

HOUSTON COUNTY COMMISSION



FY 25-26 Budget



Houston County Commission
Budget Overview
2025 -2026

Please find attached for your review the 2025/2026 budget for Houston County, Alabama.

To provide a clear picture of the County's financial position the following information is included in the 2025/2026 budget along with additional information found below.

- Fund balance projections
- Projected revenue categorized by major revenue source
- Projected departmental expenses
- Long term debt summary
- Lease summary
- Health and dental insurance rates

Changes in local economic conditions can be measured in part based on certain key factors such as Sales Tax, Sales & Use Tax, and Property Tax collections. During the last 2 fiscal years, both Sales, Sales & Use and Property Tax collections were at record high levels for the County. The 2025/2026 forecast is for continued and stable growth albeit at a lesser rate of increase. This is still a positive sign for the County and can be viewed as an optimistic foundation for future growth and planning. The 2025/2026 budget conservatively reflects this continued optimism.

Certainly, this has been an interesting and unique period. As we have absorbed new protocols due to of the lingering effects of the Coronavirus, it appears that some stabilization has worked its way back into the supply chain for items needed by many of the County's departments. We seem to have worked through the previous noted delays in production in prior years, especially for large ticket items and equipment. However, there is still some uncertainty on the effects to the County regarding the current global Tarriff environment. While due to higher than estimated revenues and departments in the county controlling their costs, we expect that the projected Fund Balance entering the new fiscal year will be higher than first forecasted in the 2024/2025 budget. However, the expected impact of both inflation and overall costs for products and services of the items needed for the County to provide the services the citizens have come to expect continue to be more expensive. The results are that this projected higher Fund Balance as we enter this next budget year is expected to evaporate by the end of this next year.

The County Commission has continued to provide excellent leadership through responsible fiscal control. The Commission continues to provide the necessary services for its citizens while maintaining a stable and safe workplace for its employees. The sound financial management by the Commission has continued to place the county on a solid footing with a financial rating of AA2 by Moody's and its equivalent by Standard &

Houston County Commission
Budget Overview
2025 -2026

Poor's. Likewise, the County's other Elected Officials and Department Heads have been careful and judicious in their expenditures during the current budget year.

One item of note is the cost of fuel to the County. While usages regarding gallons remain stable in relation to previous years and is forecasted to remain that way in this upcoming budget, fuel costs to the County have receded slightly from the historical highs in the 2022/2023 fiscal year and are forecasted in 2025/2026 to continue with that trend. Although fuel prices have begun to ease, this new budget contains an estimated fuel cost near current prices as all leading economic indicators point to wholesale prices remaining at or near this price point.

As has been the case in previous budget years, the Revenues in the new budget are forecasted conservatively. On the Expense side, we continue to see the effects of the County-wide Wage Study that was implemented in the 2023/2024 fiscal year, which was designed to put the County's pay scale in line with comparably sized government entities and economic conditions in general. As a result, the County has continued to experience the lowest vacancy rate in approved positions in recent history. As these salary and fringe benefit costs are continuing to rise as a percentage of overall costs, the Commission is committed to work with all the County Departments and Elected Officials to continue to look at their headcount and operating expenses to seek areas for efficiency without compromising the services they provide to the citizens of the County.

Included in this budget is the continued expenditure of the American Rescue Plan Act ("ARPA") funds. These are Federal Funds that were granted to all counties and municipalities throughout the Nation to counter the negative financial effects of the Coronavirus. The Commission has worked hard evaluating projects that are both eligible, according to the strict Federal Guidelines, and that will have a long-term positive impact on the County. This budget reflects the expenditure of ARPA funds on these projects, most of which continue to go toward much needed water and sewer improvements throughout the County. This ARPA program is structured to fully expend these funds by December 31, 2026.

In conclusion, the following Budget reflects a conservative estimate of expected revenues and the requested departmental expenditures necessary to provide the citizens of Houston County with the services they have come to expect while still maintaining a sufficient Fund Balance.

Respectfully submitted,

Peter Covert

Chief Administrative Officer

Houston County

Fund Balance

Houston County Commission
Funds Summary
FY 2025-2026

Fund	Fund Name	Projected Beginning Fund Balance 10/1/2025	Proposed Revenues Yearly	Proposed Expenditures Yearly	NET	Net Operating Transfers	Projected Ending Fund Balance 9/30/2026
001	General	21,773,997	32,090,165	40,711,143	13,153,019	657,972	13,810,991
003	Contingent Fund	0		12,000	(12,000)	12,000	0
004	Rebuild AI Bond	453,001		0	453,001		453,001
006	Special Assessment Fund	409,126		0	409,126		409,126
010	Farm Center	(0)			(0)		(0)
015	Sanitation	733,396	3,904,560	5,360,737	(722,781)		(722,781)
015	Sanitation Collections	0			0		0
020	EMA	(0)	330,703	671,399	(340,696)	661,406	320,710
020	EMA Grants	0			0		0
021	APCO Ref	22,016	62,000	134,575	(50,559)		(50,559)
029	Pistol Permit	0	100,000		100,000		100,000
030	Revenue Commission	138,221	1,215,885	1,061,726	292,380		292,380
031	Opioid Settlement	0	131,112		131,112		131,112
OS		0			0		0
Total General Funds		\$23,529,757	\$37,834,425	\$47,951,580	13,412,602	1,331,378	14,743,980
111	Gasoline	0	2,655,981	19,252,746	(16,596,765)	16,556,876	(39,889)
112	Public Bldgs, Rds & Bridges	0	14,938,283		14,938,283	(14,938,283)	0
113	Public Highway & Traffic	0	10,000		10,000	(10,000)	0
117	RRR Gasoline Tax	0	1,370,000		1,370,000	(1,370,000)	0
118	Secondary Road	0			0		0
119	Special Five Cents Gas Tax	0	470,000		470,000	(470,000)	0
OS		0			0		0
Total Road and Bridge Funds		\$0	\$19,444,264	\$19,252,746	191,518	(231,407)	(39,889)
115	AL Mineral Severance Tax	0			0		0
116	Capital Improvement Fund	0	500,000		500,000	(500,000)	0
120	Tax Reappraisal Fund	9,461	1,221,468	1,181,828	49,101		49,101
125	Walden Gas Tax (Net)	0	101,000	49,847	51,153	(54,556)	(3,403)
Total Special Revenue Funds		\$9,461	\$1,822,468	\$1,231,675	600,254	(554,556)	45,698
300	Debt Service Funds	0		2,342,064	(2,342,064)	2,342,064	0
136	Trust Funds	20,254	3,000	0	23,254		23,254
187	Community Corrections	1,169,561	1,604,000	1,480,789	1,292,772		1,292,772
220	Rebuild AI- Material - R&B	0	1,500,000	950,000	550,000	(550,000)	0
220	Rebuild AI- Bond - GF	0			0		0
Total Other Funds Revenue		\$1,189,815	\$3,107,000	\$4,772,853	(\$476,038)	\$1,792,064	\$1,316,026
Subtotal		\$24,729,034	\$62,208,157	\$73,208,854	\$13,728,337	\$2,337,479	\$16,065,816
Revenue From Other Sources		\$ -			\$0		\$0
297	ARPA - LATCF	60,574			60,574		60,574
298	ARPA - Revenue Replacement	656,701			656,701	(656,701)	0
299	ARPA - Enumerated Uses	2,180,778			2,180,778	(2,180,778)	(0)
Total ARPA Funds		\$2,898,053	\$0	\$0	\$2,898,053	(\$2,837,479)	\$60,574
401	Jail Pod Additions	500,000			500,000	500,000	1,000,000
402	Accelerated Paving	0			0		0
Assigned Funds		\$500,000	\$0	\$0	\$500,000	\$500,000	\$1,000,000
ALL FUNDS		\$28,127,087	\$62,208,157	\$73,208,854	\$17,126,390	\$0	\$17,126,390

Revenues

	2024-25 Budget	Projected Rev 3 Mo thru Sept	2024-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
PROBATE JUDGE	6,701,945	1,545,035	6,029,506	(672,439)	6,227,000	197,494
REVENUE COMMISSIONER	21,877,472	210	22,853,443	975,970	23,824,000	970,558
ALATAX	12,645,000	3,345,425	13,158,224	513,224	13,345,000	186,776
FARM CENTER	0	0	0	0	0	0
SHERIFF	825,200	0	829,620	4,420	630,052	(199,568)
LOCAL REVENUES	1,017,230	351,350	1,218,014	200,784	1,138,462	(79,552)
INTEREST INCOME AND OTHER SOURCES - FINANCING	600,750	2,178,250	2,863,535	2,262,785	2,400,000	(463,535)
SANITATION FUND	0	0	345,150	345,150	350,000	4,850
SANITATION FEE COLLECTION	3,395,000	1,176,520	3,486,041	91,041	3,554,560	68,519
ROAD & BRIDGE	5,100,981	1,138,388	5,666,365	(416,659)	970,981	(4,695,384)
COMMUNITY CORRECTIONS	1,432,000	444,900	1,583,135	151,135	1,604,000	20,865
MISCELLANEOUS REVENUE	680,362	132,500	991,978	311,616	762,532	(229,447)
STATE INCOME	8,673,500	4,067,203	9,768,943	1,095,443	6,998,866	(2,770,077)
ARPA FUNDS	0	0	0	0	0	0
GRANTS	1,000,000	3,336	1,800,391	525,391	402,703	(1,397,688)
TOTAL - ALL REVENUE	63,949,440	14,383,117	70,594,345	5,387,362	62,208,157	(8,386,188)

Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

Probate Judge	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
General						
Ad Valorem Tax-Probate Judge	001-41112-001	1,870,000	1,779,238	(90,762)	1,800,000	20,762
Mortgage and Deed Filing Tax	001-41310-020	466,000	425,340	(40,660)	435,000	9,660
Mineral Documentary Tax	001-41330-020	0	225	225	0	(225)
Business Privilege License	001-43100-710	189,350	148,710	(40,640)	155,000	6,290
Wine Festival Participate Lic	001-43110-710	0	0	0	0	0
Direct Wine Shipper License	001-43111-710	0	0	0	0	0
Wine Fulfillment Center Lic	001-43112-710	0	0	0	0	0
Add'l Wine Fulfillment Ctr Lic	001-43113-710	0	0	0	0	0
Delievery Service License	001-43114-710	0	0	0	0	0
Formation Fee - St. of Alabama	001-44165-023	437,000	474,000	37,000	460,000	(14,000)
Driver's Licenses/Permits	001-44180-830	7,300	5,274	(2,026)	6,700	1,426
State Share-Trans Mental Health Patient	001-44295-820	0	3,704	3,704	0	(3,704)
Fees & Commissions-Probate Judge	001-45210-710	1,398,000	1,225,578	(172,422)	1,300,000	74,422
Special Probate Fee	001-45211-710	980,000	801,431	(178,569)	820,000	18,569
Motor Vehicle Late Registration	001-45286-710	99,700	82,870	(16,830)	88,000	5,130
M/V Suspended Reg Reinstate	001-45287-710	53,800	29,185	(24,615)	32,000	2,815
Mtr Bus Passenger Carrier	001-45292-710	3,450	1,427	(2,023)	1,600	173
Probate - Dealer License	001-45293-710	0	0	0	0	0
Abandon Vehicle Profits - Probate	001-45294-710	0	0	0	0	0
Trailer Penalties - Probate	001-45295-710	3,675	3,177	(498)	3,200	23
Bad Check Charges	001-45416-710	2,500	1,842	(658)	2,000	158
Penalties on Licenses	001-46010-710	70	469	399	500	31
Credit Card Fees	001-47060-710	0	0	0	0	0
Recovery of Bad Checks-Probate Judge	001-49001-000	0	0	0	0	0
Subtotal		5,510,845	4,982,470	(528,375)	5,104,000	121,530

Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

Road and Bridge Funds

Motor Vehicle Licenses	111-43400-830	94,100	83,784	(10,316)	85,000	1,216
Motor Vehicle Tax	112-41117-002	901,000	790,954	(110,046)	850,000	59,046
County Casual Sales and Use Tax	112-41200-730	181,000	160,386	(20,614)	175,000	14,614
Drivers Licenses and Permits	113-44180-830	10,900	8,912	(1,988)	10,000	1,088
Subtotal		1,187,000	1,044,036	(142,964)	1,120,000	75,964

Trust Fund

Motor Vehicle Late Registration Fee	136-45286-710	4,100	3,000	(1,100)	3,000	0
Subtotal		4,100	3,000	(1,100)	3,000	0

TOTAL REVENUE - PROBATE JUDGE	6,701,945	6,029,506	(672,439)	6,227,000	197,494
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Revenue Commissioner	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
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General

Ad Valorem Tax-Revenue Commissioner	001-41111-001	11,954,136	12,387,150	433,014	13,024,914	637,764
Fees & Commissions-Revenue Comm	001-45235-710	1,868,502	2,005,504	137,002	1,948,450	(57,054)
Mfg'd Home Registration Fees	001-45253-710	0	36,579	36,579	0	(36,579)
Firefighters Bill Collections	001-47070-720	0	15,953	15,953	0	(15,953)
Subtotal		13,822,639	14,445,187	622,548	14,973,364	528,177

Revenue

Ad Valorem Tax-Revenue Commissioner	030-41111-001	486,906	944,980	458,074	1,066,227	121,247
Revenue Commissioner Salary	030-41114-002	135,512	111,586	(23,926)	147,648	36,062
Allocation for Super. Tax Off. Sal	030-41116-002	0	0	0	0	0
Bad Check Charges	030-45416-710	0	795	795	700	(95)
Photocopying Charges	030-45681-710	0	100	100	1,300	1,200
Sale of Fixed Assets	030-61213-699	0	5	5	10	5
Subtotal		622,418	1,057,466	435,048	1,215,885	158,419

Road and Bridge Funds

Ad Valorem Tax (3.5 Mills) (Prev 41118)	112-41111-001	5,886,047	6,062,675	176,628	6,413,283	350,608
Subtotal		5,886,047	6,062,675	176,628	6,413,283	350,608

Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

Tax Reappraisal

Ad Valorem Tax-Revenue Commissioner	120-41111-001	1,546,368	1,288,060	(258,308)	1,221,158	(66,902)
Aerial Photography - City of Dothan	120-44194-790	0	0	0	0	0
Miscellaneous Revenue	120-47010-000	0	0	0	0	0
Sales-Maps	120-47330-000	0	50	50	300	250
Sale of fixed assets	120-61213-699	0	5	5	10	5
Subtotal		1,546,368	1,288,115	(258,253)	1,221,468	(66,647)

TOTAL REVENUE - REVENUE COMM	21,877,472	22,853,443	975,970	23,824,000	970,558
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ALA Tax	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
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General

Special Sales Tax (1 cent)	001-41215-006	1,300,000	1,282,203	(17,797)	1,300,000	17,797
Simplified Sellers Use Tax	001-41216-005	3,800,000	4,000,000	200,000	4,100,000	100,000
Lodging Tax	001-41250-018	45,000	41,753	(3,247)	45,000	3,247
Additional 1% Lodging Tax	001-41270-019	0	235,587	235,587	400,000	164,413
Subtotal		5,145,000	5,559,542	414,542	5,845,000	285,458

Road and Bridge Funds

Special Sales Tax (1 cent)	112-41215-006	7,500,000	7,598,681	98,681	7,500,000	(98,681)
Subtotal	0	7,500,000	7,598,681	98,681	7,500,000	(98,681)

TOTAL REVENUE - ALATAX	12,645,000	13,158,224	513,224	13,345,000	186,776
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Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

Farm Center	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
Grant - Farm Center Bldg	010-44366-820	0	0	0	0	0
Cares Act - Covid 19	010-44781-850	0	0	0	0	0
Collection / Bad Checks	010-45416-710	0	0	0	0	0
Miscellaneous Revenue	010-47010-000	0	0	0	0	0
Rent-Buildings & Land-Shows	010-47211-000	0	0	0	0	0
Rent-Buildings & Land-Concession	010-47212-000	0	0	0	0	0
Rent-Tables & Chairs	010-47282-000	0	0	0	0	0
Recoveries On Insurance	010-47905-000	0	0	0	0	0
Sale of Fixed Assets	010-61213-699	0	0	0	0	0
TOTAL REVENUE - FARM CENTER		0	0	0	0	0

Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

Sheriff	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
Pistol Permits	001-43300-720	15,000	10,032	(4,968)	18,000	7,968
Annual Bingo Permit	001-43310-710	200	100	(100)	200	100
Pro Rata Share - Decedent Transport	001-44200-720	0	0	0	0	0
AOC Reimb for X-Ray Machine	001-44203-920	0	0	0	0	0
Reimb-Copy Inmate Med Rec	001-44284-820	0	54	54	0	(54)
Reimb-Team Challenge Inamte	001-44285-820	0	170	170	0	(170)
State Cost Sharing - Feeding of State Prison	001-44291-820	300,000	284,878	(15,123)	300,000	15,123
Removals and Extraditions	001-44292-820	150,000	103,493	(46,507)	125,000	21,507
Medical Reimbursement - State Prisoners	001-44294-820	0	0	0	0	0
State Share - Sheriff Trans Mental Health	001-44296-820	0	107,856	107,856	0	(107,856)
08 IEE Grant	001-44717-820	0	0	0	0	0
City of Dothan-Feeding Prisoners	001-44911-720	200,000	139,208	(60,792)	126,852	(12,356)
Housing Prisoners-Other Agencies	001-44913-720	10,000	9,422	(578)	10,000	578
HCS - Mutual Aid - Lee County	001-44921-720	0	0	0	0	0
Reimb from Sheriff-Vehicle Purchase	001-44999-720	100,000	0	(100,000)	0	0
Sheriff Fees	001-45171-720	0	466	466	0	(466)
Sex Offender Registration	001-45172-720	0	0	0	0	0
Commission on Pay Telephones	001-45682-720	0	131,104	131,104	0	(131,104)
Inmate Transport Reimbursement	001-45902-720	0	764	764	0	(764)
Proceeds from Seized Vehicles	001-46710-720	0	0	0	0	0
Inmate Medical Co-pay (SD)	001-47933-000	40,000	32,829	(7,171)	40,000	7,171
Inmate Personal Supplies	001-47934-720	10,000	9,245	(755)	10,000	755
SD - DA Reimb Prisoner Transport	001-49009-000	0	0	0	0	0
TOTAL REVENUE - Sheriff		825,200	829,620	4,420	630,052	(199,568)

Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

Local Revenues	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
General						
County Beer Tax	001-41230-014	35,000	33,911	(1,089)	35,000	1,089
Cable TV Franchise Fees	001-41340-020	50,000	45,957	(4,043)	50,000	4,043
Annual Battery Elec Veh Reg	001-44172-710	0	0	0	0	0
Violation Expungement Fee	001-44186-820	0	150	150	0	(150)
State Share - Courts	001-44280-810	2,500	2,507	7	2,500	(7)
Pistol Permit Revenue Loss	029-44329-820	0	119,724	119,724	100,000	(19,724)
Excess Tax Sale FDS Over	001-44901-710	140,000	140,000	0	50,000	(90,000)
Court Fees	001-45100-710	300,000	292,438	(7,562)	275,000	(17,438)
Worthless Checks	001-45101-710	3,000	4,292	1,292	3,000	(1,292)
Juvenile Care and Service Fees	001-45130-710	45,000	38,649	(6,351)	40,000	1,351
Pre-Trial Diversion (J. Byrd)	001-45191-720	10,000	16,161	6,161	15,000	(1,161)
Water Testing Lab Revenue	001-45421-750	84,000	85,040	1,040	84,000	(1,040)
Industrial Park Sewer Charge	001-45441-740	10,200	10,004	(196)	10,000	(4)
DOT - Sewer Service Charge	001-45442-740	5,000	2,031	(2,969)	5,000	2,969
Transportation System Use	001-45610-011	0	1,194	1,194	0	(1,194)
Omussee Creek Park Fees	001-45625-770	5,000	5,324	324	5,000	(324)
Chattahoochee Park Fees	001-45626-770	0	0	0	0	0
Data Processing Fees	001-45810-710	0	0	0	0	0
Court Fees over 10 years	001-47015-000	0	0	0	0	0
Reimbursement for Janitorial Services	001-47030-710	7,500	5,856	(1,644)	7,500	1,644
Rent-Land	001-47203-000	0	0	0	0	0
Rent- 260 W Main Suite#1	001-47214-000	0	0	0	0	0
Rent - Small Parcel	001-47215-000	0	0	0	0	0
Rent - Office Equipment	001-47220-000	0	100	100	0	(100)
Rental Income - DHR Building	001-47251-000	8,350	8,362	12	8,350	(12)
Rental Income - Board of Pardons & Parole	001-47252-000	106,880	162,561	55,681	160,000	(2,561)
Rent - Spectracare	001-47253-000	0	0	0	0	0
Rent - Five Star Credit	001-47254-000	0	0	0	0	0
Utilities-Five Star Credit Union	001-47255-000	0	0	0	0	0
Rent-Admin Bldg - Fourth Floor	001-47281-000	55,000	55,927	927	56,000	74
Equipment Scrap & Other Properties	001-47310-710	0	902	902	0	(902)
RX - Card Revenue	001-47935-000	0	0	0	0	0
Opioid Settlement Fund	031-47980-000	48,800	63,199	14,399	131,112	67,914
Sub-Total		916,230	1,094,286	178,056	1,037,462	(56,824)

Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

Special Assessment

Special Assessment Permit	006-43160-710	0	0	0	0	0
Sub-Total		0	0	0	0	0

Walden Gas

Walden Gas Tax	125-41220-830	100,000	122,578	22,578	100,000	(22,578)
Business Privilege Licenses	125-43100-830	1,000	1,150	150	1,000	(150)
Sub-Total		101,000	123,728	22,728	101,000	(22,728)

TOTAL REVENUE - LOCAL REVENUES		1,017,230	1,218,014	200,784	1,138,462	(79,552)
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Interest Income	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
General						
Interest Earned-Checking Accounts	001-47101-025	400,000	750,123	350,123	400,000	(350,123)
Interest Earned - Checking	004-47101-025	0	0	0	0	0
Interest Earned-Rev/Comm Ad Val Tax	001-47150-025	0	0	0	0	0
Interest Earned-P/Judge Ad Valorem Tax	001-47151-025	750	927	177	0	(927)
Sub-Total		400,750	751,050	350,300	400,000	(351,050)
Special Assessment Fund 006						
Special Assessment Permit	006-43160-710	0	0	0	0	0
Interest Earned - Checking	006-47101-025	0	0	0	0	0
Sub-Total		0	0	0	0	0
Other Financing Source - Regions 008						
Interest Earned-Checking Accounts	008-47101-025	0	2,000,000	2,000,000	2,000,000	0
Sub-Total		0	2,000,000	2,000,000	2,000,000	0
Road & Bridge Fund						
Interest Earned-Checking Accounts	111-47101-025	0	0	0	0	0
Sub-Total		0	0	0	0	0
Road & Bridge Fund						
Interest Earned-Checking Accounts	112-47101-025	0	0	0	0	0
Sub-Total		0	0	0	0	0
Road & Bridge Fund						
Interest Earned-Checking Accounts	113-47101-025	0	0	0	0	0
Sub-Total		0	0	0	0	0

Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

AL Mineral Severance Tax

Interest Earned - Checking	115-47101-025	0	0	0	0	0
Sub-Total		0	0	0	0	0

Capital Improvement

Interest Earned - Checking	116-47101-025	0	0	0	0	0
Sub-Total		0	0	0	0	0

Road & Bridge Fund

Interest Earned - Checking	117-47101-025	0	0	0	0	0
Sub-Total		0	0	0	0	0

Interest Income - CONT'D	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
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Road & Bridge Fund

Interest Earned - Checking	119-47101-025	0	0	0	0	0
Sub-Total		0	0	0	0	0

Tax Reappraisal

Interest Earned-Checking Accounts	120-47101-025 0	0	0	0	0	0
Sub-Total		0	0	0	0	0

Walden Gas Fund

Interest Earned - Checking	125-47101-025	0	0	0	0	0
Sub-Total		0	0	0	0	0

Trust Fund

Interest Earned -Checking	136-47101-025	0	0	0	0	0
Sub-Total		0	0	0	0	0

Community Corrections

Interest Earned -Checking	187-47101-025	0	0	0	0	0
Sub-Total		0	0	0	0	0

TOTAL REVENUE - INTEREST INCOME	400,750	2,751,050	2,350,300	2,400,000	(351,050)
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Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

Sanitation	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
Sanitation Fund						
Sale of Fixed Assets	015-61213-699	0	345,000	345,000	350,000	5,000
Proceeds from Synovus GO warrant		0	0	0	0	0
Equipment Scrap & Other	015-47310-000	0	0	0	0	0
Damage to Property	015-47931-000	0	150	150	0	(150)
TOTAL REVENUE - Sanitation Fund		0	345,150	345,150	350,000	4,850

Sanitation Fee Collection	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
Solid Waste Disposal Fee	015-45410-740	3,360,000	3,469,536	109,536	3,514,560	45,024
Miscellaneous Revenue	015-47010-000	0	0	0	0	0
Damage to Property	015-47931-000	0	0	0	0	0
2nd Garbage Can - Madrid	015-45415-740	15,000	14,504	(496)	15,000	496
Bad Check Charges	015-45416-740	0	0	0	0	0
Debris Removal	015-45417-740	20,000	2,000	(18,000)	25,000	23,000
TOTAL REVENUE - SANITATION FEE COLL		3,395,000	3,486,041	91,041	3,554,560	68,519

Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

Road and Bridge	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
Gasoline (7 cents)						
Building Permits - Flood	111-43220-730	0	0	0	0	0
Building Permits	111-43230-730	9,000	12,800	3,800	9,000	(3,800)
SCS - County Engineer Salary	111-44221-830	134,981	134,981	0	134,981	(0)
SCS - Highways & Roads	111-44222-730	2,000	59,178	57,178	2,000	(57,178)
Sam Houston Industrial Park	111-44223-830	0	0	0	0	0
Hodgesville	111-44224-830	20,000	110,709	90,709	0	(110,709)
ATRIP Revenue	111-44226-830	0	0	0	0	0
HSIP Round About- St. Cost Share	111-44227-830	0	0	0	0	0
FEMA - Disaster Assistance	111-44711-820	250,000	437,651	187,651	0	(437,651)
Dept. Conservation - Gordon Boat Ramp	111-44751-810	1,250,000	500,000	(750,000)	500,000	0
Revenues From Cities	111-44910-730	287,610	284,621	(2,989)	25,000	(259,621)
Revenues From Other Counties	111-44921-730	100,000	11,785	(88,215)	0	(11,785)
Houston County Brd of Education	111-44981-730	0	0	0	0	0
Photocopying Charges	111-45681-710	0	0	0	0	0
Violation - Sub Division	111-46720-730	0	0	0	0	0
Miscellaneous Revenue	111-47010-000	29,433	29,433	(1)	0	(29,433)
Reimbursement for Shop Labor	111-47020-730	0	0	0	0	0
Rent - Construction Equipment	111-47250-000	0	0	0	0	0
Sales-Equip, Scrap & Other Property	111-47310-710	0	8,904	8,904	0	(8,904)
Sales-Maps	111-47330-710	0	0	0	0	0
Damage to Property	111-47931-000	0	5,662	5,662	0	(5,662)
Sale of Fixed Assests	111-61213-699	4,000,000	4,070,642	70,642	300,000	(3,770,642)
Proceeds of 2014A Serial Bond	111-61320-698	0	0	0	0	0
Proceeds of 2008 Serial Bond	008-61300	0	0	0	0	0
TOTAL REVENUE - ROAD & BRIDGE		6,083,024	5,666,365	(416,659)	970,981	(4,695,384)

Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

Community Corrections	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
Felony Diversion - Doc State of AL	187-44293-820	850,000	937,304	87,304	950,000	12,696
Revenues From Cities	187-44910-720	0	0	0	0	0
Work-Rel & Pre-Trial Rel Revenue	187-45285-820	500,000	504,025	4,025	525,000	20,975
Bad Check Fees	187-45416-000	0	0	0	0	0
Commissions on Pay Telephones	187-45682-000	0	21,541	21,541	30,000	8,459
Miscellaneous Revenue	187-47010-000	45,000	75,149	30,149	50,000	(25,149)
Commissary Commissions	187-47904-000	0	5,258	5,258	7,000	1,742
Damage to Property	187-47931-000	0	0	0	0	0
Drug Testing	187-49002-000	35,000	37,997	2,997	40,000	2,003
Electronic Monitoring	187-49003-000	0	0	0	0	0
Substance Abuse Education	187-49004-000	0	0	0	0	0
Laundry Commission	187-49011-000	2,000	1,862	(138)	2,000	138
Sale of Fixed Assets	187-61213-699	0	0	0	0	0
TOTAL REVENUE - COMM CORRECTIONS		1,432,000	1,583,135	151,135	1,604,000	20,865

Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

Misc Income	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
General Fund						
DR Lic Fee/Cert Ignition Device	001-44185-820	0	315	315	0	(315)
Spec Reimbursement St Prisoners	001-44299-820	0	0	0	0	0
FEMA - Disaster Assistance	001-44711-820	0	0	0	0	0
Federal Payments in Lieu of Taxes	001-44800-023	0	1,207	1,207	0	(1,207)
DA Conract Reimbursement	001-44979-710	0	0	0	0	0
Dothan/HC Comm Dist	001-44990-920	0	0	0	0	0
Photocopying Charges	001-45681-710	0	0	0	0	0
Computer Service Fees-Revenue Comm	001-45820-710	0	400	400	0	(400)
SRO Reimb from HC BOE	001-45910-720	500,000	500,000	0	500,000	0
Trash Compactor Fee/ DDRA	001-45911-740	0	0	0	0	0
Miscellaneous Revenue	001-47010-000	10,500	17,830	7,330	15,000	(2,830)
Reimb by Sheriff/Law Advertise	001-47025-000	0	0	0	0	0
DDRA Payment 114 N, Foster Bldg	001-47055-000	0	0	0	0	0
T-Shirt Sales - Chattahoochee	001-47395-000	0	0	0	0	0
Recoveries on Insurance	001-47905-000	0	58,393	58,393	0	(58,393)
Safety Incentive Refund	001-47910-000	0	0	0	0	0
Forever Wild Land Trust	001-47911-000	0	619	619	0	(619)
Subsidy Ret Health Ins	001-47912-000	0	0	0	0	0
Recovery Unemp Ins Prem	001-47913-000	0	4,974	4,974	0	(4,974)
Liability Insurance Refund	001-47917-000	15,880	42,910	27,030	4,513	(38,398)
Damage to Property	001-47931-000	0	2,310	2,310	0	(2,310)
Workmen's Compensation Refund	001-47932-000	64,211	114,682	50,471	169,085	54,403
Longevity Bonus Program Refund	001-47937-710	55,976	0	(55,976)	40,184	40,184
I. C. Road Transfer to Owners	001-47938-000					
Carla Woodall - Payroll	001-47939-000	32,295	24,958	(7,337)	33,750	8,792
911 Coordinator - Payroll	001-47940-000	0	147,854	147,854	0	(147,854)
Bank Reimb - Brinks Pickup	001-49010-000	0	0	0	0	0
Trsf Bal Dental-Self Ins (From FD 710)	001-49012-000					
HC BOE - Reimb RS Officers	001-47944-000	0	0	0	0	0
Sale of Fixed Assets	001-61213-699	0	1,800	1,800	0	(1,800)
Oper Trsf from Bond Fund 007 (ATRIP)	001-61117	0	0	0	0	0
Other Financing Source - Regions	001-61802	0	0	0	0	0
Sub-Total		678,862	918,252	239,391	762,532	(155,721)
Contingency Fund						
Donations	003-47700-000	0	0	0		0
Sub-Total		12	0	0	0	0

Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

Farm Center Fund

Safety incentive Refund	010-47910-000	0	0	0	0	0
Liability Insurance Refund	010-47917-000	0	0	0	0	0
W/C Refund	010-47932-000	0	0	0	0	0
Sub-Total		0	0	0	0	0

Sanitation Fund

Miscellaneous Revenue	015-47010-000	0	248	248	0	(248)
Safety incentive Refund	015-47910-000	0	0	0	0	0
Liability Insurance Refund	015-47917-000	0	0	0	0	0
Workmen's Compensation Refund	015-47932-000	0	0	0	0	0
Sub-Total		0	248	248	0	(248)

Misc Income - CONT'D	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
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EMA Fund

Revenues From Cities	44910-710	0	11,000	11,000	0	(11,000)
Miscellaneous Revenue	47010-000	0	0	0	0	0
Safety Incentive Refund	47910-000	0	0	0	0	0
Liability Insurance Refund	47917-000	0	0	0	0	0
W/C Refund	47932-000	0	0	0	0	0
Sale of Fixed Assets	61213-699	0	0	0	0	0
		0	11,000	11,000	0	(11,000)

APCO Rep Fund

Safety Incentive Refund	021-47910-000	0	0	0	0	0
Workmen's Compensation Refund	021-47932-000	0	0	0	0	0
Sub-Total		0	0	0	0	0

Revenue Comm Operations Fund

Miscellaneous Revenue	030-47010-000	0	0	0	0	0
Sale of Scrap	030-47310-710	0	0	0	0	0
Safety Incentive Refund	030-47910-000	0	0	0	0	0
Liability Insurance Refund	030-47917-000	0	0	0	0	0
Workmen's Compensation Refund	030-47932-000	0	0	0	0	0
Longevity Bonus Program Refund	030-47937-710	0	0	0	0	0
Bank Reimb - Brinks Pickup	030-49010-000	1,500	803	(697)	0	(803)
Sub-Total		1,500	803	(697)	0	(803)

Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

Gasoline (7 cents)

Recoveries on Insurance Claims	111-47905-000	0	61,674	61,674	0	(61,674)
Safety Incentive Refund	111-47910-000	0	0	0	0	0
Liability Insurance Refund	111-47917-000	0	0	0	0	0
Workmen's Compensation Refund	111-47932-000	0	0	0	0	0
Longevity Bonus Program Refund	111-47937-710	0	0	0	0	0
I.C. Road transfer to Owner	111-47938-000	0	0	0	0	0
Sub-Total		0	61,674	61,674	0	(61,674)

Tax Reappraisal Fund

Safety Incentive Refund	120-47910-000	0	0	0	0	0
Liability Insurance Refund	120-47917-000	0	0	0	0	0
Workmen's Compensation Refund	120-47932-000	0	0	0	0	0
Longevity Bonus Program Refund	120-47937-710	0	0	0	0	0
Sub-Total		0	0	0	0	0

Misc Income - CONT'D	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
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Walden Gas

Safety Incentive Refund	125-47910-000	0	0	0	0	0
Workmen's Compensation Refund	125-47932-000	0	0	0	0	0
Sub-Total		0	0	0	0	0

Community Corrections

Safety Incentive Refund	187-47910-000	0	0	0	0	0
Liability Insurance Refund	187-47917-000	0	0	0	0	0
W/C Refund	187-47932-000	0	0	0	0	0
Sub-Total		0	0	0	0	0

2013A Bond Issue

Debt Issuance Cost - (Remaining COI Funds	311-62400					
Sub-Total		0	0	0	0	0

TOTAL REVENUE - MISC INCOME	680,362	991,978	311,616	762,532	(229,447)
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Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

State Income	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
General						
County Sales and Use Tax	001-41200-005	6,000	6,069	69	6,000	(69)
Tobacco Tax	001-41240-016	400,000	360,465	(39,535)	400,000	39,535
Table Wine Tax	001-41260-020	2,500	1,000	(1,500)	2,500	1,500
ABC Store Profits	001-44111-023	15,000	15,000	0	15,000	0
ABC Licenses	001-44112-710	30,000	34,275	4,275	30,000	(4,275)
State Sales Tax on Alcoholic Beverages	001-44113-023	30,000	55,212	25,212	30,000	(25,212)
State Beer Tax	001-44120-023	100,000	89,479	(10,521)	85,000	(4,479)
Financial Institution-Excise Tax	001-44130-023	500,000	477,054	(22,946)	500,000	22,946
Business Privilege Tax - Share Tax	001-44150-023	325,000	300,000	(25,000)	300,000	0
State Share-Elections	001-44230-810	100,000	105,033	5,033	100,000	(5,033)
Town of Gordon - Election	001-44231-831	0	0	0	0	0
Poll Book Reimb - St. Comp Office	001-44232-810	0	0	0	0	0
State Share-Board of Registrars	001-44240-810	45,000	45,000	(0)	80,366	35,366
Al Counts Grt- Carcoa Cens	001-44717-810	0	0	0	0	0
Tobacco Tax In-Home Service	001-44742-860	10,000	9,200	(800)	10,000	800
Dept. Conservation - Chatt Park	001-44751-870	0	0	0	0	0
Cares Act - COVID 19	001-44781-850	0	0	0	0	0
ARPA State Prisoner Reimbursement	001-44293-820	0	0	0	0	0
ARPA Reimbursement for Eligible Projects b	001-44791-890	1,500,000	1,500,000	0	0	(1,500,000)
State of AL - 231 Rest Area Refund	001-49008-000	0	0	0	0	0
Sub-Total		3,063,500	2,997,787	(65,713)	1,558,866	(1,438,921)
Gasoline (7 cents)						
State Gasoline Tax (7 cents)	111-44190-830	1,600,000	1,631,102	31,102	1,600,000	(31,102)
Sub-Total		1,600,000	1,631,102	31,102	1,600,000	(31,102)
Public Bldgs, Rds & Bridges						
Business Privilege Fees - Share Tax	112-44150-023	0	0	0	0	0
Sub-Total		0	0	0	0	0
Public Highway & Traffic						
State Motor Vehicle Licenses/Titles	113-44170-830	140,000	145,374	5,374	0	(145,374)
Sub-Total		140,000	145,374	5,374	0	(145,374)
AL Mineral Severance Tax						
AL Mineral Severance Tax	115-41335-020	0	2,516	2,516	0	(2,516)
Sub-Total		0	2,516	2,516	0	(2,516)

Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

State Income - CONT'D	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
Alabama Trust Fund						
AL Trust Fund	116-47197-810	500,000	538,407	38,407	500,000	(38,407)
	Sub-Total	500,000	538,407	38,407	500,000	(38,407)
RRR (4 Cents)						
Motor Vehicle License Special (Fd 118)	117-44171-830	275,000	300,141	25,141	275,000	(25,141)
State Gas Tax	117-44190-830	975,000	984,930	9,930	975,000	(9,930)
Petroleum Inspection Fee (FD 118)	117-44192-830	120,000	120,363	363	120,000	(363)
	Sub-Total	1,370,000	1,405,433	35,433	1,370,000	(35,433)
Special Gas Tax (5 Cents)						
Five Cent Gasoline Tax	119-44196-830	470,000	471,029	1,029	470,000	(1,029)
	Sub-Total	470,000	471,029	1,029	470,000	(1,029)
County Rebuild AI Fund						
Rebuild AI Gas Tax - R&B (+ From Towns)	220-44198-830	550,000	870,428	320,428	550,000	(320,428)
Rebuild AL Gas Tax - Bond	220-44199-830	550,000	805,481	255,481	550,000	(255,481)
FEAF- Federal Aid Exchange	220-44712-820	400,000	800,000	400,000	400,000	(400,000)
Interest Earned-Checking	220-47101-025	30,000	101,384	71,384	0	(101,384)
	Sub-Total	1,530,000	2,577,294	1,047,294	1,500,000	(1,077,294)
Federal Aid Exchange Fund						
St Add'l Excise Tax	221-44198-830	0	0	0	0	0
	Sub-Total	0	0	0	0	0
Coronavirus Rescue Act Fund						
Coronavirus Rescue Act	299-44791-890	0	0	0	0	0
Interest Earned-Checking	299-47101-025	200,000	112,485	(87,515)	0	(112,485)
	Sub-Total	200,000	112,485	(87,515)	0	(112,485)
TOTAL REVENUE - STATE INCOME		8,673,500	9,768,943	1,095,443	6,998,866	(2,770,077)

Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

Grants	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
Aerial Photography - Dothan	001-44199-820	0	0	0	0	0
ADECA Jail Lock Replacement	001-44001-930	1,000,000	1,000,000	0	0	(1,000,000)
Total Grant Revenue -		1,000,000	1,000,000	0	0	(1,000,000)
JCS Relocation - Wiregrass Foundation Gt	001-44367-820	0	0	0	0	0
Federal Grants (For vests)	001-44712-820	0	0	0	0	0
SE AL HWY Safety Office Grant	001-44722-820	0	38,419	38,419	0	(38,419)
Reimb - Highway Safety OT	001-44727-820	0	58,008	58,008	0	(58,008)
Reimb-U.S. Marshall Serv for Sheriff OT	001-44728-820	0	6,379	6,379	0	(6,379)
FEMA - Sheriff Disaster Reimb	001-44738-820	0	0	0	0	0
2018 JAG Grant	001-44756-920	0	10,124	10,124	0	(10,124)
2014-H1578-AL-DJ (Was 2011-H3871-AL-DJ JAG)	001-44757-920	0	0	0	0	0
CBDG Mobile Health Unit	001-44758-950	0	0	0	0	0
Safe Street Overtime Grant	001-44761-820	0	0	0	0	0
OCDETF/ Sheriff OT #SE-ALM-057	001-44776-820	0	0	0	0	0
OCDETF/ Sheriff OT #SE-ALM-0079	001-44782-820	0	0	0	0	0
2013 BVP Grant (Bulletproof Vest Partnershi	001-44791-820	0	0	0	0	0
2016A Jag Grant	001-44796-820	0	0	0	0	0
OCDETF SSE ALM 087	001-44797-820	0	0	0	0	0
Al. Drug Enforcement O/T Grant	001-44798-820	0	18,329	18,329	0	(18,329)
Total Grant Revenue - Sheriff		0	131,259	131,259	0	(131,259)
In-Home Service	001-44740-860	0	12,000	12,000	10,000	(2,000)
Total Grant Revenue - In Home		0	12,000	12,000	10,000	(2,000)
Spectracare GRT-JCS Drug	001-44759-850	0	0	0	0	0
Total Grant Revenue - JCS		0	0	0	0	0
HAVA Grant Revenue	001-44774-910	0	0	0	0	0
Total Grant Revenue - Elections		0	0	0	0	0
Total Grant Revenue - FD 001		1,000,000	1,143,259	143,259	10,000	(1,133,259)

Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

Federal Grants - FEMA	010-44711-820	0	0	0	0	0
Total Grant Revenue - Farm Center		0	0	0	0	0

Grants	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
State EMA Cost Sharing - Civil Defense	020-44210-820	0	4,250	4,250	0	(4,250)
State Health Grants	020-44300-820	0	0	0	0	0
CDBG-CV (ADECA)	020-44303-820	0	0	0	0	0
EMA - Other State Grants	020-44365-820	0	142,132	142,132	330,703	188,571
5 ATL EMA Grant	020-44368-820	0	0	0	0	0
6 LEL EMA Grant	020-44369-820	0	0	0	0	0
Fed Sharing EMA/CD	020-44610-820	0	58,650	58,650	0	(58,650)
7 ICC (R2) Grant	020-44704-820	0	0	0	0	0
7 FIL Grant	020-44705-820	0	0	0	0	0
09 SHL Homeland Security Grant	020-44706-820	0	0	0	0	0
7 LET Pass Thru Grant	020-44707-820	0	0	0	0	0
10 CCL Citizens Corp Grant	020-44708-820	0	0	0	0	0
11 LEL H.S. Grant (Was 08 CCL Citizens Corp Gr	020-44709-820	0	0	0	0	0
Grant Disaster Assistance	020-44710-820	0	0	0	0	0
Federal Grant EMA	020-44712-820	0	0	0	0	0
6 FSL Grant HS	020-44713-820	0	0	0	0	0
8 ICC Pass Thrus HS Grant	020-44715-820	0	0	0	0	0
Fatality Mgmt Grant (2. Was 08IEE Scarlet Ice Grant)	020-44717-820	0	0	0	0	0
06 ICL R2 Commo Grant (Was 07 ICS R2	020-44732-820	0	0	0	0	0
06 FIL Sustainment Grant	020-44733-820	0	0	0	0	0
10 LEL Law Enforcement (Was 07 LEL Law Enf)	020-44734-820	0	0	0	0	0
11 MAL H.S. Grant (Was 08 LEL Law Enf Grant)	020-44735-820	0	0	0	0	0
10 MAL Fire Grant (Was 07 MAL Fire Grant)	020-44736-820	0	0	0	0	0
8 FIL Pass Thru HS Grant	020-44737-820	0	0	0	0	0
FEMA Sheriff Disaster Re	020-44738-820	0	0	0	0	0
ADPH Area 10 S&S Grant (2.Was 08 GSL Grant	020-44739-820	0	0	0	0	0
SNS Grant CEP-44-PV8-19	020-44743-820	0	0	0	0	0
05 ICL Grant	020-44745-820	0	0	0	0	0
05 LEL Law Enforcement Grant	020-44746-820	0	0	0	0	0
05 FIL Grant	020-44747-820	0	0	0	0	0
08 Radio Reallocation Grant	020-44749-820	0	0	0	0	0
Public Health Grant Thru State	020-44750-820	0	0	0	0	0
Safe Room HMGP DR 1971-314	020-44753-920	0	0	0	0	0
Safe Room HMGP DR 1971-197	020-44754-920	0	0	0	0	0
Safe Room HMGP DR 1971-419	020-44755-920	0	0	0	0	0

Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

2015 SNS, CEP-10-PV5-15, was CEP-16-PV3-1	020-44758-820	0	0	0	0	0
Ashford Vol Fire - Pass Thru Grant	020-44769-820	0	0	0	0	0
18 EMS Grant	020-44771-820	0	0	0	0	0
09 DEX H.S. Grant (Was '08 DEX H. S. Grai	020-44772-820	0	0	0	0	0
SNS Exercise Grant	020-44773-820	0	0	0	0	0

Grants - Cont'd	Account Number	2024-2025 Amended Budget	Total 24-25 Projected Revenues	\$ Variance Budget vs Actual/Proj	2025-26 Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
07 WAI Homeland Sec Grant	020-44775-920	0	0	0	0	0
2 LEL Grant EMA -Law Enf	020-44777-820	0	0	0	0	0
2 FIL (WATER 8) EMA - H.S.	020-44778-820	0	63,044	63,044	0	(63,044)
2 FIL (HAZEMAT 8) EMA - H.S.	020-44779-820	0	0	0	0	0
2 FIL (HEAVY 8) EMA - H.S.	020-44780-820	0	0	0	0	0
CFDA 97.067 2011 ICL HS	020-44781-820	0	0	0	0	0
3 FIL (Water 8) H.S.	020-44783-820	0	0	0	0	0
3 FIL (HazMat 8) H.S.	020-44784-820	0	0	0	0	0
3 FIL (Heavy 8) H.S.	020-44785-820	0	0	0	0	0
13 LEL Grant	020-44786-820	0	0	0	0	0
14 SNS Grant	020-44787-820	0	0	0	0	0
09 FIL Pass Thru Grant	020-44788-820	0	48,468	48,468	0	(48,468)
2014 3ICL Grant	020-44789-820	0	0	0	0	0
18 EMP Grant	020-44790-820	0	0	0	0	0
4 LEL HS CFDA#97.09	020-44792-820	0	0	0	0	0
20 FIL HS CFDA 97.00	020-44793-820	0	0	0	0	0
4 ICL GRANT	020-44794-820	0	0	0	0	0
RE-SUPPLY MED TRAILER - G	020-44795-820	0	0	0	0	0
Total Grant Revenue - EMA		0	316,543	316,543	330,703	14,160
APCO Funds	021-47701-000	0	63,030	63,030	62,000	(1,030)
Rep One-Time Funds	021-47922-000	0	0	0	0	0
Total Grant Revenue - APCO		0	63,030	63,030	62,000	(1,030)
Grant Disaster Assistance	111-44710-830	0	0	0	0	0
Federal Grants - FEMA	111-44711-830	0	0	0	0	0
Federal Grants	111-44712-830	0	0	0	0	0
Federal Grants (Capital)	111-44712-930	0	0	0	0	0
Federal Grants - EWP	111-44718-820	0	0	0	0	0
Federal Grants - FHWA	111-44719-830	275,000	277,559	2,559	0	(277,559)
State FEMA Match	111-44744-830	0	0	0	0	0
Right of Way Grant	111-44748-830	0	0	0	0	0
Sumter Co - Debris Removal	111-44751-830	19	0	0	0	0

Houston County Commission
Budget Comparative Analysis & Projections
Revenue by Source

Choc, Pea, & Yellow Rivers Watershed	111-44752-830	0	0	0	0	0
ADEM Revenue	111-44766-830	0	0	0	0	0
Industrial Access Grant - Ashford	111-44768-830	0	0	0	0	0
FEMA Grant - Generator	111-44799-830	0	0	0	0	0
Total Grant Revenue - R&B		275,000	277,559	2,559	0	(277,559)
Walmart Foundation	187-47936-820	0	0	0	0	0
Total Grant Revenue - Comm Corr		0	0	0	0	0
TOTAL REVENUE - ALL GRANTS		1,275,000	1,800,391	525,391	402,703	(1,397,688)
Other Financing Sources		0	0	0	0	0
TOTAL - ALL REVENUE		65,206,483	70,594,345	5,387,862	62,208,157	(8,386,188)

Expenditures

*Houston County Commission
Budget Comparative Analysis & Projections
Summary of Expenditures*

General Fund 001

Expenditure Number	Department	Page #	FY 2024-2025 Amended Budget	FY 2024-2025 Projected Expenditures	\$ Variance 25 Budget vs 23 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
51100	County Commission	7	2,663,693	2,436,640	(227,053)	1,629,474	0	1,629,474	(809,665)
51105	Exiting Employee Costs	8	20,865	20,866	0	134,778	0	134,778	113,912
51110	Accounting	8	155,767	155,634	(3,817)	173,949	0	173,949	10,618
51130	County Buildings	9	3,717,964	3,647,231	(70,733)	4,834,671	0	4,834,671	1,187,439
51131	Board of Pardons & Parole	10	0	81	81	0	0	0	(81)
51144	Relocation to Comm Ctr (EMA)	10	0	0	0	0	0	0	0
51145	Court House Remodel	11	0	0	0	0	0	0	0
51260	District Attorney	11	19,738	19,738	0	20,627	0	20,627	888
51280	Court Reporters	11	42,023	42,023	0	43,914	0	43,914	1,733
51300	Probate Judge	12	2,736,017	2,729,868	(6,250)	3,004,313	0	3,004,313	242,760
51350	Temporary Personnel - Probate	13	0	0	0	0	0	0	0
51910	Elections	13	384,579	321,831	(62,748)	434,658	0	434,658	112,827
51920	Registrar	14	98,071	86,056	(12,015)	124,194	0	124,194	38,138
51928	Carla Woodall - Payroll	14	32,295	32,294	(1)	33,748	0	33,748	1,454
51930	Tax Equalization	15	500	0	(500)	1,000	0	1,000	1,000
51940	Veterans Affairs	15	5,000	5,000	(0)	6,000	0	6,000	1,000
51960	Personnel Office	16	568,632	579,404	10,773	622,246	0	622,246	36,825
51961	Safety	17	114,274	113,167	(1,107)	118,190	0	118,190	4,523
51965	Information Technology	18	1,659,233	1,646,878	(12,354)	1,419,371	0	1,419,371	(392,129)
51990	Excess Funds over 3 years	19	15,000	0	(15,000)	50,000	0	50,000	50,000
51995	Retired Employees	19	300,000	300,000	(0)	325,000	0	325,000	25,000
51999	Capital Replacements	19	160,000	25,181	(134,819)	175,000	0	175,000	149,819
52100	Sheriff	20	13,928,419	13,534,778	(393,664)	14,103,633	0	14,103,633	567,536
52102	Sheriff - Inmate Medical & Fuel	22	638,524	722,973	84,449	863,524	0	863,524	140,551
52103	Sheriff - Pistol Permit Revuene Loss	22	145,000	145,000	0	145,000	0	145,000	(0)
52105	Relocating Prisoners	22	153,000	153,000	0	179,000	0	179,000	26,000
52150	Rabies Control	23	168,391	168,935	(1)	176,233	0	176,233	7,643
52200	Jail	24	7,213,791	7,233,213	19,367	7,576,892	0	7,576,892	339,456
52400	Coroner	26	70,827	70,379	(691)	78,794	0	78,794	8,658
52600	Juvenile Services	27	775,400	631,680	(143,720)	1,035,750	0	1,035,750	404,070
52900	Houston County EMS Association		0	0	0	0	0	0	0
52901	Vol. Firefighter Assoc		0	0	0	0	0	0	0
55151	HC Water Testing Lab	27	123,633	123,685	52	130,501	0	130,501	6,816
56202	In-Home Service	28	143,235	135,693	(7,542)	151,276	0	151,276	15,583
56204	Wicksburg Senior Citizens	29	14,870	14,795	(75)	14,975	0	14,975	180
56300	Service for the Indigent	30	5,000	5,000	0	5,000	0	5,000	0
57200	Omussee Park	30	17,900	16,917	(983)	20,100	0	20,100	3,183
57201	Chattahoochee State Park	31	0	0	0	0	0	0	0
57210	St Line Ind Park - Waste Disposal	31	0	0	0	0	0	0	0
57211	St Line Ind Park - Fire Protection	32	0	0	0	0	0	0	0
001	Total Departmental Expenditures		\$36,091,641	\$35,117,941	(\$978,350)	\$37,631,809	\$0	\$37,631,809	\$2,295,738

General Fund 001 Cont....

Expenditure Number	Department	Page #	FY 2024-2025 Amended Budget	FY 2024-2025 Projected Expenditures	\$ Variance 25 Budget vs 23 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
51100	Contingent Fund 003	33	0	11,424	0	12,000	0	12,000	576
53100	2020-B Bond Materials 004	33	0	0	0	0	0	0	0
51150	Special Assessment FD 006	33	0	0	0	0	0	0	0
51500	Revenue Comm Oper 030	39	944,980	938,426	(6,554)	1,061,726	0	1,061,726	123,300
51992	Farm Center Fund 010	34	0	0	0	0	0	0	0
52300	EMA Fund 020	37	605,752	527,506	(78,246)	671,399	0	671,399	143,893
52310	APCO Fund 021	38	153,334	80,029	(73,305)	134,575	0	134,575	54,545
54110	Sanitation Collections 015	36	216,892	216,896	4	584,924	0	584,924	368,028
54100	Sanitation Fund 015	35	4,845,647	3,828,628	(1,017,019)	4,775,813	0	4,775,813	867,185
003-015	Other General Fund Accounts		\$6,766,605	\$5,602,909	(\$1,175,120)	\$7,240,436	\$0	\$7,240,436	\$1,557,528
	Total Agency Requests	46	\$3,080,376	\$3,092,376	\$12,000	\$3,079,051	\$0	\$3,079,051	(\$13,325)
001-015 and Agencies	TOTAL GENERAL FUND ACCOUNTS		\$45,938,622	\$43,813,225	(\$2,141,470)	\$47,951,297	\$0	\$47,951,297	\$3,839,940

Other Funds

Expenditure Number	Department	Page #	FY 2024-2025 Amended Budget	FY 2024-2025 Projected Expenditures	\$ Variance 25 Budget vs 23 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
111-53100	Gasoline		24,877,833	23,199,071	(1,660,220)	19,252,746	0	19,252,746	(3,801,430)
	Road & Bridge Funds	40	\$24,877,833	\$23,199,071	(\$1,660,220)	\$19,252,746	\$0	\$19,252,746	(\$3,801,430)
120-51985	Reappraisal Prop Mtce Prog	42	\$1,275,488	\$1,266,082	(\$9,801)	\$1,181,828	\$0	\$1,181,828	(\$83,859)
125-59200	Walden Gas Tax	43	\$78,784	\$78,903	\$119	\$49,847	\$0	\$49,847	(\$29,055)
136-51300	Motor Vehicle Special Training	43	\$0	\$503	\$0	\$0	\$0	\$0	\$0
187-52910	Community Corrections	44	\$1,403,250	\$1,215,879	(\$188,601)	\$1,480,789	\$0	\$1,480,789	\$264,910
Funds 111-187	TOTAL SPECIAL FUND ACCOUNTS		\$27,635,355	\$25,760,438	(\$1,858,503)	\$21,965,210	\$0	\$21,965,210	(\$3,649,435)
220-53100	County Rebuild AL Fund		\$550,000	\$988,171	\$438,171	\$550,000	\$0	\$550,000	(\$438,171)
221-53100	FAEF - Federal Aid Exchange		\$400,000	\$0	(\$400,000)	\$400,000	\$0	\$400,000	\$400,000
Funds 220-221	TOTAL REBUILD AL FUNDS		\$950,000	\$988,171	\$38,171	\$950,000	\$0	\$950,000	(\$38,171)

Expenditure Number	Department	Page #	FY 2024-2025 Amended Budget	FY 2024-2025 Projected Expenditures	\$ Variance 25 Budget vs 23 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
297-51750	LATCF		\$100,000	\$39,426	(\$60,574)	\$0	\$0	\$0	(\$39,426)
298-51760	County Infrastructure		\$0	\$0	\$0	\$0	\$0	\$0	\$0
298-51761	Industrial Development		\$767,407	\$564,129	(\$203,278)	\$0	\$0	\$0	(\$564,129)
298-51762	Homeland Security / Sheriff's Bld		\$0	\$88,863	\$88,863	\$0	\$0	\$0	(\$88,863)
298-51763	Fiber Loop		\$45,909	\$15,821	(\$30,088)	\$0	\$0	\$0	(\$15,821)
299-51785	Ashford Water		\$200,000	\$164,416	(\$35,584)	\$0	\$0	\$0	(\$164,416)
299-51786	Cottonwood Water		\$200,000	\$0	(\$200,000)	\$0	\$0	\$0	\$0
299-51787	Webb Water		\$200,000	\$200,000	\$0	\$0	\$0	\$0	(\$200,000)
299-51788	Columbia Water		\$200,000	\$136,380	(\$63,620)	\$0	\$0	\$0	(\$136,380)
299-51789	House of Ruth		\$0	\$0	\$0	\$0	\$0	\$0	\$0
299-51790	Wiregrass Food Bank		\$0	\$0	\$0	\$0	\$0	\$0	\$0
299-51791	Wiregrass Angel House		\$0	\$0	\$0	\$0	\$0	\$0	\$0
299-51792	Rehobeth Sewer Tie-In		\$0	\$17,500	\$17,500	\$0	\$0	\$0	(\$17,500)
299-51793	Cowarts Sewer Plant		\$250,000	\$0	(\$250,000)	\$0	\$0	\$0	\$0
299-51794	Kinsey Sewer Plant		\$495,949	\$25,150	(\$470,799)	\$0	\$0	\$0	(\$25,150)
299-51795	Taylor Sewer Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0
299-51796	Houston County Water Authority		\$0	\$328,393	\$328,393	\$0	\$0	\$0	(\$328,393)
299-51797	QCT Downtown Greenspace		\$1,000,000	\$950,000	(\$50,000)	\$0	\$0	\$0	(\$950,000)
299-51798	Single Audit Fee		\$0	\$0	\$0	\$0	\$0	\$0	\$0
299-51799	Consulting Fee		\$0	\$0	\$0	\$0	\$0	\$0	\$0
299-51999	Storm Water Management		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Funds 297-299	TOTAL ARPA Funds		\$3,459,265	\$2,530,077	(\$929,188)	\$0	\$0	\$0	(\$2,530,077)

Expenditure Number	Department	Page #	FY 2024-2025 Amended Budget	FY 2024-2025 Projected Expenditures	\$ Variance 25 Budget vs 23 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
309-59100	2020A Bond	47	704,250	704,250	0	704,650	0	704,650	400
310-59100	2020B Bond	47	661,850	661,850	0	661,250	0	661,250	(600)
311-59100	2013A Bond Issue	47	0	0	0	0	0	0	0
312-59100	2014 Bond Issue	47	0	0	0	0	0	0	0
313-59100	2015 Bond Issue	47	346,165	346,165	0	349,550	0	349,550	3,385
314-59100	2025 Bond Issue	47	0	0		589,747	0	589,747	589,747
315-59100	2025 Wiregrass Bond	47	0	0		36,867	0	36,867	36,867
Combined Total Debt Service			\$1,712,265	\$1,712,265	\$0	\$2,342,064	\$0	\$2,342,064	\$629,799

Grants

Expenditure Number	Department	Page #	FY 2024-2025 Amended Budget	FY 2024-2025 Projected Expenditures	\$ Variance 25 Budget vs 23 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
52101	Sheriff - GRANTS	45	0	0	0	0	0	0	0
52301	EMA Fund 020 - GRANTS	45	0	0	0	0	0	0	0
TOTAL GRANTS (Except R&B)			0	0	0	0	0	0	0

NOT AN EXPENSE - HANDLED VIA TRANSFER FRC			FY 2024-2025 Amended Budget	FY 2024-2025 Projected Expenditures	\$ Variance 25 Budget vs 23 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
401 - 52200	Jail Pod Additions		500,000	500,000	0	500,000	0	500,000	0
402 - 53100	Accelerated Paving		0	0	0	0	0	0	0
403 - 51130	Capital Improvements		0	0	0	0	0	0	0

400	TOTAL ASSIGNED FUNDS		500,000	500,000	0	500,000	0	500,000	0
Grand Total - Expenditures			\$79,695,506	\$74,804,176	(\$4,890,990)	\$73,208,570	\$0	\$73,208,570	(\$1,747,943)

TOTALS BY OBJECT

Object	All Fund	FY24-25	FY24-25	\$ Variance	FY 2025-2026	FY 2025-2026	FY 2025-2026	\$ Variance
		Amended Budget	= Projected Expenditures	25 Budget vs 25 Actual/Proj	Normal Budget	Electronics & Special Req	Final Budget	23/24 Act/Proj budget vs. FY 24/25 budget
111 Officials Salaries		680,740	680,740	(0)	718,388	0	718,388	37,648
112 Fixed Expense Allowance		10,000	10,000	0	10,000	0	10,000	(0)
113 Other Salaries and Wages		23,485,802	23,129,462	(356,340)	24,802,409	0	24,802,409	1,672,947
114 Ex-Officio Fees		3,000	3,300	300	3,000	0	3,000	(300)
116 Overtime		735,000	865,770	130,770	827,917	0	827,917	(37,853)
119 Supernumerary Salaries		0	0	0	0	0	0	0
121 Retirement		2,334,157	2,334,156	(0)	2,971,749	0	2,971,749	637,434
122 Health Insurance		4,281,948	4,282,951	1,003	4,529,514	0	4,529,514	246,563
123 Life Insurance		15,846	15,854	8	16,373	0	16,373	519
124 Social Security - FICA		1,847,110	1,847,109	(1)	2,025,254	0	2,025,254	178,145
125 Worker's Compensation		627,063	640,321	13,258	540,582	0	540,582	(99,739)
126 Unemployment Insurance		14,184	14,185	1	14,567	0	14,567	382
140 Compensated Absences		0	0	0	26,902	0	26,902	26,902
142 Exiting Employees Annual Leave		19,383	19,383	0	125,200	0	125,200	105,817
TOTAL SALARIES & BENEFITS		\$ 34,054,231	\$ 33,843,231	\$ (211,000)	\$ 36,611,854	\$ -	\$ 36,611,854	\$ 2,768,465
154 Legal Services		154,900	136,860	(18,040)	185,500	0	185,500	48,640
158 Inmates/Detainees-Medical & Dental		100,000	120,194	20,194	195,000	0	195,000	74,806
159 Covid Maintenance		0	0	0	0	0	0	0
160 Printing & Book Binding		1,800	1,300	(500)	1,800	0	1,800	500
161 Wrecker Service		9,000	8,699	(302)	10,000	0	10,000	1,302
164 Accounting & Auditing Services		25,000	44,324	19,324	30,000	0	30,000	(14,324)
166 Ambulance Service		0	0	0	0	0	0	0
168 Courthouse Renovation-Architect Service		0	0	0	0	0	0	0
169 Feeding Inmates		630,000	711,629	81,629	765,569	0	765,569	53,940
170 Training / Educational Services		96,000	71,365	(24,635)	83,000	0	83,000	11,635
171 Organization & Association Fees/Dues		42,375	39,725	(2,650)	40,225	0	40,225	500
172 Landfill Dumping Charges		500	0	(500)	500	0	500	500
175 Election Workers Fees		48,150	45,365	(2,785)	88,400	0	88,400	43,035
176 Law Enforcement Training		6,500	4,000	(2,500)	500	0	500	(3,500)
177 Indigent Burial		5,000	5,000	0	5,000	0	5,000	0
178 Transportation & Freight		400	400	0	400	0	400	0
179 Tire Disposal Charges		10,000	10,000	0	10,000	0	10,000	0
181 AL DOT SWA		5,000	3,000	(2,000)	5,000	0	5,000	2,000
182 ACCA Bid Fees		5,000	4,959	(41)	5,000	0	5,000	41
186 Covid-19 Expense		5,500	1,384	(4,117)	3,000	0	3,000	1,617
187 20 Census Grant - Computer		0	0	0	0	0	0	0
188 Collection Fees		0	61	61	2,500	0	2,500	2,439
189 Wiregrass Elec - Month		216,000	216,000	0	0	0	0	(216,000)
191 Other Professional Services		82,450	81,561	(889)	83,455	0	83,455	1,894
192 New Employees - Physical		21,820	21,974	154	22,030	0	22,030	(74)
193 Employee Drug Screens		15,891	14,176	(1,715)	13,561	0	13,561	(615)
194 Flex Accounts - Admn Fee		5,852	4,075	(1,777)	5,606	0	5,606	1,531
195 Contract Services		8,781,140	7,739,474	(641,665)	7,606,895	0	7,606,895	(532,579)
197 Youth Services Facilities		750,000	606,383	(143,617)	1,000,000	0	1,000,000	393,617
199 Ground Water Monitoring		0	0	0	0	0	0	0
202 Road Signs & Markers		400,000	400,000	0	400,000	0	400,000	0
203 Employees-Uniforms, Clothing & Footwear		158,120	134,095	(24,025)	127,600	0	127,600	(6,495)
204 Flags		6,450	6,412	(38)	7,000	0	7,000	588
206 Inmates-Drugs & Medical Supplies		100,000	164,384	64,384	240,200	0	240,200	75,816
207 Safety Supplies		133,600	132,507	(1,093)	85,951	0	85,951	(46,556)
208 Road & Yard Chemicals/Supplies		351,000	472,115	121,115	351,300	0	351,300	(120,815)
209 Inmate/Detainee Drug Screen		17,000	9,321	(7,679)	16,500	0	16,500	7,179

Houston County Commission
TOTALS BY OBJECT

		FY24-25	FY24-25	\$ Variance	FY 2025-2026	FY 2025-2026	FY 2025-2026	\$ Variance
		Amended	= Projected	25 Budget vs	Normal	Electronics &	Final	23/24 Act/Proj budget
Object	All Fund	Budget	Expenditures	25 Actual/Proj	Budget	Special Req	Budget	vs. FY 24/25 budget
210	Inmates - Non-Medical Supplies	174,590	143,644	(30,946)	150,000	0	150,000	6,356
211	Office Supplies & Minor Office Equipment	232,401	192,907	(39,494)	235,900	0	235,900	42,993
212	Fuels & Lubricants	1,286,040	1,269,011	(17,028)	1,292,883	0	1,292,883	23,872
213	Road Building Materials & Supplies	3,235,320	2,503,313	(732,007)	2,500,000	0	2,500,000	(3,313)
214	Small Tool & Minor Equipment	205,000	177,576	(27,424)	175,880	0	175,880	(1,696)
215	Tires & Tubes	217,700	237,929	20,229	242,900	0	242,900	4,971
216	Cleaning & Janitorial Supplies	20,898	20,898	(1,603)	30,800	0	30,800	9,903
217	Computers / Electronics Related	1,762,955	1,848,930	85,975	1,433,472	0	1,433,472	(415,458)
218	Food, Prep & Serving Supplies	40,000	18,041	(21,959)	35,000	0	35,000	16,959
219	Other Miscellaneous Supplies	305,100	271,242	(33,858)	287,950	0	287,950	16,708
220	Data Processing Supplies	5,000	5,000	0	5,000	0	5,000	0
221	Lease - Buildings & Land	101,600	74,002	(27,598)	101,600	0	101,600	27,598
224	Rent-Motor Vehicle	3,027	0	(3,027)	2,206	0	2,206	2,206
225	Rent-Construction Equipment	20,000	20,000	0	20,000	0	20,000	0
228	Copier Service Charges	30,880	28,503	(2,377)	35,550	0	35,550	7,047
229	Rent-Other	35,600	37,486	1,886	35,600	0	35,600	(1,886)
230	Accessories for County Vehicles	161,369	271,214	109,845	163,219	0	163,219	(107,995)
231	Routine Repairs and maintenance Buildings and Land	450,000	278,573	(171,427)	490,000	0	490,000	211,427
232	Repairs & Mlce-Construction Equipment	375,000	414,513	39,513	400,000	0	400,000	(14,513)
233	Repairs & Mlce-Office Equipment/Copy	7,700	1,200	(6,500)	3,500	0	3,500	2,300
234	Repairs & Mlce-Motor Vehicles	843,190	720,518	(122,672)	629,800	0	629,800	(90,718)
235	Repairs & Mlce-Data Processing	1,000	1,000	0	1,000	0	1,000	0
236	Repairs & Mlce-Communication Eq	77,500	52,278	(25,222)	75,000	0	75,000	22,722
237	Security Cameras - Court House	0	0	0	0	0	0	0
239	Major repairs and maintenance buildings and land	85,000	82,156	(2,844)	969,053	0	969,053	886,897
240	Non essential repair and maintenance on buildings and land	11,200	0	(6,200)	5,000	0	5,000	5,000
241	Electricity	744,352	769,932	25,580	779,400	0	779,400	9,468
242	Heating Gas	83,758	83,758	0	85,000	0	85,000	1,242
243	Water & Sewer	5,900	6,344	444	6,500	0	6,500	156
244	HVAC Repair/ Replacement	116,950	114,603	(2,347)	257,880	0	257,880	143,277
245	Painting - Co Bldg	0	0	0	50,858	0	50,858	50,858
246	Paving - Parking Lots / Co Bldg	0	0	0	100,600	0	100,600	100,600
247	Other Law Enforcement Purposes	0	0	0	0	0	0	0
248	Cable	1,000	1,000	0	1,000	0	1,000	0
249	EOC Operating Expense	138,000	138,000	0	138,000	0	138,000	(0)
250	FCC License - Sheriff	0	0	0	0	0	0	0
251	Telephone / Cellular Phone	315,342	225,243	(90,099)	309,081	0	309,081	83,838
252	Postage	209,031	224,019	14,987	398,178	0	398,178	174,159
253	Advertising	49,660	25,205	(24,455)	81,936	0	81,936	56,731
254	Beeper Service	500	40	(460)	500	0	500	460
255	Internet Access	87,925	82,501	(5,425)	96,000	0	96,000	13,500
256	Radio Air Time	4,500	120	(4,380)	4,500	0	4,500	4,380
258	Software	0	0	0	302,271	0	302,271	4,935
259	Long Distance Service	450	50	(400)	21,100	0	21,100	21,050
262	Mileage	39,500	28,677	(10,823)	41,550	0	41,550	12,873
263	Air Fare	12,304	5,537	(6,767)	9,500	0	9,500	3,963
264	Lodging & Meals	160,387	111,167	(49,220)	148,100	0	148,100	36,933
265	Meeting and Conference Fees	125,530	92,654	(32,877)	111,650	0	111,650	18,997
266	Gasoline for County Vehicles	13,700	12,688	(1,012)	14,350	0	14,350	1,662
268	Transport Mental Health	0	0	0	0	0	0	0
269	Incidentals	750	516	(234)	1,255	0	1,255	739
271	Insurance-Bldgs & Contents	438,325	409,371	(28,954)	461,390	0	461,390	52,019
273	Surety / Dishonesty Bonds	5,470	9,531	4,061	6,913	0	6,913	(2,618)

Houston County Commission
TOTALS BY OBJECT

Object	All Fund	FY24-25 Amended Budget	= FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance 23/24 Act/Proj budget vs. FY 24/25 budget
274 Insurance-General Liability		580,198	599,667	19,469	536,198	0	536,198	(63,469)
275 Professional Liability Insurance		60,000	67,628	7,628	60,000	0	60,000	(7,628)
278 Deductibles Paid on Insurance Claims		0	0	0	0	0	0	0
280 Penalties / Interest Paid		0	0	0	0	0	0	0
290 Direct Support-County Agencies		3,080,376	3,092,376	12,000	3,079,051	0	3,079,051	(13,325)
291 Pistol Permit Revenue Loss Fund		145,000	145,000	0	145,000	0	145,000	(0)
292 Resurface City Streets		0	0	0	0	0	0	0
293 5 ATL - EMA Grant		0	0	0	0	0	0	0
294 6 LEL - EMA Grant		0	0	0	0	0	0	0
295 ARPA Local QCT Greenspace		1,000,000	950,000	(50,000)	0	0	0	(950,000)
296 ARPA Local Storm Water Management		0	0	0	0	0	0	0
297 ARPA Local Water and Sewer Infrastructure		2,413,356	1,475,393	(937,963)	0	0	0	(1,475,393)
298 ARPA Local Non-Profit Support		0	0	0	0	0	0	0
299 ARPA Audit and Consulting Fees		0	0	0	0	0	0	0
400 Contributions		0	0	0	0	0	0	0
401 Interest Charges		0	0	0	0	0	0	0
402 Relocation of Prisoners		150,000	157,252	7,252	178,100	0	178,100	20,848
405 Purchase of Contraband		0	0	0	0	0	0	0
406 Right-of-Way Acquisition		0	0	0	0	0	0	0
407 Vehicles Tags & Titles		2,550	11,598	9,048	20,740	0	20,740	9,142
408 Brinks Chg to Pick-up Dep		3,200	2,224	(976)	3,200	0	3,200	976
409 Subscriptions		2,365	2,312	(53)	2,465	0	2,465	153
410 Books and Pamphlets		900	622	(278)	650	0	650	28
414 Voting Machine Expenses		216,040	195,928	(20,112)	190,561	0	190,561	(5,367)
415 Trust Fund Disbursements		15,000	0	(15,000)	50,000	0	50,000	50,000
419 Spending Efficiency Program		500	0	(500)	500	0	500	500
421 Relocating Poles		0	0	0	0	0	0	0
423 Vests		29,400	29,000	(400)	0	0	0	(29,000)
426 4 I CL Grant		0	0	0	0	0	0	0
433 Lodging Tax		0	0	0	0	0	0	0
434 18 EMP Grant		0	0	0	0	0	0	0
436 CDBG (ADECA)		0	0	0	0	0	0	0
441 Ashford Vol Fire - Pass Thru		0	0	0	0	0	0	0
447 2012-H1243-AL-DJ JAG		0	0	0	0	0	0	0
455 6 FSL Grant		0	0	0	0	0	0	0
456 05 I CL Grant		0	0	0	0	0	0	0
457 09 LEL Law Enforcement Grant		0	0	0	0	0	0	0
458 05 FIL Grant		0	0	0	0	0	0	0
459 7 LET Pass Thru Grant		0	0	0	0	0	0	0
463 08 GSL Grant (Was 09 HMPG Hazard Mitigation Grant)		0	0	0	0	0	0	0
464 06 ICL R2 Commo Grant		0	0	0	0	0	0	0
465 6 FIL Sustainment Grant		0	0	0	0	0	0	0
469 8 FIL Pass Thru HS Grant		0	0	0	0	0	0	0
473 Local Match Public Transportation		200,000	200,000	0	450,000	0	450,000	250,000
474 Matching Projects (Ashford Water)		0	0	0	0	0	0	0
475 Permits		12,000	12,000	0	12,000	0	12,000	0
477 8 ICC Pass Thru HS Grant		0	0	0	0	0	0	0
478 7 FIL Grant		0	0	0	0	0	0	0
479 7 ICC (R2) Grant		0	0	0	0	0	0	0
480 18 EMS Grant		0	0	0	0	0	0	0
491 20 FIL Hs		0	0	0	0	0	0	0
493 SNS Grant Pass Thru Funds		0	0	0	0	0	0	0
497 Bad Debt Expense		15,000	0	(15,000)	9,000	0	9,000	9,000
499 Other Expenses of Minor Nature		2,000	11,423	(2,000)	14,000	0	14,000	2,577

Houston County Commission
TOTALS BY OBJECT

		FY24-25	FY24-25	\$ Variance	FY 2025-2026	FY 2025-2026	FY 2025-2026	\$ Variance
		Amended	= Projected	25 Budget vs	Normal	Electronics &	Final	23/24 Act/Proj budget
Object	All Fund	Budget	Expenditures	25 Actual/Proj	Budget	Special Req	Budget	vs. FY 24/25 budget
613	Fiscal Agents Fees	4,950	4,950	0	6,700	0	6,700	0
621	Long Term Debt - Principal	1,512,815	1,494,296	0	1,787,275	0	1,787,275	436,883
622	Long Term Debt - Interest	482,893	482,870	(0)	729,154	0	729,154	247,275
631	Capital Lease-Principal	386,734	267,398	(119,336)	426,146	0	426,146	158,748
632	Capital Lease-Interest	130,637	110,462	(20,175)	216,134	0	216,134	105,672
999	Special Requests	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES		34,877,566	31,538,657	(2,926,791)	\$ 32,062,440	\$ -	\$ 32,062,440	\$ (30,538)
511	Direct Land Purchase Price	0	68,875	68,875	0	0	0	(68,875)
517	Computers / Electronic Related	595,301	339,222	(256,079)	253,406	0	253,406	(112,178)
520	Buildings	0	88,863	88,863	213,070	0	213,070	124,207
521	Direct Bldg / Construction Cost	1,400,000	958,383	(441,618)	0	0	0	(958,383)
523	Architects' & Engineers' Fees	102,500	125,100	22,600	30,000	0	30,000	(95,100)
524	Additions and Renovations	250,000	213,398	(36,602)	150,000	0	150,000	(63,398)
530	Improvements Other Than Bldgs	0	0	0	0	0	0	0
541	Equipment & Furniture-Direct Cost	0	0	0	12,000	0	12,000	12,000
542	Communications Equipment	23,045	0	(23,045)	0	0	0	0
547	Kitchen Equipment	0	0	0	0	0	0	0
549	Misc Equipment & Furniture Cost	40,000	30,000	(10,000)	0	0	0	(30,000)
551	Motor Vehicle - Purchase Price	5,508,954	5,539,253	30,298	1,810,000	0	1,810,000	(3,729,253)
553	Mtr Veh - Major Overhauls & Improvements	0	10,800	10,800	0	0	0	(10,800)
561	Construction Eq-Purchase Price	2,666,000	1,796,000	(870,000)	2,000,800	0	2,000,800	204,800
579	Misc Construction Equipment	60,000	60,000	0	59,000	0	59,000	(1,000)
583	Printers	0	0	0	6,000	0	6,000	6,000
584	Display Station / Data Entry Term	0	0	0	0	0	0	0
585	Eq Linkage/Modems, Wire & Cab	45,909	15,821	(30,088)	0	0	0	(15,821)
588	Emulation Adapters	0	0	0	0	0	0	0
589	Misc Data Processing Equipment	0	0	0	0	0	0	0
591	Survey Equipment	0	0	0	0	0	0	0
592	Safety Equipment	0	0	0	0	0	0	0
593	Photo Digital Computer System	0	0	0	0	0	0	0
NOT AN EXPENSE - HANDLED VIA TRANSFER FROM GF								
594	Assigned Funds for Future Jail Pods	500,000	500,000	0	500,000	0	500,000	0
595	Assigned Funds for Future Road Paving Projects	0	0	0	0	0	0	0
596	Assigned Funds for Capital Improvements	0	0	0	0	0	0	0
TOTAL CAPITAL PROJECTS		\$ 10,763,709	\$ 9,322,313	\$ (1,441,396)	\$ 4,534,276	\$ -	\$ 4,534,276	\$ (4,814,399)
Total Expenditures		\$ 79,695,506	\$ 74,704,202	\$ (4,579,187)	\$ 73,208,570	\$ -	\$ 73,208,570	\$ (2,076,472)

Houston County Commission
Budget Comparative Analysis & Projections

Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	County Commission	51100							
111	Officials Salaries		125,777	125,777	0	127,663		127,663	1,887
112	Fixed Expense Allowance		5,000	5,000	0	5,000		5,000	(0)
113	Other Salaries and Wages		159,661	159,661	(0)	166,918		166,918	7,257
116	Overtime		0	0	0			0	0
121	Retirement		26,130	26,130	(0)	33,435		33,435	7,305
122	Health Insurance		41,801	41,800	(0)	43,769		43,769	1,969
123	Life Insurance		171	171	(0)	180		180	9
124	Social Security - FICA		21,834	21,834	(0)	22,535		22,535	701
125	Worker's Compensation		3,805	3,805	0	3,212		3,212	(593)
126	Unemployment Insurance		124	124	0	125		125	1
140	Compensated Absences		0	0	0			0	0
141	Affordable Healthcare Act		0	0	0			0	0
142	Exiting Employees Annual Leave		0	0	0			0	0
143	Exiting Employees Sick Leave		0	0	0			0	0
	TOTAL SALARIES & BENEFITS		384,303	384,302	(0)	402,838	0	402,838	18,536
154	Legal Services		120,000	120,000	0	150,000		150,000	30,000
164	Accounting & Auditing Services		25,000	44,324	19,324	30,000		30,000	(14,324)
168	Courthouse Renovation-Architect Service		0	0	0			0	0
170	Training / Educational Services		0	0	0			0	0
171	Organization & Association Fees/Dues		20,000	20,000	0	20,000		20,000	0
173	Dental Cost (Self Insurance Plan)		0	0	0			0	0
177	Indigent Burial		0	0	0			0	0
183	ALATAX Audit Fees		0	0	0			0	0
186	Covid-19 Expense		0	0	0			0	0
187	20 Census Grant - Computer		0	0	0			0	0
191	Other Professional Services		25,000	25,000	0	31,255		31,255	6,255
192	New Employees - Physical		0	0	0			0	0
193	Employee Drug Screens		75	75	0	100		100	25
194	Flex Accounts - Admn Fee		108	108	0	100		100	(8)
195	Contract Services		244,000	244,000	(0)	225,000		225,000	(19,000)
199	Ground Water Monitoring		0	0	0			0	0
207	Safety Supplies		500	500	0			0	(500)
211	Office Supplies & Minor Office Equipment		2,000	2,000	(0)	2,000		2,000	0
212	Fuels & Lubricants		294	295	0	294		294	(1)
215	Tires and Tubes		0	0	0			0	0
217	Computer / Electronics Related		80,123	91,715	11,592	75,000		75,000	(16,715)
219	Other Miscellaneous Supplies		1,000	3,293	2,293	3,500		3,500	207
220	Data Processing Supplies		0	0	0				

Object	Fund	Department/Function Number	FY24-25 Amended Budget	= FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 County Commission 51100									
228		Copier Service Charges	6,500	6,500	0	6,500		6,500	(0)
233		Repairs & Mtce-Office Equipment/Copy	0	0	0			0	0
234		Repairs & Mtce-Motor Vehicles	0	2,296	2,296			0	(2,296)
235		Repairs & Mtce-Data Processing	0	0	0			0	0
237		Security Cameras - Court House	0	0	0			0	0
239		Major Repair / Maint Bldg & Land	0	0	0			0	0
251		Telephone / Cellular Phone	3,000	3,000	(0)	3,000		3,000	0
252		Postage	500	500	(0)	500		500	0
253		Advertising	7,500	11,781	4,281	30,000		30,000	18,219
254		Beeper Service	0	0	0			0	0
255		Internet Access	0	0	0			0	0
258		Software				4,175		4,175	
259		Long Distance Service	0	0	0	0		0	0
262		Mileage	5,000	5,000	(0)	3,000		3,000	(2,000)
263		Air Fare	5,000	5,000	0	5,000		5,000	(0)
264		Lodging & Meals	5,000	5,000	(0)	5,000		5,000	0
265		Meeting & Conference Fees	12,800	12,800	0	10,000		10,000	(2,800)
266		Gasoline for County Vehicles	500	500	0	200		200	(300)
269		Incidentals	250	250	0	250		250	(0)
271		Insurance-Buildings & Content	0	1,677	1,677	0		0	
273		Surety Bonds	4,000	4,000	0	500		500	(3,500)
274		Insurance-General Liability/Theft	3,934	3,934	(0)	3,517		3,517	(416)
275		Professional Liability Insurance	60,000	67,628	7,628	60,000		60,000	(7,628)
299		Direct Appropriation - Taylor Water Line	0	0	0	0		0	0
400		Contributions	0	0	0	0		0	0
401		Interest Charges	0	0	0	0		0	0
407		Vehicles Tags & Titles	350	350	0	200		200	(150)
409		Subscriptions	2,000	2,000	0	2,000		2,000	0
410		Books and Pamphlets	0	0	0	0		0	0
419		Spending Efficiency Program	500	0	(500)	500		500	500
425		Bank Service Charges	0	0	0	0		0	0
474		Matching Projects (Ashford Water)	0	0	0	0		0	0
497		Bad Debt Expense	15,000	0	(15,000)	4,000		4,000	4,000
499		Other Expense of Minor Nature	2,000	0	(2,000)	2,000		2,000	2,000
621		Long Term Debt - Principal	25,392	25,392	0	108,825		108,825	83,433
622		Long Term Debt - Interest	99,564	99,564	(0)	72,240		72,240	(27,324)
631		Capital Lease-Principal	0	0	0	26,808		26,808	26,808
632		Capital Lease-Interest	0	0	0	98,101		98,101	98,101
999		Special Requests	0	0	0	0	0	0	0
TOTAL OPERATING EXPENSES			776,891	808,481	31,590	983,565	0	983,565	172,586
511		Direct Land Purchase Price	0	68,875	68,875	0		0	(68,875)
520		Buildings	0	0	0	213,070		213,070	213,070
521		Direct Bldg/Construction	1,400,000	958,383	(441,618)	0		0	(958,383)
523		Architects' & Engineers'	102,500	125,100	22,600	30,000		30,000	(95,100)

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	County Commission	51100								
524	Additions and Renovations		0		0					
541	Equipment & Furniture-Direct Cost		0		0	0				0
542	Communications Equipment		0		0	0				0
551	Motor Vehicle Purchase		0		0	0				0
580	Data Processing Equipment		0		0	0				0
581	Central Processing Units		0		0	0				0
583	Printers		0		0	0				0
584	Display Station / Data Entry Term		0		0	0				0
585	Eq Linkage Modems Wire &				91,500					
TOTAL CAPITAL PROJECTS			1,502,500		1,243,857	(258,643)	243,070	0	243,070	(1,000,787)
Total Expenditures			2,663,693		2,436,640	(227,053)	1,629,474	0	1,629,474	(809,665)

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Exiting Employees	51105								
121	Retirement		0		0	0			0	0
124	Social Security - FICA		1,483		1,483	(0)	9,578		9,578	8,095
140	Compensated Absences		0		0	0			0	0
142	Annual Leave		19,383		19,383	0	125,200		125,200	105,817
143	Sick Leave		0		0	0			0	0
TOTAL SALARIES & BENEFITS			20,865		20,866	0	134,778	0	134,778	113,912
Total Expenditures			20,865		20,866	0	134,778	0	134,778	113,912

Object	Fund	Department/Function Number	FY24-25 Amended Budget	= FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Accounting	51110							
113	Other Salaries and Wages		92,139	92,139	(0)	100,576		100,576	8,437
116	Overtime		0	3	3			0	(3)
121	Retirement		9,067	9,067	0	11,415		11,415	2,348
122	Health Insurance		14,072	15,076	1,003	15,786		15,786	710
123	Life Insurance		51	52	0	52		52	1
124	Social Security - FICA		7,049	7,048	(0)	7,694		7,694	646
125	Worker's Compensation		120	285	165	241		241	(44)
126	Unemployment Insurance		55	55	(0)	56		56	1
140	Compensated Absences		0	0	0			0	0
	TOTAL SALARIES & BENEFITS		122,553	123,725	1,172	135,821	0	135,821	12,095
170	Training/Educational Service		0	0	0	0		0	0
171	Organization & Assoc Fees		100	20	(80)	0		0	(20)
186	Covid-19 Expense		0	0	0	0		0	0
191	Other Professional Services		0	0	0	0		0	0
192	New Employee Physical Exams		0	0	0	0		0	0
194	Flex Accounts - Admn Fee		96	40	(56)	98		98	58
195	Contract Services		0	0	0	0		0	0
207	Safety Supplies		0	0	0	0		0	0
211	Office Supplies & Minor Office Equipment		7,500	7,148	(352)	7,650		7,650	502
217	Computers / Electronics Related		12,500	9,230	(3,270)	3,500		3,500	(5,730)
218	Food, Prep & Serving Supplies		0	0	0	0		0	0
219	Other Misc Supplies		0	0	0	0		0	0
220	Data Processing Supplies			2,232		0		0	(2,232)
228	Copier Service Charge		3,000	2,503	(497)	3,500		3,500	997
231	Routine Repair/Maint		0	0	0	0		0	0
233	Repairs & Mtce-Office Equipment/Copy		0	0	0	0		0	0
235	Repairs & Mtce-Data Processing Equipment		0	0	0	0		0	0
240	Non-Essential Repairs/Maintenance		0	1,451		0		0	
252	Postage		4,130	3,443	(687)	4,000		4,000	557
253	Advertising		0	0	0	0		0	0
258	Software					9,149		9,149	
259	Long Distance Service		0	0	0	0		0	0
262	Mileage		1,000	815	(185)	900		900	85
264	Lodging & Meals		2,000	2,623	623	1,500		1,500	(1,123)
265	Meeting & Conference Fees		1,500	1,285	(215)	1,000		1,000	(285)
266	Gasoline for County Vehicles		0	0	0	0		0	0
273	Surety Bonds		50	30	(20)	50		50	20
274	Insurance-General Liability/Theft		1,338	1,115	(223)	997		997	(118)
409	Subscriptions		0	0	0	0		0	0
410	Books and pamphlets		0	0	0	0		0	0
425	Bank Service Charges		0	(25)	(25)	0		0	25
631	Long Term Debt - Principal		0	0	0	0		0	0
	TOTAL OPERATING EXPENSES		33,214	31,908	(4,989)	32,344	0	32,344	(7,263)

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 Accounting 51110										
517		Computer Equipment					5,785		5,785	
541		Equipment & Furniture-Direct Cost	0		0	0	0	0	0	0
581		Central Processing Units	0		0	0	0	0	0	0
583		Printers	0		0	0	0	0	0	0
		TOTAL CAPITAL PROJECTS	0		0	0	5,785	0	5,785	5,785
Total Expenditures			155,767		155,634	(3,817)	173,949	0	173,949	10,618

Object	Fund	Department/Function Number	FY24-25 Amended Budget	= FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 County Buildings 51130									
113	Other Salaries and Wages		735,658	735,658	0	627,195		627,195	(108,463)
116	Overtime		0	5,462	5,462	10,000		10,000	4,538
121	Retirement		72,389	72,388	(0)	72,322		72,322	(67)
122	Health Insurance		124,152	124,153	0	130,000		130,000	5,848
123	Life Insurance		494	494	(0)	600		600	106
124	Social Security - FICA		56,278	56,278	0	48,745		48,745	(7,533)
125	Worker's Compensation		16,211	16,210	(0)	13,685		13,685	(2,525)
126	Unemployment Insurance		441	442	0	600		600	158
140	Compensated Absences		0	0	0	0		0	0
142	Exiting Employees Annual		0	0	0	0		0	0
TOTAL SALARIES & BENEFITS			1,005,623	1,011,085	5,462	903,148	0	903,148	(107,937)
159	Covid Maintenance		0	0	0	0		0	0
170	Training/Educational Services		1,500	0	(1,500)	1,500		1,500	1,500
171	Organization & Association Fees/Dues		0	0	0	0		0	0
172	Landfill Dumping Charges		500	0	(500)	500		500	500
186	Covid-19 Expense		1,500	0	(1,500)	1,500		1,500	1,500
191	Other Professional Services		0	0	0	0		0	0
192	New Employees - Physical Exam		380	0	(380)	0		0	0
193	Employee Drug Screens		300	164	(136)	0		0	(164)
194	Flex Accounts - Admn Fee		150	20	(130)	0		0	(20)
195	Contract Services		1,044,473	1,011,535	(32,938)	1,076,000		1,076,000	64,465
200	File Relocation to Jackson Building		0	0	0	0		0	0
201	JCS Relocation to Courthouse		0	0	0	0		0	0
203	Employees-Uniforms, Clothing & Footwear		1,220	1,304	84	3,000		3,000	1,696
204	Flags		6,450	6,412	(38)	7,000		7,000	588
207	Safety Supplies		1,300	1,281	(19)	1,500		1,500	219
208	Road & Yard Chemicals/Supplies		800	0	(800)	1,000		1,000	1,000
211	Office Supplies & Minor Office Equipment		1,100	595	(505)	1,500		1,500	905
212	Fuels & Lubricants		17,789	17,789	(0)	17,789		17,789	0
214	Small Tool & Minor Equipment		10,000	8,553	(1,447)	10,000		10,000	1,447
215	Tires & Tubes		1,800	678	(1,122)	2,000		2,000	1,322
216	Cleaning & Janitorial Supplies		500	346	(154)	500		500	154
217	Computer / Electronics Related		10,000	3,075	(6,925)	10,000		10,000	6,925
219	Other Miscellaneous Supplies		8,000	7,890	(110)	8,000		8,000	110
228	Copier Service Charges		880	324	(556)	950		950	626
229	Rent-Other		9,600	9,571	(29)	9,600		9,600	29
230	Accessories for County Vehicles		15,000	12,047	(2,953)	15,000		15,000	2,953
231	Routine Repairs and maintenance Buildings and Land		290,000	253,371	(36,629)	315,000		315,000	61,629
233	Repairs & Mtce-Office Equipment/Copy		0	0	0	0		0	0
234	Repairs & Mtce-Motor Vehicles		6,700	8,426	1,726	7,000		7,000	(1,426)
236	Repairs & Mtce-Communication Equipment		0	0	0	0		0	0
239	Major repairs and maintenance buildings and land		85,000	82,156	(2,844)	969,053		969,053	886,897

Object	Fund	Department/Function Number	FY24-25 Amended Budget	= FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 County Buildings 51130									
240		Non essential repair and maintenance on buildings and land	0	0	0	0		0	0
241		Electricity	743,952	743,952	(0)	750,000		750,000	6,048
242		Heating Gas	83,758	83,758	0	85,000		85,000	1,242
243		Water	5,900	5,900	(0)	6,500		6,500	600
244		HVAC Repair/ Replacement	116,950	114,603	(2,347)	257,880		257,880	143,277
245		Painting - Co Bldg	0	0	0	50,858		50,858	50,858
246		Paving - Parking Lots / Co Bldg	0	0	0	100,600		100,600	100,600
251		Telephone/Cellular Phone	16,800	16,800	0	17,500		17,500	700
252		Postage	50	3	(47)	50		50	47
253		Advertising	5,000	424	(4,576)	1,500		1,500	1,076
254		Beeper Service	0	0	0	0		0	0
255		Internet Service	0	0	0	0		0	0
258		Software	0	0	0	4,935		4,935	4,935
259		Long Distance Service	0	0	0	0		0	0
262		Mileage	0	0	0	0		0	0
263		Airfare	0	0	0	0		0	0
264		Lodging & Meals	0	0	0	0		0	0
265		Meeting & Conference Fees	0	0	0	0		0	0
266		Gasoline for County Vehicles	0	0	0	0		0	0
271		Insurance-Bldgs & Contents	143,610	147,701	4,092	162,982		162,982	15,281
273		Surety Bonds	10	20	10	10		10	(10)
274		Insurance-General Liability/Theft	9,370	11,702	2,332	10,463		10,463	(1,239)
407		Vehicle Tags & Titles	0	9,145	9,145	18,290		18,290	9,145
410		Books and Pamphlets	0	0	0	0		0	0
631		Capital Lease-Principal	0	0	0	0		0	0
632		Capital Lease-Interest	0	0	0	0		0	0
999		Special Requests	0	0	0	0		0	0
TOTAL OPERATING EXPENSES			2,640,341	2,559,548	(80,794)	3,924,960	0	3,924,960	1,365,413
517		Computer Equipment				6,563	0	6,563	
520		Buildings	0	0	0	0	0	0	0
521		Direct Bldg / Construction	0	0	0	0	0	0	0
523		Architects' & Engineers'	0	0	0	0	0	0	0
524		Additions and Renovations	0	0	0	0	0	0	0
530		Improvements Other Than Bldgs	0	0	0	0	0	0	0
536		Underground Tank Monitoring Equipment	0	0	0	0	0	0	0
540		Equipment & Furniture	72,000	23,599	(48,401)	0	0	0	(23,599)
541		Equipment & Furniture-Direct Cost	0	0	0	0	0	0	0
542		Communications Equipment	0	0	0	0	0	0	0
545		Small Tools & Minor Equip	0	53,000	53,000	0	0	0	(53,000)
546		Heating & A/C Equipment	0	0	0	0	0	0	0
548		Maintenance Equipment	0	0	0	0	0	0	0
549		Misc Equip & Furniture	0	0	0	0	0	0	0
551		Direct Motor Vehicle Costs	0	0	0	0	0	0	0

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 County Buildings 51130										
553		Motor Vehicle Major Overhaul Costs	0		0	0		0	0	0
581		CPU	0		0	0	0	0	0	0
583		Printers	0		0	0	0	0	0	0
592		Safety Equipment	0		0	0	0	0	0	0
TOTAL CAPITAL PROJECTS			72,000		76,599	4,599	6,563	0	6,563	(70,036)

Total Expenditures			3,717,964		3,647,231	(70,733)	4,834,671	0	4,834,671	1,187,439
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Object	Fund	Department/Function Number	FY23-24 Amended Budget	=	FY23-24 Projected Expenditures	\$ Variance 23 Budget vs 23 Actual/Proj	FY 2024-2025 Normal Budget	FY 2024-2025 Electronics & Special Req	FY 2024-2025 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 Board of Pardons & Parole 51131										
195		Contract Services	0		60	60	0	0	0	(60)
211		Office Supplies & Minor Office Equip	0		0	0	0	0	0	0
216		Cleaning & Janitorial	0		0	0	0	0	0	0
219		Other Misc Supplies	0		0	0	0	0	0	0
231		Routine Repairs and maintenance Buildings and Land	0		21	21	0	0	0	(21)
236		Repairs & Mtce - Communication	0		0	0	0	0	0	0
239		Major repairs and maintenance buildings and land	0		0	0	0	0	0	0
241		Electricity	0		0	0	0	0	0	0
242		Heating Gas	0		0	0	0	0	0	0
274		Insurance-General Liability/Theft	0		0	0	0	0	0	0
TOTAL OPERATING EXPENSES			0		81	81	0	0	0	(81)

Total Expenditures			0		81	81	0	0	0	(81)
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Object	Fund	Department/Function Number	FY23-24 Amended Budget	=	FY23-24 Projected Expenditures	\$ Variance 23 Budget vs 23 Actual/Proj	FY 2024-2025 Normal Budget	FY 2024-2025 Electronics & Special Req	FY 2024-2025 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 Communication Center Relocation (EMA) 51144										
195		Contract Services	0		0	0	0	0	0	0
211		Office Supplies & Minor Office Equip	0		0	0	0	0	0	0
214		Small Tool & Minor Equipment	0		0	0	0	0	0	0
219		Other Miscellaneous	0		0	0	0	0	0	0
251		Telephone/Cellular Phone	0		0	0	0	0	0	0
TOTAL OPERATING EXPENSES			0		0	0	0	0	0	0
Total Expenditures			0		0	0	0	0	0	0

Object	Fund	Department/Function Number	FY23-24 Amended Budget	=	FY23-24 Projected Expenditures	\$ Variance 23 Budget vs 23 Actual/Proj	FY 2024-2025 Normal Budget	FY 2024-2025 Electronics & Special Req	FY 2024-2025 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 Courthouse Remodel 51145										
195		Contract Services	0		0	0	0	0	0	0
231		Routine Repair/Maint Bldg	0		0	0	0	0	0	0
TOTAL OPERATING EXPENSES			0		0	0	0	0	0	0
521		Direct Bldg / Construction	0		0	0	0	0	0	0
TOTAL CAPITAL EXPENSES			0		0	0	0	0	0	0
Total Expenditures			0		0	0	0	0	0	0

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 District Attorney 51260										
113	Other Salaries and Wages		16,800		16,800	(0)	17,556		17,556	756
121	Retirement		1,653		1,654	0	1,728		1,728	74
124	Social Security-FICA		1,285		1,285	(0)	1,343		1,343	58
TOTAL SALARIES & BENEFITS			19,738		19,738	0	20,627	0	20,627	888
259	Long Distance Service		0		0	0	0	0	0	0
290	Direct Support-County Agencies		0		0	0	0	0	0	0
TOTAL OPERATING EXPENSES			0		0	0	0	0	0	0
Total Expenditures			19,738		19,738	0	20,627	0	20,627	888

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 Court Reporters 51280										
113	Other Salaries and Wages		35,767		35,767	0	37,377		37,377	1,610
121	Retirement		3,520		3,520	0	3,678		3,678	
124	Social Security-FICA		2,736		2,736	(0)	2,859		2,859	123
TOTAL SALARIES & BENEFITS			42,023		42,023	0	43,914	0	43,914	1,733
195	Contract Services (Court Reporters)		0		0	0	0	0	0	0
259	Long Distance Service		0		0	0	0	0	0	0
TOTAL OPERATING EXPENSES			0		0	0	0	0	0	0
Total Expenditures			42,023		42,023	0	43,914	0	43,914	1,733

Object	Fund	Department/Function Number	FY24-25 Amended Budget	= FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Probate Judge	51300							
111	Officials Salaries		161,680	161,680	(0)	175,221		175,221	13,541
113	Other Salaries and Wages		1,678,377	1,678,378	0	1,754,659		1,754,659	76,282
116	Overtime		10,000	10,000	0	10,450		10,450	450
121	Retirement		158,561	158,562	0	220,227		220,227	61,666
122	Health Insurance		364,171	364,171	0	381,324		381,324	17,152
123	Life Insurance		1,444	1,444	0	1,509		1,509	65
124	Social Security - FICA		140,673	140,672	(0)	148,435		148,435	7,763
125	Worker's Compensation		5,221	11,781	6,560	9,946		9,946	(1,835)
126	Unemployment Insurance		1,007	1,007	(0)	1,052		1,052	45
140	Compensated Absences		0	0	0	0		0	0
142	Exiting Employees Annual Leave		0	0	0	0		0	0
143	Exiting Employees Sick Leave		0	0	0	0		0	0
TOTAL SALARIES & BENEFITS			2,521,135	2,527,695	6,560	2,702,824	0	2,702,824	175,129
154	Legal Services		0	0	0	0		0	0
160	Printing & Book Binding		0	0	0	0		0	0
170	Training/Educational Service		0	0	0	0		0	0
171	Organization & Association Fees/Dues		2,300	2,255	(45)	2,300		2,300	45
186	Covid-19 Expense		0	0	0	0		0	0
190	Credit Card Charges - ST		0	0	0	0		0	0
191	Other Professional Services		0	0	0	0		0	0
192	New Employees-Physical		2,000	1,510	(490)	2,000		2,000	490
193	Employee Drug Screens		126	120	(6)	126		126	6
194	Flex Accounts - Admn Fee		680	380	(300)	500		500	120
195	Contract Services		6,000	5,890	(110)	7,000		7,000	1,110
207	Safety Supplies		0	0	0	0		0	0
211	Office Supplies & Minor Office Equipment		46,000	45,000	(1,000)	45,500		45,500	500
212	Fuels & Lubricants		1,189	218	(971)	1,000		1,000	782
215	Tires & Tubes		0	0	0	0		0	0
217	Computers / Electronics Related		16,344	13,646	(2,698)	13,218		13,218	(428)
219	Other Miscellaneous Supplies		0	0	0	0		0	0
220	Data Processing Supplies		0	0	0	0		0	0
223	Rent-Copy Machine		0	0	0	0		0	0
224	Rent-Motor Vehicle		1,500	0	(1,500)	2,206		2,206	2,206
228	Copier Service Charges		1,800	1,621	(179)	1,900		1,900	279
229	Rent - Other		0	0	0	0		0	0
231	Routine Repairs and maintenance Buildings and Land		0	0	0	0		0	0
233	Repairs & Mtce-Office Equipment/Copy		0	0	0	0		0	0
234	Repairs & Mtce-Motor Vehicle		10	112	102	50		50	(62)
239	Major repairs and maintenance buildings and land		0	0	0	0		0	0
241	Electricity		0	0	0	0		0	0
251	Telephone/Cellular Phone		4,000	2,716	(1,284)	3,500		3,500	784

Object	Fund	Department/Function Number	FY24-25 Amended Budget	= FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Acutal/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj	
001 Probate Judge 51300										
252		Postage	90,000	95,130	5,130	95,000		95,000	(130)	
253		Advertising	0	0	0	0		0	0	
255		Internet Service	1,345	1,105	(240)	1,500		1,500	395	
258		Software				31,685		31,685		
259		Long Distance Service	0	0	0	0		0	0	
262		Mileage	3,550	2,646	(904)	3,150		3,150	504	
263		Air Fare	2,700	(607)	(3,307)	2,500		2,500	3,107	
264		Rooms & Meals	12,150	5,647	(6,503)	10,000		10,000	4,353	
265		Meeting & Conference Fees	3,600	1,600	(2,000)	4,150		4,150	2,550	
266		Gasoline for County Vehicles	0	0	0	0		0	0	
268		Transport Mental Health	0	0	0	0		0	0	
269		Incidentals	0	0	0	0		0	0	
271		Insurance-Bldgs & Contents	0	101				0	(101)	
273		Surety Bonds	320	3,962	3,642	500		500	(3,462)	
274		Insurance-General Liability/Theft	18,653	18,641	(12)	16,668		16,668	(1,973)	
407		Vehicle Tags & Titles	0	0	0	0		0	0	
409		Subscriptions	215	208	(7)	215		215	7	
410		Books and Phamplets	400	272	(128)	400		400	128	
413		Jurors Expense	0	0	0	0		0	0	
497		Bad Debt Expense (Moved to Commission)	0	0	0	0		0	0	
631		Capital Lease-Principal	0	0	0	0		0	0	
632		Capital Lease-Interest	0	0	0	0		0	0	
999		Special Requests	0	0	0	0		0	0	
TOTAL OPERATING EXPENSES			0	214,882	202,173	(12,810)	245,068	0	245,068	11,210
517		Computers / Electronics Related	0	0	0	56,421		56,421	56421	
524		Additions and Renovations	0	0	0	0		0	0	
541		Equipment & Furniture-Direct Cost	0	0	0	0		0	0	
542		Communications Equipment	0	0	0	0		0	0	
551		Direct Purchase - Motor Vehicle	0	0	0	0		0	0	
581		Central Processing Units	0	0	0	0		0	0	
583		Printers	0	0	0	0		0	0	
584		Display Station/Data Entry Term	0	0	0	0		0	0	
585		Eq Linkage/Modems, Wire & Cab	0	0	0	0		0	0	
588		Emulation Adapters	0	0	0	0		0	0	
589		Misc Data Processing Equipment	0	0	0	0		0	0	
TOTAL CAPITAL PROJECTS			0	0	0	56,421	0	56,421	56,421	
Total Expenditures			2,736,017	2,729,868	(6,250)	3,004,313	0	3,004,313	242,760	

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Elections	51910								
113	Other Salaries and Wages		36,882		36,882	(0)	38,558		38,558	1,676
116	Overtime		0		0	0	0		0	0
121	Retirement		3,629		3,629	(0)	4,376		4,376	747
122	Health Insurance		6,620		6,620	0	6,932		6,932	312
123	Life Insurance		38		38	(0)	40		40	2
124	Social Security - FICA		2,821		2,822	0	2,950		2,950	128
125	Worker's Compensation		693		694	1	586		586	(108)
126	Unemployment Insurance		22		22	0	23		23	1
	TOTAL SALARIES & BENEFITS		50,706		50,707	1	53,464	0	53,464	2,758
154	Legal Services		0		0	0	0		0	0
171	Organization & Assoc Fees		650		398	(252)	400		400	2
174	Preparation of Voter List		0		0	0	0		0	0
175	Election Workers Fees		48,150		45,365	(2,785)	88,400		88,400	43,035
186	Covid-19 Expense		0		0	0	0		0	0
191	Other Professional Services		0		0	0	0		0	0
193	Employee Drug Screens		0		0	0	0		0	0
194	Flex Accounts - Admn Fee		0		0	0	0		0	0
195	Contract Services		27,891		15,578	(12,313)	41,150		41,150	25,572
207	Safety Supplies		0		7,602	7,602	0		0	(7,602)
211	Office Supplies & Minor Office Equipment		15,426		0	(15,426)	14,700		14,700	14,700
212	Fuels & Lubricants		0		0	0	0		0	0
215	Tires & Tubes		0		0	0	0		0	0
217	Computers / Electronics Related		2,600		0	(2,600)	13,850		13,850	13,850
219	Other Miscellaneous Supplies		0		0	0	0		0	0
224	Rent-Motor Vehicle		1,527		0	(1,527)	0		0	0
229	Rent-Other		0		0	0	0		0	0
233	Repairs & Mtce - Office Equip		0		0	0	0		0	0
251	Telephone / Cellular Phone		442		0	(442)	425		425	425
252	Postage		2,855		1,859	(996)	12,818		12,818	10,959
253	Advertising		4,060		3,500	(560)	16,636		16,636	13,136
258	Software		0		0	0	0		0	0
262	Mileage		1,000		428	(572)	1,400		1,400	972
263	Airfare		2,604		0	(2,604)	0		0	0
264	Rooms & Meals		6,287		0	(6,287)	0		0	0
265	Meeting and Conference Fees		3,895		0	(3,895)	0		0	0
266	Gasoline for County Vehicle		0		0	0	0		0	0
269	Incidentals		0		0	0	455		455	455
274	Insurance-General Liability/Theft		446		446	(0)	398		398	(47)
407	Vehicle Tgs & Titles		0		20	20	0		0	(20)
414	Voting Machine Expenses		216,040		195,928	(20,112)	190,561		190,561	(5,367)
497	Bad Debt Expense		0		0	0	0		0	0
581	Central Processing Units		0		0	0	0		0	0

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 Elections 51910										
999	Special Requests		0		0	0	0		0	0
TOTAL OPERATING EXPENSES			333,873		271,124	(62,749)	381,193	0	381,193	110,069
524	Additions & Renovations		0		0	0	0	0	0	0
541	Office Equipment & Furniture		0		0	0	0	0	0	0
548	Maintenance Equipment		0		0	0	0	0	0	0
549	Misc Equip & Furniture Costs		0		0	0	0	0	0	0
581	Central Processing Units		0		0	0	0	0	0	0
TOTAL CAPITAL PROJECTS			0		0	0	0	0	0	0
Total Expenditures			384,579		321,831	(62,748)	434,658	0	434,658	112,827

Object	Fund	Department/Function Number	FY24-25 Amended Budget	= FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Registrar	51920							
113	Other Salaries and Wages		74,655	74,655	0	74,655		74,655	0
121	Retirement		0	0	0			0	0
122	Health Insurance		0	0	0			0	0
124	Social Security - FICA		5,711	5,711	0	5,711		5,711	(0)
125	Worker's Compensation		97	97	(0)	82		82	(15)
126	Unemployment Insurance		45	45	0			0	(45)
TOTAL SALARIES & BENEFITS			80,508	80,508	(0)	80,448	0	80,448	(60)
154	Legal Services		0	0	0	0		0	0
171	Organization & Association Fees/Dues		150	105	(45)	150		150	45
195	Contract Services		150	150	0	0		0	(150)
207	Safety Supplies		0	0	0	0		0	0
217	Computers / Electronics Related		7,650	180	(7,470)	7,650		7,650	7,470
211	Office Supplies & Minor Office Equipment		25	0	(25)	0		0	0
228	Copier Service Cost		0	0	0	0		0	0
233	Repairs & Mtce-Office Equipment/Copy		0	0	0	0		0	0
235	Repairs & Maint-Data Processing Equip		0	0	0	0		0	0
252	Postage		3,500	3,378	(122)	30,000		30,000	26,622
253	Advertising		2,500	0	(2,500)	2,500		2,500	2,500
258	Software								
259	Long Distance Service		0	0	0	0		0	0
261	Per Diem		0	0	0	750		750	750
262	Mileage		750	155	(595)	1,500		1,500	1,345
264	Rooms & Meals		1,500	242	(1,258)	0		0	(242)
265	Meeting & Conference Fees		0	0	0	0		0	0
266	Gasoline for County Vehic		0	0	0	0		0	0
269	Incidentals		0	0	0	0		0	0
274	Insurance-General Liability/Theft		1,338	1,338	(0)	1,196		1,196	(142)
410	Books and Pamphlets		0	0	0	0		0	0
TOTAL OPERATING EXPENSES			17,563	5,548	(12,015)	43,746	0	43,746	38,198
581	Central Processing Units		0	0	0	0	0	0	0
583	Printers		0	0	0	0	0	0	0
TOTAL CAPITAL PROJECTS			0	0	0	0	0	0	0
Total Expenditures			98,071	86,056	(12,015)	124,194	0	124,194	38,138

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 Carla Woodall - Payroll 51928										
113		Other Salaries and Wages	30,000		30,000	(0)	31,350		31,350	1,350
121		Retirement	0		0	0			0	0
122		Health Insurance	0		0	0			0	0
123		Life Insurance	0		0	0			0	0
124		Social Security - FICA	2,295		2,295	(0)	2,398		2,398	104
125		Worker's Compensation	0		0	0			0	0
126		Unemployment Insurance	0		0	0			0	0
TOTAL SALARIES & BENEFITS			32,295		32,294	(1)	33,748	0	33,748	1,454
Total Expenditures			32,295		32,294	(1)	33,748	0	33,748	1,454

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 Tax Equalization 51930										
114		Ex-Officio Fees	0		0	0			0	0
TOTAL SALARIES & BENEFITS			0		0	0	0	0	0	0
252		Postage	0		0	0	0		0	0
253		Advertising	500		0	(500)	1,000		1,000	1,000
262		Mileage	0		0	0	0		0	0
264		Lodging & Meals	0		0	0	0		0	0
265		Meeting & Conference Fees	0		0	0	0		0	0
TOTAL OPERATING EXPENSES			500		0	(500)	1,000	0	1,000	1,000
Total Expenditures			500		0	(500)	1,000	0	1,000	1,000

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 Veterans Affair 51940										
195		Contract Services	0		0	0	0		0	0
211		Office Supplies / Minor Office Equipment	0		0	0	0		0	0
241		Electricity	0		0	0	0		0	0
251		Telephone / Cellular Phone	5,000		5,000	(0)	6,000		6,000	1,000
259		Long Distance Service	0		0	0	0		0	0
274		Insurance-General Liability/Theft	0		0	0	0		0	0
TOTAL OPERATING EXPENSES			5,000		5,000	(0)	6,000	0	6,000	1,000
Total Expenditures			5,000		5,000	(0)	6,000	0	6,000	1,000

Object	Fund	Department/Function Number	FY24-25 Amended Budget	= FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Personnel Office	51960							
113	Other Salaries and Wages		325,453	325,453	0	340,245		340,245	14,792
114	Ex-Officio Fees		3,000	3,000	0	3,000		3,000	0
116	Overtime		15,000	34,677	19,677	20,000		20,000	(14,677)
121	Retirement		32,025	32,025	0	40,888		40,888	8,863
122	Health Insurance		41,384	41,384	0	43,333		43,333	1,949
123	Life Insurance		152	152	0	159		159	7
124	Social Security - FICA		24,897	24,897	(0)	27,559		27,559	2,662
125	Worker's Compensation		423	556	133	469		469	(87)
126	Unemployment Insurance		195	195	0	283		283	88
140	Compensated Absences		0	0	0			0	0
142	Exiting Employees Annual		0	0	0			0	0
TOTAL SALARIES & BENEFITS			442,530	462,339	19,810	475,936	0	475,936	13,597
151	Copying and Duplicating		0	0	0	0		0	0
154	Legal Services		8,000	5,880	(2,120)	8,000		8,000	2,120
160	Printing & Book Binding		300	300	0	300		300	0
170	Training/Educational Services		500	0	(500)	500		500	500
171	Organization & Association Fees/Dues		475	1,024	549	475		475	(549)
186	Covid-19 Expense		0	0	0	0		0	0
191	Other Professional Services		0	188	188	0		0	(188)
192	New Employees-Physical Exams		250	250	0	250		250	0
193	Employee Drug Screens		0	0	0	55		55	55
194	Flex Accounts - Admn Fee		1,920	256	(1,664)	1,920		1,920	1,664
195	Contract Services		36,160	36,785	625	36,160		36,160	(625)
207	Safety Supplies		0	0	0	0		0	0
211	Office Supplies & Minor Office Equipment		12,400	12,036	(364)	12,400		12,400	364
212	Fuel & Lubricants		0	0	0	0		0	0
217	Computers / Electronics Related		43,613	43,130	(483)	44,143		44,143	1,013
219	Other Miscellaneous		0	0	0	0		0	0
228	Copier Service Cost		2,700	2,605	(95)	2,700		2,700	95
231	Routine Repairs and maintenance Buildings and Land		0	0	0	0		0	0
233	Repairs & Mtce-Office Equipment/Copy		1,200	1,200	0	0		0	(1,200)
239	Major repairs and maintenance buildings and land		0	0	0	0		0	0
240	Non essential repair and maintenance on buildings and land		1,200	0	(1,200)	0		0	0
241	Electricity		0	0	0	0		0	0
242	Heating Gas		0	0	0	0		0	0
251	Telephone / Cellular Phone		1,500	120	(1,380)	0		0	(120)
252	Postage		900	918	18	900		900	(18)
253	Advertising		4,000	3,000	(1,000)	4,000		4,000	1,000
254	Beeper Service		0	0	0	0		0	0
255	Internet Service		0	1,395	1,395	1,500		1,500	105
258	Software					6,016		6,016	
259	Long Distance Service		0	0	0	0		0	0
262	Mileage		1,200	304	(896)	1,200		1,200	896
264	Lodging & Meals		5,400	3,616	(1,784)	5,400		5,400	1,784
265	Registration Fees & Others		2,500	2,000	(500)	3,700		3,700	1,700
266	Gasoline for County Vehic		0	0	0	0		0	0
269	Incidentals		0	0	0	0		0	0

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Personnel Office	51960								
			0							
271	Insurance- Buildings & Contents		0				0		0	
273	Surety / Dishonesty Bonds		0		89	89	0		0	(89)
274	Insurance-General Liability/Theft		1,784		1,766	(18)	1,579		1,579	(187)
280	Penalties / Interest Paid		0		0	0	0		0	0
407	Vehicle Tags & Titles		0		0	0	0		0	0
409	Subscriptions		0		104	104	100		100	(4)
410	Books and Pamphlets		100		100	0			0	(100)
999	Special Requests		0		0	0			0	0
TOTAL OPERATING EXPENSES			126,102		117,065	(9,037)	131,298	0	131,298	8,217
517	Computer Equipment						9,011	0	9,011	
541	Equipment & Furniture-Direct Cost		0		0	0	0	0	0	0
580	Data Processing Equipment		0		0	0	0	0	0	0
581	Central Processing Unit		0		0	0	0	0	0	0
583	Printers		0		0	0	6,000	0	6,000	6,000
TOTAL CAPITAL PROJECTS			0		0	0	15,011	0	15,011	15,011
Total Expenditures			568,632		579,404	10,773	622,246	0	622,246	36,825

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 Safety 51961										
113		Other Salaries and Wages	77,683		77,684	0	79,537		79,537	1,853
116		Overtime	0		0	0	0		0	0
121		Retirement	7,644		7,644	0	9,027		9,027	1,383
122		Health Insurance	14,072		14,073	0	14,736		14,736	663
123		Life Insurance	38		38	0	38		38	(0)
124		Social Security - FICA	5,943		5,943	0	6,085		6,085	141
125		Worker's Compensation	101		101	0	85		85	(16)
126		Unemployment Insurance	47		46	(0)	50		50	4
140		Compensated Absences	0		0	0	0		0	0
TOTAL SALARIES & BENEFITS			105,528		105,530	1	109,558	0	109,558	4,028
151		Copying and Duplicating	0		0	0	0		0	0
160		Printing and Book Binding	0		0	0	0		0	0
165		Architect/Engineering Services	0		0	0	0		0	0
170		Training/Educational Services	1,000		0	(1,000)	1,000		1,000	1,000
171		Organization & Assoc Fees	0		0	0	0		0	0
191		Other Professional Services	0		0	0	0		0	0
192		New Employees - Physicals	0		0	0	0		0	0
193		Employee Drug Screen	0		1,496	1,496	0		0	(1,496)
195		Contract Services	5,000		4,929	(71)	5,000		5,000	71
205		Film and Photo Supplies	0		0	0	0		0	0
207		Safety Supplies	0		0	0	0		0	0
211		Office Supplies and Minor Office Eq	0		0	0	0		0	0
214		Small Tools and Minor Equipment	500		0	(500)	500		500	500
217		Computers / Electronics Related	0		0	0	0		0	0
251		Telephone / Cellular Phone	600		497	(103)	600		600	103
252		Postage	0		0	0	0		0	0
258		Software	0		0	0	0		0	0
262		Mileage	500		344	(156)	500		500	156
264		Lodging & Meals	500		0	(500)	200		200	200
265		Registration Fees & Others	200		0	(200)	0		0	0
266		Gasoline for County Vehicles	0		0	0	0		0	0
274		Insurance-General Liability/Theft	446		372	(74)	332		332	(39)
409		Subscriptions	0		0	0	0		0	0
410		Books/CD's	0		0	0	0		0	0
999		Special Requests	0		0	0	0		0	0
TOTAL OPERATING EXPENSES			8,746		7,637	(1,109)	8,632	0	8,632	495
Total Expenditures			114,274		113,167	(1,107)	118,190	0	118,190	4,523

Object	Fund	Department/Function Number	FY24-25 Amended Budget	= FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Information Technology	51965							
113	Other Salaries and Wages		488,027	488,027	0	549,208		549,208	61,181
116	Overtime		0	2,708	2,708	15,000		15,000	12,292
121	Retirement		48,022	48,022	0	59,611		59,611	11,589
122	Health Insurance		55,665	55,664	(0)	58,286		58,286	2,622
123	Life Insurance		181	180	(0)	200		200	20
124	Social Security - FICA		32,884	32,883	(0)	43,162		43,162	10,279
125	Worker's Compensation		634	634	(0)	535		535	(99)
126	Unemployment Insurance		293	293	0	299		299	6
140	Compensated Absences		0	0	0	0		0	0
	TOTAL SALARIES & BENEFITS		625,705	628,413	2,708	726,302	0	726,302	97,888
170	Training / Educational Service		18,000	0	(18,000)	18,000		18,000	18,000
171	Organization & Association Fees/Dues		450	500	50	450		450	(50)
186	Covid-19 Expenses		0	0	0	0		0	0
191	Other Professional Services		45,000	40,531	(4,469)	15,000		15,000	(25,531)
192	New Employees - Physical		0	0	0	130		130	0
193	Employee Drug Screens		0	82	82	0		0	(82)
194	Flex Accounts - Admn Fee		0	128	128	0		0	(128)
195	Contract Services		39,000	28,053	(10,947)	8,000		8,000	(20,053)
203	Employees-Uniforms, Clothing		0	0	0	0		0	0
207	Safety Supplies		0	0	0	0		0	0
211	Office Supplies & Minor Office Equipment		13,000	12,689	(311)	13,000		13,000	311
212	Fuels & Lubricants		883	543	(340)	883		883	340
215	Tires & Tubes		0	0	0	0		0	0
217	Computers / Electronics Related		180,267	457,425	277,158	152,761		152,761	(304,664)
220	Data Processing Supplies		5,000	5,000	0	5,000		5,000	0
228	Copier Service Cost		0	0	0	0		0	0
229	Rent - Other		6,000	7,898	1,898	6,000		6,000	(1,898)
230	Accessories for County Vehicles		0	0	0	0		0	0
233	Repairs & Mtce-Office Equip/Copier		0	0	0	0		0	0
234	Repairs & Mtce - Motor Vehicles		250	364	114	250		250	(114)
235	Repairs & Mtce-Data Processing Equipment		1,000	1,000	0	1,000		1,000	0
239	Major repairs and maintenance buildings and land		0	0	0	0		0	0
241	Electricity		0	0	0	0		0	0
251	Telephone/Cellular Phone		63,600	59,556	(4,044)	70,256		70,256	10,700
252	Postage		100	100	0	100		100	0
253	Advertising		0	0	0	0		0	0
254	Beeper Service		0	0	0	0		0	0
255	Internet Service		54,000	54,000	0	60,000		60,000	6,000
256	Radio Air Time		0	0	0	0		0	0
258	Software		0	0	0	164,491		164,491	0
259	Long Distance Service		0	0	0	0		0	0
262	Mileage		1,000	1,000	0	1,000		1,000	0

Object	Fund	Department/Function Number	FY24-25 Amended Budget	= FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 Information Technology 51965									
263	Airfare		1,000	144	(856)	1,000		1,000	856
264	Lodging & Meals		2,550	2,956	406	2,550		2,550	(406)
265	Meeting & Conference Fees		3,800	3,800	0	3,800		3,800	0
266	Gasoline for County Vehic		0	0	0	200		200	200
269	Incidentals		0	147	147	0		0	(147)
271	Insurance-Bldgs & Content		0	0	0	0		0	0
274	Insurance-General Liability/Theft		3,327	3,327	0	2,975		2,975	(352)
407	Vehicle Tags & Titles		0	0	0	0		0	0
409	Subscriptions		0	0	0	0		0	0
410	Books & Pamphlets		0	0	0	0		0	0
631	Capital Lease-Principal		0	0	0	0		0	0
632	Capital Lease-Interest		0	0	0	0		0	0
999	Special Requests		0	0	0	0		0	0
TOTAL OPERATING EXPENSES			438,227	679,243	241,017	526,846	0	526,846	(317,018)
517	Computers / Electronics Related		595,301	339,222	(256,079)	166,223		166,223	(172,999)
524	Additions & Renovations		0	0	0	0		0	0
541	Equipment & Furniture-Direct Cost		0	0	0	0		0	0
551	Motor Vehicle - Purchase Price		0	0	0	0		0	0
581	Central Processing Units		0	0	0	0		0	0
582	Data Storage/Memory Units		0	0	0	0		0	0
583	Printers		0	0	0	0		0	0
584	Display Station/Data Entry Term		0	0	0	0		0	0
585	Eq Linkage/Modems, Wire & Cab		0	0	0	0		0	0
TOTAL CAPITAL PROJECTS			595,301	339,222	(256,079)	166,223	0	166,223	(172,999)
Total Expenditures			1,659,233	1,646,878	(12,354)	1,419,371	0	1,419,371	(392,129)

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Excess Funds over 3 years	51990								
415	Trust Fund Disbursements		15,000		0	(15,000)	50,000		50,000	50,000
	TOTAL OPERATING EXPENSE		15,000		0	(15,000)	50,000	0	50,000	50,000
	Total Expenditures		15,000		0	(15,000)	50,000	0	50,000	50,000

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Retired Employees	51995								
121	Retirement		0		0	0	0		0	0
122	Health Insurance		300,000		300,000	(0)	325,000		325,000	25,000
	TOTAL SALARIES & BENEFITS		300,000		300,000	(0)	325,000	0	325,000	25,000
	Total Expenditures		300,000		300,000	(0)	325,000	0	325,000	25,000

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Capital Replacement	51999								
231	Routine Repairs and maintenance Buildings and Land		160,000		25,181	(134,819)	175,000	0	175,000	149,819
	TOTAL OPERATING EXPENSES		160,000		25,181	(134,819)	175,000	0	175,000	149,819
524	Additions and Renovations		0		0	0	0	0	0	0
540	Emergency Capital Replacements Equipment & Furniture		0		0	0	0	0	0	0
546	Heating and A/C Equipment		0		0	0	0	0	0	0
	Total Capital		0		0	0	0	0	0	0
	Total Expenditures		160,000		25,181	(134,819)	175,000	0	175,000	149,819

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Sheriff	52100								
111	Officials Salaries		139,734		139,735	0	152,250		152,250	12,515
112	Fixed Expense Allowance		0		0	0	0		0	0
113	Other Salaries and Wages		7,565,420		7,565,420	(0)	7,902,325		7,902,325	336,905
116	Overtime		300,000		400,000	100,000	300,000		300,000	(100,000)
119	Supernumerary Salaries		0		0	0			0	0
121	Retirement		741,930		741,929	(0)	948,244		948,244	206,315
122	Health Insurance		1,133,109		1,133,109	(0)	1,186,478		1,186,478	53,369
123	Life Insurance		4,370		4,370	(0)	4,380		4,380	10
124	Social Security - FICA		589,154		589,153	(0)	639,125		639,125	49,972
125	Worker's Compensation		198,560		198,561	0	167,632		167,632	(30,929)
126	Unemployment Insurance		4,540		4,540	(0)	4,577		4,577	37
140	Compensated Absences		0		0	0			0	0
142	Exiting Employees Annual Leave		0		0	0			0	0
143	Exiting Employees Sick Leave		0		0	0			0	0
TOTAL SALARIES & BENEFITS			10,676,817		10,776,817	99,999	11,305,011	0	11,305,011	528,195
154	Legal Services		4,000		3,130	(870)	4,000		4,000	870
160	Printing & Book Binding		0		0	0	0		0	0
161	Wrecker Service		0		0	0	0		0	0
170	Training / Educational Services		65,000		61,380	(3,620)	50,000		50,000	(11,380)
171	Organization & Association Fees/Dues		2,000		1,345	(655)	1,500		1,500	155
176	Law Enforcement Training		0		0	0	0		0	0
179	Tire Disposal Charges		0		0	0	0		0	0
186	Covid-19 Expense		0		0	0	0		0	0
191	Other Professional Services		250		3,843	3,593	4,000		4,000	158
192	New Employees-Physical Exams		5,040		4,880	(160)	3,500		3,500	(1,380)
193	Employee Drug Screens		5,000		3,707	(1,293)	4,000		4,000	293
194	Flex Accounts - Admn Fee		500		357	(143)	500		500	143
195	Contract Services		45,000		33,580	(11,420)	40,000		40,000	6,420
203	Employees-Uniforms, Clothing & Footwear		110,000		70,674	(39,326)	65,000		65,000	(5,674)
204	Flags		0		0	0	0		0	0
205	Film & Photo Supplies (Including Development)		0		0	0	0		0	0
207	Safety Supplies		50,000		47,247	(2,753)	25,000		25,000	(22,247)
210	Inmate - Non Medical Supplies		0		848	848	0		0	(848)
211	Office Supplies & Minor Office Equipment		28,000		35,628	7,628	40,000		40,000	4,372
212	Fuels & Lubricants		0		1,020	1,020	2,500		2,500	1,480
214	Small Tool & Minor Equipment		78,500		70,465	(8,035)	71,180		71,180	715
215	Tires & Tubes		35,000		34,127	(873)	35,000		35,000	873
216	Cleaning & Janitorial Supplies		500		278	(222)	500		500	222

Object	Fund	Department/Function Number	FY24-25 Amended Budget	= FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Sheriff	52100							
217	Computers / Electronics Related		837,115	600,814	(236,301)	825,650		825,650	224,836
219	Other Miscellaneous Supplies		73,500	71,636	(1,864)	40,000		40,000	(31,636)
220	Data Processing Supplies		0	0	0	0		0	0
221	Lease - Buildings & Land		100,000	72,402	(27,598)	100,000		100,000	27,598
228	Copier Service Charges		3,000	4,001	1,001	4,500		4,500	499
229	Rent - Other		0	0	0	0		0	0
230	Accessories for County Vehicles		130,869	257,250	126,381	132,719		132,719	(124,531)
231	Routine Repairs and maintenance Buildings and Land		0	0	0	0		0	0
232	Repairs & Mtce - Const Equip		0	0	0	0		0	0
233	Repairs & Mtce-Office Equipment/Copy		0	0	0	0		0	0
234	Repairs & Mtce-Motor Vehicles		313,693	249,843	(63,850)	200,000		200,000	(49,843)
236	Repairs & Mtce-Communication Equipment		40,000	25,778	(14,222)	40,000		40,000	14,222
239	Major repairs and maintenance buildings and land		0	0	0	0		0	0
240	Non Essential Repair/Maint		0	0	0	0		0	0
241	Electricity		0	11,510	11,510	15,000		15,000	3,490
247	Other Law Enforcement Purposes (Pistol Permit) see 51203-291		0	0	0	0		0	0
250	FCC License		0	0	0	0		0	0
251	Telephone/Cellular Phone		110,000	69,223	(40,777)	90,000		90,000	20,777
252	Postage		2,500	2,940	440	2,500		2,500	(440)
253	Advertising		0	0	0	0		0	0
254	Beeper Service		0	0	0	0		0	0
255	Internet Access		21,000	17,524	(3,476)	21,000		21,000	3,476
258	Software					1,320		1,320	
259	Long Distance Service		0	0	0	0		0	0
262	Mileage		0	0	0	0		0	0
263	Airfare		0	0	0	0		0	0
264	Lodging & Meals		70,000	45,621	(24,379)	45,000		45,000	(621)
265	Meeting & Conference Fees		60,000	39,036	(20,964)	40,000		40,000	964
266	Gasoline for County Vehicles		7,500	7,217	(283)	7,500		7,500	283
269	Incidentals		0	23	23	0		0	(23)
271	Insurance-Bldgs & Contents		70,311	49,210	(21,101)	65,000		65,000	15,790
273	Surety Bonds		500	389	(111)	500		500	111
274	Insurance-General Liability/Theft		249,494	263,088	13,594	235,243		235,243	(27,846)
402	Relocation of Prisoners		0	7,252	7,252	3,000		3,000	(4,252)
405	Purchase of Contraband		0	0	0	0		0	0
407	Vehicle Tags & Titles		1,500	1,424	(76)	1,500		1,500	76
409	Subscriptions		0	0	0	0		0	0
410	Books & Pamphlets		0	0	0	0		0	0
422	Transporting Juveniles-Sheriff Dept		0	0	0	0		0	0
423	Vests		29,400	29,000	(400)	0		0	(29,000)
432	Transporting Mental Patients		0	0	0	0		0	0
621	Long Term Debt - Principal		0	0	0	0		0	0
622	Long Term Debt - Interest		0	0	0	0		0	0

Object	Fund	Department/Function Number	FY24-25 Amended Budget	= FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Sheriff	52100							
631	Capital Lease Principal		119,336	0	(119,336)	126,659		126,659	126,659
632	Capital Lease Interest		20,174	0	(20,174)	12,851		12,851	12,851
999	Special Requests		0	0	0	0		0	0
TOTAL OPERATING EXPENSES			2,688,682	2,197,687	(491,018)	2,356,622	0	2,356,622	157,615
517	Computers / Electronic Related		0	0	0	0		0	0
524	Additions & Renovations		0	0	0	0		0	0
541	Equipment & Furniture-Direct Cost		0	0	0	0		0	0
542	Communications Equipment		0	0	0	0		0	0
549	Misc Equip & Furniture Cost		0	0	0	0		0	0
551	Motor Vehicle Purchase		562,919	560,274	(2,646)	442,000		442,000	(118,274)
553	Motor Vehicle Purchase		0	0	0			0	0
580	Data Processing Equipment		0	0	0			0	0
593	Photo Digital Computer Systems		0	0	0	0		0	0
TOTAL CAPITAL PROJECTS			562,919	560,274	(2,646)	442,000	0	442,000	(118,274)
Total Expenditures			13,928,419	13,534,778	(393,664)	14,103,633	0	14,103,633	567,536

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 Sheriff - Inmate Medical & Fuel 52102										
158	Inmates - Medical & Dental Expense		75,000		95,194	20,194	160,000		160,000	64,806
170	Training/Educational Serv		0				0			
186	Covid 19 Expense		0		0	0	0		0	0
206	Inmates-Drugs & Medical Supplies		100,000		164,254	64,254	240,000		240,000	75,746
212	Fuel Expense		463,524		463,524	0	463,524		463,524	(0)
TOTAL OPERATING EXPENSES			638,524		722,973	84,449	863,524	0	863,524	140,551

Total Expenditures			638,524		722,973	84,449	863,524	0	863,524	140,551
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Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
029 Sheriff - Pistol Permit Reveune Loss Fund 52103										
291	Other Law Enforcement Purposes		145,000		145,000	0	145,000		145,000	(0)
					0	0			0	0
					0	0			0	0
					0	0			0	0
TOTAL OPERATING EXPENSES			145,000		145,000	0	145,000	0	145,000	(0)

Total Expenditures			0		145,000	0	145,000	0	145,000	(0)
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Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 Relocating Prisoners 52105										
219	Miscellaneous		0		0	0	0		0	0
264	Lodging & Meals		1,000		1,000	0	1,500		1,500	500
266	Gasoline for County Vehicles		2,000		2,000	(0)	2,500		2,500	500
402	Relocation of Prisoners		150,000		150,000	0	175,000		175,000	25,000
TOTAL OPERATING EXPENSES			153,000		153,000	0	179,000	0	179,000	26,000

Total Expenditures			0		153,000	0	179,000	0	179,000	26,000
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Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	HC Rabies Control	52150								
113	Other Salaries and Wages		86,293		86,292	(0)	90,215		90,215	3,923
116	Overtime		0		345		0		0	
121	Retirement		8,491		8,491	(0)	10,239		10,239	1,749
122	Health Insurance		20,692		20,692	0	21,667		21,667	975
123	Life Insurance		76		76	(0)	79		79	3
124	Social Security - FICA		6,601		6,601	0	6,901		6,901	300
125	Worker's Compensation		1,622		1,623	0	1,370		1,370	(253)
126	Unemployment Insurance		52		52	(0)	0		0	(52)
140	Compensated Absences				0	0	0		0	0
TOTAL SALARIES & BENEFITS			123,828		124,172	(0)	130,471	0	130,471	6,644
191	Other Professional Services		0		0	0	0		0	0
192	New Employees - Physicals		0		0	0	0		0	0
193	Employee Drug Screens		105		105	0	0		0	(105)
194	Flex Account		0		20	20	0		0	(20)
195	Contract Services		24,000		24,000	0	28,000		28,000	4,000
203	Employees-Uniforms, Clothing & Footwear		400		400	0	600		600	200
207	Safety Supplies		300		300	0	0		0	(300)
211	Office Supplies & Minor Office Equipment		1,000		1,000	0	500		500	(500)
212	Fuels & Lubricants		7,356		7,356	(0)	7,000		7,000	(356)
214	Small Tools & Minor Equipment		0		0	0	0		0	0
215	Tires & Tubes		400		400	0	400		400	0
216	Cleaning & Janitorial Supplies		0		0	0	0		0	0
217	Computers / Electronics Related		0		0	0	0		0	0
219	Other Miscellaneous Supplies		6,500		6,478	(22)	0		0	(6,478)
228	Copier Service Cost		0		0	0	5,000		5,000	5,000
230	Accessories for County Vehicles		0		0	0	0		0	0
234	Repairs & Mtce-Motor Vehicles		1,000		1,000	0	1,000		1,000	(0)
251	Telephone/Cellular Phone		2,650		2,650	0	2,500		2,500	(150)
252	Postage		0		0	0	0		0	0
255	Internet Service		0		200		0		0	(200)
258	Software									
274	Insurance-General Liability/Theft		852		852	(0)	762		762	(90)
407	Vehicle Tags & Titles		0		0	0	0		0	0
TOTAL OPERATING EXPENSES			44,563		44,763	(0)	45,762	0	45,762	999
549	Misc Equip & Furniture Cost		0		0	0			0	0
551	Motor Vehicle Purchase		0		0	0			0	0
TOTAL CAPITAL PROJECTS			0		0	0	0	0	0	0
Total Expenditures			168,391		168,935	(1)	176,233	0	176,233	7,643

Object	Fund	Department/Function Number	FY24-25 Amended Budget	= FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Jail	52200							
113	Other Salaries and Wages		4,144,988	4,144,987	(0)	4,329,743		4,329,743	184,756
116	Overtime		100,000	100,000	0	146,767		146,767	46,767
121	Retirement		407,867	407,867	1	508,084		508,084	100,217
122	Health Insurance		730,797	730,797	(0)	765,218		765,218	34,421
123	Life Insurance		3,154	3,154	(0)	3,218		3,218	64
124	Social Security - FICA		316,447	316,446	(0)	342,453		342,453	26,007
125	Worker's Compensation		125,124	125,124	0	105,634		105,634	(19,490)
126	Unemployment Insurance		2,487	2,487	(0)	2,537		2,537	50
140	Compensated Absences		0	0	0	0		0	0
142	Exiting Employee Annual		0	0	0	0		0	0
TOTAL SALARIES & BENEFITS			5,830,863	5,830,863	(1)	6,203,654	0	6,203,654	372,791
154	Legal Services		1,500	1,000	(500)	1,500		1,500	500
158	Inmates/Detainees-Medical & Dental		0	0	0	0		0	0
166	Ambulance Service		0	0	0	0		0	0
169	Feeding Inmates		560,000	653,900	93,900	682,169		682,169	28,268
170	Training/Educational Serv		0	0	0	0		0	0
171	Organization & Assoc. Fees		5,000	3,666	(1,334)	2,500		2,500	(1,166)
176	Law Enforcement Training		0	0	0	0		0	0
186	Covid-19 Expense		3,000	1,384	(1,617)	1,500		1,500	117
191	Other Professional Services		0	0	0	0		0	0
192	New Employees-Physical		6,000	9,773	3,773	8,000		8,000	(1,773)
193	Employee Drug Screens		3,500	3,552	52	2,500		2,500	(1,052)
194	Flex Accounts - Admn Fee		750	1,474	724	600		600	(874)
195	Contract Services		94,000	86,821	(7,179)	75,000		75,000	(11,821)
203	Employees-Uniforms, Clothing & Footwear		18,500	35,042	16,542	30,000		30,000	(5,042)
204	Flags		0	0	0	0		0	0
205	Film & Photo Supplies (Including Development)		0	0	0	0		0	0
206	Inmates-Drugs & Medical Supplies		0	130	130	200		200	71
207	Safety Supplies		68,500	62,632	(5,868)	43,451		43,451	(19,181)
209	Inmate/Detainee Drug Screen		2,000	500	(1,500)	1,000		1,000	500
210	Inmates-Non Medical Supplies		154,590	123,653	(30,937)	125,000		125,000	1,347
211	Office Supplies & Minor Office Equipment		11,200	10,374	(826)	10,000		10,000	(374)
212	Fuels & Lubricants		0	0	0	0		0	0
214	Small Tool & Minor Equipment		51,900	36,082	(15,818)	30,000		30,000	(6,082)
215	Tires & Tubes		3,000	1,500	(1,500)	3,000		3,000	1,500
216	Cleaning & Janitorial Supplies		5,800	7,222	1,422	10,000		10,000	2,778
217	Computers / Electronics Related		29,325	52,010	22,685	30,000		30,000	(22,010)
218	Food, Prep & Serving Supplies		30,000	15,730	(14,270)	25,000		25,000	9,270
219	Other Miscellaneous Supplies		29,300	3,584	(25,716)	20,000		20,000	16,416
228	Copier Service Cost		3,000	0	(3,000)	0		0	0
229	Rent-Other		0	0	0	0		0	0
230	Accessories for County Vehicles		0	0	0	0		0	0
231	Routine Repairs and maintenance Buildings and Land		0	0	0	0		0	0

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Jail	52200								
233	Repairs & Mtce-Office Equipment/Copy		0		0	0	0		0	0
234	Repairs & Mtce-Motor Vehicles		3,500		2,552	(948)	3,500		3,500	948
236	Repairs & Mtce-Communications		2,500		1,500	(1,000)	2,000		2,000	500
239	Major repairs and maintenance buildings and land		0		0	0	0		0	0
240	Non Essential Repair/maint		0		0	0	0		0	0
241	Electricity		0		0	0	0		0	0
242	Heating Gas		0		0	0	0		0	0
251	Telephone/Cellular Phone		14,000		15,074	1,074	17,000		17,000	1,926
252	Postage		750		745	(5)	750		750	5
253	Advertising		0		0	0	0		0	0
255	Internet Access		1,500		1,479	(21)	1,500		1,500	21
258	Software		0		0	0	0		0	0
259	Long Distance Service		0		0	0	0		0	0
262	Mileage		0		0	0	0		0	0
263	Airfare		1,000		1,000	0	1,000		1,000	0
264	Lodging & Meals		18,000		21,031	3,031	20,000		20,000	(1,031)
265	Meeting & Conference Fees		20,185		24,853	4,668	25,000		25,000	148
266	Gasoline for County Vehicles		1,500		1,281	(219)	1,500		1,500	219
269	Incidentals		0		54		0		0	(54)
271	Insurance - Bldgs & Content		55,946		44,962	(10,984)	63,197		63,197	18,235
273	Surety/Dishonesty Bond		0		0		0		0	
274	General Liability Insurance		143,182		147,792	4,610	132,149		132,149	(15,642)
278	Deductibles Paid on Ins Claims		0		0		0		0	
402	Relocation of Prisoners		0		0	0	0		0	0
407	Vehicle Tags & Titles		0		0	0	0		0	0
409	Subscriptions		0		0	0	0		0	0
410	Books & Pamphlets		0		0	0	0		0	0
422	Transport Juveniles - Sher		0		0	0	0		0	0
999	Special Requests		0		0	0	0		0	0
TOTAL OPERATING EXPENSES			1,342,928		1,372,350	29,368	1,369,016	0	1,369,016	(3,335)

Object	Fund	Department/Function Number	FY24-25 Amended Budget	= FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Jail	52200							
517	Computer Equipment					4,222		4,222	
524	Additions & Renovations		0	0	0	0		0	0
529	Misc Bldg or Construction		0	0	0	0		0	0
541	Equipment & Furniture-Direct Cost		0	0	0	0		0	0
542	Communications Equipment		0	0	0	0		0	0
545	Small Tools and Minor Equipment		0	0	0	0		0	0
547	Kitchen Equipment		0	0	0	0		0	0
549	Misc Equipment & Furniture		40,000	30,000	(10,000)	0		0	(30,000)
551	Motor Vehicle - Purchase Price		0	0	0	0		0	0
559	Misc Motor Veh Acq		0	0	0	0		0	0
581	Central Processing Units		0	0	0	0		0	0
584	Display Station/Data Entry Terminal		0	0	0	0		0	0
593	Photo Digital Computer System		0	0	0	0		0	0
TOTAL CAPITAL PROJECTS			40,000	30,000	(10,000)	4,222	0	4,222	(30,000)
Total Expenditures			7,213,791	7,233,213	19,367	7,576,892	0	7,576,892	339,456

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Coroner	52400								
111	Officials Salaries		19,331		19,331	0	22,330		22,330	2,999
112	Fixed Expense Allowance		0		0	0			0	0
121	Retirement		1,902		1,902	0	2,534		2,534	632
122	Health Insurance		14,072		14,072	(0)	14,735		14,735	663
123	Life Insurance		38		38	0	40		40	2
124	Social Security - FICA		1,479		1,479	0	1,708		1,708	229
125	Worker's Compensation		54		54	(0)	45		45	(8)
126	Unemployment Insurance		0		0	0			0	0
TOTAL SALARIES & BENEFITS			36,877		36,877	0	41,393	0	41,393	4,516
154	Legal Services		0		0	0	0		0	0
171	Organization & Association Fees/Dues		0		0	0	0		0	0
191	Other Professional Services		12,000		12,000	0	15,000		15,000	3,000
194	Flex Accounts - Admn Fee		0		0	0	0		0	0
195	Contract Services		20,000		20,000	0	20,000		20,000	0
211	Office Supplies & Minor Office Equipment		100		0	(100)	100		100	100
212	Fuels & Lubricants		0		0	0	0		0	0
215	Tires & Tubes		0		0	0	0		0	0
219	Other Miscellaneous Supplies		300		0	(300)	300		300	300
230	Accessories for County Vehicles		0		0	0	0		0	0
234	Repairs & Mtce-Motor Vehicles		0		0	0	0		0	0
251	Telephone/Cellular Phone		300		300	0	300		300	0
252	Postage		100		55	(45)	100		100	45
258	Software		0		0	0	0		0	0
262	Mileage		0		0	0	0		0	0
264	Lodging & Meals		0		0	0	200		200	200
265	Meeting & Conference Fees		0		75	75	0		0	(75)
271	Insurance-Bldgs & Content		0		243		0		0	
273	Surety Bonds		340		20	(320)	677		677	657
274	Insurance-General Liability/Theft		810		810	(0)	724		724	(86)
999	Special Requests		0		0				0	0
TOTAL OPERATING EXPENSES			33,950		33,502	(691)	37,401	0	37,401	4,142
551	Motor Vehicle - Purchase Price		0		0	0	0		0	0
TOTAL CAPITAL PROJECTS			0		0	0	0	0	0	0
Total Expenditures			70,827		70,379	(691)	78,794	0	78,794	8,658

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Juvenile Services	52600								
158	Inmates/Detainees-Medical & Dental		25,000		25,000	0	35,000		35,000	10,000
195	Contract Services		0		0	0	0		0	0
197	Youth Services Facilities		750,000		606,383	(143,617)	1,000,000		1,000,000	393,617
209	Inmates/Detainees-Drug Screens		0		0	0	0		0	0
241	Electricity		0		0	0	0		0	0
251	Telephone/Cellular Phone		0		297	297	750		750	453
259	Long Distance Service		400		0	(400)	0		0	0
TOTAL OPERATING EXPENSES			775,400		631,680	(143,720)	1,035,750	0	1,035,750	404,070
Total Expenditures			775,400		631,680	(143,720)	1,035,750	0	1,035,750	404,070

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	HC Water Testing Lab	55151								
113	Other Salaries and Wages		66,786		66,787	0	69,822		69,822	3,035
116	Overtime		0		51	51			0	(51)
121	Retirement		6,572		6,572	0	7,925		7,925	1,353
122	Health Insurance		6,620		6,620	0	6,932		6,932	312
123	Life Insurance		38		38	0	39		39	1
124	Social Security-FICA		5,109		5,109	(0)	5,341		5,341	232
125	Workers' Compensation		1,256		1,256	0	1,060		1,060	(196)
126	Unemployment Insurance		40		40	0			0	(40)
140	Compensated Absences				0	0	0		0	0
TOTAL SALARIES & BENEFITS			86,421		86,473	52	91,120	0	91,120	4,647
191	Other Professional Services		0		0	0	0		0	0
192	New Employee Physical Exam		0		0	0	0		0	0
193	Employee Drug Screens		0		0	0	0		0	0
195	Contract Services		360		360	0	420		420	60
211	Office Supplies & Minor Office Equip		1,500		17	(1,483)	1,700		1,700	1,683
217	Computers / Electronics Related		500		380	(120)	500		500	120
219	Other Miscellaneous Supplies		33,000		34,603	1,603	36,000		36,000	1,397
228	Copier Service Cost		0		0	0	0		0	0
233	Repair & Maint - Office Equip		0		0	0	0		0	0
239	Major repairs and maintenance buildings and land		0		0	0	0		0	0
251	Telephone/ Cellular Phone		0		0	0	0		0	0
252	Postage		1,000		1,000	(0)	0		0	(1,000)
255	Internet		0		0	0	0		0	0
258	Software									
274	Insurance-General Liability/Theft		852		852	(0)	762		762	(90)
497	Bad Debt Expense		0		0	0	0		0	0
TOTAL OPERATING EXPENSES			37,212		37,212	(0)	39,382	0	39,382	2,170
581	Computer		0		0	0	0		0	0
583	Printer		0		0	0	0		0	0
TOTAL CAPITAL PROJECTS			0		0	0	0	0	0	0
Total Expenditures			123,633		123,685	52	130,501	0	130,501	6,816

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	In-Home Service	56202								
113	Other Salaries and Wages		97,121		97,120	(0)	99,145		99,145	2,025
121	Retirement		5,876		5,876	(0)	11,253		11,253	5,377
122	Health Insurance		6,620		6,619	(0)	6,931		6,931	312
123	Life Insurance		38		38	(0)	39		39	2
124	Social Security - FICA		7,430		7,430	0	7,585		7,585	155
125	Worker's Compensation		0		163	163	138		138	(25)
126	Unemployment Insurance		58		58	0			0	(58)
140	Compensated Absences		0		0	0			0	0
TOTAL SALARIES & BENEFITS			117,143		117,305	163	125,091	0	125,091	7,786
171	Organization & Assoc Fees		0		0	0	0		0	0
186	Covid-19 Expense		0		0	0	0		0	0
192	New Employees - Physicals		1,000		346	(654)	1,000		1,000	654
194	Flex Accounts - Admn Fee		48		40	(8)	48		48	8
195	Contract Services		0		1,001	1,001	0		0	(1,001)
211	Office Supplies & Minor Office Equipment		1,500		414	(1,086)	1,500		1,500	1,086
217	Computers / Electronics Related		500		0	(500)	0		0	0
219	Other Miscellaneous Supplies		0		0	0	0		0	0
233	Repairs & Mtce-Office Equipment/Copy		0		0	0	0		0	0
251	Telephone/Cellular Phone		1,200		458	(742)	1,200		1,200	742
252	Postage		60		59	(1)	60		60	1
255	Internet Service		0		0	0	0		0	0
258	Software									
259	Long Distance Service		0		0	0	0		0	0
262	Mileage		20,000		14,285	(5,715)	20,000		20,000	5,715
265	Meeting and Conference Fees		0		0	0	0		0	0
274	Insurance-General Liability/Theft		1,784		1,784	0	1,596		1,596	(189)
TOTAL OPERATING EXPENSES			26,092		18,387	(7,705)	25,404	0	25,404	7,016
517	Computer Equipment						781		781	
541	Equipment & Furniture-Direct Cost		0		0	0	0		0	0
581	Central Processing Units		0		0	0	0		0	0
TOTAL CAPITAL PROJECTS			0		0	0	781	0	781	781
Total Expenditures			143,235		135,693	(7,542)	151,276	0	151,276	15,583

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 Wicksburg Senior Citizens 56204										
113		Other Salaries and Wages	13,392		13,392	(0)	13,593		13,593	201
121		Retirement	0		0	0			0	0
122		Health Insurance	0		0	0			0	0
123		Life Insurance	0		0	0			0	0
124		Social Security-FICA	1,024		1,024	(0)	1,040		1,040	15
125		Workers' Compensation	0		0	0	0		0	0
126		Unemployment Insurance	8		8	0	10		10	2
140		Compensated Absences	0		0	0			0	0
TOTAL SALARIES & BENEFITS			14,424		14,424	(0)	14,643	0	14,643	219
192		New Employees - Physicals	0		0	0	0		0	0
195		Contract Services	0		0	0	0		0	0
241		Electricity	0		0	0	0		0	0
251		Telephone/Cellular Phone	0		0	0	0		0	0
259		Long Distance Service	0		0	0	0		0	0
274		Insurance-General Liability/Theft	446		372	(74)	332		332	(39)
TOTAL OPERATING EXPENSES			446		372	(74)	332	0	332	(39)
Total Expenditures			14,870		14,795	(75)	14,975	0	14,975	180

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 Service for the Indigent 56300										
177		Indigent Burial	5,000		5,000	0	5,000		5,000	0
TOTAL OPERATING EXPENSES			5,000		5,000	0	5,000	0	5,000	0
Total Expenditures			5,000		5,000	0	5,000	0	5,000	0

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001	Omusee	57200								
191	Other Professional Services		0		0	0	0		0	0
195	Contract Services		10,800		9,900	(900)	10,800		10,800	900
204	Flags		0		0	0	0		0	0
208	Road & Yard Chemicals/Supplies		200		200	0	300		300	100
211	Office Supplies & Minor Office Equipment		0		0	0	0		0	0
212	Fuels & Lubricants		0		72	72	100		100	28
214	Small Tool & Minor Equipment		100		100	0	200		200	100
215	Tires & Tubes		0		0	0	0		0	0
216	Cleaning & Janitorial Supplies		1,700		1,644	(56)	1,800		1,800	156
219	Other Miscellaneous Supplies		3,000		3,000	0	4,650		4,650	1,650
231	Routine Repairs and maintenance Buildings and Land		0		0	0	0		0	0
234	Repairs & Mtce-Motor Vehicles		1,500		1,500	0	1,500		1,500	0
236	Repairs & Mtce-Communication Eq		0		0	0	0		0	0
239	Major repairs and maintenance buildings and land		0		0	0	0		0	0
241	Electricity		0		0	0	0		0	0
251	Telephone/Cellular Phone		550		451	(99)	750		750	299
259	Long Distance Service		50		50	0	0		0	(50)
262	Mileage		0		0	0	0		0	0
271	Insurance- Bldgs & Contents		0		0	0	0		0	0
273	Surety / Dishonesty Bonds		0		0	0	0		0	0
274	Insurance-General Liability/Theft		0		0	0	0		0	0
433	Lodging Tax		0		0	0	0		0	0
TOTAL OPERATING EXPENSES			17,900		16,917	(983)	20,100	0	20,100	3,183
549	Miscellaneous Equipment		0		0	0	0		0	0
561	Construction Eq-Purchase Price		0		0	0	0		0	0
TOTAL CAPITAL PROJECTS			0		0	0	0	0	0	0
Total Expenditures			17,900		16,917	(983)	20,100	0	20,100	3,183

Object	Fund	Department/Function Number	FY24-25 Amended Budget	=	FY24-25 Projected Expenditures	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
General Funds (001)	TOTAL SALARIES & BENEFITS		22,639,884		22,776,156	135,926	24,059,787	0	24,059,787	1,283,819
	TOTAL OPERATING EXPENSES		10,679,036		10,091,833	(591,508)	12,632,229	0	12,632,229	2,326,300
	TOTAL CAPITAL PROJECTS		2,772,720		2,249,952	(522,768)	940,076	0	940,076	(1,314,098)
	TOTAL EXPENDITURES-General Fund Accounts		36,091,641		35,117,941	(978,350)	37,632,092	0	37,632,092	2,296,021
			36,091,641		35,117,941	(978,350)	37,632,092	0	37,632,092	2,296,021

Houston County Commission
Budget Comparative Analysis & Projections

Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
	003	Contingent Fund 51100					
252		Postage	0	0		0	(1)
499		Other Expenses of Minor Nature	0	12,000		12,000	577
		TOTAL OPERATING EXPENSES	0	12,000	0	12,000	576
		Total Expenditures	0	12,000	0	12,000	576

Houston County Commission
Budget Comparative Analysis & Projections

Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
015	Sanitation	54100					
113	Other Salaries and Wages		804,455	885,775		885,775	81,320
116	Overtime		100,000	104,500		104,500	4,500
121	Retirement		79,158	112,396		112,396	33,238
122	Health Insurance		173,822	182,009		182,009	8,187
123	Life Insurance		608	635		635	27
124	Social Security - FICA		61,541	75,756		75,756	14,215
125	Worker's Compensation		39,770	33,575		33,575	(6,195)
126	Unemployment Insurance		483	504		504	21
140	Compensated Absences		0			0	0
TOTAL SALARIES & BENEFITS			1,259,837	1,395,151	0	1,395,151	135,314
154	Legal Services		3,000	3,000		3,000	0
160	Printing & Book Binding		1,000	1,000		1,000	0
161	Wrecker Fees		4,000	4,000		4,000	485
170	Training/Education Services		2,000	4,000		4,000	2,000
171	Organization & Assoc fees		0	0		0	0
188	Collection Fees		0	0		0	(61)
189	Wiregrass Elec - Monthly		0	0		0	0
190	Credit Card Charges		0	0		0	0
191	Other Professional Services		0	0		0	0
192	New Employees - Physical Ex		750	750		750	0
193	Employee Drug Screens		750	750		750	164
194	Flex Accounts - Admn Fee		100	100		100	8
195	Contract Services		710,000	800,000		800,000	191,786
203	Employees-Uniforms, Clothing & Footwear		5,000	6,000		6,000	1,089
207	Safety Supplies		3,000	3,000		3,000	0
211	Office Supplies & Minor Office Eq		15,000	9,500		9,500	(5,497)
212	Fuels & Lubricants		239,413	244,201		244,201	3,778
214	Small Tools & Minor Equipment		5,000	5,000		5,000	0
215	Tires & Tubes		40,000	60,000		60,000	1,606
216	Cleaning & Janitorial Supplies		3,000	3,000		3,000	0
217	Computers / Electronics Related		114,488	70,000		70,000	(44,172)
219	Other Miscellaneous Supplies		85,000	110,000		110,000	25,246
228	Copier Service Cost		0	1,500		1,500	1,500
230	Accessories for County Vehicles		0	0		0	0
231	Routine Repairs and maintenance Buildings and Land		0	0		0	0
234	Repairs & Mtce-Motor Vehicles		247,338	200,000		200,000	23,736
236	Repairs & Mtce-Communications		2,000	0		0	(2,000)

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Budget Comparative Analysis & Projections

Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
015	Sanitation	54100					
241	Electricity		0	0		0	0
242	Heating Gas		0	0		0	0
251	Telephone / Cellular Phone		4,500	4,500		4,500	297
252	Postage		30,200	85,000		85,000	43,188
253	Advertising		500	500		500	0
254	Beeper Service		0	0		0	0
258	Software			80,000		80,000	
259	Long Distance Service		0	0		0	0
262	Mileage		500	1,000		1,000	500
264	Lodging and Meals		2,500	6,000		6,000	3,500
265	Meeting and Conference Fees		500	2,000		2,000	1,500
266	Gasoline for County Vehicle		500	750		750	250
269	Incidentals		0	0		0	0
271	Property Insurance		22,345	22,792		22,792	447
273	Surety Bonds		0	0		0	(30)
274	Insurance-General Liability/Theft		10,466	9,358		9,358	(1,108)
407	Vehicle Tags & Titles		100	100		100	0
410	Books and Pamphlets		0	0		0	0
497	Bad Debt Expense		0	0		0	0
621	Long Term Debt Principal		0			0	
622	Long Term Debt Interest		0			0	
			0			0	
631	Capital Lease-Principal		267,398	280,002		280,002	12,604
632	Capital Lease-Interest		110,462	97,859		97,859	(12,603)
999	Special Requests		0			0	0
	TOTAL OPERATING EXPENSES		1,930,810	2,115,662	0	2,115,662	248,214
524	Additions and Renovations		250,000	0		0	(213,398)
541	Office Equipment & Furniture Cost		0	0		0	0
542	Communications Equipment		0	0		0	0
549	Miscellaneous Equipment & Furniture		0	0		0	0
551	Motor Vehicle - Purchase Price		110,000	1,265,000		1,265,000	1,122,056
561	Construction Eq - Purchase		1,295,000	0		0	(425,000)
580	Data Processing Equipment		0	0		0	0
581	Central Processing Unit		0	0		0	0
	TOTAL CAPITAL PROJECTS		1,655,000	1,265,000	0	1,265,000	483,658
	Total Expenditures		4,845,647	4,775,813	0	4,775,813	867,185

Houston County Commission
Budget Comparative Analysis & Projections

Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
015	Sanitation Collections	54110					
113	Other Salaries and Wages		0	199,797		199,797	199,797
116	Overtime		0			0	0
121	Retirement		0	22,677		22,677	22,677
122	Health Insurance		0	33,966		33,966	33,966
123	Life Insurance		0			0	0
124	Social Security - FICA		0	15,285		15,285	15,285
125	Worker's Compensation		0	0		0	0
126	Unemployment Insurance		0			0	0
140	Compensated Absences		0	26,902		26,902	26,902
142	Exiting Employees Annual Leave		0			0	0
143	Exiting Employees Sick Leave		0			0	0
	TOTAL SALARIES & BENEFITS		0	298,626	0	298,626	298,626
154	Legal Services		0			0	0
170	Training/Educational Serv		0			0	0
186	Covid-19 Expense		0			0	0
188	Collection Fees		0	2,500		2,500	2,500
189	Wiregrass Elec - Month	216,000				0	(216,000)
190	Credit Card Charges - ST		0			0	0
191	Other Professional Services		0	18,000		18,000	18,000
192	New Employees - Physical		0			0	0
194	Flex Accounts - Admn Fee		0			0	0
195	Contract Services		0	15,000		15,000	15,000
211	Office Supplies		0			0	0
217	Computers / Electronics Related		0	10,000		10,000	10,000
240	Non essential repair and maintenance on buildings and land		0			0	0
251	Telephone / Cellular Phone		0			0	0
252	Postage		0	85,000		85,000	84,996
258	Software		0			0	0
262	Mileage		0			0	0
264	Lodging & Meals		0			0	0
265	Meeting and Conference Fees		0			0	0
274	Insurance-General Liability/Theft	892		798		798	(94)
497	Bad Debt Expense		0	5,000		5,000	5,000
999	Special Requests		0			0	0
	TOTAL OPERATING EXPENSES		216,892	136,298	0	136,298	(80,599)
524	Additions and Renovations		0	150,000		150,000	150,000
	TOTAL CAPITAL PROJECTS		0	150,000	0	150,000	150,000
	Total Expenditures		216,892	584,924	0	584,924	368,028

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Budget Comparative Analysis & Projections

Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
020	EMA	52300					
113		Other Salaries and Wages	218,841	228,788		228,788	9,947
116		Overtime	10,000	10,200		10,200	200
121		Retirement	21,534	27,125		27,125	5,591
122		Health Insurance	34,273	35,888		35,888	1,614
123		Life Insurance	131	133		133	2
124		Social Security - FICA	16,741	18,283		18,283	1,541
125		Worker's Compensation	4,114	3,473		3,473	(641)
126		Unemployment Insurance	131	133		133	2
140		Compensated Absences	0	0		0	0
142		Exiting Employees Annual Leave	0	0		0	0
143		Exiting Employees Sick Leave	0	0		0	0
		TOTAL SALARIES & BENEFITS	305,766	324,023	0	324,023	18,256
154		Legal Services	0	0		0	0
160		Printing & Book Binding	500	500		500	500
161		Wrecker Service	0	0		0	0
171		Organization & Association Fees/Dues	350	350		350	350
186		Covid-19 Expense	0	0		0	0
191		Other Professional Services	0	0		0	0
192		New Employees - Physical	0	0		0	0
193		Employee Drug Screens	150	150		150	150
195		Contract Services	12,000	12,000		12,000	8,000
203		Employees-Uniforms, Clothing & Footwear	5,000	5,000		5,000	1,236
205		Film & Photo Supplies (Incl Developing)	0	0		0	0
207		Safety Supplies	1,000	1,000		1,000	56
211		Office Supplies & Minor Office Eq	7,000	7,000		7,000	2,385
212		Fuels & Lubricants	6,013	6,013		6,013	2,723
214		Small Tools & Minor Equipment	3,000	3,000		3,000	2,000
215		Tires & Tubes	500	500		500	(13)
217		Computers / Electronics Related	9,000	9,000		9,000	1,033
218		Food, Prep & Serving Supplies	5,000	5,000		5,000	2,828
219		Other Miscellaneous Supplies	22,000	22,000		22,000	8,005
221		Lease - Buildings & Land	0	0		0	0
228		Copier Service Charges	2,000	2,000		2,000	(3,513)
229		Rent - Other	0	0		0	0
230		Accessories for County Vehicles	10,000	10,000		10,000	8,150
231		Routine Repairs and maintenance Buildings and Land	0	0		0	0
233		Repairs & Mtce-Office Equip/Copy	0	0		0	0

Houston County Commission
Budget Comparative Analysis & Projections

Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
020	EMA	52300					
234		Repairs & Mtce-Motor Vehicles	3,500	3,500		3,500	2,783
236		Repairs & Mtce-Communication Equip	30,000	30,000		30,000	10,000
239		Major repairs and maintenance buildings and land	0	0		0	0
240		Non essential repair and maintenance on buildings and land	5,000	5,000		5,000	5,000
241		Electricity	0	0		0	0
242		Heating Gas	0	0		0	0
249		EOC Operating Expense	138,000	138,000		138,000	(0)
251		Telephone / Cellular Phone	6,500	6,500		6,500	2,549
252		Postage	200	200		200	197
253		Advertising	0	0		0	0
254		Beeper Service	500	500		500	460
255		Internet Access	5,000	5,000		5,000	2,002
256		Radio Air Time	4,500	4,500		4,500	4,380
258		Software	0	0		0	0
259		Long Distance Service	0	0		0	0
262		Mileage	2,000	2,000		2,000	1,800
263		Air Fare	0	0		0	0
264		Lodging & Meals	9,500	9,500		9,500	8,439
265		Meeting and Conference Fees	5,000	5,000		5,000	4,300
266		Gasoline for County Vehicle	250	250		250	250
269		Incidentals	200	200		200	200
271		Property Insurance	1,946	1,475		1,475	490
273		Surety Bonds	50	3,976		3,976	3,946
274		Insurance-General Liability/Theft	3,976	2,962		2,962	(351)
407		Vehicle Tags & Titles	50	150		150	150
409		Subscriptions	150	150		150	150
410		Books and Pamphlets	150	0		0	0
477		8 ICC PASS THRU HS GRANT	0	0		0	0
491		20 FIL HS	0	0		0	0
631		Capital Lease-Principal	0	0		0	0
632		Capital Lease-Interest	0	0		0	0
999		Special Requests	0	0		0	0
		TOTAL OPERATING EXPENSES	299,986	302,376	0	302,376	80,637

Houston County Commission
Budget Comparative Analysis & Projections

Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
020	EMA	52300					
524		Additions and Renovations	0	0		0	0
541		Equipment & Furniture-Direct Cost	0	0		0	0
542		Communication Equipment	0	0		0	0
549		Misc Equip & Furniture	0	0		0	0
551		Motor Vehicle - Purchase Price	0	45,000		45,000	45,000
581		Central Processing Unit	0	0		0	0
593		Photo Digital Computer System	0	0		0	0
TOTAL CAPITAL PROJECTS			0	45,000	0	45,000	45,000

Total Expenditures			605,752	671,399	0	671,399	143,893
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Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
021	APCO REP	52310					
113		Other Salaries and Wages	59,050	61,734		61,734	2,683
116		Overtime	0	0		0	0
121		Retirement	5,811	7,007		7,007	1,197
122		Health Insurance	7,944	8,318		8,318	374
123		Life Insurance	21	21		21	(1)
124		Social Security - FICA	4,517	4,723		4,723	205
125		Worker's Compensation	1,110	937		937	(173)
126		Unemployment Insurance	35	35		35	(1)
140		Compensated Absences	0	0		0	0
TOTAL SALARIES & BENEFITS			78,489	82,775	0	82,775	4,285

211		Office Supplies & Minor Office Equip	800	800		800	800
214		Small Tool & Minor Equipment	0	0		0	0
217		Computers / Electronics Related	0	0		0	0
218		Food, Prep & Serv Supplies	5,000	5,000		5,000	4,860
219		Other Miscellaneous Supplies	0	0		0	0
228		Copier Service Charges	0	0		0	0
229		Rent	0	0		0	0
230		Accessories for County Vehicles	4,500	4,500		4,500	4,500
236		Repairs & Mtce-Communications Equip	0	0		0	0
251		Telephone/Cellular Phone	32,000	32,000		32,000	32,000

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Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
021	APCO REP	52310					
255	Internet		2,500	2,500		2,500	1,100
258	Software						
262	Mileage		0	0		0	0
263	Air Fare		0	0		0	0
264	Lodging and Meals		4,000	4,000		4,000	4,000
265	Meeting and Conference Fees		2,500	2,500		2,500	2,500
266	Gasoline for County Vehicle		250	250		250	250
269	Incidentals		250	250		250	250
290	Direct Support - County Agencies		0	0		0	0
631	Capital Lease - Principal		0	0		0	0
632	Capital Lease - Interest		0	0		0	0
999	Special Requests		0	0		0	0
	TOTAL OPERATING EXPENSES		51,800	51,800	0	51,800	50,260
540	Equipment & Furniture		0	0		0	0
542	Communication Equipment		23,045	0		0	0
549	Misc Equipment & Furniture		0	0		0	0
581	Central Processing Units		0	0		0	0
	TOTAL CAPITAL PROJECTS		23,045	0	0	0	0
	Total Expenditures		153,334	134,575	0	134,575	54,545

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Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
030	Revenue Comm Oper	51500					
111	Officials Salaries		108,441	113,260		113,260	4,819
112	Fixed Expense Allowance		0	0		0	0
113	Other Salaries and Wages		509,798	532,968		532,968	23,170
116	Overtime		0	0		0	0
119	Supernumerary Salaries		0	0		0	0
121	Retirement		60,835	73,347		73,347	12,512
122	Health Insurance		89,923	94,158		94,158	4,235
123	Life Insurance		369	385		385	16
124	Social Security - FICA		45,515	49,436		49,436	3,921
125	Worker's Compensation		2,701	4,440		4,440	(819)
126	Unemployment Insurance		306	309		309	3
140	Compensated Absences		0	0		0	0
	TOTAL SALARIES & BENEFITS		817,887	868,304	0	868,304	47,859
154	Legal Services		1,400	2,000		2,000	1,500
160	Printing and Book Binding		0	0		0	0
170	Training / Educational Services		0	0		0	0
171	Organization & Association Fees/Dues		800	1,000		1,000	150
186	Covid-19 Expense		0	0		0	0
190	Credit Card Charges - ST		0	0		0	0
191	Other Professional Services		100	100		100	100
192	New Employees - Physical Exam		200	200		200	(190)
193	Employee Drug Screen		200	200		200	200
194	Flex Accounts - Admn Fee		200	240		240	156
195	Contract Services		5,500	50,000		50,000	44,129
207	Safety Supplies		0	0		0	0
211	Office Supplies & Minor Office Equipment		15,000	15,000		15,000	7,041
212	Fuels & Lubricants		0	0		0	0
217	Computers / Electronics Related		10,935	20,000		20,000	4,131
219	Other Misc Supplies		0	0		0	0
228	Copier Service Charges		2,000	1,000		1,000	286
233	Repairs & Mtce-Office Equipment/Copy		1,500	1,000		1,000	1,000
234	Repairs & Mtce - Motor Vehicles		0	0		0	0
235	Repairs & Mtce - Data Processing		0	0		0	0
236	Repairs & Mtce-Communications Equip		0	0		0	0
239	Major repairs and maintenance buildings and land		0	0		0	0
240	Non Essential Maintenance		5,000	0		0	
241	Electricity		0	7,000		7,000	2,300
251	Telephone / Cellular Phone		3,500	3,600		3,600	1,448
252	Postage		45,000	52,000		52,000	(11,526)

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Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
030 Revenue Comm Oper 51500							
253	Advertising		21,000	21,000		21,000	19,000
255	Internet Service		0	0		0	0
258	Software		0	0		0	0
259	Long Distance Service		0	0		0	0
262	Mileage		0	400		400	400
264	Lodging & Meals		2,000	5,000		5,000	3,744
265	Meeting and Conference Fees		800	1,000		1,000	650
266	Gasoline for County Vehicles		0	0		0	(45)
271	Insurance-Buildings & Contents		4,743	5,392		5,392	649
273	Surety Bonds		0	500		500	(233)
274	Insurance-General Liability & Theft		4,014	3,590		3,590	(425)
408	Brinks Chg to Pick-up Dep		3,200	3,200		3,200	976
410	Books		0	0		0	0
499	Other Expense of Minor		0	0		0	0
999	Special Requests		0	0		0	0
TOTAL OPERATING EXPENSES			127,093	193,422	0	193,422	75,441
517	Computers / Electronics Related			0		0	0
541	Office Equipment & Furniture			0		0	0
549	Misc Equip & Furn Cost			0		0	0
581	Central Processing Units			0		0	0
583	Printers			0		0	0
584	Display Station / Data Entry			0		0	0
TOTAL CAPITAL PROJECTS			0	0	0	0	0
Total Expenditures			944,980	1,061,726	0	1,061,726	123,300

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Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
111	Gasoline	53100					
111	Officials Salaries		125,777	127,663		127,663	1,887
112	Fixed Expense Allowance		5,000	5,000		5,000	0
113	Other Salaries and Wages		4,883,600	5,255,751		5,255,751	728,489
116	Overtime		200,000	209,000		209,000	9,000
121	Retirement		505,102	634,739		634,739	129,637
122	Health Insurance		886,843	928,613		928,613	41,770
123	Life Insurance		3,667	3,832		3,832	159
124	Social Security - FICA		390,034	427,820		427,820	37,787
125	Worker's Compensation		202,711	171,135		171,135	(31,575)
126	Unemployment Insurance		3,044	3,181		3,181	137
140	Compensated Absences		0	0		0	0
142	Exiting Employees Annual Leave		0	0		0	0
143	Exiting Employees Sick Leave		0	0		0	0
TOTAL SALARIES & BENEFITS			7,205,777	7,766,734	0	7,766,734	917,291
151	Copying & Duplicating		0	0		0	0
152	Cleaning & Janitorial		0	0		0	0
154	Legal Services		15,000	15,000		15,000	11,650
161	Wrecker Service		5,000	6,000		6,000	817
170	Training/Education		8,000	8,000		8,000	15
171	Organization & Association Fees/Dues		9,000	10,000		10,000	1,063
172	Landfill Dump Charges		0	0		0	0
178	Transportation & Freight		400	400		400	0
179	Tire Disposal Charges		10,000	10,000		10,000	0
181	AL DOT SWA		5,000	5,000		5,000	2,000
182	ACCA Bid Fees		5,000	5,000		5,000	41
186	Covid-19 Expense		1,000	0		0	0
191	Other Professional Services (Gov Deal Fees)		100	100		100	100
192	New Employee Physical Exams		6,000	6,000		6,000	2,125
193	Employee Drug Screens		5,000	5,000		5,000	1,196
194	Flex Accounts - Admn Fee		1,000	1,000		1,000	0
195	Contract Services		5,114,121	3,781,865		3,781,865	(588,974)
202	Road Signs & Markers		400,000	400,000		400,000	0
203	Employees-Uniforms, Clothing & Footwear		18,000	18,000		18,000	0
204	Flags		0	0		0	0
205	Film & Photo Supplies (Incl Development)		0	0		0	0
207	Safety Supplies		9,000	12,000		12,000	3,000
208	Road & Yard Chemicals/Supplies		350,000	350,000		350,000	(121,915)
211	Office Supplies & Minor Office Equipment		30,000	18,000		18,000	(12,525)
212	Fuels & Lubricants		539,280	539,280		539,280	10,704

Houston County Commission
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Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
111	Gasoline	53100					
213	Road Building Materials & Supplies		3,235,320	2,500,000		2,500,000	(3,313)
214	Small Tools & Minor Equipment		56,000	56,000		56,000	(377)
215	Tires & Tubes		135,000	140,000		140,000	(1,292)
216	Cleaning Supplies		4,000	8,000		8,000	3,251
217	Computers / Electronics Related		43,200	43,200		43,200	0
219	Other Miscellaneous Supplies		41,000	41,000		41,000	(420)
220	Data Processing Supplies		0	0		0	0
221	Rent-Building & Land		1,600	1,600		1,600	0
223	Rent-Copy Machine		4,200	4,500		4,500	(149)
225	Rent-Construction Equipment		20,000	20,000		20,000	0
228	Copier Service Charges		3,000	3,000		3,000	(42)
229	Rent-Other		20,000	20,000		20,000	(17)
230	Accessories for County Vehicles		0	0		0	0
231	Routine Repairs and maintenance Buildings and Land		0	0		0	0
232	Repairs & Mtce-Construction Equipment		375,000	400,000		400,000	(14,513)
233	Repairs & Mtce-Office Equipment/Copy		0	0		0	0
234	Repairs & Mtce-Motor Vehicles		261,700	210,000		210,000	(65,458)
235	Repairs & Mtce Data Proc		0	0		0	0
236	Repairs & Mtce-Communications Equip		3,000	3,000		3,000	0
238	ATRIP Expense		0	0		0	0
239	Major repairs and maintenance buildings and land		0	0		0	0
241	Electricity		0	0		0	(4,671)
242	Heating Gas		0	0		0	0
243	Water & Sewer		0	0		0	(444)
248	Cable		1,000	1,000		1,000	0
251	Telephone / Cellular Phone		34,000	35,000		35,000	1,000
252	Postage		1,000	1,000		1,000	(15)
253	Advertising		4,000	4,000		4,000	0
254	Beeper Service		0	0		0	0
255	Internet Service		2,080	2,500		2,500	420
258	Software						
259	Long Distance Service		0	21,100		21,100	21,100
262	Mileage		3,000	5,000		5,000	2,000
263	Air Fare		0	0		0	0
264	Lodging & Meals		13,500	20,000		20,000	6,500
265	Meeting and Conference Fees		5,000	10,000		10,000	5,000
266	Gasoline for County Vehicles		1,000	1,000		1,000	0
269	Incidentals		50	100		100	(19)
271	Insurance-Bldgs & Contents		139,424	140,552		140,552	1,128
273	Surety Bonds		200	200		200	0

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Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
111	Gasoline	53100		0			
274	Insurance-General Liability/Theft		90,660	81,064		81,064	(9,596)
278	Deductibles Paid on Insurance Claims		0	0		0	0
290	Direct Support - County Agencies		0	0		0	0
292	Resurface City Streets		0	0		0	0
406	Right-of-Way Acquisition		0	0		0	0
407	Vehicle Tags & Titles		500	500		500	(55)
409	Subscriptions		0	0		0	0
410	Books		250	250		250	0
420	Dirt Road Paving		0	0		0	0
421	Relocating Poles		0	0		0	0
473	Local Match Public Transportation		200,000	450,000		450,000	250,000
474	Matching Projects		0	0		0	0
475	Permits		12,000	12,000		12,000	0
476	Restocking Fee		0	0		0	0
621	Long Term Debt Principal		162,423	0		0	
622	Long Term Debt Interest		1,014	0		0	
631	Capital Lease-Principal		(0)	0		0	0
632	Capital Lease-Interest		0	0		0	0
690	Capital Lease-Other Debt Service Expense		0			0	0
999	Special Requests		0			0	0
	TOTAL OPERATING EXPENSES		11,405,021	9,426,211	0	9,426,211	(500,686)
524	Additions and Renovations		0	0		0	0
530	Improvements other than bldgs		0	0		0	0
541	Equipment & Furniture-Direct Cost		0	0		0	0
542	Communications Equipment		0	0		0	0
546	Heating & A/C Equipment		0	0		0	0
549	Miscellaneous Equipment		0	0		0	0
551	Direct Motor Vehicle Costs		4,836,035	0		0	(4,836,035)
553	Mtr Veh-Major Overhauls & Improvements		0			0	(10,800)
561	Direct Construction Equipment Cost		1,371,000	2,000,800		2,000,800	629,800
579	Misc Construction Equipment		60,000	59,000		59,000	(1,000)
591	Survey Equipment		0			0	0
	TOTAL CAPITAL PROJECTS		6,267,035	2,059,800	0	2,059,800	(4,218,035)
	Total Expenditures		24,877,833	19,252,746	0	19,252,746	(3,801,430)

Houston County Commission
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Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
120 Reappraisal Prop Mtce Prog 51985							
113		Other Salaries and Wages	640,594	669,709		669,709	29,116
114		Ex-Officio Fees	0	0		0	(300)
116		Overtime	0	1,000		1,000	(126)
121		Retirement	63,034	76,125		76,125	13,091
122		Health Insurance	103,550	108,427		108,427	4,877
123		Life Insurance	401	419		419	18
124		Social Security - FICA	46,335	51,309		51,309	4,974
125		Worker's Compensation	5,827	7,398		7,398	(1,365)
126		Unemployment Insurance	384	388		388	4
140		Compensated Absences	0	0		0	0
142		Exiting Employees Annual Leave	0	0		0	0
143		Exiting Employees Sick Leave	0	0		0	0
		TOTAL SALARIES & BENEFITS	860,125	914,776	0	914,776	50,289
154		Legal Services	2,000	2,000		2,000	2,000
170		Training	0	0		0	0
171		Organization & Assoc Fees	1,000	1,000		1,000	475
180		GIS Services	0	0		0	0
191		Other Professional Services	0	0		0	0
192		New Employee Physical Exam	200	200		200	0
193		Employee Drug Screen	205	200		200	43
194		Flex Accounts - Admn Fee	300	500		500	460
195		Contract Services	17,500	35,000		35,000	33,381
205		Film & Photo Supp (Includes Development)	0	0		0	0
207		Safety Supplies	0	0		0	0
211		Office Supplies & Minor Office Equipment	13,000	29,000		29,000	23,880
212		Fuels & Lubricants	7,356	7,356		7,356	3,363
215		Tires & Tubes	1,000	1,000		1,000	362
217		Computers / Electronics Related	315,026	100,000		100,000	(261,282)
220		Data Processing Supplies	0	0		0	0
228		Copier Service Cost	1,500	1,500		1,500	1,158
230		Accessories for County Vehicles	1,000	1,000		1,000	934
233		Repairs & Mtce-Office Equipment/Copy	5,000	2,500		2,500	2,500
234		Repairs & Mtce-Motor Vehicles	1,000	1,000		1,000	104
235		Repairs & Mtce-Data Processing	0	0		0	0
236		Repairs & Mtce-Communication	0	0		0	0
241		Electricity	0	7,000		7,000	2,300
251		Telephone / Cellular Phone	10,000	12,000		12,000	8,559
252		Postage	26,000	28,000		28,000	20,686
253		Advertising	600	800		800	800

Houston County Commission
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Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
120 Reappraisal Prop Mtce Prog 51985							
258		Software		0		0	
259		Long Distance Service	0	0		0	0
262		Mileage	0	0		0	0
264		Lodging & Meals	4,000	12,000		12,000	7,362
265		Meeting and Conference Fees	3,000	3,500		3,500	2,845
266		Gasoline for County Vehicles	200	200		200	102
269		Incidentals	0	0			
271		Insurance-Bldgs & Content	0	0			
274		Insurance-General Liability/Theft	5,475	4,896		4,896	(580)
407		Vehicle Tags & Titles	0	0		0	0
410		Books	0	0		0	0
499		Other Expenses of Minor Nature	0	0		0	0
631		Capital Lease-Principal	0	0		0	0
632		Capital Lease-Interest	0	0		0	0
999		Special Requests	0	0		0	0
		TOTAL OPERATING EXPENSES	415,363	250,652	0	250,652	(150,548)
517		Computers / Electronics Related	0	4,400		4,400	4,400
541		Office Equipment & Furniture Cost	0	12,000		12,000	12,000
542		Communications Equipment	0	0		0	0
549		Misc Equip & Furn Cost	0	0		0	0
551		Motor Vehicle Purchased	0	0		0	0
581		Central Processing Units	0	0		0	0
582		Data Storage/Memory Unit	0	0		0	0
583		Printers	0	0		0	0
584		Display Station / Data Entry	0	0		0	0
		TOTAL CAPITAL PROJECTS	0	16,400	0	16,400	16,400
		Total Expenditures	1,275,488	1,181,828	0	1,181,828	(83,859)

Houston County Commission
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Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
125	Walden Gas Tax	59200					
113	Other Salaries and Wages		66,144	40,714		40,714	(25,430)
121	Retirement		6,509	4,621		4,621	(1,887)
122	Health Insurance		0			0	0
123	Life Insurance		25	25		25	0
124	Social Security - FICA		5,060	3,115		3,115	(1,946)
125	Worker's Compensation		86	72		72	(13)
126	Unemployment Insurance		40	50		50	11
TOTAL SALARIES & BENEFITS			77,863	48,597	0	48,597	(29,265)
195	Contract Services		185	500		500	159
211	Office Supplies & Minor Office Equipment		50	50		50	50
241	Electricity		400	400		400	0
251	Telephone/Cellular Phone		200	200		200	0
252	Postage		86	100		100	1
259	Long Distance Service		0	0		0	0
TOTAL OPERATING EXPENSES			921	1,250	0	1,250	210
Total Expenditures			78,784	49,847	0	49,847	(29,055)

Houston County Commission
Budget Comparative Analysis & Projections

Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
136	Motor Vehicle Special Training	51300					
211	Office Supplies & Minor Office Equipment		0	0		0	0
217	Computers/Electronics Related		0	0		0	0
219	Other Miscellaneous		0	0		0	0
262	Mileage		0	0		0	0
264	Lodging & Meals		0	0		0	0
265	Meeting & Conference Fees		0	0		0	0
410	Books and Pamphlets		0	0		0	0
TOTAL OPERATING EXPENSES			0	0	0	0	0
Total Expenditures			0	0	0	0	0

Houston County Commission
Budget Comparative Analysis & Projections

Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
187 Community Corrections 52910							
113		Other Salaries and Wages	578,216	604,496		604,496	26,280
116		Overtime	0	1,000		1,000	(743)
121		Retirement	56,897	68,724		68,724	11,827
122		Health Insurance	111,746	117,009		117,009	5,263
123		Life Insurance	342	349		349	7
124		Social Security - FICA	44,234	46,320		46,320	2,087
125		Worker's Compensation	16,821	14,828		14,828	(2,736)
126		Unemployment Insurance	347	354		354	7
140		Compensated Absences	0	0		0	0
TOTAL SALARIES & BENEFITS			808,602	853,080	0	853,080	41,992
154		Legal Services	0	0		0	0
169		Feeding Inmates	70,000	83,400		83,400	25,672
171		Organization & Association Fees/Dues	100	100		100	0
176		Law Enforcement Training	6,500	500		500	(3,500)
186		Covid-19 Expense	0	0		0	0
191		Other Professional Services	0	0		0	0
192		New Employees - Physical Exams	0	0		0	0
193		Employee Drug Screens	480	480		480	152
194		Flex Accounts - Admn Fee	0	0		0	(36)
195		Contract Services	375,000	390,000		390,000	152,222
203		Employees-Uniforms, Clothing & Footwear	0	0		0	0
207		Safety Supplies	0	0		0	0
209		Inmate/Detainee Drug Screens	15,000	15,500		15,500	6,679
210		Inmates - Non-Medical Supplies	20,000	25,000		25,000	5,857
211		Office Supplies & Minor Office Equipment	10,800	6,000		6,000	3,211
212		Fuels & Lubricants	2,943	2,943		2,943	1,030
214		Small Tools & Minor Equipment	0	0		0	0
215		Tires & Tubes	1,000	1,000		1,000	614
216		Cleaning Supplies	7,000	7,000		7,000	3,341
217		Computers / Electronics Related	49,769	5,000		5,000	(29,836)
219		Other Miscellaneous Supplies	2,500	2,500		2,500	1,912
228		Copier Service Charges	1,500	1,500		1,500	161
229		Rent - Other	0	0		0	0
230		Accessories for County Vehicles	0	0		0	0
231		Routine Repairs and maintenance Buildings and Land	0	0		0	0
233		Repairs & Mtce-Office Eqp/Co	0	0		0	0
234		Repairs & Mtce-Motor Vehicles	3,000	2,000		2,000	908
235		Repairs & Mtce-Data Proc	0	0		0	0
236		Repairs & Mtce-Communication	0	0		0	0

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Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
187 Community Corrections 52910							
239		Major repairs and maintenance buildings and land	0	0		0	0
241		Electricity	0	0		0	0
242		Heating Gas	0	0		0	0
248		Cable	0	0		0	0
251		Telephone / Cellular Phone	1,000	1,500		1,500	345
252		Postage	100	100		100	(14)
253		Advertising	0	0		0	0
254		Beeper Service	0	0		0	0
255		Internet Service	500	500		500	(20)
258		Software	0	0		0	0
259		Long Distance Service	0	0		0	0
261		Per Diem	0	0		0	0
262		Mileage	0	500		500	500
264		Lodging & Meals	500	250		250	(227)
265		Meeting and Conference Fees	250	0		0	0
266		Gasoline for County Vehicles	0	0		0	(47)
269		Incidentals	0	0		0	0
271		Insurance- Bldg & Content	0	0		0	(9)
273		Surety Bonds	0	0		0	(30)
274		Insurance-General Liability/Theft	26,656	23,835		23,835	(2,821)
402		Relocation of Prisoners	0	100		100	100
407		Vehicle Tags & Titles	50	0		0	(24)
410		Books & Pamphlets	0	0		0	0
416		Pass Thru / New Bridges (WRC)	0	0		0	0
474		Matching Projects	0	0		0	(1,221)
475		Permits	0	0		0	0
631		Long Term Debt - Principal (Copier)	0	0		0	0
999		Special Requests	0	0		0	0
		TOTAL OPERATING EXPENSES	594,648	569,708	0	569,708	164,918
524		Additions and Renovations	0	0		0	0
541		Office Equipment & Furniture Cost	0	0		0	0
542		Communications Equipment	0	0		0	0
549		Misc Equipment	0	0		0	0
551		Direct Motor Vehicle Cost	0	58,000		58,000	58,000
553		Major Overhauls & Improvements	0	0		0	0
581		Central Processing Units	0	0		0	0
583		Printers	0	0		0	0
		TOTAL CAPITAL PROJECTS	0	58,000	0	58,000	58,000
		Total Expenditures	1,403,250	1,480,789	0	1,480,789	264,910

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Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
220 Rebuild AI. Fund 53100							
195		Contract Services	550,000	550,000		550,000	(438,171)
213		Road Building Materials & Supplies	0			0	0
TOTAL OPERATING EXPENSES			550,000	550,000	0	550,000	(438,171)
Total Expenditures			550,000	550,000	0	550,000	(438,171)

Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
221 Federal Aid Exchange 53100							
195		Contract Services	400,000	400,000		400,000	400,000
213		Road Building Materials & Supplies				0	0
TOTAL OPERATING EXPENSES			400,000	400,000	0	400,000	400,000
Total Expenditures			400,000	400,000	0	400,000	400,000

Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
299 Coronavirus Rescue Act Fund 51100							
154		Legal Services	0	0		0	0
TOTAL OPERATING EXPENSES			0	0	0	0	0
Total Expenditures			0	0	0	0	0

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Budget Comparative Analysis & Projections

Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
		TOTAL SALARIES & BENEFITS	11,414,347	12,552,067	0	12,552,067	1,484,647
Funds 003-299		TOTAL OPERATING EXPENSES	15,992,533	14,009,379	0	14,009,379	(149,746)
		TOTAL CAPITAL PROJECTS	7,945,080	3,594,200	0	3,594,200	(3,464,978)
		TOTAL EXPENDITURES Funds	35,351,959	30,155,646	0	30,155,646	(2,130,077)
Hide before printing			35,351,959	30,155,646	0	30,155,646	(2,130,077)
			0	0	0	0	0
Funds 001 & 003-299		GRAND TOTAL SALARIES & BENEFITS	\$34,054,231	\$36,611,854	\$0	\$36,611,854	\$2,768,465
		GRAND TOTAL OPERATING EXPENSES	26,671,569	26,641,608	0	26,641,608	2,176,553
		GRAND TOTAL CAPITAL PROJECTS	10,717,800	4,534,276	0	4,534,276	(4,779,075)

Houston County Commission
Budget Comparative Analysis & Projections

GRANTS

Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
001 Sheriff Grants 52101							
116	Overtime		0			0	0
TOTAL SALARIES & BENEFITS			0	0	0	0	0
234	Repair & Mtce - Motor Vehicles (US Task Force Grant)		0			0	0
413	Jag Grant		0			0	0
423	2013 BVP Grant (Bulletproof Vest Partnership)		0			0	0
447	2012-H1243-AL-DJ JAG		0			0	0
448	2014-H1578-AL-DJ(Cameras)Was 2011-H3871-AL-DJ JAG		0	0	0	0	0
491	Homeland Security Expense		0	0	0	0	0
TOTAL OPERATING			0	0	0	0	0
Total Expenditures			0	0	0	0	0

Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req	FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj
020 EMA Grants 52301							
211	Office Sup & Minor Office		0			0	0
218	Food, Prep & Servign Supplies		0			0	0
293	5 ATL - EMA GRANT		0			0	0
294	6 LEL - EMA GRANT		0			0	0
426	4 I CL GRANT		0			0	0
430	14 SNS		0			0	0
431	2015 SNS, CEP-10-PV5-15, Was 2013 SNS, CEP-16-PV3-13		0			0	0
432	RE Supply Med Trailer		0			0	0
434	18 EMP Grant		0			0	0
435	2014 1 ICL		0			0	0
436	CDBG (ADECA)		0			0	0
437	3 FIL (Water 8) H.S.		0			0	0
438	3 FIL (HazMat 8) H.S.		0			0	0
439	3 FIL (Heavy 8) H.S.		0			0	0
440	GFDA 97.067 2011 ICL HS		0			0	0

Houston County Commission
Budget Comparative Analysis & Projections

441	Ashford Vol Fire - Pass Thru	0			0	0
443	2 LEL Grant EMA - Law Enforcement	0			0	0
444	2 FIL (Water 8) EMA - HS	0			0	0
445	2 FIL (Hazmat 8) EMA - HS	0			0	0
446	2 FIL (Heavy 8) EMA - HS	0			0	0
449	Safe Room Grant HMGP DR 1971-419	0			0	0

Houston County Commission
Budget Comparative Analysis & Projections

	TOTAL GRANTS ONLY		0	0	0	0	0			
Object	Fund	Department/Function Number	FY24-25 Amended Budget	FY 2025-2026 Normal Budget	FY 2025-2026 Electronics & Special Req		FY 2025-2026 Final Budget	\$ Variance Prior Yr Proj vs. Current Yr Proj		
Funds 001-187 plus Grants	TOTAL SALARIES & BENEFITS		\$34,054,231	\$36,611,854	\$0	\$0	\$0	\$36,611,854	\$0	\$2,768,465
	TOTAL OPERATING EXPENSES		26,671,569	26,641,608	0	0	0	26,641,608	0	2,176,553
	TOTAL CAPITAL PROJECTS		10,717,800	4,534,276	0	0	0	4,534,276	0	(4,779,075)
TOTAL EXPENDITURES: INCLUDES AGENCIES, SALARIES, OPERATIONS,			\$ 71,443,600	\$ 67,787,739	\$ -	\$ -	\$ -	\$ 67,787,739	\$ -	\$ 165,943
			\$71,443,600	\$67,787,739		\$0	\$0	\$67,787,739	\$0	\$165,943
			\$0	\$0		\$0	\$0	\$0	\$0	\$0

Agency

Budget Comparative Analysis & Projections
Summary of Agency Requests

Object	Fund	Department/Function Number	FY 22-23	FY 23-24	FY 2024-2025	FY24-25	\$ Variance	FY 2025-2026
			Actual	Actual	Final	Projected	25 Budget vs 25 Actual/Proj	Final
			Expenditure	Expenditure	Budget	Expenditures		Budget
58200-290	Alabama	Cooperative Extension Service		77,500	77,500	77,500	0	77,500
51950-290	Alabama	Forestry Commission	4,980	4,973	5,000	5,000	0	5,000
55810-290	American	Red Cross		0	0	0	0	0
57909-290	ASF	Foundation		0	0	0	0	0
51901-290	Ashford	Downtown Redevelopment Authority	5,000	0	2,000	2,000	0	2,000
52960-290	Ashford	Rescue Squad	27,000	22,000	24,000	24,000	0	24,000
57901-290	Botanical	Gardens	11,000	11,000	11,000	11,000	0	11,000
51962-290	Chinese	Symposium		0	0	0	0	0
52961-290	Columbia	Ambulance/Rescue Squad	27,000	22,000	24,000	24,000	0	24,000
57950-290	Commission	Chairman		2,500	2,500	2,500	0	2,500
57910-290	Commission	District 1		625	2,500	2,500	0	2,500
57920-290	Commission	District 2		2,500	2,500	2,500	0	2,500
57930-290	Commission	District 3		2,500	2,500	2,500	0	2,500
57940-290	Commission	District 4		2,500	2,500	2,500	0	2,500
51903-290	Cottonwood	Chamber		0	0	0	0	0
52962-290	Cottonwood	Rescue Squad	27,000	16,500		27,525	0	24,000
51954-290	DDRA		25,000	0	0	0	0	0
51963-290	DDRA	- Foster Fest		0	0	0	0	0
56600-290	Department of	Human Resources	4,500	4,500	4,500	4,500	0	4,000
51957-290	Dothan	Area Chamber of Commerce	140,300	140,300	140,300	140,300	0	141,000
55202-290	Dtn. Houston	County Intellectual Disabilities	30,000	30,000	30,000	30,000	0	30,000
57902-290	Dupree	School		9,000	10,000	10,000		10,000
51925-290	Envision	Dothan		0	0	0	0	0
55100-290	Health	Department	525,000	525,000	525,000	525,000	0	525,000
52967-290	Hodgesville	Vol Fire (FEMA)		0	0	0	0	0
51991-290	Houston	County Airport Authority		0	0	0	0	0
58100-290	Houston	County Board of Education	500,000	500,000	500,000	500,000	0	500,000
58101-290	Houston	County Board of Education - SSUT share			0	0		30,000
52900-290	Houston	County EMS Association		0	24,000	24,000	0	0
58201-290	Houston	County Groundwater Day	500	0	500	500		500
51949-290	Houston	County Industrial Development		0	0	0	0	0

			FY 2024-2025	FY24-25	\$ Variance	FY 2025-2026		
			FY 22-23 Actual	FY 23-24 Actual	Final	Projected	25 Budget vs 25 Acutal/Proj	Final
Object	Fund	Department/Function Number	Expenditure	Expenditure	Budget	Expenditures		Budget
57906-290	Houston County Pageants		1,000	1,000	1,000	1,000	0	1,000
52966-290	Houston County Rescue Squad Assoc.		750,000	0	0	0	0	0
52968-290	Houston County Rescue Squad Assoc.			10,000	0	12,000	12,000	25,000
52963-290	Houston County Rescue Unit		20,000	20,000	20,000	20,000	0	20,000
51945-290	Houston County Soil & Water Conservation		30,000	30,000	30,000	30,000	0	30,000
54460-290	Houston County Water Authority			0	0	0	0	0
57101-290	Houston -Love Memorial Library Construction			0	0	0	0	0
57100-290	Houston-Love Memorial Library		325,000	325,000	325,000	325,000	0	325,000
51955-290	Industrial Developoment Board City of Dothan - SEEDS			50,000	50,000	50,000	0	50,000
58120-290	Landmark Park		20,000	20,000	20,000	20,000	0	20,000
52964-290	Lucy Rescue Squad			0	0	0	0	0
57532-290	Murals of the Wiregrass		1,000	1,000	1,000	1,000	0	1,000
57960-290	Public Art Grants			0	15,000	15,000	0	15,000
52905-290	Regional Land and Water			0	0	0	0	0
52965-290	Rehobeth Rescue Squad		27,000	22,000	24,000	24,000	0	24,000
56215-290	RSVP			0	0	0	0	0
56210-290	SARCOA - Tobacco Tax (25% of Proj. Rev)		106,456	107,284	130,000	130,000	0	130,000
56270-290	SARCOA - Direct Support		115,000	115,000	115,000	115,000	0	115,000
56271-290	SARCOA - Sr. Citizens		32,161	32,161	32,500	32,500	0	32,500
56510-290	SE AL Child Advocacy Center		3,500	3,500	3,500	3,500	0	3,500
56203-290	SE AL Regional Plan & Dev Senior Aide		1,582	0	7,450	7,450	0	7,450
51958-290	SE AL Regional Planning & Development		26,801	26,801	26,801	26,801	0	26,801
55201-290	SpectraCare		50,000	50,000	50,000	50,000	0	50,000
55201-291	SpectraCare - Building		200,000	0	0	0	0	0
51952-290	Substance Abuse Partnership		32,000	32,000	32,000	32,000	0	32,000
56230-290	Town of Columbia		15,000	15,000	15,000	15,000	0	15,000
51905-290	Town of Gordon		14,000	14,000	14,000	44,000	0	14,000
51905-291	Town of Gordon-Audit Support		16,500	0	0	0	0	0
56201-290	Town of Madrid		15,000	15,000	15,000	15,000	0	15,000
56209-290	Town of Webb		10,000	10,000	10,000	10,000	0	10,000
51956-290	Tri Rivers Waterway Development Assn		500	0	500	500	0	500
58802-290	Troy University		45,000	40,000	0	0	0	0
52902-277	VFFA Eligibility Support		5,550	5,600	0	0	0	0
52760-290	Vol. Fire Fighter Support			0	0	0	0	0
52902-241	Vol. Fire Fighters Assoc. Support			0	0	0	0	0
52902-241	Vol. Fire Fighters-Electric		3,020	3,095	3,000	3,000	0	3,000

			FY 22-23 Actual	FY 23-24 Actual	FY 2024- 2025 Final	FY24-25 Projected	\$ Variance 25 Budget vs 25 Actual/Proj	FY 2025-2026 Final Budget
Object	Fund	Department/Function Number	Expenditure	Expenditure	Budget	Expenditures		
52902-290	Vol. Fire Fighters-Tobacco Tax (75% Proj Rev)		334,367	321,851	390,000	390,000	0	390,000
52966-290	Wicksburg Rescue Unit		27,000	22,000	24,000	24,000	0	24,000
55800-290	Wiregrass Angel House		7,500	7,500	7,500	7,500	0	7,500
51964-290	Wiregrass Foundation Grt Match			0	0	0	0	0
57531-290	Wiregrass Museum of Art		10,000	10,000	11,000	11,000	0	12,000
55450-290	Wiregrass Pets Animal Shelter			100,000	100,000	100,000	0	100,000
55204-290	Wiregrass Rehabilitation Center-Fuel		12,709	19,660	15,000	15,000	0	15,000
55204-291	Wiregrass Rehabilitation Center-Support		7,500	0	7,500	7,500	0	7,500
51946-290	Wiregrass Resource Conservation & Dev			0	2,000	2,000	0	2,000
51935-290	Wiregrass Transit Authority - Operating		121,250	130,000	130,000	130,000	0	130,000
56900-290	Wiregrass United Way 2-1-1, S.E. AL, Inc.		2,000	1,800	1,800	1,800	0	1,800
56800-290	Wiregrass United Way Food Bank		3,000	3,000	3,000	3,000	0	3,000
51906-290	Wiregrass Works			0	0	0	0	0
Total Direct & Indirect Support				2,937,650	3,022,851	3,092,376	12,000	3,079,051

Wiregrass Rehab: \$4.5K Appropriation, \$10K In-Kind

	3,022,851	3,092,376	12,000	3,079,051
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Debit Services

Houston County Commission
Budget Comparative Expenditure Projection
Houston County Commission
Budget Comparative Analysis & Projections
Summary of Debt Service

Object	Fund	Department/Function Number	FY24-25	FY24-25	Invoices/Other Exp	FY24-25	\$ Variance	FY 2025-2026	FY 2025-2026	FY 2025-2026	\$ Variance
			Amended	Invoices/Other Exp Pd	+ to be Paid	= Projected	25 Budget vs	Normal	Electronics &	Final	Prior Yr Proj vs. Current Yr Proj
			Budget	(Thru 6/30/25)	(7/1/25 - 9/30/25)	Expenditures	24 Actual/Proj	Budget	Special Req	Budget	
309 Debt Service 59100											
2020A Bond (Ref 2014 Bond)											
613		Fiscal Agents Fee	1,650	1,650		1,650	0	1,650		1,650	0
621		Long Term Debt - Principal	480,000	480,000		480,000	0	500,000		500,000	20,000
622		Long Term Debt-Interest	222,600	116,100	106,500	222,600	0	203,000		203,000	-19,600
Total Expenditures			\$704,250	\$597,750	\$106,500	\$704,250	\$0	\$704,650	\$0	\$704,650	\$400
310 Debt Service 59100 Comes out of the 220 Rebuild AI Money											
2020B Bond (Rebuild AI)											
613		Fiscal Agents Fee	1,650	1,650		1,650	0	1,650		1,650	0
621		Long Term Debt - Principal	530,000	530,000		530,000	0	550,000		550,000	20,000
622		Long Term Debt-Interest	130,200	70,400	59,800	130,200	0	109,600		109,600	-20,600
Total Expenditures			\$661,850	\$602,050	\$59,800	\$661,850	\$0	\$661,250	\$0	\$661,250	-\$600
311 Debt Service 59100											
2013A Bond Issue (Refinanced 10.5m 2004 Bond) Paid in 2021											
613		Fiscal Agents Fee	0	0		0	0			0	0
621		Long Term Debt - Principal	0	0		0	0			0	0
622		Long Term Debt-Interest	0	0		0	0			0	0
Total Expenditures			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
312 Debt Service 59100											
2014A Bond Issue (ATRIP & ESCO) Paid in 2021											
613		Fiscal Agents Fee	0	0		0	0			0	0
621		Long Term Debt - Principal	0	0		0	0			0	0
622		Long Term Debt-Interest	0	0		0	0			0	0
Total Expenditures			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
313 Debt Service 59100											
2015 Bond Issue (Refinance 2008 Bond)											
613		Fiscal Agents Fee	1,650	1,650		1,650	0	1,650		1,650	0
621		Long Term Debt - Principal	315,000	315,000		315,000	0	325,000		325,000	10,000
622		Long Term Debt-Interest	29,515	29,515		29,515	0	22,900		22,900	-6,615
Total Expenditures			\$346,165	\$346,165	\$0	\$346,165	\$0	\$349,550	\$0	\$349,550	\$3,385
314 Debt Service 59100											
2025 Bond Issue											
613		Fiscal Agents Fee					0	1,750		1,750	1,750
621		Long Term Debt - Principal					0	270,000		270,000	270,000
622		Long Term Debt-Interest					0	317,997		317,997	317,997
Total Expenditures			\$0	\$0	\$0	\$0	\$0	\$589,747	\$0	\$589,747	\$589,747
315 Debt Service 59100											
2025 WireGrass Bond											
613		Fiscal Agents Fee					0	0		0	0
621		Long Term Debt - Principal					0	33,450		33,450	33,450
622		Long Term Debt-Interest					0	3,417		3,417	3,417
Total Expenditures			\$0	\$0	\$0	\$0	\$0	\$36,867	\$0	\$36,867	\$36,867
300	TOTAL DEBT SERVICE		\$1,712,265	\$1,545,965	\$166,300	\$1,712,265	\$0	\$2,342,064	\$0	\$2,342,064	\$629,799

Leases

Houston County Lease / Mortgage (5 Star) Payments

	<u>ACTUAL ROAD AND BRIDGE TOTAL LEASE PAYMENTS</u>		<u>ACTUAL SANITATION TOTAL LEASE PAYMENTS</u>		<u>ACTUAL SHERIFF TOTAL LEASE PAYMENTS</u>		<u>ACTUAL COMMISSION TOTAL LEASE / MORTGAGE PAYMENTS (Includes Five Star Building)</u>			<u>TOTAL YEARLY LEASE PAYMENTS</u>	
	162,422.53	PRINCIPAL	267,397.74	PRINCIPAL	119,336.28	PRINCIPAL	25,378.76	PRINCIPAL		574,535.31	PRINCIPAL
	1,014.42	INTEREST	110,462.40	INTEREST	20,173.88	INTEREST	99,529.48	INTEREST		231,180.18	INTEREST
FY 24-25	163,436.95	TOTAL PAID	\$ 377,860.14	TOTAL PAID	\$ 139,510.16	TOTAL PAID	\$ 124,908.24	TOTAL PAID	FY 24-25	805,715.49	
			280,001.63	PRINCIPAL	126,659.20	PRINCIPAL	26,807.66	PRINCIPAL		433,468.49	PRINCIPAL
			97,858.81	INTEREST	12,850.96	INTEREST	98,100.58	INTEREST		208,810.35	INTEREST
FY 25-26			\$ 377,860.44		\$ 139,510.16		\$ 124,908.24	TOTAL PAID	FY 25-26	642,278.84	

Insurance

CALENDAR YEAR 2026

Estimated Fiscal Year 2025 - 2026
HEALTH / DENTAL INSURANCE RATES

Active Employees	FISCAL YEAR 25-26					Contribution Percentage
	Rate Changes on 01/01/26					
	Dental + Medical Total Cost	COUNTY Annual Cost	EMPLOYEE Annual Cost	COUNTY 26 Pay Periods Cost	EMPLOYEE 26 Pay Periods Cost	
Single	\$8,004.00	\$6,883.44	\$1,120.56	\$264.75	\$43.10	14.00%
Family	\$19,512.00	\$14,634.00	\$4,878.00	\$562.85	\$187.62	25.00%
RETIREEES	Dental + Medical Total Cost	COUNTY Annual Cost	RETIREE Annual Cost	COUNTY Monthly Cost	RETIREE Monthly Cost	
Single -65	\$16,536.00	\$11,871.19	\$4,664.81	\$989.27	\$388.73	28.21%
Single +65	\$2,652.00	\$1,750.32	\$901.68	\$145.86	\$75.14	34.00%
Family Both -65	\$30,504.00	\$14,526.00	\$15,978.00	\$1,210.50	\$1,331.50	52.38%
Family (Emp-65 / Sp+65)	\$19,188.00	\$10,695.39	\$8,492.61	\$891.28	\$707.72	44.26%
Family (Emp+65/Sp-65)	\$14,136.00	\$7,844.07	\$6,291.93	\$653.67	\$524.33	44.51%
Family Both +65	\$5,304.00	\$2,758.08	\$2,545.92	\$229.84	\$212.16	48.00%