 2 (ALS Ambulance up to 5 Hrs with EMT & Paramedic)	$ 525.00	$ 525.00
Standby Fee General Special Events (ALS Amublance up to 8 Hrs with EMT & Paramedic)	$ 825.00	$ 825.00
Standby Fee General Special Events w/UTV	$ 700.00	$ 700.00
Onsite EMT-NO Transport Ability - per hour rate*	$ 50.00	$ 50.00
Onsite Paramedic - NO Transport Ability - per hour rate*	$ 80.00	$ 80.00
Mobile Medical Support Unit (Large Event - 2 EMT's, 2 Paramedics, up to 12 hrs)*	$ 2,500.00	$ 2,500.00
*Ability to perfrom Basic Life Support Care & radio additional support (One EMT w/equipment)		

Library (611): Fee Type	Current Rate	Proposed Rate
Overdue Materials - Regular Books, Books on CD (per day; Maximum Charge $5)	$ 0.25	$-

County General Departments		
Overdue Materials - DVDs (per day; Maximum Charge $15)	$ 1.00	$-
Overdue Materials - Equipment per day; Maximum Charge $100)	$ 5.00	$5.00
LCD Projector Rental - per checkout	$ 25.00	$-
Fax - USA - per page	$ 1.50	$1.50
Fax - Overseas - per page	$ 1.50	$1.50
Copies - B/W - per page	$ 0.15	$0.15
Copies - Color - per page	$ 0.25	$0.25
Laminating - per sheet	$ 3.00	$3.00
Makerspace 3D Printing - per gram	$ 0.25	$0.25
Replacement Library Card - each	$ 1.00	$1.00
Flash Drive - each	$ 2.00	$2.00
Stylus - each	$ 1.00	$0.00
Genealogy Research (Obituary Lookup) - half hour (inlcudes 5 copies & mailing)	$ 5.00	$5.00
Lost Materials - per item **(Replacement value of item)**	Minimum $5	Minimum $5

Planning Dept (491): Fee Type	Current Rate	Proposed Rate
GIS Data	Variable	Variable
Special Use Permit	$ 300.00	$ 300.00
Interpretation of Map/Ordinance (Appeals)	$ 300.00	$ 300.00
Variance	$ 300.00	$ 300.00
Vested Rights	$ 300.00	$ 300.00
Zoning Amendments - Map and Text	$ 300.00	$ 300.00
Zoning Permits	$ 60.00	$ 60.00
Board of Adjustment	$ 200.00	$ 200.00
Right of Way Abandonment	$ 200.00	$ 200.00
Road Name Petitions	$ 200.00	$ 200.00
Road Signs	$ 150.00	$ 150.00
Code Violations ($50 for 1st citation and up to $500 for 3rd citation)	$ 50-500.00	$ 50-500.00
Historic Preservation Landmark Designation Residential	$ 100.00	$ 100.00
Historic Preservation Landmark Designation Commerical	$ 200.00	$ 200.00
Major Subdivison Review	$100 + $10 per lot	$100 + $10 per lot

County General Departments

Register of Deeds (419): Fee Type	Current Rate	Proposed Rate
Recording Real Estate Instruments (set per NC G.S. 161-10)		
Instruments except Deeds of Trusts and Mortgages 1-15 pages	$ 26.00	$ 26.00
16+ pages (each additional page)	$ 4.00	$ 4.00
Deeds of Trust and Morgages 1-35 pages	$ 64.00	$ 64.00
35+ pages (each additional page)	$ 4.00	$ 4.00
Plats (Each Sheet)	$ 21.00	$ 21.00
Non-Standard Document (in addition to recording fee)	$ 25.00	$ 25.00
Multiple Instrument as one, each	$ 10.00	$ 10.00
Add'l assignment instrument index reference, each	$ 10.00	$ 10.00
Addition party to index in excess of 20 names. Per name	$ 2.00	$ 2.00
Satisfaction/Cancellation	No Fee	No Fee
Highway Right of Way Plans (1st Page)	$ 21.00	$ 21.00
Highway Right of Way Plans (Additional Pages)	$ 5.00	$ 5.00
Uniform Commercial Code (UCC) Fixture Filings Only		
UCC - 1-2 pages	$ 38.00	$ 38.00
UCC - 3-10 pages	$ 45.00	$ 45.00
UCC - 10+ pages (45+2-each additional page)	$ 2.00	$ 2.00
Response to written request for information	$ 38.00	$ 38.00
Copy of statement (ea. Page)	$ 2.00	$ 2.00
Marriage License		
Marriage License	$ 60.00	$ 60.00
Delayed Marriage Certificate with 1 Certified Copy	$ 20.00	$ 20.00
Application or License Correction with 1 Certified Copy	$ 10.00	$ 10.00
Certified Copy	$ 10.00	$ 10.00
Other Records		
Recording Military Discharge	$ -	$ -
Military Discharge Certified Copy as Authorized	$ -	$ -
Birth Certificate Certified Copy	$ 10.00	$ 10.00
Delayed Birth Applications with 1 Certified Copy (same county)	$ 20.00	$ 20.00
Papers for a Birth Certificate in another county one year or more after birth	$ 10.00	$ 10.00
Birth Certificate for papers from another county one year or more after birth	$ 10.00	$ 10.00
Death Certificate Certified Copy	$ 10.00	$ 10.00
Birth Record Amendment ** ($15.00 NCVR +$10 County)	$ 25.00	$ 25.00
Death Record Amendment ** ($15.00 NCVR +$10 County)	$ 25.00	$ 25.00
Legitimations ** ($15.00 NCVR +$10 County)	$ 25.00	$ 25.00
**Expedite (*Payable to NC Vital Records)	$ 15.00	$ 15.00
Certified Copies unless Statute otherwise provides		
Certified Copy -Land Record)1st Page	$ 5.00	$ 5.00
Additional Page (per page)	$ 2.00	$ 2.00
Uncertified Copies (Vitals / Deeds)	$ 0.25	$ 0.25
Uncertified Copies on letterhead (offical use)	$ 0.50	$ 0.50
Certified Copy (Plats)	$ 5.00	$ 5.00
Uncertified Plat Copies	$ 3.50	$ 3.50
Other Services		
Notary Public Oath	$ 10.00	$ 10.00
Notary Service per signature per document (Per GS § 10B-118 Effective 07/08/2022)	$ 10.00	$ 10.00
Comparing a copy for certification	$ 5.00	$ 5.00

County General Departments

State Vital Records Automated Search & 1 Certified Copy (Out of County)	$ 24.00	$ 24.00
Additional certified copy of VRAS	$ 15.00	$ 15.00
Register of Deeds (419): Fee Type continued	**Current Rate**	**Proposed Rate**
Miscellaneous		
Faxing / Emailing/mail per document (1st 15 pgs. Then .25 each additional)	$ 3.00	$ 3.00
Postage/Envelope Fees for requests w/o self addressed stamped envelope 1-3 pages *subject to change with postage rate changes	$ 2.50	$ 2.50
Postage/Envelope 4-6 pages *subject to change with postage rate changes	$ 3.50	$ 4.50
Postage/Envelope 7-9 pages *subject to change with postage rate changes	$ 4.50	$ 4.50
GCN Express Ship Fee *subject to change with postage rate changes	$ 28.00	$ 28.00
DVD for land records per month for bulk land record request *subject to change with postage rate changes	$ 40.00	$ 40.00
Verification of Notary Commission	$ 5.00	$ 5.00
Thank A Vet ID Card	No Fee	No Fee
Duplicate Notary Certificate	$ 5.00	$ 5.00
Duplicate Marriage License Application	$ 10.00	$ 10.00
Passports - Fees		
Fee Application (ROD)	$ 35.00	$ 35.00
Passport Photo (ROD)	$ 15.00	$ 15.00
Express Shipping	$ 10.00	$ 10.00
Priority Express Shipping (ROD) *subject to change with postage rate changes	$ 30.69	$ 33.17
PASSPORT ACCEPTANCE FACILITY - Fees		
Adult Passport Book (US Dept State) 16+years	$ 130.00	$ 130.00
Adult Passport Card (US Dept State) 16+years	$ 30.00	$ 30.00
Adult Passport Book & Card (US Dept State) 16+years	$ 160.00	$ 160.00
Minor Passport Book (US Dept State) Under 16years	$ 100.00	$ 100.00
Minor Passport Card (US Dept State) Under 16years	$ 15.00	$ 15.00
Minor Passport Book & Card (US Dept State) Under 16years	$ 115.00	$ 115.00
Expedite Fee (US Dept State)	$ 60.00	$ 60.00
1-3 days Delivery (US Dept State)	$ 22.05	$ 22.05
File Search Fee (US Dept State)	$ 150.00	$ 150.00

Sheriff's Office (441): Fee Type	**Current Rate**	**Proposed Rate**
Incident Report Copies	$ 2.00	$ 2.00
Civil Process Fee	$ 30.00	$ 30.00
Fingerprint Fee	$ 15.00	$ 15.00
Executions	$ 30.00	$ 30.00
Out of State Executions	$ 60.00	$ 60.00
CONCEALED CARRY PERMITS		
Regular Carry Permit	$ 90.00	$ 90.00
Law Enforcement Permit	$ 45.00	$ 45.00
Regular Carry Permit Renewal	$ 75.00	$ 75.00
Law Enforcement Permit Renewal	$ 40.00	$ 40.00
Duplicate Carry Permit Fee	$ 15.00	$ 15.00
STORAGE - DOMESTIC VIOLENCE		
Domestic Violence Storage Fee	$ 1.00	$ 1.00
Domestic Violence Storage Admin Fee	$ 25.00	$ 25.00

Soil & Water (498): Fee Type	**Current Rate**	**Proposed Rate**
Rent No-Till Drill (rental is per acre)	$10.00	$ 10.00
Rent Pasture Sprayer (per 3 day rental period)	$50.00	$ 50.00

Tax Dept (415): Fee Type	**Current Rate**	**Proposed Rate**
NSF (G.S. 105-357)	$25 or 10% whichever is greater	$25 or 10% whichever is greater
Garnishment (G.S. 105-368)	$ 30.00	$ 30.00
Beer & Wine License (on premises) (G.S. 105-113.78)	$ 50.00	$ 50.00

County General Departments		
Beer & Wine License (off premises) (G.S. 105-113.78)	$ 30.00	$ 30.00
Advertising (Delinquent) (G.S. 105-369 & BOC) each	$ 2.00	$ 2.00

Fire Marshal's Office Fire Code Permits

Code Number	Description	Current Fee	Proposed Fee
105.6.1	Aerosol Products	$ 60.00	$ 60.00
105.6.2	Amusement Building	$ 50.00	$ 50.00
105.6.3	Aviation Facilities	$ 20.00	$ 20.00
105.6.4	Carnivals and Fairs	$ 50.00	$ 50.00
105.6.5	Battery Systems	$ 50.00	$ 50.00
105.6.7	Combustible dust producing operation	$ 40.00	$ 40.00
105.6.8	Combustible fibers > 100 cu ft.	$ 30.00	$ 30.00
105.6.9	Compressed Gases	$ 80.00	$ 80.00
105.6.10	Covered Mall Buildings	$ 40.00	$ 40.00
105.6.11	Cryogenic Fluids	$ 80.00	$ 80.00
105.6.12	Cutting and Welding	$ 60.00	$ 60.00
105.6.13	Dry Cleaning	$ 50.00	$ 50.00
105.6.14	Exhibits and Trade Shows	$ 50.00	$ 50.00
105.6.15	Explosives	$ 120.00	$ 120.00
105.6.17	Flammable and Combustible Liquids	$ 80.00	$ 80.00
105.6.20	Fumigation and Thermal Insecticidal fog.	$ 40.00	$ 40.00
105.6.21	Hazardous Materials	$ 120.00	$ 120.00
105.6.23	High Piled Storage	$ 40.00	$ 40.00
105.6.25	Industrial Ovens	$ 40.00	$ 40.00
105.6.26	Lumber Yards and Woodworking Plants	$ 70.00	$ 70.00
105.6.27	Liquid or Gas Fueled Vehicles in Assembly Bldg	$ 40.00	$ 40.00
105.6.30	Misc Combustible Storage	$ 50.00	$ 50.00
105.6.33	Organic Coating	$ 40.00	$ 40.00
105.6.34	Places of Assembly	$ 40.00	$ 40.00
105.6.35	Private Fire Hydrant	$ 50.00	$ 50.00
105.6.36	Pyrotechnic Special Effects (FIREWORKS)	$ 80.00	$ 80.00
105.6.39	Repair Garages and Service Stations	$ 60.00	$ 60.00
105.6.41	Spraying or Dipping	$ 80.00	$ 80.00
105.6.42	Scrap Tire Storage and By-products	$ 50.00	$ 50.00
105.6.43	Tents and Canopies	$ 40.00	$ 40.00
105.6.45	Waste Handling and junkyards	$ 60.00	$ 60.00
105.6.46	Wood Products	$ 70.00	$ 70.00

Fire Marshal's Office Fire Code Permits

The following permits are for new installations or next construction or replacement of existing system

Code Number	Description	Current Fee	Proposed Fee
105.7.1	Automatic Extinguishing Systems	$ 30.00	$ 30.00
105.7.2	Compressed Gases	$ 30.00	$ 30.00
105.7.3	Fire Alarm and Detection Systems and Related Equipment	$ 30.00	$ 30.00
105.7.4	Fire Pumps and Related Equipment	$ 30.00	$ 30.00
105.7.5	Flammable and Combustible Liquids (storage tank removal and installation)	$ 100.00	$ 100.00
105.7.6	Hazardous Materials (removal or repair of systems or tanks)	$ 60.00	$ 60.00
105.7.7	Industrial Ovens	$ 30.00	$ 30.00
105.7.9	Private Fire Hydrants (NOT DRY HYDRANTS)	$ 50.00	$ 50.00
105.7.10	Spraying and Dipping	$ 40.00	$ 40.00
105.7.11	Standpipe System	$ 30.00	$ 30.00
105.7.12	Temporary Membrane Structures (tents/canopies	$ 40.00	$ 40.00
Inspection Fee for non permit required buildings			
Up to 3,000 Sq Ft		$ 20.00	$ 20.00
3,000-10,000 Sq Ft		$ 30.00	$ 30.00
Abestos Inspection - plus actual sample and shippings costs		$ 100.00	$ 100.00

No fee required for permit for yard debris, burning or natural vegetation, farm, land, clearning of land or any burning covered by North Carolina Forestry Service Permits.

No fee required burning used for training purposes by Fire Department Personnel.

Present mandated state inspections and current inspections being performed on the following required no permit or fees.

Day Cares
Group Homes
Schools (Bi Annual)
Foster Homes/Adoptive
Willie "M" Homes
Nursing Homes, for aged, etc.
SARA/title industry inspections
(does not exclude industry for permits required)

LeGrand Center (55.480)

Rooms	Space Level	Current 4 Hour	Proposed 4 Hour		Current 6 Hr	Proposed 6 Hr
Conference Room (each)	1	$ 100.00	$ 125.00		$ 150.00	$ 190.00
Ball Room Pavilion, Lobby, Executive Board Roo	1	$ 130.00	$ 165.00		$ 190.00	$ 240.00
Exhibit Hall, Atrium	2	$ 430.00	$ 500.00		$ 630.00	$ 725.00
Center Ball Room	2	$ 490.00	$ 565.00		$ 720.00	$ 830.00
Grand Ballroom	3	$ 1,160.00	$ 1,275.00		$ 1,700.00	$ 1,870.00
Entire Convention Center	3	N/A	N/A		N/A	N/A

	Space Level	Current 8 Hour	Proposed 8 Hour		Current 12 Hour	Proposed 12 Hour
Conference Room (each)	1	$ 190.00	$ 240.00		$ 220.00	$ 275.00
Ball Room Pavilion, Lobby, Executive Board Roo	1	$ 250.00	$ 315.00		$ 310.00	$ 390.00
Exhibit Hall, Atrium	2	$ 820.00	$ 945.00		$ 1,140.00	$ 1,310.00
Center Ball Room	2	$ 940.00	$ 1,080.00		$ 1,170.00	$ 1,345.00
Grand Ballroom	3	$ 2,230.00	$ 2,450.00		$ 3,070.00	$ 3,375.00
Entire Convention Center	3	$ 3,900.00	$ 4,290.00		$ 4,830.00	$ 5,300.00

Level 1 spaces 25% rate increase
Level 2 spaces 15% rate increase
Level 3 spaces 10% rate increase

*Donors receive a 30% discount on rental rates

*LeGrand Management can discount for multi-day events at discression
*County Departments use and consumables are accounted as "Indirect Revenue/Expenditures" only, rather than transferrir

Foothills Public Shooting Complex (470)		
	Current Rate	Proposed Rate
General Admission		
18 years and up In County	$ 12.00	$ 16.00
17 years and down In County	$ 7.00	$ 8.00
Skeet/Trap 5-Stand Only	$ 3.00	$ 4.00
Archery (per round)	$ 15.00	$ 15.00
Archery (per round) 17 years and under	$ 10.00	$ 11.00
Archery (practice range only)	$ 12.00	$ 13.00
Archery (practice range only) 17 years and under	$ 7.00	$ 8.00
Spectators	$ -	$ -
Discounted Rates on Tuesday, Wednesday, Thursday, and Friday		
Seniors (65 and over)	$ 6.00	$ 8.00
Veterans	$ 6.00	$ 8.00
Disabled	$ 6.00	$ 8.00
Law Enforcement	$ 6.00	$ 8.00
NC Wildlife	$ 6.00	$ 8.00
Cleveland County Employees	$ 6.00	$ 8.00
Cops & Kids - Free Admission	$ -	$ -
Young Life - Free Admission	$ -	$ -
Additional Charges		
Paper Target	$ 1.00	$ 1.25
Target Stand	$ 2.00	$ 2.00
Splatter Targets - Small	$ 1.50	$ 1.50
Splatter Targets - Large	$ 2.00	$ 2.50
Shot Gun Target	$ 2.00	$ 2.00
Round of Skeet/Trap	$ 6.00	$ 6.50
5-Stand	$ 8.00	$ 8.50
Shotgun Rentals (Per Round)	$ 5.00	$ 10.00
3D Archery - Add.Round	$ 15.00	$ 15.00
Steel Target Use	$ 10.00	$ 10.00
Individual Range Rental (per hour)	$ 35.00	$ 37.50
Individual Range Rental (1/2 day)	$ 125.00	$ 150.00
Individual Range Rental (full day)	$ 250.00	$ 300.00
Pavilion	$ 25.00	$ 25.00
Concession* ***Or Contracted price @ discretion of Range Director**	10% of sales	
Indoor/Outdoor Training Facilities (per hour)	$ 25.00	$ 25.00
Range Safety Officers (per hours - normal work hours) ***or wage cost per hours for Level 1, Level 2, CRO @ discretion of Range Director**	$ 30.00	$ 30.00

Foothills Public Shooting Complex (470)		
	Current Rate	Proposed Rate
Training Center (per day)	$ 125.00	$ 125.00
Private Instructions (per Hour)	$ 40.00	$ 40.00

RETAIL ITEMS
***All items sold in range storefront are subject to change based on current market conditions* This includes but not limited to: ammo, clothing, drinks, snacks.**

EVENT FEES
***Event pricing based on the event and current market conditions.**

Public Health Department

Master Fee Schedule - Dental Clinic (12.544)
(Fees subject to change - based on Medicaid Rates)

Code	Description	Charge Amount
D0120	Periodic oral evaluation	$ 40.00
D0140	Limited oral evaluation	$ 57.00
D0145	Oral evaluation < 3 yrs of age	$ 55.00
D0150	Comprehesnive oral evaluation	$ 69.00
D0160	Detail/extensive oral eva, B/R	$ 105.00
D0170	Limited re-evaluation	$ 44.00
D0210	Intraoral-complete series (bw)	$ 111.00
D0220	Intraoral-periapical 1st film	$ 23.00
D0230	Intraoral-periapical each add'l	$ 19.00
D0240	Intraoral-occlusal film	$ 25.00
D0270	Bitewing-single film	$ 17.00
D0272	Bitewings-two films	$ 28.00
D0273	Bitewings-three films	$ 39.00
D0274	Bitewings-four films	$ 49.00
D0330	Panoramic film	$ 91.00
D0473	Access of tiss,gr&mic exam,rpt	$ 75.00
D1110	Prophylaxis-adult	$ 59.00
D1120	Prophylaxis-child	$ 42.00
D1206	Topical fluorid varnish	$ 24.00
D1351	Sealant-per tooth	$ 44.00
D1510	Space maint-fixed-unilateral	$ 294.00
D2140	Amalgam-1 surf prim/perm	$ 109.00
D2150	Amalgam-2 surf prim/perm	$ 139.00
D2160	Amalgam-3 surf prim/perm	$ 160.00
D2161	Amalgam-4+ surf prim/perm	$ 177.00
D2330	Resin-one surface, anterior	$ 101.00
D2331	Resin-two surfaces, anterior	$ 125.00
D2332	Resin-three surfaces, anterior	$ 148.00
D2335	Resin-4+ w/incis angle-anterior	$ 188.00
D2391	Resin composite-1s, posterior	$ 117.00
D2392	Resin composite-2s, posterior	$ 155.00
D2393	Resin composite-3s, posterior	$ 189.00
D2394	Resin composite-4+s, posterior	$ 229.00
D2930	Prefab stain steel crn-primary	$ 222.00
D2931	Prefab stain steel crown-perm	$ 239.00
D2940	Sedative filling	$ 61.00
D2950	Core buildup, include any pins	$ 151.00
D3220	Therapeutic pulpotomy-pulp remv	$ 125.00
D3230	Pulpal therapy-anterior,primary	$ 221.00
D3240	Pulpal therapy-posterior, prim	$ 294.00

Public Health Department

Master Fee Schedule - Dental Clinic (12.544)
(Fees subject to change - based on Medicaid Rates)

Code	Description	Charge Amount
D3310	Root canal therapy-anterior	$ 437.00
D3320	Root canal therapy-biscuspid	$ 516.00
D3330	Root canal therapy-molar	$ 631.00
D4341	Perio scale & root pln-4+per quad	$ 155.00
D4342	Perio scale & root pin-1-3th, quad	$ 90.00
D4346	Scale, gingival inflam-full mouth	$ 59.00
D4355	Full mouth debridemnt, eval/diag	$ 104.00
D7111	Extraction crnl remnts-decid th	$ 79.00
D7210	Extraction-surgical/erupt tooth	$ 168.00
D7220	Extraction-impacted/soft tis	$ 191.00
D7230	Extraction-impacted/part bony	$ 256.00
D7250	Surgic removl resid tooth root	$ 183.00
D7270	Reimplantation/stabilization	$ 326.00
D7285	Biopsy of oral tissue-hard	$ 210.00
D7310	Alveoloplasty w/ext 4+, quda	$ 159.00
D7510	Incis&drain abscess-intra soft	$ 171.00
D7530	Remove foreign body from tissue	$ 195.00
D7971	Excision-pericoronal ging/arch	$ 235.00
D9110	Emerg treatment,palliative	$ 66.00
D9230	Analgesia-inhal of nitrous oxid	$ 66.00
D9440	Office visit-after regular hrs	$ 90.00
D9610	Therap parenteral drug 1 dose	$ 54.00

Environmental Health (12.541)		
Fee Type	Current Rate	Proposed Rate
Onsite Wastewater Fees		
Improvement Permit & Construction Authorization: Gravity and 480 (GPD) or less	$ 450.00	$ 450.00
(a2) Improvement Permit and Construction Authorization	$ 180.00	$ 180.00
Additional pump and large system fee: Pump systems or systems >480 GPD but < 1500 GPD.	$ 175.00	$ 175.00
Additional pump and large system fee: Pumps and/or systems > 1500 GPD but < 3000 GPD.	$ 250.00	$ 250.00
Additional type IV, V, VI system fee: LPP distribution, pretreatment, or Systems > 3,000 GPD	$ 300.00	$ 300.00
Engineered Option Permit	$ 35.00	$ 35.00
Authorized Onsite Wastewater Evaluator (AOWE)	$ 35.00	$ 35.00
Change of Permit	$ 175.00	$ 175.00
Existing System Inspection	$ 175.00	$ 175.00
Expansion (Ugrade)	$ 175.00	$ 175.00
Repair **Charge applied when permit is issued**	$ 75.00	$ 75.00
Private Water Supplies Fees		
Water Sample (Bacteriological)	$ 50.00	$ 50.00
Water Sample (Inorganic Chemical and Nitrate)	$ 90.00	$ 90.00
Water Sample (Organic Chemical petroleum, pesticide, & VOA)	$ 100.00	$ 100.00
Well Construction Permit (Includes required water samples)	$ 500.00	$ 500.00
Well Change of Permit	$ 175.00	$ 175.00
Well Repair/Upgrade Permit	$ 175.00	$ 175.00
Well Adandonment Permit	$ 100.00	$ 100.00
Swimming Pools, Tattoos, Food, Lodging Fees		
Swimming Pool (Seasonal operation)	$ 150.00	$ 150.00
Swimming Pool (Year round operation)	$ 200.00	$ 200.00
Swimming Pool Plan Review	$ 250.00	$ 250.00
Tattoo Artist	$ 225.00	$ 225.00
Food & Lodging Plan Review	$ 250.00	$ 250.00
Temporary Food Establishment	$ 75.00	$ 75.00
Limited Food Service Establishment	$ 75.00	$ 75.00
Mobile Food Unit Plan Review **NEW**	$ 150.00	$ 150.00
Pushcart Plan Review **NEW**	$ 100.00	$ 100.00
Administrative Fees		
Refunds - 10% of the application fee or $45; whichever is less	$ 45.00	$ 45.00
Copies - Free of Charge		

******NOTE: The appropriate licensing or certification authorities will be notified of all violations or infractions of State rules and regulations made by on-site wastewater installers or well constructio***

Health Department

Master Fee Schedule - Clinics (Fund 12)
(Fees subject to change - based on Medicaid Rates)

Serial Number	CPTCode	CPTTitle	MOD1	MOD2	Units	ChargeAmount	Allowed Charge
1	99384	1st preventive medicine new patient age 12-17 yr	EP	25	1	$ 115.00	$ 115.00
2	99384	1st preventive medicine new patient age 12-17 yr	25		1	$ 211.00	$ 211.00
3	99384	1st preventive medicine new patient age 12-17 yr	FP	25	1	$ 211.00	$ 211.00
4	99385	1st preventive medicine new patient age 18-39yrs	FP	25	1	$ 210.00	$ 210.00
5	99385	1st preventive medicine new patient age 18-39yrs	EP	25	1	$ 115.00	$ 115.00
6	99385	1st preventive medicine new patient age 18-39yrs	25		1	$ 210.00	$ 210.00
7	99386	1st preventive medicine new patient age 40-64yrs	25		1	$ 250.00	$ 250.00
8	99387	1st preventive medicine new patient age 65yrs&>	25		1	$ 270.00	$ 270.00
9	84702	24 hour urine human chorionic gonadotropin (HCG) measurement			1	$ 32.00	$ 32.00
10	82951	3 hour glucose tolerance test			1	$ 20.00	$ 20.00
12	90651	9vHPV vaccine 3 dose schedule for IM use			1	$ 281.00	$ 281.00
13	86900	A blood group typing			1	$ 4.00	$ 4.00
14	76805	Abdominal ultrasound of pregnant uterus (greater or equal to 14 weeks 0 days) single or first			1	$ 147.00	$ 147.00
15	76802	Abdominal ultrasound of pregnant uterus (less than 14 weeks 0 days)			1	$ 75.00	$ 75.00
16	76801	Abdominal ultrasound of pregnant uterus (less than 14 weeks 0 days) single or first fetus			1	$ 132.00	$ 132.00
17	87149	Acid fast bacillus (AFB) organism identification by DNA probe			1	$ 8.00	$ 8.00
18	92567	Acoustic impedance test			1	$ 25.00	$ 25.00
19	0031A	Administration COVID-19 vaccine, vector-nr, rS-Ad26, PF, 0.5 mL first dose			1	$ 65.00	$ 65.00
20	0031A	Administration COVID-19 vaccine, vector-nr, rS-Ad26, PF, 0.5 mL first dose	EP		1	$ 65.00	$ 65.00
22	94664	Administration of albuterol via nebulizer			1	$ 34.00	$ 34.00
23	96161	Administration of caregiver-focused health risk assessment instrument (eg, depression inventory) for the benefit of the patient, with scoring and documentation, per standardized	EP		1	$ 10.00	$ 10.00
24	96161	Administration of caregiver-focused health risk assessment instrument (eg, depression inventory) for the benefit of the patient, with scoring and documentation, per standardized			1	$ 10.00	$ 10.00
25	90715	Administration of combined diphtheria, tetanus, and pertussis vaccine			1	$ 54.00	$ 54.00
29	90696	Administration of diphtheria, tetanus, acellular pertussis, and inactivated polio vaccine			1	$ 64.00	$ 64.00
30	90700	Administration of diphtheria, tetanus, and acellular pertussis vaccine			1	$ 36.00	$ 36.00
34	90632	Administration of hepatitis A virus vaccine in adult			1	$ 91.00	$ 91.00
35	G0010	Administration of hepatitis b vaccine			1	$ 30.00	$ 30.00
37	G0008	Administration of influenza virus vaccine			1	$ 30.00	$ 30.00
38	94640	Administration of nebulizer treatment			1	$ 15.00	$ 15.00
39	90473	Administration of oral vaccine	EP		1	$ 30.00	$ 30.00
40	96160	Administration of patient-focused health risk assessment instrument (eg, health hazard appraisal) with scoring and documentation, per standardized instrument	EP		1	$ 10.00	$ 10.00
41	96160	Administration of patient-focused health risk assessment instrument (eg, health hazard appraisal) with scoring and documentation, per standardized instrument			1	$ 10.00	$ 10.00
42	0074A	Administration of Pfizer-BioNTech Covid-19 Pediatric Vaccine	EP		1	$ 65.00	$ 65.00
43	0074A	Administration of Pfizer-BioNTech Covid-19 Pediatric Vaccine			1	$ 65.00	$ 65.00
45	G0009	Administration of pneumococcal vaccine			1	$ 30.00	$ 30.00
46	96381	Administration of respiratory syncytial virus, monoclonal antibody, seasonal dose by intramuscular injection			1	$ 30.00	$ 30.00
47	96381	Administration of respiratory syncytial virus, monoclonal antibody, seasonal dose by intramuscular injection	EP		1	$ 30.00	$ 30.00
48	96380	Administration of respiratory syncytial virus, monoclonal antibody, seasonal dose by intramuscular injection, with counseling by physician or other qualified health care	EP		1	$ 30.00	$ 30.00
49	96380	Administration of respiratory syncytial virus, monoclonal antibody, seasonal dose by intramuscular injection, with counseling by physician or other qualified health care			1	$ 30.00	$ 30.00
50	90680	Administration of rotavirus vaccine on 3 dose schedule			1	$ 106.00	$ 106.00
53	90714	Administration of tetanus and diphtheria toxoids (Td)			1	$ 40.00	$ 40.00
54	87070	Aerobic bacterial culture of synovial fluid			1	$ 15.00	$ 15.00
56	99408	Alcohol and/or substance abuse screening and intervention, 15-30 minutes			1	$ 38.00	$ 38.00
57	99408	Alcohol and/or substance abuse screening and intervention, 15-30 minutes	EP		1	$ 38.00	$ 38.00
58	86695	Analysis for antibody to Herpes simplex virus, type 1			1	$ 61.00	$ 61.00
59	86696	Analysis for antibody to Herpes simplex virus, type 2			1	$ 61.00	$ 61.00
60	99394	Annual examination of established patient 12 to 17 years of age	EP	25	1	$ 115.00	$ 115.00
61	99394	Annual examination of established patient 12 to 17 years of age	EP		1	$ 115.00	$ 115.00
63	99394	Annual examination of established patient 12 to 17 years of age			1	$ 185.00	$ 185.00
64	99394	Annual examination of established patient 12 to 17 years of age	25		1	$ 185.00	$ 185.00
65	99394	Annual examination of established patient 12 to 17 years of age	FP	25	1	$ 185.00	$ 185.00
66	G0438	Annual Wellness Visit, Initial (AWV),			1	$ 250.00	$ 250.00
67	86901	Antenatal Rh antibody screening			1	$ 4.00	$ 4.00
68	59425	Antepartum care only 4-6 visits			1	$ 708.00	$ 708.00
69	59426	Antepartum care only 7 or more visits			1	$ 1,263.00	$ 1,263.00
70	99188	Application of dental fluoride varnish			1	$ 25.00	$ 25.00

Health Department

Master Fee Schedule - Clinics (Fund 12)
(Fees subject to change - based on Medicaid Rates)

Serial Number	CPTCode	CPTTitle	MOD1	MOD2	Units	ChargeAmount	Allowed Charge
71	84520	Arterial blood urea nitrogen (BUN) measurement			1	$ 4.00	$ 4.00
72	92551	Audiology evaluation of both ears			1	$ 12.50	$ 12.50
74	85025	Automated complete blood count (CBC) with differential white blood cell (WBC) count			1	$ 15.00	$ 15.00
75	88142	Automated thin prep Papanicolaou smear with manual screening			1	$ 28.00	$ 28.00
76	81003	Automated urinalysis test			1	$ 7.00	$ 7.00
77	87077	Bacterial culture for aerobic isolates			1	$ 12.00	$ 12.00
78	87081	Bacterial culture screen			1	$ 15.00	$ 15.00
79	87088	Bacterial culture with isolation			1	$ 12.00	$ 12.00
80	87205	Bacterial Gram stain			1	$ 10.00	$ 10.00
81	87086	Bacterial urine culture			1	$ 21.00	$ 21.00
82	94010	Baseline pulmonary function test (PFT)			1	$ 60.00	$ 60.00
83	80048	Basic metabolic panel			1	$ 5.00	$ 5.00
84	84403	Bioavailable testosterone measurement in male			1	$ 15.00	$ 15.00
85	57500	Biopsy of cervix			1	$ 130.00	$ 130.00
86	58100	Biopsy of endometriosis			1	$ 130.00	$ 130.00
87	56605	Biopsy of vulva			1	$ 100.00	$ 100.00
88	S9442	Birthing classes, non-physician provider, per session			1	$ 15.00	$ 15.00
89	82465	Blood cholesterol measurement			1	$ 10.00	$ 10.00
90	36415	Blood draw, venipuncture			1	$ 10.00	$ 10.00
91	82947	Blood glucose measurement at point of care as ordered			1	$ 10.00	$ 10.00
92	86850	Blood group antibody screening			1	$ 3.00	$ 3.00
94	83036	Blood hemoglobin A1c/total hemoglobin ratio	FP	QW	1	$ 17.00	$ 17.00
95	85018	Blood hemoglobin measurement			1	$ 10.00	$ 10.00
96	85018	Blood hemoglobin measurement	QW		1	$ 10.00	$ 10.00
97	85018	Blood hemoglobin measurement	FP	QW	1	$ 10.00	$ 10.00
98	86803	Blood hepatitis C virus (HCV) antibody assay			1	$ 17.00	$ 17.00
99	86735	Blood mumps virus antibody assay			1	$ 14.00	$ 14.00
100	83020	Blood protein electrophoresis			1	$ 6.00	$ 6.00
101	83986	Body fluid pH			1	$ 10.00	$ 10.00
102	94200	Breathing capacity test			1	$ 31.00	$ 31.00
103	96127	Brief behavioral health assessment with scoring and documentation using standardized	EP		1	$ 6.00	$ 6.00
104	96127	Brief behavioral health assessment with scoring and documentation using standardized			1	$ 6.00	$ 6.00
105	84439	Calculated free thyroxine (FT4) measurment			1	$ 8.00	$ 8.00
106	85027	CBC wo diff			1	$ 12.00	$ 12.00
107	86694	Cerebrospinal fluid herpes simplex virus (HSV) antibody assay			1	$ 20.00	$ 20.00
108	87621	Cervical human papilloma virus (HPV) 6+11+42+43+44 DNA detection by amplified probe			1	$ 36.25	$ 36.25
109	87624	Cervical human papillomavirus (HPV) 16+18+31+33+35+39+45+51+52+56+58+59+68 DNA detection by amplified probe technique			1	$ 43.00	$ 43.00
110	87591	Cervical mucus Neisseria gonorrhoeae DNA detection by amplified probe technique	90		1	$ 21.00	$ 21.00
111	88305	Cervical tissue to pathology	26		1	$ 63.00	$ 63.00
112	88305	Cervical tissue to pathology	TC		1	$ 127.00	$ 127.00
113	87210	Cervical wet prep			1	$ 30.00	$ 30.00
114	46900	Chemical destruction of lesion of anus			2	$ 201.00	$ 201.00
115	54050	Chemoablation, lesion, penis, simple			2	$ 125.00	$ 125.00
116	87491	Chlamydia RNA TMA	90		2	$ 21.00	$ 21.00
117	90625	Cholera vaccine live, adult dosage, 1 dose schedule, for oral use			1	$ 268.00	$ 268.00
118	80053	CMP (comprehensive metabolic panel)			1	$ 6.00	$ 6.00
119	85379	Coagulation function measurement			1	$ 42.00	$ 42.00
120	81025	Collection of urine specimen for urine pregnancy test			1	$ 15.00	$ 15.00
121	57454	Colposcopy cervix bx cervix & endocrv curretage			1	$ 185.00	$ 185.00
122	57456	Colposcopy of cervix with endocervical curettage			1	$ 140.00	$ 140.00
123	57452	Colposcopy of cervix without biopsy			1	$ 150.00	$ 150.00
124	57455	Colposcopy with biopsy of cervix			1	$ 150.00	$ 150.00
126	99215	Complex evaluation and management of established patient	FP	25	1	$ 228.00	$ 228.00
127	99215	Complex evaluation and management of established patient			1	$ 228.00	$ 228.00
128	99205	Complex new patient outpatient visit	FP	25	1	$ 306.00	$ 306.00
129	99205	Complex new patient outpatient visit	FP		1	$ 306.00	$ 306.00
130	99205	Complex new patient outpatient visit			1	$ 306.00	$ 306.00
131	99205	Complex new patient outpatient visit	25		1	$ 306.00	$ 306.00
133	99215	Comprehensive evaluation of established patient	25		1	$ 228.00	$ 228.00
134	99215	Comprehensive evaluation of established patient	FP		1	$ 228.00	$ 228.00
135	92014	Comprehensive eye exam for established patient			1	$ 20.00	$ 20.00
136	92004	Comprehensive eye exam for new patient			1	$ 20.00	$ 20.00

Health Department

Master Fee Schedule - Clinics (Fund 12)
(Fees subject to change - based on Medicaid Rates)

Serial Number	CPTCode	CPTTitle	MOD1	MOD2	Units	ChargeAmount	Allowed Charge
137	58301	Contraception, device intrauterine, removal			1	$ 120.00	$ 120.00
138	S4993	Contraceptive pills for birth control			1	$ 3.50	$ 3.50
139	J7303	Contraceptive supply, hormone containing vaginal ring, each			1	$ 20.00	$ 20.00
140	82533	Cortisol (hormone) measurement			1	$ 45.00	$ 45.00
141	99406	Counseling about tobacco use for 1 to 3 minutes			1	$ 15.00	$ 15.00
142	82570	Creatinine level to test for kidney function or muscle injury			1	$ 9.00	$ 9.00
143	57505	Curettage, endocervical			1	$ 115.00	$ 115.00
144	82607	Cyanocobalamin (vitamin B-12) level			1	$ 7.00	$ 7.00
145	82627	Dehydroepiandrosterone (DHEA-S) hormone level			1	$ 100.00	$ 100.00
146	57511	Destruction of lesion of cervix by cryosurgery			1	$ 175.00	$ 175.00
147	54065	Destruction of multiple penile growths			1	$ 211.00	$ 211.00
148	17000	Destruction of skin growth			1	$ 72.00	$ 72.00
149	56501	Destruction, lesion, vulva, simple			1	$ 145.00	$ 145.00
150	87491	Detection test for chlamydia			1	$ 40.00	$ 40.00
151	87491	Detection test for chlamydia	FP		1	$ 40.00	$ 40.00
152	87389	Detection test for HIV-1 and HIV-2			1	$ 18.00	$ 18.00
153	87591	Detection test for Neisseria gonorrhoeae (gonorrhoeae bacteria)	FP		1	$ 40.00	$ 40.00
154	87591	Detection test for Neisseria gonorrhoeae (gonorrhoeae bacteria)			1	$ 40.00	$ 40.00
155	87807	Detection test for respiratory syncytial virus (RSV)			1	$ 18.00	$ 18.00
156	87661	Detection test for Trichomonas vaginalis (genital parasite)			1	$ 38.00	$ 38.00
157	87661	Detection test for Trichomonas vaginalis (genital parasite)	FP		1	$ 38.00	$ 38.00
158	57170	Diaphragm fitting			1	$ 105.00	$ 105.00
160	26010	Drainage of finger abscess			1	$ 225.00	$ 225.00
161	80301	Drug screen			1	$ 35.00	$ 35.00
163	90698	DTaP-HIB-IPV inactivated vaccine IM			1	$ 114.00	$ 114.00
164	69210	Ear wax removal			1	$ 75.00	$ 75.00
165	93000	ECG (electrocardiogram)			1	$ 35.00	$ 35.00
166	99407	Education about smoking cessation for greater than 10 minutes			1	$ 29.00	$ 29.00
167	80051	Electrolyte panel			1	$ 5.00	$ 5.00
168	99213	EPSDT office visit, expanded problem-focused, established patient	FP	25	1	$ 98.00	$ 98.00
170	99392	EPSDT preventive office visit, established patient 1-4 years old			1	$ 115.00	$ 115.00
171	99392	EPSDT preventive office visit, established patient 1-4 years old	EP		1	$ 115.00	$ 115.00
172	99395	EPSDT preventive office visit, established patient 18-39 years old	FP		1	$ 180.00	$ 180.00
173	99395	EPSDT preventive office visit, established patient 18-39 years old	25		1	$ 180.00	$ 180.00
174	99395	EPSDT preventive office visit, established patient 18-39 years old	EP	25	1	$ 115.00	$ 115.00
175	99395	EPSDT preventive office visit, established patient 18-39 years old	EP		1	$ 115.00	$ 115.00
176	99395	EPSDT preventive office visit, established patient 18-39 years old	FP	25	1	$ 180.00	$ 180.00
177	99395	EPSDT preventive office visit, established patient 18-39 years old			1	$ 180.00	$ 180.00
178	99393	EPSDT preventive office visit, established patient 5-11 years old	FP		1	$ 183.00	$ 183.00
179	99393	EPSDT preventive office visit, established patient 5-11 years old	EP		1	$ 115.00	$ 115.00
180	99393	EPSDT preventive office visit, established patient 5-11 years old			1	$ 183.00	$ 183.00
181	99384	EPSDT preventive office visit, new patient 12-17 years old			1	$ 211.00	$ 211.00
182	99384	EPSDT preventive office visit, new patient 12-17 years old	FP		1	$ 211.00	$ 211.00
183	99384	EPSDT preventive office visit, new patient 12-17 years old	EP		1	$ 115.00	$ 115.00
184	99382	EPSDT preventive office visit, new patient 1-4 years old			1	$ 115.00	$ 115.00
185	99382	EPSDT preventive office visit, new patient 1-4 years old	EP		1	$ 115.00	$ 115.00
186	99382	EPSDT preventive office visit, new patient 1-4 years old	25		1	$ 115.00	$ 115.00
187	99382	EPSDT preventive office visit, new patient 1-4 years old	EP	25	1	$ 115.00	$ 115.00
188	99383	EPSDT preventive office visit, new patient 5-11 years old	FP	25	1	$ 195.00	$ 195.00
189	99383	EPSDT preventive office visit, new patient 5-11 years old			1	$ 195.00	$ 195.00
190	99383	EPSDT preventive office visit, new patient 5-11 years old	FP		1	$ 195.00	$ 195.00
191	99383	EPSDT preventive office visit, new patient 5-11 years old	25		1	$ 195.00	$ 195.00
192	99383	EPSDT preventive office visit, new patient 5-11 years old	EP	25	1	$ 115.00	$ 115.00
193	99383	EPSDT preventive office visit, new patient 5-11 years old	EP		1	$ 115.00	$ 115.00
194	99381	EPSDT preventive office visit, new patient under 1 year old			1	$ 115.00	$ 115.00
195	99381	EPSDT preventive office visit, new patient under 1 year old	EP	25	1	$ 115.00	$ 115.00
196	99381	EPSDT preventive office visit, new patient under 1 year old	25		1	$ 115.00	$ 115.00
197	86663	Epstein-Barr (EB) virus, early antigen (EA) antibody			1	$ 6.00	$ 6.00
198	99397	Established patient periodic preventive medicine examination, age 65 years and older	25		1	$ 220.00	$ 220.00
199	99214	Established: Detailed	FP	25	1	$ 153.00	$ 153.00
200	99212	Established: Problem Focused	FP	25	1	$ 72.00	$ 72.00
202	J7307	Etonogestrel (contraceptive) implant system, including implant and supplies	FP	UD	1	$ 536.16	$ 536.16
203	J7307	Etonogestrel (contraceptive) implant system, including implant and supplies			1	$ 580.00	$ 580.00
204	87185	Evaluation of antimicrobial drug (antibiotic, antifungal, antiviral)			1	$ 16.00	$ 16.00

Health Department

Master Fee Schedule - Clinics (Fund 12)
(Fees subject to change - based on Medicaid Rates)

Serial Number	CPTCode	CPTTitle	MOD1	MOD2	Units	ChargeAmount	Allowed Charge
205	99392	Examination of established patient 1 to 4 years of age	EP	25	1	$ 115.00	$ 115.00
206	99392	Examination of established patient 1 to 4 years of age	25		1	$ 115.00	$ 115.00
207	99213	Expanded, problem-focused office visit for established patient under Early Periodic Screening, Diagnosis, and Treatment (EPSDT) Program	FP		1	$ 98.00	$ 98.00
208	99213	Expanded, problem-focused office visit for established patient under Early Periodic Screening, Diagnosis, and Treatment (EPSDT) Program	25		1	$ 98.00	$ 98.00
209	99213	Expanded, problem-focused office visit for established patient under Early Periodic Screening, Diagnosis, and Treatment (EPSDT) Program			1	$ 98.00	$ 98.00
210	58300	Family planning, IUD (intrauterine device) insertion			1	$ 105.00	$ 105.00
211	89060	Fern test			1	$ 15.00	$ 15.00
212	82728	Ferritin			1	$ 7.00	$ 7.00
214	59025	Fetal non-stress test			1	$ 65.00	$ 65.00
215	82746	Folic acid level			1	$ 7.00	$ 7.00
216	83001	Follicle stimulating hormone (FSH) gonadotropin assay			1	$ 9.00	$ 9.00
217	76816	Follow-up obstetrical ultrasound with transvaginal view			1	$ 113.00	$ 113.00
218	69200	Foreign body removal, external auditory canal, without general anesthesia			1	$ 130.00	$ 130.00
220	80050	General health panel			1	$ 19.00	$ 19.00
222	82962	Glucose home device			1	$ 5.00	$ 5.00
223	82950	Glucose level post glucose dose			1	$ 15.00	$ 15.00
224	82977	Glutamyltransferase (liver enzyme) level			1	$ 5.00	$ 5.00
225	83002	Gonadotropin; luteinizing hormone (LH)			1	$ 9.00	$ 9.00
226	82952	GTT each additional specimen beyond 3 specimens			1	$ 10.00	$ 10.00
227	86677	H pylori ab			1	$ 13.00	$ 13.00
228	99000	Handling of lab specimen			1	$ 5.00	$ 5.00
229	83036	HbA1c			1	$ 4.50	$ 4.50
230	83718	HDL cholesterol level			1	$ 3.00	$ 3.00
231	83036	Hemoglobin A1c	QW		1	$ 17.00	$ 17.00
232	83021	Hemoglobin analysis and measurement			1	$ 32.00	$ 32.00
233	90648	Hemophilus influenza B vaccine prp-t 4 dose IM			1	$ 26.00	$ 26.00
234	80076	Hepatic function panel			1	$ 5.00	$ 5.00
235	90636	Hepatitis A & B vaccine HepA-HepB adult IM			1	$ 132.00	$ 132.00
237	90633	Hepatitis A vaccine pediatric 2 dose schedule IM			1	$ 41.00	$ 41.00
238	90744	Hepatitis B immuniz, peds/adolesc			1	$ 41.00	$ 41.00
239	86706	Hepatitis B surface antibody (HBsAb)			1	$ 12.00	$ 12.00
240	87340	Hepatitis B surface antigen detection			1	$ 11.00	$ 11.00
241	90746	Hepatitis b vaccine, adult dosage (3 dose schedule), for intramuscular use			1	$ 75.00	$ 75.00
242	86703	HIV test confidential			1	$ 15.00	$ 15.00
243	99502	Home follow-up assessment in newborn			1	$ 75.00	$ 75.00
244	99501	Home visit for postnatal assessment			1	$ 75.00	$ 75.00
245	87147	Identification of organisms by immunologic analysis			1	$ 12.00	$ 12.00
247	90473	Imadm intransl/oral 1 vaccine			1	$ 30.00	$ 30.00
248	90474	Imadm intransl/oral ea vaccine			1	$ 30.00	$ 30.00
249	90474	Imadm intransl/oral ea vaccine	EP		1	$ 30.00	$ 30.00
250	90471	Imadm prq id subq/im njxs 1 vaccine	EP		1	$ 30.00	$ 30.00
251	90472	Imadm prq id subq/im njxs ea vaccine	EP		1	$ 30.00	$ 30.00
252	90472	Imadm prq id subq/im njxs ea vaccine			1	$ 30.00	$ 30.00
253	88175	Image-guided liquid-based cytology			1	$ 34.00	$ 34.00
254	0111A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus (SARS-Co-V-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 25 mcg/0.25 mL dosage; first dose			1	$ 65.00	$ 65.00
255	0111A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus (SARS-Co-V-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 25 mcg/0.25 mL dosage; first dose	EP		1	$ 65.00	$ 65.00
256	0112A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus (SARS-Co-V-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 25 mcg/0.25 mL dosage; second dose			1	$ 65.00	$ 65.00
257	0112A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus (SARS-Co-V-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 25 mcg/0.25 mL dosage; second dose	EP		1	$ 65.00	$ 65.00
258	0034A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, DNA, spike protein, adenovirus type 26 (Ad26) vector, preservative free, 5×1010 viral particles/0.5 mL dosage; booster dose	EP		1	$ 65.00	$ 65.00

Health Department

Master Fee Schedule - Clinics (Fund 12)
(Fees subject to change - based on Medicaid Rates)

Serial Number	CPTCode	CPTTitle	MOD1	MOD2	Units	ChargeAmount	Allowed Charge
259	0034A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, DNA, spike protein, adenovirus type 26 (Ad26) vector, preservative free, 5×1010 viral particles/0.5 mL dosage; booster dose			1	$ 65.00	$ 65.00
260	0154A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 10 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation, booster dose			1	$ 65.00	$ 65.00
261	0154A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 10 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation, booster dose	EP		1	$ 65.00	$ 65.00
262	0151A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 10 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation; single dose			1	$ 65.00	$ 65.00
263	0151A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 10 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation; single dose	EP		1	$ 65.00	$ 65.00
264	0173A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 3 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation, third dose	EP		1	$ 65.00	$ 65.00
265	0173A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 3 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation, third dose			1	$ 65.00	$ 65.00
266	0171A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 3 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation; first dose	EP		1	$ 65.00	$ 65.00
267	0171A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 3 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation; first dose			1	$ 65.00	$ 65.00
268	0172A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 3 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation; second dose			1	$ 65.00	$ 65.00
269	0172A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 3 mcg/0.2 mL dosage, diluent reconstituted, tris-sucrose formulation; second dose	EP		1	$ 65.00	$ 65.00
270	0124A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 30 mcg/0.3 mL dosage, tris-sucrose formulation,			1	$ 65.00	$ 65.00
271	0124A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 30 mcg/0.3 mL dosage, tris-sucrose formulation,	EP		1	$ 65.00	$ 65.00
272	0121A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 30 mcg/0.3 mL dosage, tris-sucrose formulation;			1	$ 65.00	$ 65.00
273	0121A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, bivalent spike protein, preservative free, 30 mcg/0.3 mL dosage, tris-sucrose formulation;	EP		1	$ 65.00	$ 65.00
274	0164A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, bivalent, preservative free, 10 mcg/0.2 mL dosage, booster dose	EP		1	$ 65.00	$ 65.00
275	0164A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, bivalent, preservative free, 10 mcg/0.2 mL dosage, booster dose			1	$ 65.00	$ 65.00
276	0141A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, bivalent, preservative free, 25 mcg/0.25 mL dosage; first dose	EP		1	$ 65.00	$ 65.00
277	0141A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, bivalent, preservative free, 25 mcg/0.25 mL dosage; first dose			1	$ 65.00	$ 65.00

Health Department

Master Fee Schedule - Clinics (Fund 12)
(Fees subject to change - based on Medicaid Rates)

Serial Number	CPTCode	CPTTitle	MOD1	MOD2	Units	ChargeAmount	Allowed Charge
278	0142A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, bivalent, preservative free, 25 mcg/0.25 mL dosage; second dose	EP		1	$ 65.00	$ 65.00
279	0142A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, bivalent, preservative free, 25 mcg/0.25 mL dosage; second dose			1	$ 65.00	$ 65.00
280	0134A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, bivalent, preservative free, 50 mcg/0.5 mL dosage, booster dose			1	$ 65.00	$ 65.00
281	0134A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, bivalent, preservative free, 50 mcg/0.5 mL dosage, booster dose	EP		1	$ 65.00	$ 65.00
282	0013A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 100 mcg/0.5 mL dosage; third dose			1	$ 65.00	$ 65.00
283	0013A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 100 mcg/0.5 mL dosage; third dose	EP		1	$ 65.00	$ 65.00
284	0011A	Immunization administration by intramuscular injection of Severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (Coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 100 mcg/0.5mL dosage; first dose	EP		1	$ 65.00	$ 65.00
285	0011A	Immunization administration by intramuscular injection of Severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (Coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 100 mcg/0.5mL dosage; first dose			1	$ 65.00	$ 65.00
286	0012A	Immunization administration by intramuscular injection of Severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (Coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 100 mcg/0.5mL dosage; second dose	EP		1	$ 65.00	$ 65.00
287	0012A	Immunization administration by intramuscular injection of Severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (Coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 100 mcg/0.5mL dosage; second dose			1	$ 65.00	$ 65.00
288	0081A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 3 mcg/0.2 mL dosage, diluent reconstituted, trissucrose formulation; first dose	EP		1	$ 65.00	$ 65.00
289	0081A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 3 mcg/0.2 mL dosage, diluent reconstituted, trissucrose formulation; first dose			1	$ 65.00	$ 65.00
290	0082A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 3 mcg/0.2 mL dosage, diluent reconstituted, trissucrose formulation; second dose			1	$ 65.00	$ 65.00
291	0082A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 3 mcg/0.2 mL dosage, diluent reconstituted, trissucrose formulation; second dose	EP		1	$ 65.00	$ 65.00
292	0004A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 30 mcg/0.3 mL dosage, diluent reconstituted; booster dose			1	$ 65.00	$ 65.00
293	0004A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 30 mcg/0.3 mL dosage, diluent reconstituted; booster dose	EP		1	$ 65.00	$ 65.00
294	0003A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 30 mcg/0.3 mL dosage, diluent reconstituted; third dose			1	$ 65.00	$ 65.00
295	0003A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 30 mcg/0.3 mL dosage, diluent reconstituted; third dose	EP		1	$ 65.00	$ 65.00
296	0001A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (Coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 30 mcg/0.3mL dosage, diluent reconstituted; first dose			1	$ 65.00	$ 65.00
297	0001A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (Coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 30 mcg/0.3mL dosage, diluent reconstituted; first dose	EP		1	$ 65.00	$ 65.00
298	0002A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (Coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 30 mcg/0.3mL dosage, diluent reconstituted; second dose	EP		1	$ 65.00	$ 65.00

Health Department

Master Fee Schedule - Clinics (Fund 12)
(Fees subject to change - based on Medicaid Rates)

Serial Number	CPTCode	CPTTitle	MOD1	MOD2	Units	ChargeAmount	Allowed Charge
299	0002A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (Coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 30 mcg/0.3mL dosage, diluent reconstituted; second dose			1	$ 65.00	$ 65.00
300	0064A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 50 mcg/0.25 mL dosage, booster dose			1	$ 65.00	$ 65.00
301	0064A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 50 mcg/0.25 mL dosage, booster dose	EP		1	$ 65.00	$ 65.00
302	0091A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 50 mcg/0.5 mL dosage; 1st Dose			1	$ 65.00	$ 65.00
303	0091A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 50 mcg/0.5 mL dosage; 1st Dose	EP		1	$ 65.00	$ 65.00
304	0092A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 50 mcg/0.5 mL dosage; 2nd Dose	EP		1	$ 65.00	$ 65.00
305	0092A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 50 mcg/0.5 mL dosage; 2nd Dose			1	$ 65.00	$ 65.00
306	0093A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 50 mcg/0.5 mL dosage; 3rd Dose			1	$ 65.00	$ 65.00
307	0093A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRNA-LNP, spike protein, preservative free, 50 mcg/0.5 mL dosage; 3rd Dose	EP		1	$ 65.00	$ 65.00
308	0144A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRN-LNP, spike protein, bivalent, preservative free, 25 mcg/0.25 mL dosage, booster dose	EP		1	$ 65.00	$ 65.00
309	0144A	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, mRN-LNP, spike protein, bivalent, preservative free, 25 mcg/0.25 mL dosage, booster dose			1	$ 65.00	$ 65.00
310	90480	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, single dose	EP		1	$ 65.00	$ 65.00
311	90480	Immunization administration by intramuscular injection of severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (coronavirus disease [COVID-19]) vaccine, single dose			1	$ 65.00	$ 65.00
312	86317	Immunoassay for infectious agent antibody, quantitative, not otherwise specified			1	$ 50.00	$ 50.00
313	87449	Immunologic analysis for detection of organism			1	$ 95.00	$ 95.00
314	86335	Immunologic analysis technique on body fluid			1	$ 86.00	$ 86.00
316	94060	Incentive spirometry before and after administration of bronchodilator			1	$ 75.00	$ 75.00
317	10060	Incision & drainage abscess simple/single			1	$ 101.00	$ 101.00
320	87811	Infectious agent antigen detection by immunoassay with direct optical (ie, visual) observation; severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (Coronavirus disease [COVID-19])			1	$ 52.00	$ 52.00
321	87637	Infectious agent detection by nucleic acid (DNA or RNA); severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) (Coronavirus disease [COVID-19]), influenza virus types A and B, and respiratory syncytial virus, multiplex amplified probe technique			1	$ 179.00	$ 179.00
322	87400	Influenza A + B + RSV detection real time PCR			1	$ 18.00	$ 18.00
323	90687	Influenza vaccine quadrivalent 6-35 mo IM			1	$ 25.00	$ 25.00
324	90662	Influenza vaccine split prsrv free inc antigen IM			1	$ 75.00	$ 75.00
325	90656	Influenza virus vacc split prsrv free 3 yrs/> IM			1	$ 15.00	$ 15.00
326	90658	Influenza virus vaccine split virus 3/> yrs IM			1	$ 15.00	$ 15.00
327	90657	Influenza virus vaccine split virus 6-35 mo IM			1	$ 15.00	$ 15.00
328	90682	Influenza virus vaccine, quadrivalent (RIV4), derived from recombinant DNA, hemagglutinin (HA) protein only, preservative and antibiotic free, for intramuscular use			1	$ 75.00	$ 75.00
329	99386	Initial complete history and examination in patient of age 40 to 64 years	FP		1	$ 250.00	$ 250.00
330	99381	Initial preventive medicine new patient <1year	EP		1	$ 115.00	$ 115.00
331	99386	Initial preventive medicine new patient 40-64yrs			1	$ 250.00	$ 250.00
332	99387	Initial preventive medicine new patient 65yrs&>			1	$ 270.00	$ 270.00
333	99385	Initial preventive medicine new pt age 18-39yrs	FP		1	$ 210.00	$ 210.00
334	99385	Initial preventive medicine new pt age 18-39yrs	EP		1	$ 115.00	$ 115.00
335	99385	Initial preventive medicine new pt age 18-39yrs			1	$ 210.00	$ 210.00
336	94760	Initial pulse oximetry			1	$ 5.00	$ 5.00
337	J0171	Injection, adrenalin, epinephrine, 0.1 mg			1	$ 1.75	$ 1.75
338	J1200	Injection, diphenhydramine hcl, up to 50 mg			1	$ 2.00	$ 2.00
339	J1050	Injection, medroxyprogesterone acetate, 1 mg	FP	UD	1	$ 0.06	$ 0.06

Health Department

Master Fee Schedule - Clinics (Fund 12)
(Fees subject to change - based on Medicaid Rates)

Serial Number	CPTCode	CPTTitle	MOD1	MOD2	Units	ChargeAmount	Allowed Charge
340	J1050	Injection, medroxyprogesterone acetate, 1 mg	FP	UD	1	$ 0.01	$ 0.01
341	J1050	Injection, medroxyprogesterone acetate, 1 mg			1	$ 38.48	$ 38.48
342	J1050	Injection, medroxyprogesterone acetate, 1 mg			1	$ 60.00	$ 60.00
343	J1020	Injection, methylprednisolone acetate, 20 mg			1	$ 3.00	$ 3.00
344	J1030	Injection, methylprednisolone acetate, 40 mg			104	$ 6.00	$ 6.00
345	J1040	Injection, methylprednisolone acetate, 80 mg			1	$ 12.00	$ 12.00
346	J2790	Injection, Rho D immune globulin, human, full dose, 300 micrograms (1500 I.U.)			104	$ 135.00	$ 135.00
347	J3301	Injection, triamcinolone acetonide, not otherwise specified, 10 mg			150	$ 2.00	$ 2.00
348	11981	Insertion of drug implant, non-biodegradable			1	$ 128.00	$ 128.00
349	58300	Insertion of intrauterine device (IUD)	FP		1	$ 105.00	$ 105.00
350	11981	Insertion of non-biodegradable drug delivery implant	FP		1	$ 128.00	$ 128.00
354	90685	Intramuscular administration of preservative free quadrivalent influenza vaccine in patient 6 to 35 months of age			1	$ 25.00	$ 25.00
356	90686	Intramuscular administration of preservative free quadrivalent influenza vaccine in patients 3 years or older			1	$ 25.00	$ 25.00
357	90688	Intramuscular administration of quadrivalent influenza vaccine to patient older than 3 years			1	$ 25.00	$ 25.00
359	90471	Intramuscular injection of vaccine			1	$ 30.00	$ 30.00
360	J7300	Intrauterine copper contraceptive	FP	UD	1	$ 281.00	$ 281.00
361	J7300	Intrauterine copper contraceptive			1	$ 430.00	$ 430.00
362	83540	Iron			1	$ 6.00	$ 6.00
363	83721	LDL cholesterol level			1	$ 28.00	$ 28.00
364	J7298	Levonorgestrel-releasing intrauterine contraceptive system, 52 mg, 5 year duration	FP	UD	1	$ 200.00	$ 200.00
365	J7298	Levonorgestrel-releasing intrauterine contraceptive system, 52 mg, 5 year duration			1	$ 500.00	$ 500.00
366	J7297	Levonorgestrel-releasing intrauterine contraceptive system, 52mg, 3 year duration	FP	UD	1	$ 92.90	$ 92.90
367	J7297	Levonorgestrel-releasing intrauterine contraceptive system, 52mg, 3 year duration			1	$ 117.00	$ 117.00
368	96110	Limited developmental testing			1	$ 12.00	$ 12.00
369	76815	Limited obstetrical ultrasound			1	$ 92.00	$ 92.00
370	92587	Limited otoacoustic emission testing			1	$ 38.00	$ 38.00
371	80061	Lipid panel	QW		1	$ 21.00	$ 21.00
372	80061	Lipid panel			1	$ 6.00	$ 6.00
373	90716	Live varicella vaccination			1	$ 167.00	$ 167.00
374	99202	Low level new patient office visit	FP		1	$ 117.00	$ 117.00
375	99202	Low level new patient office visit	25		1	$ 117.00	$ 117.00
376	99202	Low level new patient office visit			1	$ 117.00	$ 117.00
377	83735	Magnesium level			1	$ 5.00	$ 5.00
378	81002	Manual urinalysis by dipstick without microscopy			1	$ 10.00	$ 10.00
379	81000	Manual urinalysis with microscopy			1	$ 10.00	$ 10.00
380	86765	Measles antibody			1	$ 14.00	$ 14.00
381	90710	Measles mumps rubella varicella vacc live subq			1	$ 277.00	$ 277.00
382	86141	Measurement C-reactive protein for detection of infection or inflammation			1	$ 9.00	$ 9.00
383	86140	Measurement C-reactive protein for detection of infection or inflammation			1	$ 7.00	$ 7.00
384	86060	Measurement for Strep antibody (strep throat)			1	$ 32.00	$ 32.00
385	S0280	Medical home program, comprehensive care coordination and planning, initial plan			1	$ 74.00	$ 74.00
386	S0281	Medical home, maintenance			1	$ 221.00	$ 221.00
387	90620	Menb recombinant prot w/out membr vesic vacc IM			1	$ 219.00	$ 219.00
388	90734	Meningococcal conj vaccine tetravalent im			1	$ 167.00	$ 167.00
390	90619	Meningococcal conjugate vaccine, serogroups A, C, W, Y, quadrivalent, tetanus toxoid carrier (MenACWY-TT), for IM use			1	$ 190.50	$ 190.50
392	87186	Metronidazole susceptibility test by agar diffusion			1	$ 10.00	$ 10.00
393	82043	Microalbumin excretion rate, urine			1	$ 14.00	$ 14.00
394	86376	Microsomal antibodies (autoantibody) measurement			1	$ 9.00	$ 9.00
395	99212	Minimal established patient office visit	25		1	$ 72.00	$ 72.00
396	99212	Minimal established patient office visit			1	$ 72.00	$ 72.00
397	99212	Minimal established patient office visit	FP		1	$ 72.00	$ 72.00
398	99211	Minor level established patient office visit	FP		1	$ 43.00	$ 43.00
399	99211	Minor level established patient office visit	25		1	$ 43.00	$ 43.00
400	99211	Minor level established patient office visit			1	$ 43.00	$ 43.00
403	99203	Moderate level new patient office visit	25		1	$ 166.00	$ 166.00
405	99203	Moderate level new patient office visit			1	$ 166.00	$ 166.00
406	99203	Moderate level new patient office visit	FP	25	1	$ 166.00	$ 166.00
407	99203	Moderate level new patient office visit	FP		1	$ 166.00	$ 166.00
409	99214	Moderate-high level established patient office visit	FP		1	$ 153.00	$ 153.00
410	99214	Moderate-high level established patient office visit	25		1	$ 153.00	$ 153.00
411	99214	Moderate-high level established patient office visit			1	$ 153.00	$ 153.00

Health Department

Master Fee Schedule - Clinics (Fund 12)
(Fees subject to change - based on Medicaid Rates)

Serial Number	CPTCode	CPTTitle	MOD1	MOD2	Units	ChargeAmount	Allowed Charge
412	99204	Moderate-high level new patient office visit	25		1	$ 244.00	$ 244.00
413	99204	Moderate-high level new patient office visit			1	$ 244.00	$ 244.00
414	99204	Moderate-high level new patient office visit	FP		1	$ 244.00	$ 244.00
416	99204	Moderate-high level new patient office visit	FP	25	1	$ 244.00	$ 244.00
417	94761	Monitor pulse oximetry			1	$ 7.00	$ 7.00
418	86382	Neutralization test, viral			1	$ 50.00	$ 50.00
419	99202	New: Exp Problem Focused	FP	25	1	$ 117.00	$ 117.00

Animal Control (12.542)

Fee Type	Current Rate Sterilized	Current Rate Unsterilized	Proposed Rate Sterilized	Proposed Rate Unsterilized
Cost for room and food per dog/cat - General Housing (per day)	$ 10.00	$ 10.00	$ 20.00	$ 20.00
Cost for room and food per dog/cat - Isolation (per day)	$ 18.00	$ 18.00	$ 20.00	$ 20.00
Cost of staff and food for livestock (per day)	$ 20.00	$ 20.00	$ 20.00	$ 20.00
Redemption Fee (per animal)	$ 30.00	$ 30.00	$ 100.00	$ 100.00
2nd Impound redemption fee (per animal)	$ 60.00	$ 60.00	$ 200.00	$ 200.00
3rd Impound redemption fee (per animal)	$ 120.00	$ 120.00	$ 300.00	$ 300.00
Reclaim Option (Schedule spay/neuter @ reclaim)	$ -	$ -	$ -	$ -
2nd Reclaim Option (Schedule spay/neuter @ reclaim)	$ -	$ -	$ 50.00	$ 50.00
3rd Reclaim Option (Schedule spay/neuter @ reclaim)	$ -	$ -	$ 100.00	$ 100.00
Rabies Vaccination (per animal)	$ 12.00	$ 12.00	$ 20.00	$ 20.00
Microchip (per animal)*	$ 10.00	$ 10.00	$ 10.00	$ 10.00
Returned check fee	$ 25.00	$ 25.00	$ 25.00	$ 25.00
Public record copying fee (per request)	$ 2.00	$ 2.00	$ 2.00	$ 2.00
Cost of transportation of livestock/farm animals (per trip)	Actual Cost	Actual Cost	Actual Cost	Actual Cost
Companion Pet Registration (1) One Year *effective January 1, 2023	$ 5.00	$ 5.00	$ 5.00	$ 5.00
Companion Pet Registration (3) Three Year *effective January 1, 2023	$ 10.00	$ 10.00	$ 10.00	$ 10.00

***Microchip required for all adoptions.**

*** Per new law, unable to provide vet services for external clients until licensed as a clinic.**

ADOPTION FEES

Fee Type	Current Rate Sterilized	Current Rate Unsterilized	Proposed Rate Sterilized	Proposed Rate Unsterilized
Adoption fee includes: Spay/Neuter, Rabies Vaccine, Microchip, Flea Treatment, 5n1/3n1, & Bordetella Vaccine				
Dogs	$ 20.00	N/A	$ 20.00	N/A
Cats	$ -	N/A	$ -	N/A
Transfer Fees for Rescues	$ -	$ -	$ -	$ -

***License fees are included at the time of adoption. Fees may be discounted or waived at Director discretion on species, breed, age, medical condition, length of stay, shelter population, or live-saving purposes.**

SPAY / NEUTER

Fee Type	Current Rate	Proposed Rate
Subsidized Neuter - Dog	$ 30.00	$ 30.00
Subsidized Spay - Dog	$ 30.00	$ 30.00
Subsidized Neuter - Cat	$ -	$ -
Subsidized Spay - Cat	$ -	$ -
***To receive subsidized rate - must prove eligiblity for WIC, Medicaid or SNAP**		
Low Cost Neuter - Dog	$ 105.00	$ 105.00
Low Cost Spay - Dog	$ 120.00	$ 120.00
Low Cost Neuter - Cat	$ 45.00	$ 45.00
Low Cost Spay - Cat	$ 65.00	$ 65.00

Solid Waste (FD54)		
Fee Type	**Current Rate**	**Proposed Rate**
Current Household Fees		
Recycle w/ Exemption (Elderly & Disabled)	$18.75	$25.00
Recycle (With trash pickup)	$37.50	$50.00
Recycle (With trash pickup no bulk pickup)	$37.50	$50.00
Trash w/Exemption (Elderly & Disabled)	$40.00	$40.00
Trash (Without trash pickup)	$80.00	$80.00
Current Tipping Fees		
Solid Waste ($61.83/Ton +$2.00 Tax + $1)	$62.94	$64.83
C & D ($35.16/Ton +$2.00 Tax)	$36.08	$37.16
Wooden Pallets	$36.50	$37.60
Fiberglass ($35.16/Ton + $2.00 Tax)	$36.08	$37.16
Sludge/Alum Sludge ($61.53/Ton +$2.41 Sludge Fee)	$62.14	$64.02
Sludge Fee (per ton)	$2.41	$2.49
Mobile Homes	$383.91	$395.43
Yard Waste/Leaves	$28.80	$29.66
Mulch	$14.00	$15.00
Stumps	$36.46	$37.55
Friable Asbestos ($61.77/Ton +$2.00 Tax)	$61.92	$63.78
Surcharge/Asbestos	$150.00	$150.00
Non-Friable Asbestos (Solid) ($3.16/Ton +$2.00 Tax)	$36.08	$37.16
Dead Animals	$36.08	$37.16
Fowl	$61.92	$63.78
Livestock	$9.59	$9.88
Tires (Normal Course of Business)	$0.00	$0.00
Non-Documented Tires	$186.36	$191.95
PPG After Hours (Per Hour)	$163.91	$168.83
Above and Beyond hours (per 15 minute increment)	$30.00	$30.00
Unsecured Load (per unsecured load)	$200.00	$500.00
Handle Fee (special waste per load)	$150.00	$150.00
S/W CVII (E-Waste Discount) ($41.19/ton + $2.00 Tax)	$41.99	$43.25
Wood Chips (per ton)	$27.32	$28.14

EMS

	Type Fee	Current Rate	Proposed Rate	Per
	Cleveland County Schools Sports Standby Fee 1 *BLS Unit Staffed by 2 EMTs, up to 5 Hours*	$ 425.00	No Change	5 Hours
	Cleveland County Schools Sports Standby Fee 2 *ALS Ambulance staffed at minimum with EMT & Paramedic*	$ 525.00	No Change	5 Hours
	Misc. ALS Ambulance by Hour *ALS Ambulance staffed at minimum with EMT & Paramedic per hour*	N/A	$ 125.00	1 Hour
	Standby Fee General Special Events *ALS Ambulance up to 8 Hours (EMT& Paramedic)*	$ 825.00	No Change	8 Hours
	Standby Fee General Special Events w/ UTV *Ability to perform ALS care, transfer on site, and radio for additional support*	$ 700.00	No Change	8 Hours
	Onsite EMT - NO Transport Ability *Ability to perform BLS care and radio for additional support*	$ 50.00	No Change	Hour
	Onsite Paramedic - NO Transport Ability *Ability to perform ALS care and radio for additional support*	$ 80.00	No Change	Hour
	Mobile Medical Support Unit (Large Event) *Self-Sustained 4 Bed Care Station (2- EMT's, 2- Paramedics)*	$ 2,500.00	No Change	12 Hours
A0425	Mileage	$ 12.00	No Change	Mile
A0426	ALS-NE	$ 450.00	No Change	Transport
A0427	ALS-E	$ 680.00	No Change	Transport
A0428	BLS-NE	$ 450.00	No Change	Transport
A0429	BLS- E	$ 575.00	No Change	Transport
A0433	ALS-2	$ 985.00	No Change	Transport
A0434	SCT	$ 1,165.00	No Change	Transport
BLS- T/R	(Treatment- non Transport)	$ 175.00	No Change	Refusal w/care
ALS-T/R	(Treatment- non Transport)	$ 375.00	No Change	Refusal w/care
	INCIDENT RESPONSE/ITEMIZED RATE STRUCTURE-(MVA/FIRE/HAZMAT ETC.)			
	Heavy Apparatus *Includes engines, arials, rescues air/light units,etc.*	$ 275.00	No Change	Hour
	Light Apparatus *Includes brush units, support vehicles, etc.*	$ 195.00	No Change	Hour
	Command Staff Vehicles *Includes: EMS Supervisors, etc.*	$ 175.00	No Change	Hour
	PROCEDURAL AND MATERIALS/EQUIPMENT LINE ITEMIZATION			
	Extrication *(w/o use of hydraulic tools)*	$ 795.00	No Change	Use
	Extrication *(with use of hydraulic tools)*	$ 1,945.00	No Change	Use
	Landing Zone (with extrication) *Landing zone command and control (with extrication services)*	$ 2,245.00	No Change	Event
	Landing Zone (without extrication) *Landing zone command and*			

control (without extrication services)	$	995.00	No Change	Event
Light Tower *Operation of light tower and generator to provide scene lighting*	$	42.00	No Change	Hour
Other Equipment as Utilized (i.e. airbags, cribbing, sawzall, etc.) current "fully calculated" rate, per item/per hour)				
Consumable Materials/Damaged Equipment - at replacement or repair cost/adheres to average costing which may be updated periodically per market increases. A current rate sheet can be supplied per request				
MINIMUM RATES (Minimum billing amount if combined hourly rates per apparatus, do not meet minimum rates below)				
Single Apparatus Response - minimum rate of 1 hour per apparatus/per response (minimum rate $275)				
Multiple Apparatus minimum rate of .5 hours per apparatus/per response (minimum rate $275)				
Basic Covered Services: Scene safety & Hazard control including hazard assessment & secural including containment of hazard Materials (i.e. hazardous material spills such as gasoline/diesel fuel, motor oil, coolant or antifreeze) which may be flammable, dangerous to the environment, or cause other hazards such as slippery conditions, debris cleanup from roadway, vehicle systems safety assurance (i.e. disable potential ignition sources such as electrical/power supply systems), fire suppression / fire suppression stand-by, perimeter command and control.				

Glossary

Fund and Departments

Fund#		Dept#	Department
010	GENERAL FUND	411	COMMISSIONERS
		412	COUNTY MANAGER/ADMIN
		413	FINANCE & PURCHASING
		415	PROPERTY TAX ADMIN
		416	LEGAL/COUNTY ATTORNEY
		418	ELECTIONS
		419	REGISTER OF DEEDS
		421	INFORMATION TECHNOLOGY
		422	TRAVEL & TOURISM
		423	HUMAN RESOURCES
		426	FACILITIES MAINTENANCE
		427	FACILITIES JANITORIAL
		428	MUNICIPAL ELECTIONS
		430	MUNICIPAL GRANTS
		432	3RD PARTY(PASS THRU)GRANT
		433	JCPC GRANT ADMIN
		435	LAW ENFORCEMENT-MENTAL HLTH/WELLNESS GRANTS
		436	SHERIFF MOBILE COMMAND UNIT GRANT
		437	PUBLIC SAFETY GRANTS
		438	LAW ENFORCEMENT GRANTS
		439	USDOJ COPS GRANT
		440	SCHOOL RESOURCE OFFICERS
		441	SHERIFF'S OFFICE
		442	FEDERAL FORFEITED PROP
		443	STATE FORFEITED PROPERTY
		444	DETENTION CENTER (JAIL)
		445	EMERGENCY MANAGEMENT
		446	EMERGENCY MEDICAL SERVICE
		447	VOLUNTEER RESCUE
		448	E911 COMMUNICATIONS
		449	ELECTRONIC MAINTENANCE
		450	BUILDING INSPECTIONS
		451	MEDICAL EXAMINER
		453	HAZ-MAT CONTROL
		470	PUBLIC FIRING RANGE
		471	SHOOTING RANGE-SKEET & TRAP

Fund#		Dept#	Department
010	GENERAL FUND	491	PLANNING & ZONING
		492	ECONOMIC DEVELOPMENT
		494	PUBLIC RELATIONS & MARKETING
		495	COOPERATIVE EXTENSION
		496	FORESTRY
		497	TRANSPORTATION ADMIN
		498	SOIL CONSERVATION
		542	ANIMAL/RABIES CONTROL
		560	MENTAL HEALTH (PATHWAYS)
		591	VETERAN SERVICES
		600	CLEVELAND COUNTY SCHOOLS
		604	CLEVELAND COMM COLLEGE
		611	LIBRARY SYSTEM
		612	RECREATION
		613	COMMUNITIES IN SCHOOLS
		614	HISTORIC COURTHOUSE
		617	COUNCIL ON AGING
		619	ROD AUTOMATION E & P
		800	DEBT SERVICE
		981	FUND TRANSFERS
		998	CONTINGENCY
011	SOCIAL SERVICES FUND	504	SOCIAL WORK (PREV TITLE XX)
		506	SOCIAL SERVICES ADMIN
		507	OUTSIDE POOR
		508	INCOME MAINTENANCE
		509	SPECIAL ASSISTANCE
		511	AID TO THE BLIND
		512	IVD CHILD SUPPORT
		516	SMART START
		519	PUBLIC ASSISTANCE
012	HEALTH DEPARTMENT FUND	530	HEALTH ADMINISTRATION
		531	AIDS
		532	TB/STD/CD
		533	ADULT HEALTH
		534	SCHOOL HEALTH
		535	HEALTH PROMOTIONS
		536	ADOLESCENT PREGNANCY PREV
		537	CHILD HEALTH
		538	MATERNAL HEALTH
		539	FAMILY PLANNING

Fund#		Dept#	Department
012	HEALTH DEPARTMENT FUND	540	WOMEN-INFANTS-CHILDREN
		541	ENVIRONMENTAL HEALTH
		542	ANIMAL/RABIES CONTROL
		543	HEALTH DEPT GRANTS
		544	DENTAL CLINIC
		545	NURSE FAMILY PARTNERSHIPS
		546	CAROLINA ACCESS / COVID
		547	CA II-CC4C PCM
		548	CODAP
		550	PRIMARY CARE
013	EMPLOYEE WELLNESS FUND	660	EMPLOYEE WELLNESS CENTER
014	COURT FACILITY FUND	417	COURT FACILITIES
020	PUBLIC SCHOOL FUND	600	CLEVELAND COUNTY SCHOOLS
024	OPIOID SETTLEMENT FUNDS	424	OPIOID SETTLEMENT
025	REVALUATION FUND	431	2012 REVALUATION
026	EMERGENCY TELEPHONE FUND	454	E911 TELEPHONE SYSTEM
027	ARP FUND	434	ARP
028	COUNTY FIRE DISTRICT FUND	452	VOLUNTEER FIRE DEPTS
029	COMMUNITY DEVELOPMENT FD	493	HOUSING REHAB GRANT
030	DEBT SERVICE FUND	800	DEBT SERVICE
040	CAPITAL PROJECT FUND	210	CAPITAL PROJECTS GENERAL
		225	CAP PROJ-COMM PARTNERSHIP
		238	GRAHAM SCHOOL/TACC PROJ
		255	CAP PROJ-LGRD STORMWATER
		800	DEBT SERVICE
041	CAPITAL RESERVE FUND	209	CAPITAL RESERVE GENERAL
042	SCHOOL CAPITAL RESERVE FD	105	SCHOOLS 1/2 CT
		107	PSBCF-EDUCATION LOTTERY
044	CAPITAL LOAN FUND	802	REIMBURSEMENT RESOLUTION
049	PUBLIC FIRING RANGE	470	PUBLIC FIRING RANGE
054	SOLID WASTE COLLECTION FD	000	NON DEPARTMENTAL
		473	DISPOSAL/LANDFILL
		474	COLLECTIONS/MANNED SITES
055	CONFERENCE CENTER	480	LEGRAND CENTER
060	RISK MANAGEMENT FUND	650	WORKERS COMPENSATION
		651	PROPERTY/LIABILITY
065	HEALTH INSURANCE FUND	981	FUND TRANSFERS
066	DENTAL REIMBURSEMENT FUND	661	DENTAL INSURANCE
070	TRUST FUND	706	DSS F/C CHRISTMAS/TRUST ACCTS
		744	INMATE TRUST/COMMISSARY

Fund#		Dept#	Department
071	FINE/FORFEITURE AGENCY FD	741	FINES & FORFEITURES
479	CAP PROJ-IPWS ROAD/RAIL	715	IPWS ROAD/RAIL PROJ
481	CAP PROJ ECONOMIC DEVELOP	232	CAP PROJ ECONOMIC DEVELOP
482	CAP PROJ-CCS NORTH SHELBY	236	CAP PROJ-CCS NORTH SHELBY
485	CAP PROJ-ERP CONVERSION	242	CAP PROJ-ERP CONVERSION
486	CAP PROJ-CLEV CO FAIR	245	CAP PROJ-CLEV CO FAIR
489	FCC - SHELL BUILDING #3	228	CAP PROJ-SHELL BLDG #3
490	CAP PROJ-BRD OF ELECTIONS	244	CAP PROJ-BOARD OF ELECTION (OLD SRS)
491	FCC - SHELL BUILDING #4	248	CAP PROJ-SHELL BLDG #4
492	CAP PROJ-DSS RELOCATION	249	CAP PROJ-DSS RELOCATION
493	JUSTICE CENTER CAMPUS	250	CAP PROJ-JUSTICE CENTER CAMPUS
494	PUBLIC SCH BLDG CPF	602	PUBLIC SCHOOL BUILDING CPF
495	CAP PRJ-CCHD EROSION CTRL	251	CAP PROJ-CCHD EROSION CONTROL & REPAIR
496	CAP PROJ-BRGW IMPROVEMNTS	252	CAP PROJ-BRGW IMPROVEMENTS
497	CAPITAL PROJ-E911 CALL CT	253	CAPITAL PROJ-E911 CALL CTR
498	CAP PROJ-LEGRAND AV SYS	254	CAP PROJ-LEGRAND AV SYS
499	CAP PROJ-WACO SUBSTATION	256	CAP PROJ-WACO SUBSTATION

Terms

A+, AA, & AA-, AAA: Standard and Poor Financial Services LLC bond-rating levels
AAM: Acronym for the American Alliance of Museums
ACFR: Acronym for Annual Compiled Financial Reports, also known as the Annual Audit or Audited Financial Statements

ACO: Acronym for Accountable Care Organization
Accrual Basis of Accounting: The primary basis of recording assets, liabilities, revenues, and expenses for a government's business-like activities. Under the accrual basis, revenues are recognized in the accounting period when earned and expenses are recognized in the period that they are incurred
ADA: Acronym for the Americans with Disabilities Act
Adopted Budget: The budget formally adopted by the Board of Commissioners for the upcoming fiscal year
ALS: Acronym for Advanced Life Support
Appropriation: The Board of Commissioner's authorization, per the budget ordinance or a budget amendment, to spend money for a specific purpose
Assessed Value: The value of real estate or personal property as determined by tax assessors and used as a basis for levying taxes
Balanced Budget: According to North Carolina law, a budget is balanced when the sum of estimated net revenues and appropriated fund balance is equal to appropriations
Basis of Accounting: This refers to the methods that determine when revenues, expenditures, and associated assets and liabilities, are recognized in the government's accounting system and reported in its financial statements
BEA: Acronym for the US Bureau of Economic Analysis
BLS: Acronym for the US Bureau of Labor Statistics
BOC: Acronym for Cleveland County's Board of Commissioners
Board of Commissioners: The elected governing body of a county in North Carolina. Cleveland County has a five member Board of Commissioners
Bond Rating: A rating that indicates the credit worthiness of a government's debt. The major rating agencies, such as Moody's Investor Service or Standard and Poor's, are responsible for determining a government's bond rating. Governments with favorable bond ratings are able to obtain financing with low interest rates
Bond: A written promise to repay a specific amount of money with interest within a specific time period, usually long-term
Budget: North Carolina law defines a budget as a plan for raising and spending money for specified programs, functions, activities, or objectives for a fiscal year
Budget Amendment: An adjustment to the budget ordinance made by the Board of Commissioners, or, in certain cases, the County Manager
Budget Message: A message that North Carolina law requires the County Manager to include with his Recommended Budget. According to the law, the budget message should contain a concise explanation of the governmental goals fixed by the budget for the budget year, should explain important features of the activities anticipated in the budget, should set forth the reasons for stated changes from the previous year in program goals, programs, and appropriation levels, and should explain any major changes in fiscal policy
Budget Ordinance: The ordinance that the Board of Commissioners adopts that levies taxes and appropriates revenues for specified purposes, functions, activities, or objectives during a fiscal year
Capital Improvement: Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life
CIP: Acronym for Capital Improvement Plan
Capital Improvement Plan: A long-term plan of proposed capital improvement projects which includes estimated project costs and funding sources
CCC: Acronym for Cleveland Community College
CCS: Acronym for Cleveland County Public Schools
CDBG: Acronym for the Community Development Block Grant
CDC: Acronym for the National Centers for Disease Control
Certificate of Participation (COP): A form of loan to a government where investors are entitled to a share in the periodic payments made by the government under an installment financing agreement

COLA: Acronym for "cost-of-living adjustment"
CPS: Acronym for Child Protective Services
CQI: Acronym for Continuous Quality Improvement
DDAT: Acronym for Drug Diversion and Treatment
Debt Service: According to North Carolina law, the sum of money required to pay installments of principal and interest on bonds, notes, and other evidences of debt accruing within a fiscal year
Department: A basic organizational unit of the County that is functionally unique in its delivery of services. Some departments are divided into divisions
DHHS: Acronym for Cleveland County's Department of Health & Human Services
DJJ: Acronym for the Department of Juvenile Justice
DOR: Acronym for the Department of Revenue
DSS: Also knows as **DHHS**
DV: Acronym for "domestic violence"
E-911: Abbreviation/acronym for the state surcharge used to fund Cleveland County's Telecommunications center
EDA: Acronym for Economic Development Association
EMPG: Acronym for Emergency Management Performance Grant
EMS: Acronym for Emergency Medical Services.
EOC: Acronym for Emergency Operations Center, the location where County officials are able to coordinate in an emergency or disaster situation
EOP: Acronym for Emergency Operations Plan, a plan used for Cleveland County's response in emergency situations
EPZ: Acronym for an Emergency Planning Zone
Expenditures: Money that the government spends
FEMA: Acronym for the Federal Emergency Management Agency
FF&E: Acronym for "furniture, fixtures, and equipment"
FY: Acronym for "fiscal year"
Fiscal Year: The period that the government uses for accounting purposes and preparing financial statements. Cleveland County's fiscal year starts on July 1 and ends on June 30 of the following year. The phrases "fiscal year 2023-2024," "FY 2023-2024," and "FY 2024" all refer to the period starting July 1, 2023 and ending June 30, 2024
FLSA: Acronym for the National Fair Labor & Standards Act
FMLA: Acronym for the National Family & Medical Leave Act
FNS: Acronym for Food & Nutrition Services
FTE: Acronym for "full-time equivalent", referring to number of employees
Function: A group of related departments. For instance, the General Government function includes, among others, the County Manager, Finance, and Human Resources departments
Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording its assets, liabilities, fund balance, revenue, and expenditures
Fund Balance: Is the difference between a fund's assets and its liabilities. Fund balance mostly includes cash and investments, but can also include non-spendable items, such as inventories
GAAP: Acronym for Generally Accepted Accounting Principles
Generally Accepted Accounting Principles: The standard accounting rules and practices used to record transactions and prepare financial statements
GASB: Acronym for the Governmental Accounting Standard Board
GO Bond: Abbreviation/acronym for General Obligation Bond
General Obligation Bond: Bonds issued by a government that are backed by the full faith and credit of its taxing authority. The North Carolina Constitution requires voter approval before a local government may borrow money and secure the loan by a pledge of its taxing power
GFOA: Acronym for Government Finance Officers Association
GIS: Acronym for Geographic Information System
GS: Abbreviation for General Statue
HMP: Acronym for Hazard Mitigation Plan, a county-level plan to address mitigating against certain emergency and disaster situations
ICC: Acronym for the International Code Council
ICI: Acronym for Industrial Commodities, Inc.
ICMA: Acronym for the International City/County Management Association

International City/County Management Association: association of local government professionals dedicated to creating and sustaining thriving communities throughout the world
Intergovernmental Revenue: Money that a government receives from another government. For Cleveland County, intergovernmental revenues include grants and other payments from the federal and state governments
JCPC: Acronym for the Juvenile Crime Prevention Council
Lease-Purchase Agreement: A loan to a government that is secured by the financed asset and where principal and interest payments are paid back over time
LE/LEO: Acronym for Law Enforcement or Law Enforcement Officer
LGC: Acronym for North Carolina's Local Government Commission
LIEAP: Acronym for the Low Income Energy Assistance Programs
LOB: Acronym for Limited Obligation Bond
Long-Term Debt: Debt that will take the County longer than one year to repay
MHDDSAS: Acronym for Mental Health, Developmental Disabilities, and Substance Abuse Services
Modified Accrual Basis of Accounting: Under the modified accrual basis, revenues are recognized in the accounting period when are measurable and available to pay the liabilities of the current period. In addition, expenditures are recorded when the related fund liability is incurred, if measurable, except for un-matured principal and interest on general long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources
MOU: Memorandum of Understanding
MPDS: Acronym for the Medical Priority Dispatch System
NACHO: Acronym for National Animal Control and Humane Officer training
NACCHO: Abbreviation/acronym for the National Association of County and City Health Officials.
NCDENR: Acronym for North Carolina Department of Environment & Natural Resources
NCDOT: Acronym for the North Carolina Department of Transportation
NCFAST: Acronym for North Carolina Families Accessing Services through Technology, a program used by the Department of Health and Human Services to process client eligibility and benefit cases
NCGS: Abbreviation for North Carolina General Statue
NCRRSS: Acronym for the North Carolina Response Rating System Survey, which relates to Fire Marshal and other inspections
NCTRACKS: Acronym used for the NC Medicaid Management Information System
NEMT: Acronym for Non-Emergency Medical Transportation
NRC: Acronym for the Federal Nuclear Regulatory Commission
NTWU: Acronym for the National Textiles Workers Union
OSFM: Acronym for North Carolina's Office of the State Fire Marshal
PACE: Acronym for the Program for All-Inclusive Care for the Elderly
PARTF: Acronym for Parks and Recreation Trust Fund
Performance Measure: Data used to determine the effectiveness or efficiency with which a department is achieving its goals
PIO: Acronym for Public Information Officer
Property Taxes: See **Ad Valorem Taxes**
QA: Acronym for Quality Assurance
Reappraisal: The process of revaluing a jurisdiction's real property in order to ensure property values are listed for property tax purposes at market value. By North Carolina law, a revaluation must be conducted at a minimum of every eight years. Also termed **Revaluation**
Recommended Budget: The budget for the upcoming fiscal year that the County Manager is required, by North Carolina law, to present for consideration to the Board of Commissioners on or before June 1
Refunding Bond: Bonds issued to refinance existing debt, usually because interest rates have fallen and the County wishes to reduce its debt service payments
Revaluation: See **Reappraisal**
Revenue: The income of the County, used to pay for its expenditures
ROD: Acronym for Register of Deeds
RZFB: Acronym for Recovery Zone Facility Bond
SARA: Acronym for "scanning, analysis, response, and assessment" relating to the Emergency Planning and Community Right-to-Know Act (ECPRA)
SLA: Acronym for Service Level Agreement

SRO: Acronym for School Resource Officer
STAR: Acronym for Substance Abuse Treatment and Rehabilitation
Tax Rate: The amount of tax levied per $100 of a property's value
TILT: Acronym for Trauma Informed Leadership Team
TPR: Acronym for "termination of parental rights"
Transfer: A movement of budgeted money from one account to another account within a single department, between departments, or between funds
UCR: Acronym for the Federal Bureau of Investigation's (FBI) Uniform Crime Reports
UDO: Acronym for United Development Ordinance, which is a regulatory tool to guide future development
USAI: Acronym for Urban Area Security Initiative
USDA: Acronym for the United States Department of Agriculture
VA: Acronym for the Federal Department of Veterans' Affairs
VFD: Acronym for Volunteer Fire District
VIPER: Acronym for NC's 800MHz radio system
Voter-Approved Debt: See **General Obligation Bonds**
WIC: Acronym for national Women, Infants, and Children Program
WIOA: Acronym for the National Workforce Innovation and Opportunity Act
WSAT: Acronym for the Workforce Solutions Action Team
Workforce Solutions Action Team: plans a County-wide career awareness event for students